

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification™,  
*Derivatives and Hedging (Topic 815):*  
*Accounting for Certain Receive-Variable, Pay-Fixed*  
*Interest Rate Swaps — a proposal of the Private Company Council*  
in the form attached hereto as Exhibit A, Part III, June 19, 2013

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: 6/24/13

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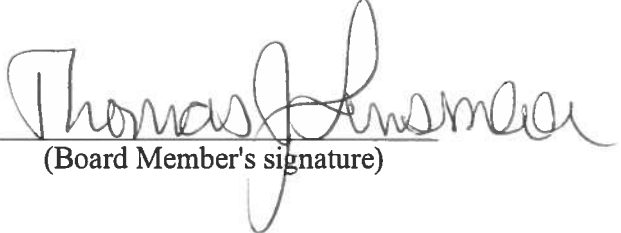
Date: 6-22-13

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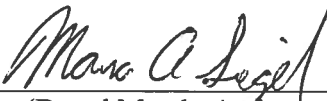
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Date: June 21, 2013

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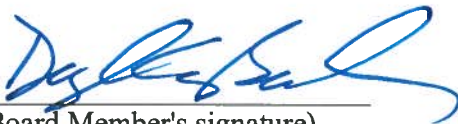
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Date: 6/22/13