

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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)

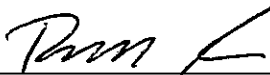
Date: 2/5/13

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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)

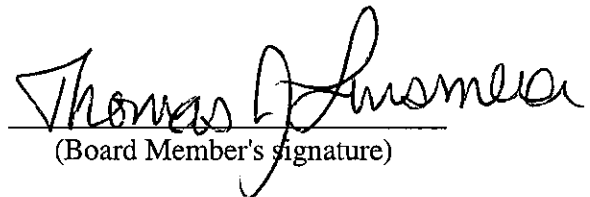
Date: 2-5-13

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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: 2/7/13

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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: 2/8/13

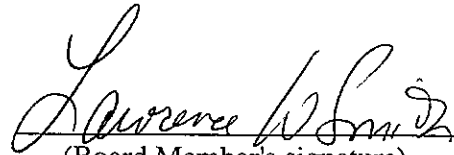
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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: 2/4/13

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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: 2/5/2013

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Liabilities (Topic 405): Obligations Resulting from Joint and Several Liability  
Arrangements for Which the Total Amount of the Obligation Is Fixed at the Reporting  
Date—*  
*a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit B, Part II, February 4, 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: 2/7/13