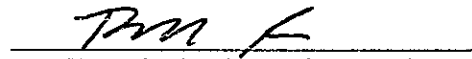


Financial Accounting Standards Board

Ballot in Respect of Issuing a
Proposed Update of the FASB Accounting Standards Codification™,
*Derivatives and Hedging (Topic 815): Contingent Put and Call Options in Debt
Instruments —a consensus of the FASB Emerging Issues Task Force*
in the form attached hereto as Exhibit B, Part II, July 9, 2015

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

- Assents to and approves the issuance of the above described proposed Update.
- Dissents from the issuance of the above described proposed Update and approves the description of the basis for his/her alternative view included therein.


(Board Member's signature)

Date: 7-10-15

Financial Accounting Standards Board

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Date: 7/14/2015

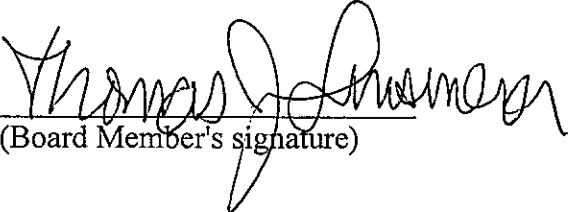
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