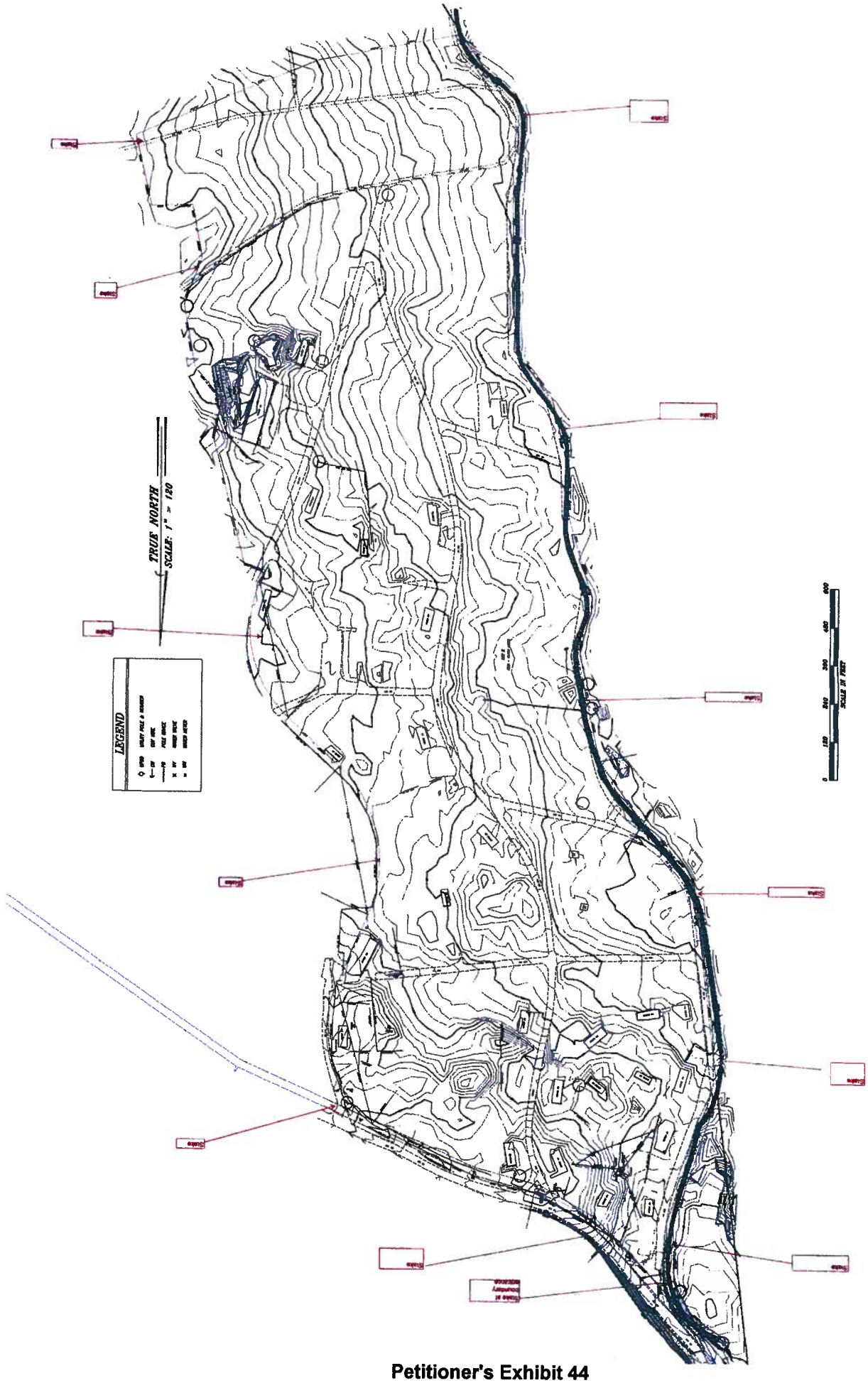

Petitioner's Exhibit 44