

Accounting Standards Update
May 2, 2018

Financial Accounting Standards Board

Ballot in Respect of Issuing an
Update of the FASB Accounting Standards Codification[®],
*Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-
20): Disclosure Framework—Changes to the Disclosure Requirements for Defined
Benefit Plans,*
in the form attached hereto as Exhibit A, May 2, 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: 5-8-18

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Date: May 4, 2018

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Date: May 7, 2018

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