

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification®,
*Derivatives and Hedging (Topic 815): Inclusion of the Fed Funds Effective Swap Rate
(or Overnight Index Swap Rate) as a Benchmark Interest Rate for Hedge Accounting
Purposes—a consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit B, Part I, June 27, 2013

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

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


(Board Member's signature)

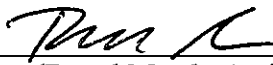
Date: 6/28/13

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Date: July 8, 2013

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