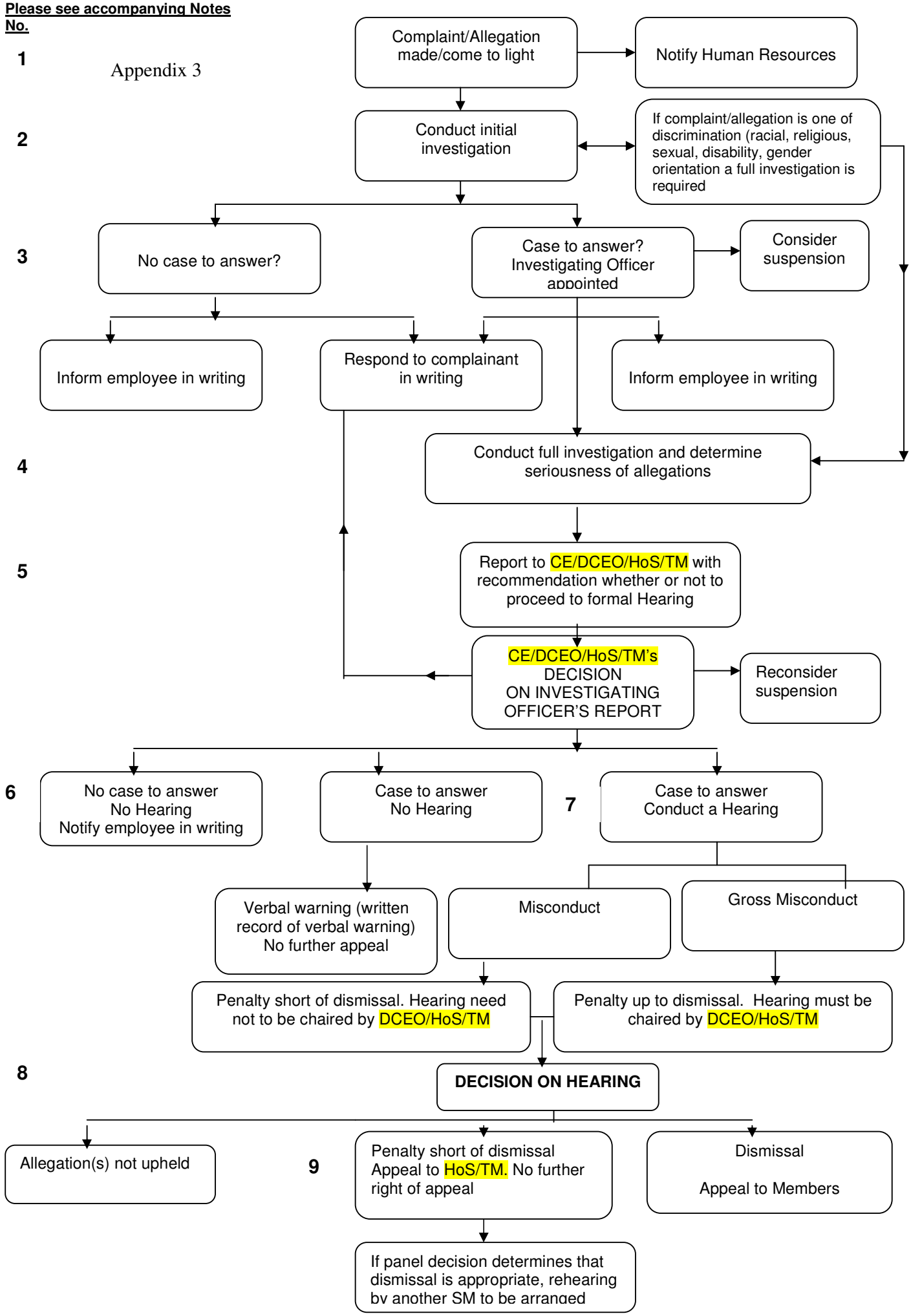
**Please see accompanying Notes No.**

Appendix 3