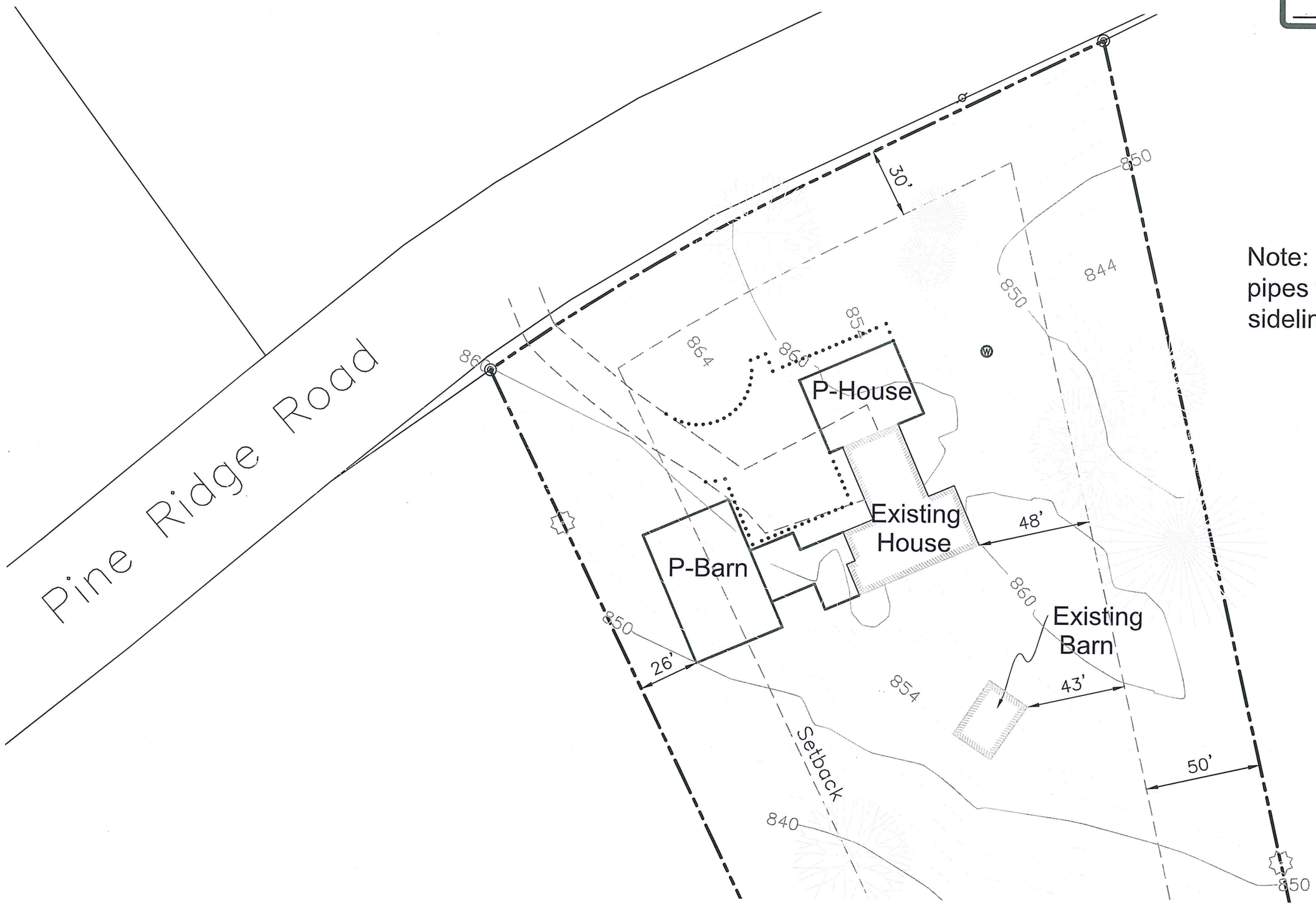
EXHIBIT
P



Note:
pipes f
sideline