

Proposed Accounting
Standards Update
September 7, 2016

Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the *FASB Accounting Standards Codification*[®],
*Financial Services—Insurance (Topic 944): Targeted Improvements to the Accounting
for Long-Duration Contracts*,
in the form attached hereto as Exhibit A, September 7, 2016

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.



(Board Member's signature)

Date: 9-8-16

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- Assents to and approves the issuance of the above described proposed Update.
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(Board Member's signature)

Date: 9/12/2016

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September 7, 2016

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ABSTAIN


(Board Member's signature)

Date: September 14, 2016

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Date: 9/11/2016

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(Board Member's signature)

Date: 9/12/16