

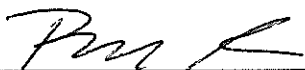
Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the *FASB Accounting Standards Codification*<sup>®</sup>,  
*Compensation—Retirement Benefits (Topic 715): Improving the Presentation of Net  
Periodic Pension Cost and Net Periodic Postretirement Benefit Cost*,  
in the form attached hereto as Exhibit A, December 15, 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.

  
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(Board Member's signature)

Date: 12-21-16


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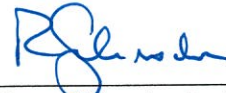
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