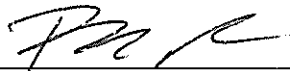


Financial Accounting Standards Board

Ballot in Respect of Issuing an
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, June 1, 2018

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: 6-11-18

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Date: 6/13/2018

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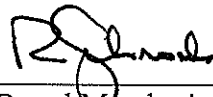
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