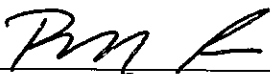


Financial Accounting Standards Board

Ballot in Respect of Issuing an  
Update of the FASB Accounting Standards Codification™,  
*Derivatives and Hedging (Topic 815): Application of the Normal Purchases and  
Normal Sales Scope Exception to Certain Electricity Contracts within Nodal Energy  
Markets —a consensus of the FASB Emerging Issues Task Force*  
in the form attached hereto as Exhibit A, Part IV, July 9, 2015

The undersigned, a member of the Financial Accounting Standards Board, hereby

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- Dissents from the issuance of the above described Update and approves the description of the basis for his/her dissent included therein.

  
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(Board Member's signature)

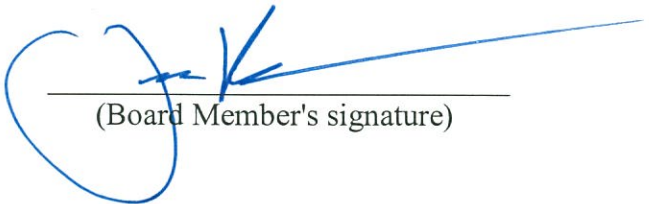
Date: 7-10-15

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Date: 7/14/2015

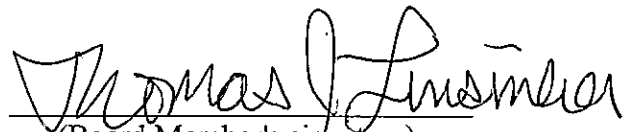
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