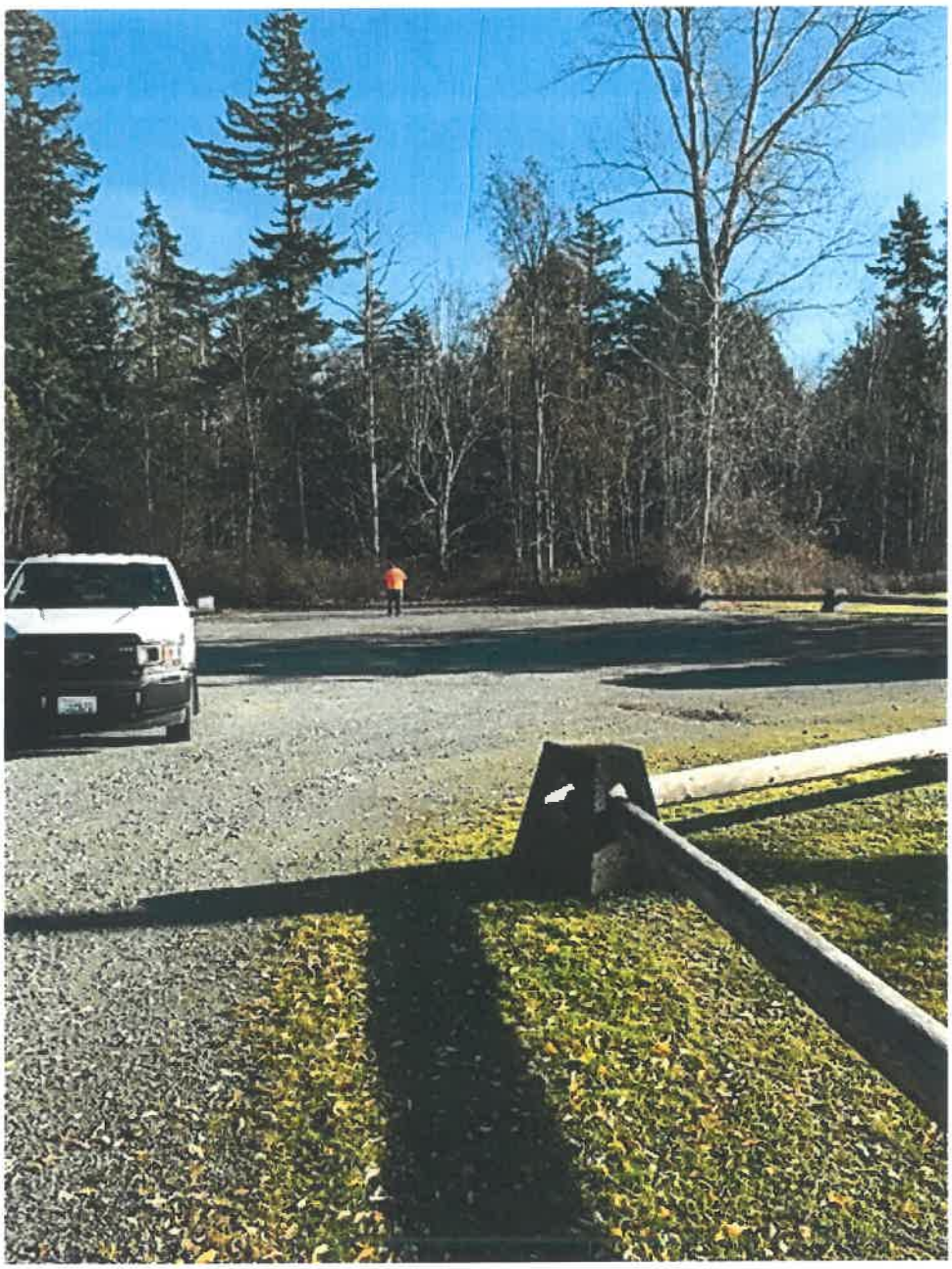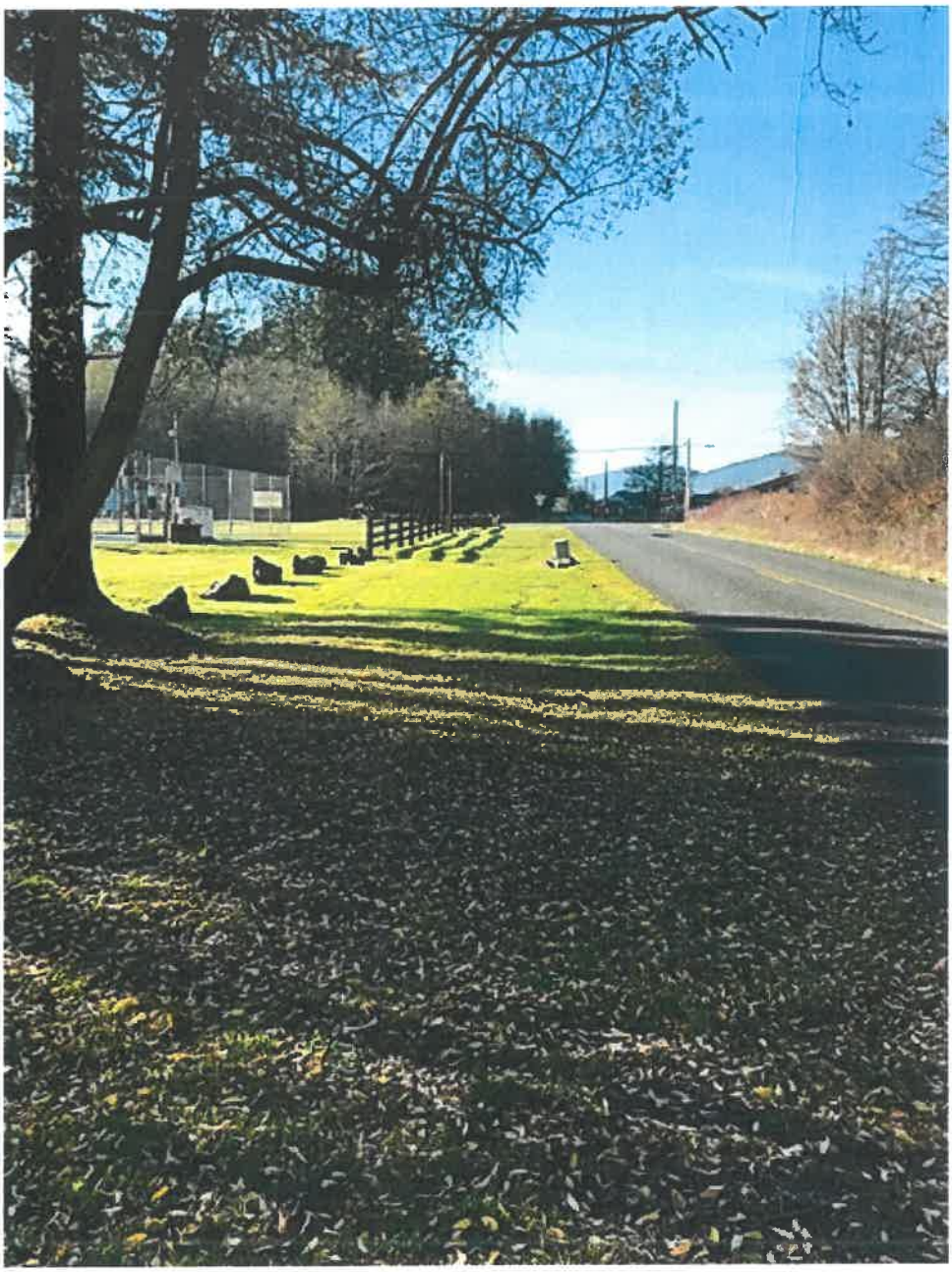Exhibit #14