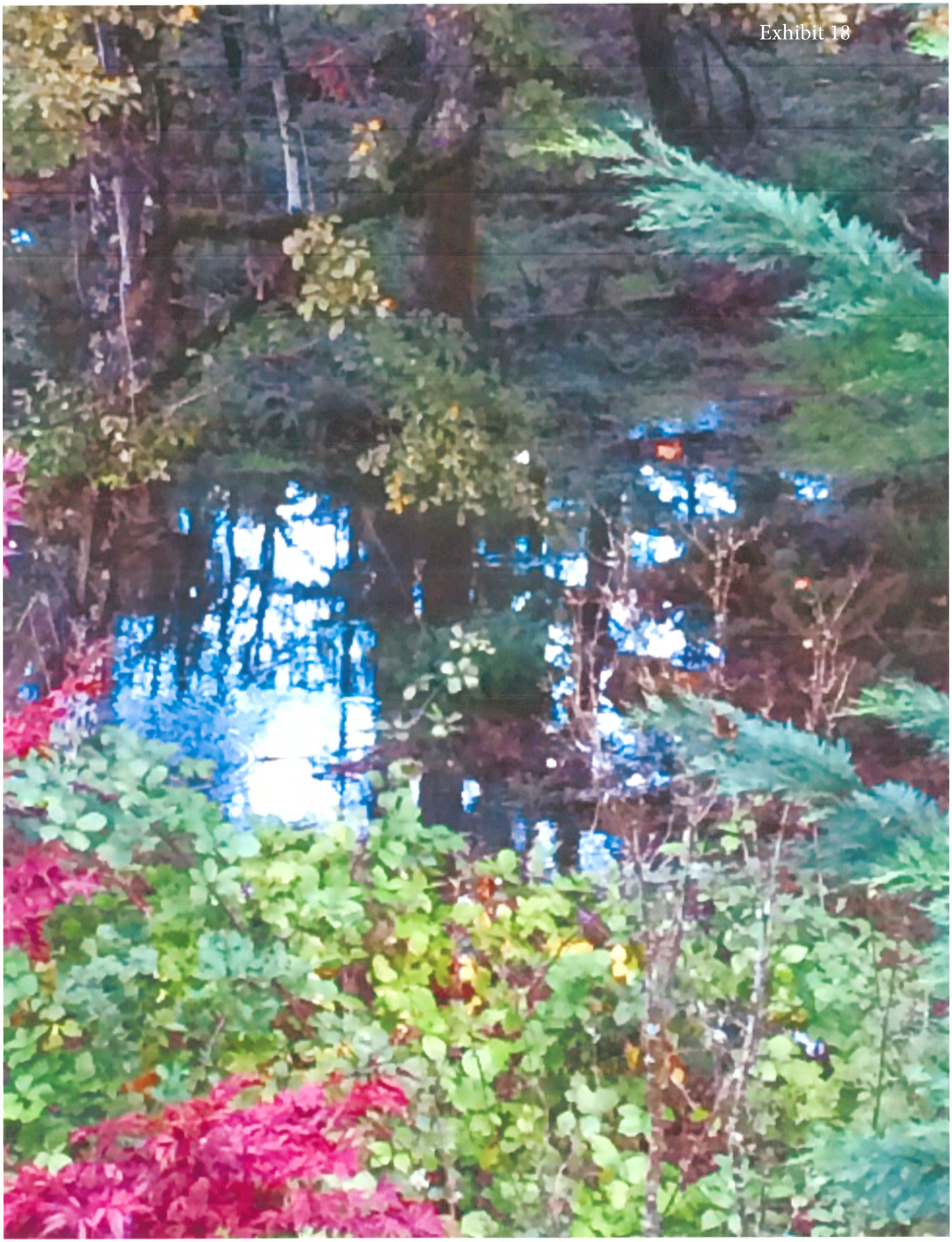
Exhibit 18