

Financial Accounting Standards Board

Ballot in Respect of Issuing a  
Proposed Update of the FASB Accounting Standards Codification™,  
*Three Proposed Accounting Standards Updates*

*Plan Accounting:*  
*Defined Benefit Pension Plans (Topic 960)*  
*Defined Contribution Pension Plans (Topic 962)*  
*Health and Welfare Benefit Plans (Topic 965)*

- 1. Fully Benefit-Responsive Investment Contracts*
- 2. Plan Investment Disclosures*
- 3. Measurement Date Practical Expedient*

—a consensus of the FASB Emerging Issues Task Force  
in the form attached hereto as Exhibit B, Part III, April 8, 2015

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

- Assents to and approves the issuance of the above described proposed Update No. 1.
- Dissents from the issuance of the above described proposed Update No. 1 and approves the description of the basis for his/her alternative view included therein.
- Assents to and approves the issuance of the above described proposed Update No. 2.
- Dissents from the issuance of the above described proposed Update No. 2 and approves the description of the basis for his/her alternative view included therein.
- Assents to and approves the issuance of the above described proposed Update No. 3.
- Dissents from the issuance of the above described proposed Update No. 3 and approves the description of the basis for his/her alternative view included therein.

  
\_\_\_\_\_  
(Board Member's signature)

Date: 4-19-15

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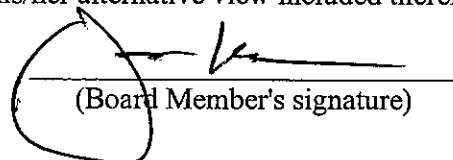
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Date: 4/14/2015

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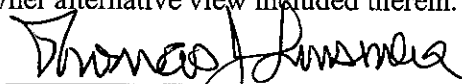
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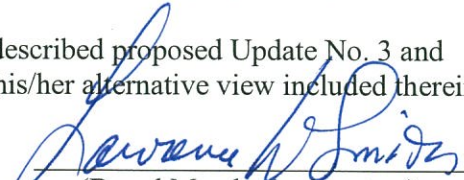
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