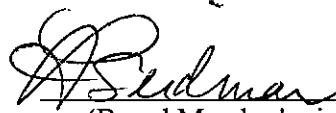


Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification®,  
*Receivables—Troubled Debt Restructurings by Creditors (Subtopic 310-40):  
Reclassification of Collateralized Mortgage Loans upon a Troubled Debt  
Restructuring—a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit C, Part III, June 28, 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.

  
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(Board Member's signature)

Date: 6/28/13

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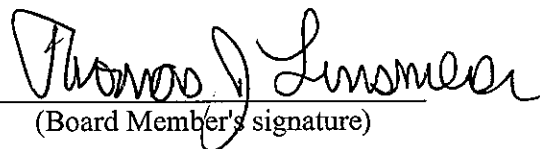
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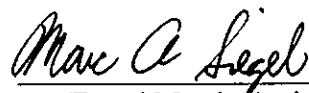
Date: 7/5/13

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(Board Member's signature)

Date: 7/8/13

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Date: 6/28/13