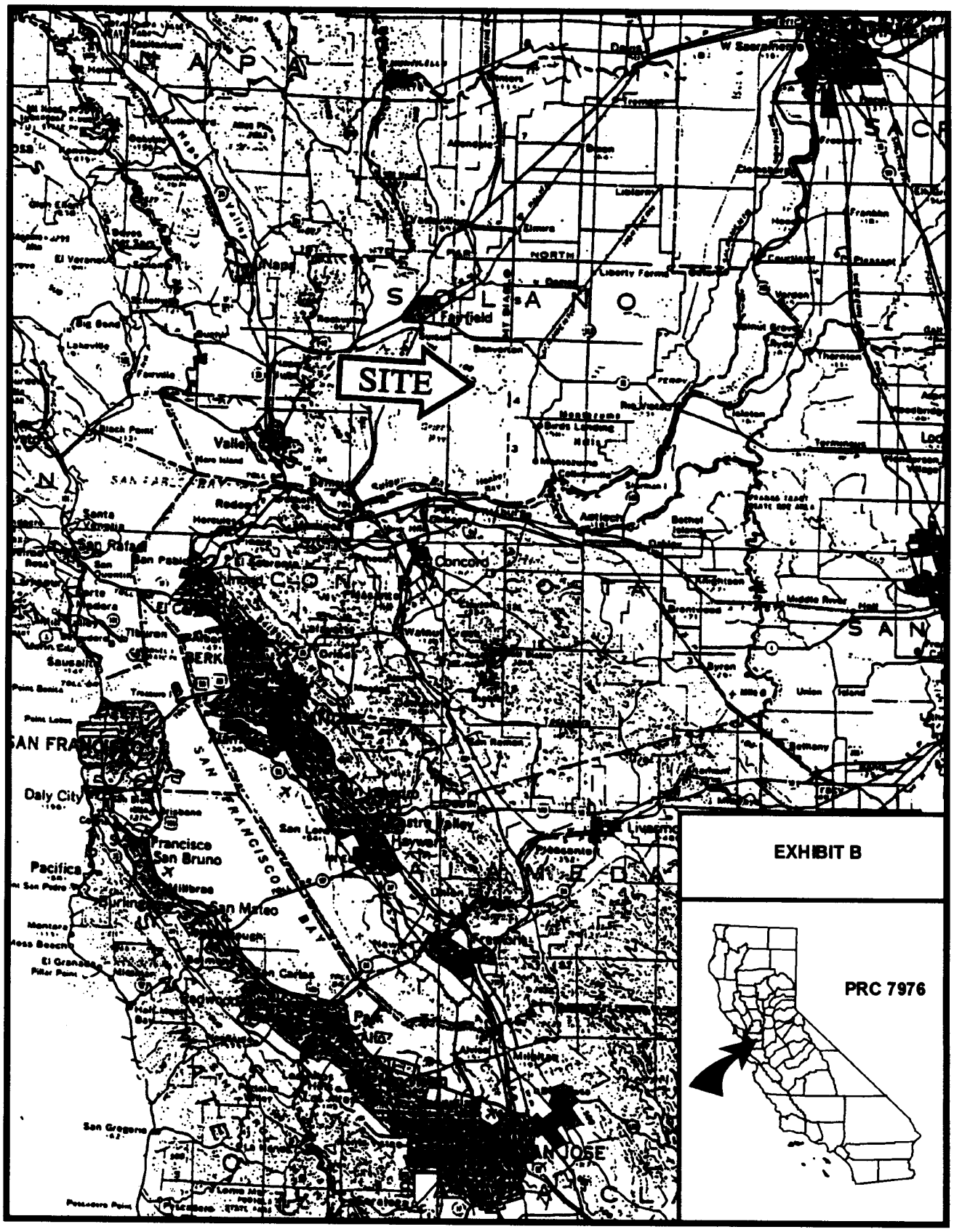EXHIBIT B **PRC 7976.1**