

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification®,  
*Compensation—Retirement Benefits (Topic 715): Practical Expedient for the  
Measurement Date of an Employer's Defined Benefit Obligation and Plan Assets,*  
in the form attached hereto as Exhibit A, March 5, 2015

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: 3-9-15

Financial Accounting Standards Board

Ballot in Respect of Issuing an  
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(Board Member's signature)

Date: 3/10/2015

Accounting Standards Update  
March 5, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/30/15

Accounting Standards Update  
March 5, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: March 13, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/11/15

Accounting Standards Update  
March 5, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/6/2015

Accounting Standards Update  
March 5, 2015

Financial Accounting Standards Board

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(Board Member's signature)

Date: 3/10/15