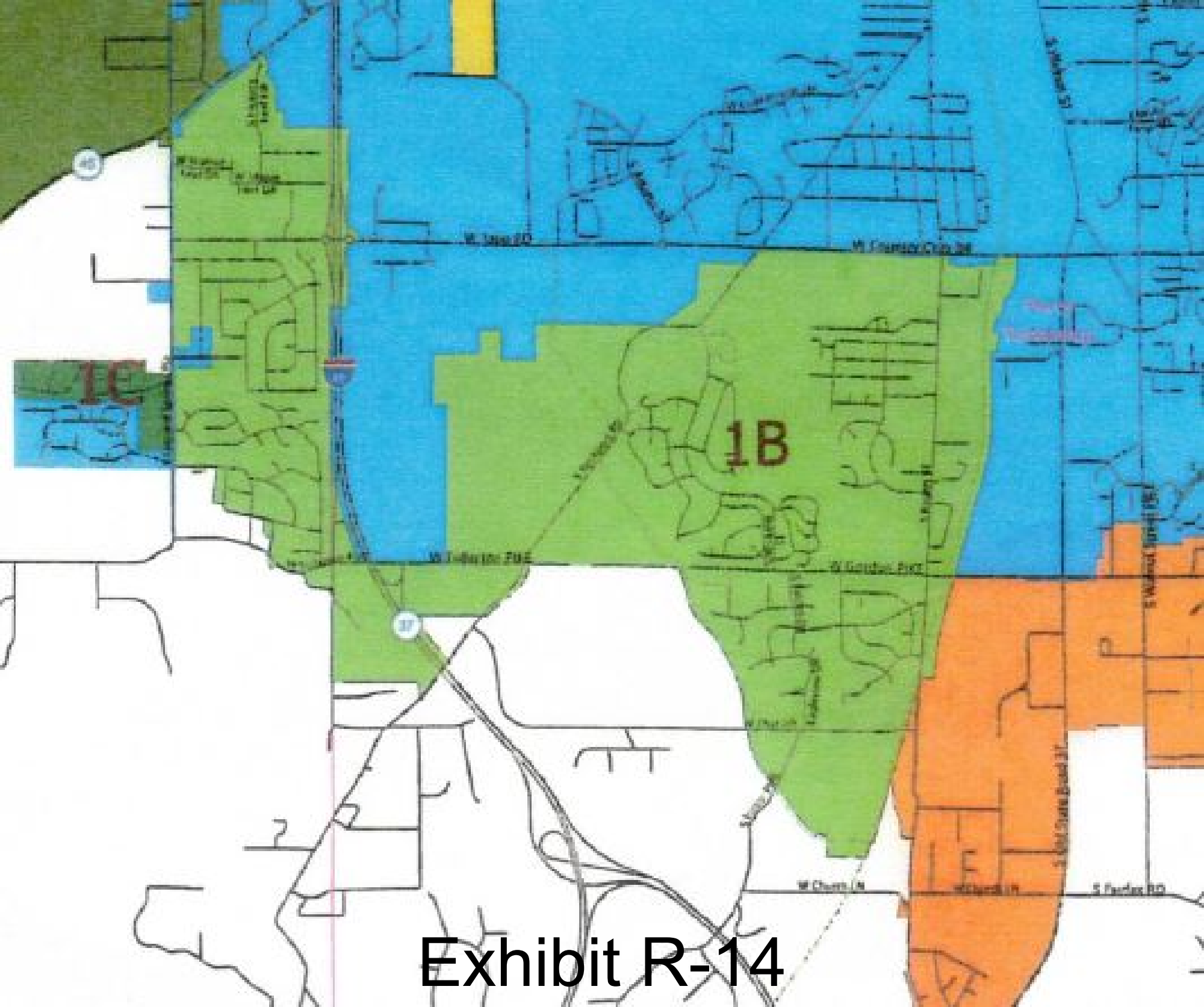

Exhibit R-14