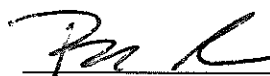


Financial Accounting Standards Board

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)—
Employee Benefit Plan Master Trust Reporting—
a consensus of the FASB Emerging Issues Task Force
in the form attached hereto as Exhibit A, Part I, December 9, 2016

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: 12-12-16

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)—
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(Board Member's signature)

Date: 12/13/2016

Financial Accounting Standards Board

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Plan Accounting: Defined Benefit Pension Plans (Topic 960)
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(Board Member's signature)

Date: 12/18/2016

Financial Accounting Standards Board

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Health and Welfare Benefit Plans (Topic 965)—
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(Board Member's signature)

Date: 12/14/2016

Financial Accounting Standards Board

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Update of the FASB Accounting Standards Codification™,
Plan Accounting: Defined Benefit Pension Plans (Topic 960)
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(Board Member's signature)

Date: 12/15/16

Financial Accounting Standards Board

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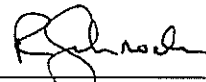
Date: 12/10/2016

Financial Accounting Standards Board

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(Board Member's signature)

Date: 12/12/16