

Financial Accounting Standards Board

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

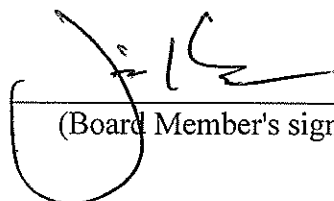
Date: 10-8-18

Financial Accounting Standards Board

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Date: 10/4/2018

Accounting Standards Update
October 2, 2018

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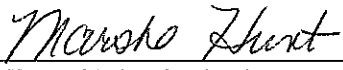
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Date: October 8, 2018

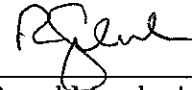
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