

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Entertainment—Films (Topic 926: Accounting for Fair Value Information That Arises  
after the Measurement Date and Its Inclusion in the Impairment Analysis of  
Unamortized Film Costs—a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit A, Part III, April 2, 2012

The undersigned, a member of the Financial Accounting Standards Board, hereby

- Assents to and approves the issuance of the above described proposed Update.
- Dissents from the issuance of the above described proposed Update and approves the description of the basis for his/her alternative view included therein.

  
\_\_\_\_\_  
(Board Member's signature)


Date: 4/6/12

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Date: 4-9-12


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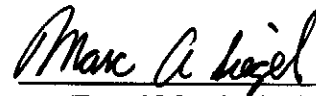
Date: 4/8/12

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4/9/2012

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