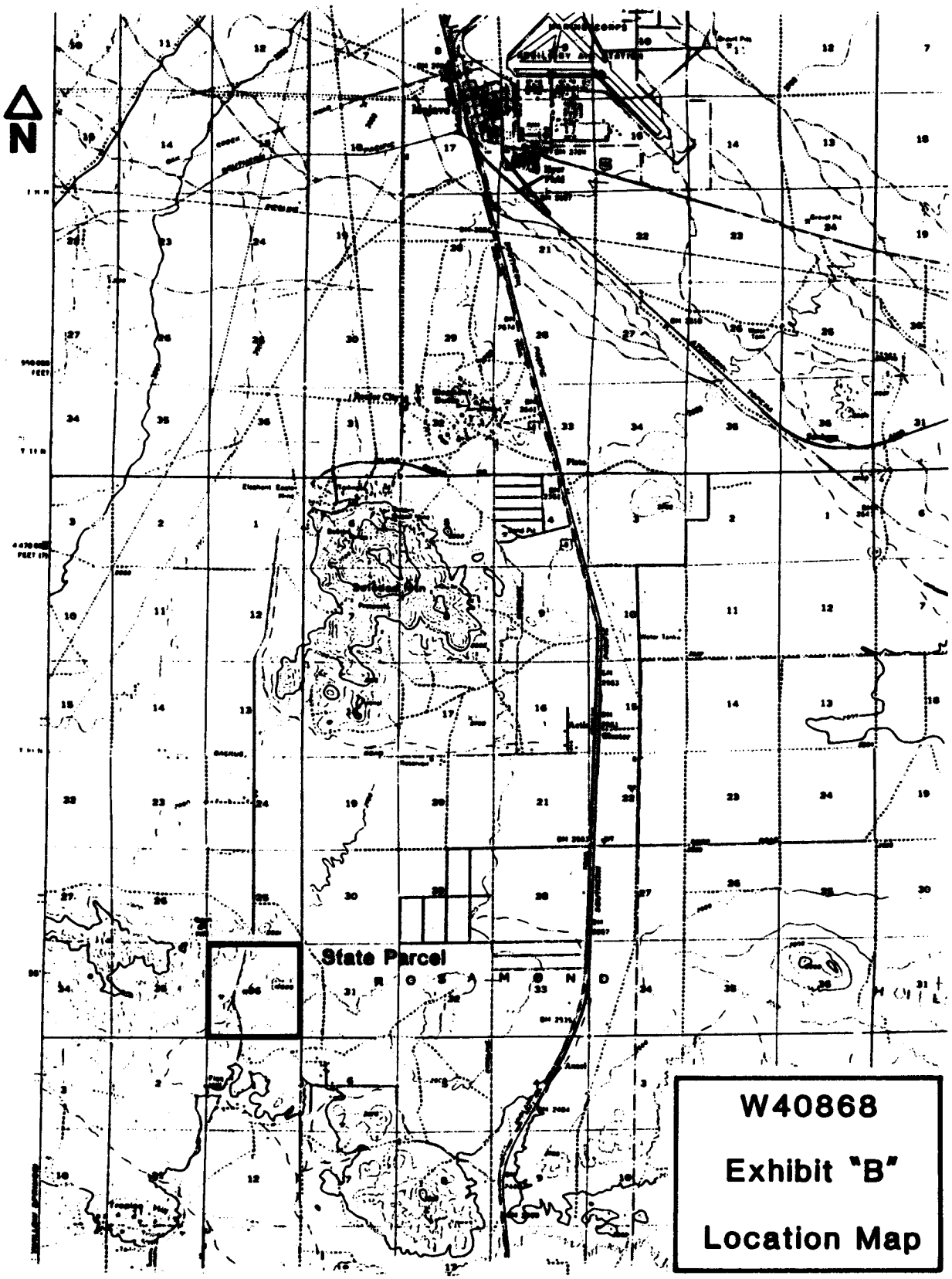EXHIBIT B **W 40868**