

Financial Accounting Standards Board


Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification™,  
*Plan Accounting: Defined Benefit Pension Plans (Topic 960); Defined Contribution  
Pension Plans (Topic 962); Health and Welfare Benefit Plans (Topic 965):  
Measurement Date Practical Expedient—a consensus of the FASB Emerging Issues  
Task Force*

in the form attached hereto as Exhibit A, Part III, July 9, 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: 7-10-15

Financial Accounting Standards Board

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Date: 7/14/2015

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