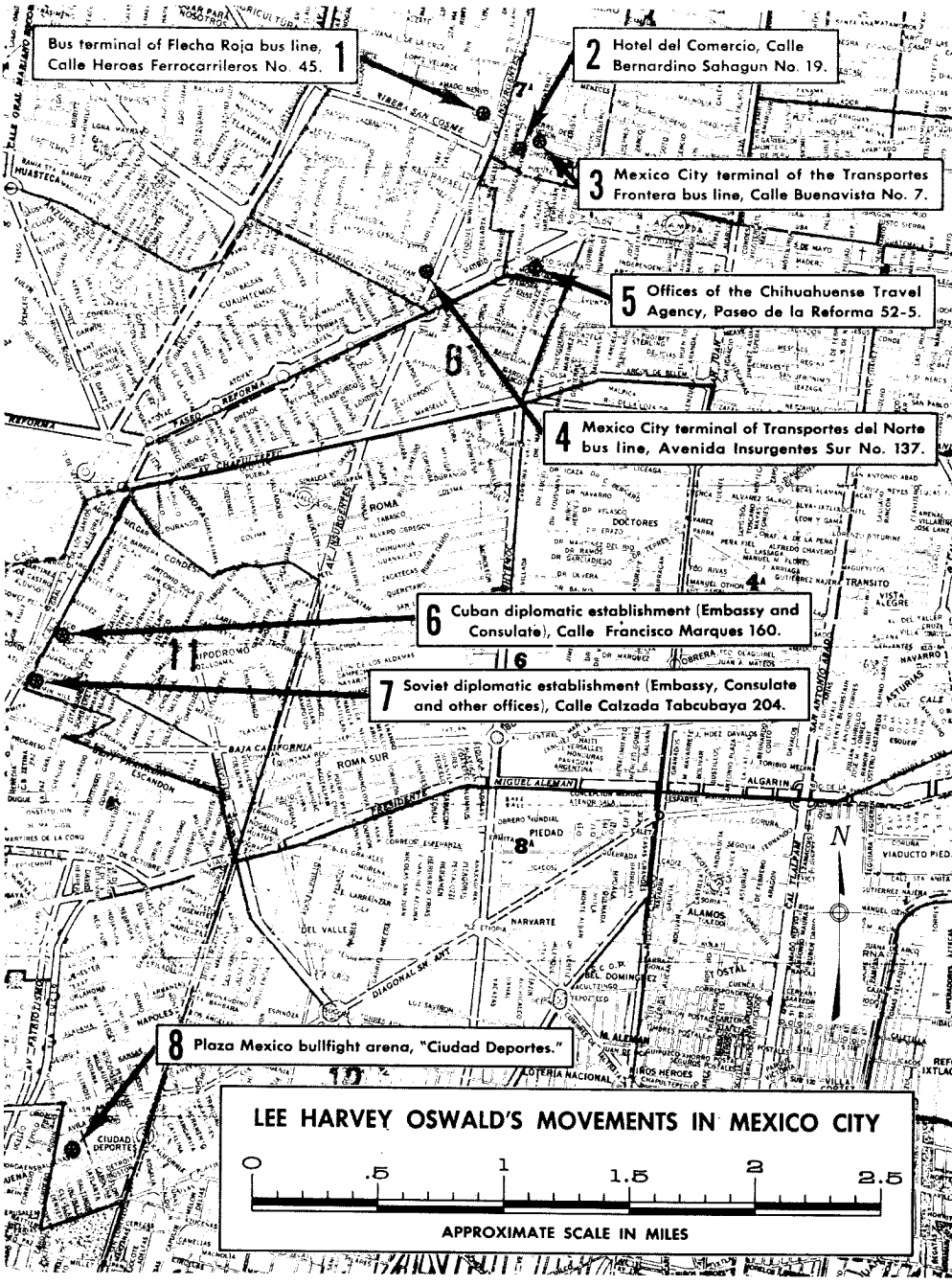

COMMISSION EXHIBIT No. 1400