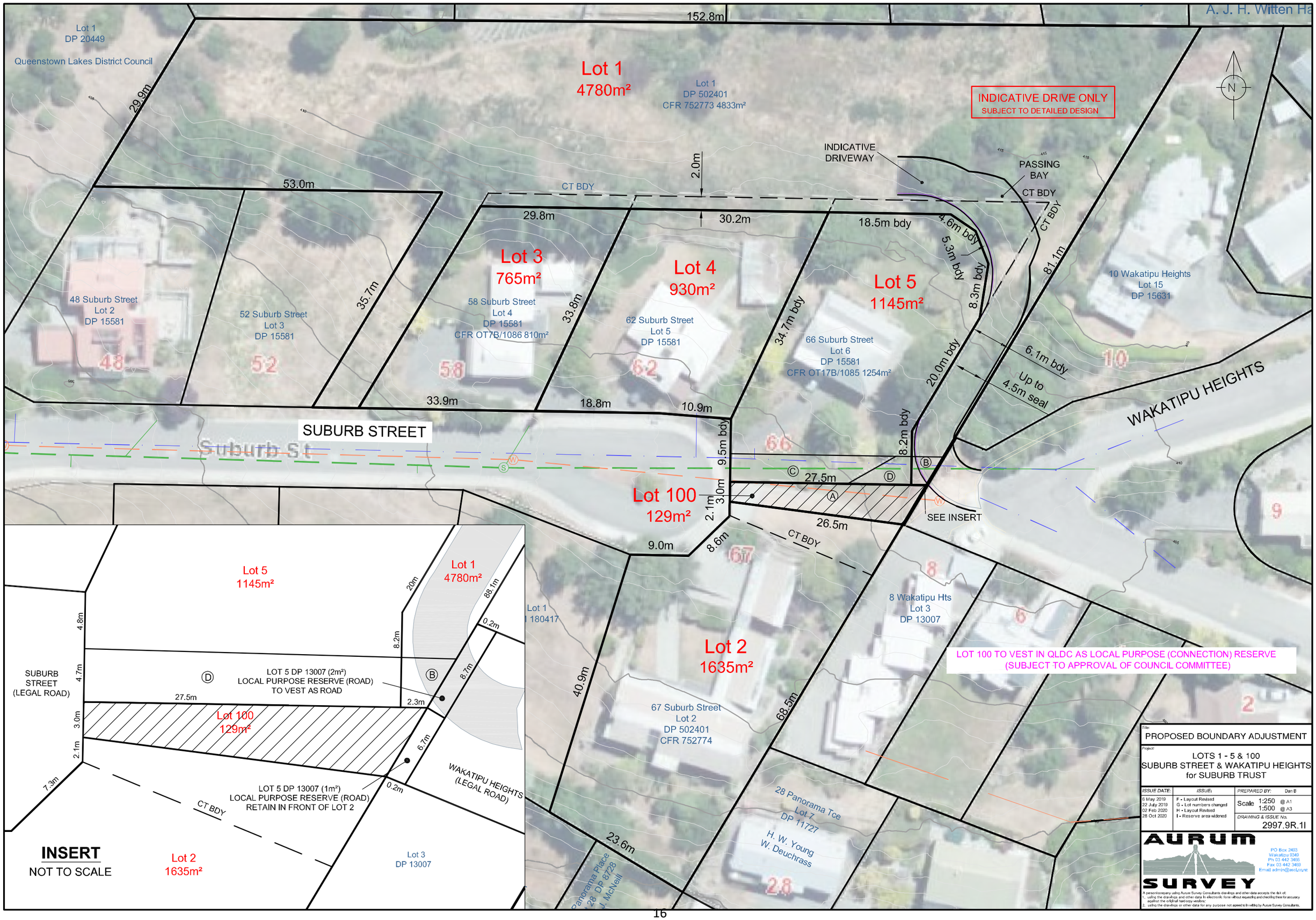**ATTACHMENT B**