

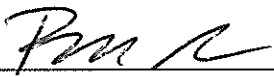
Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification®,
*Derivatives and Hedging (Topic 815): Inclusion of the Overnight Index Swap (OIS)
Rate based on the Secured Overnight Financing Rate (SOFR) as a Benchmark Interest
Rate for Hedge Accounting Purposes,*
in the form attached hereto as Exhibit A, February 2, 2018

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: 2-5-18

Financial Accounting Standards Board

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(Board Member's signature)

Date: 2/9/2018

Proposed Accounting
Standards Update
February 2, 2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: February 9, 2018

Proposed Accounting
Standards Update
February 2, 2017

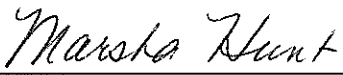
Financial Accounting Standards Board

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(Board Member's signature)

Date: February 5, 2018

Financial Accounting Standards Board

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Harold Monk
(Board Member's signature)

Date: 2/9/18

Financial Accounting Standards Board

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(Board Member's signature)

Date: 2/8/2018

Proposed Accounting
Standards Update
February 2, 2017

Financial Accounting Standards Board

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(Board Member's signature)

Date: 2/2/18