

**FASB
MAJORITY/SUPER MAJORITY VOTING HISTORY
COMPILED BY THE FAF LIBRARY, AS OF MAY 16, 2011**

VOTING REQUIREMENT	DECISION DATE	EFFECTIVE DATE	FASB STATEMENTS
Super majority (5-2)	3/29/73 <i>Rules of Procedure</i>	5/7/73 (authority transferred from AICPA)	1-15 (12/73-6/77)
*Simple majority (4-3)	May-June 1977	6/77	16-106 (6/77-12/90)
Super majority (5-2)	5/90	1/1/91	107-144 (1/91-8/01)
Simple majority (4-3)	4/23/02	4/23/02	145-163 (4/02-5/08)
Simple majority (3-2)	2/26/08 Trustees' Special Committee on Governance Review—FASB downsized	7/1/08	164-168 (4/09-6/09) ASU 2009-01–2011-01 (6/30/09–1/11)
Simple majority (4-3)	8/24/10 Trustees announced return to seven-member Board	2/28/11	ASU 2011-02– (4/11-)

*Simple majority reaffirmed 1979, 1981.