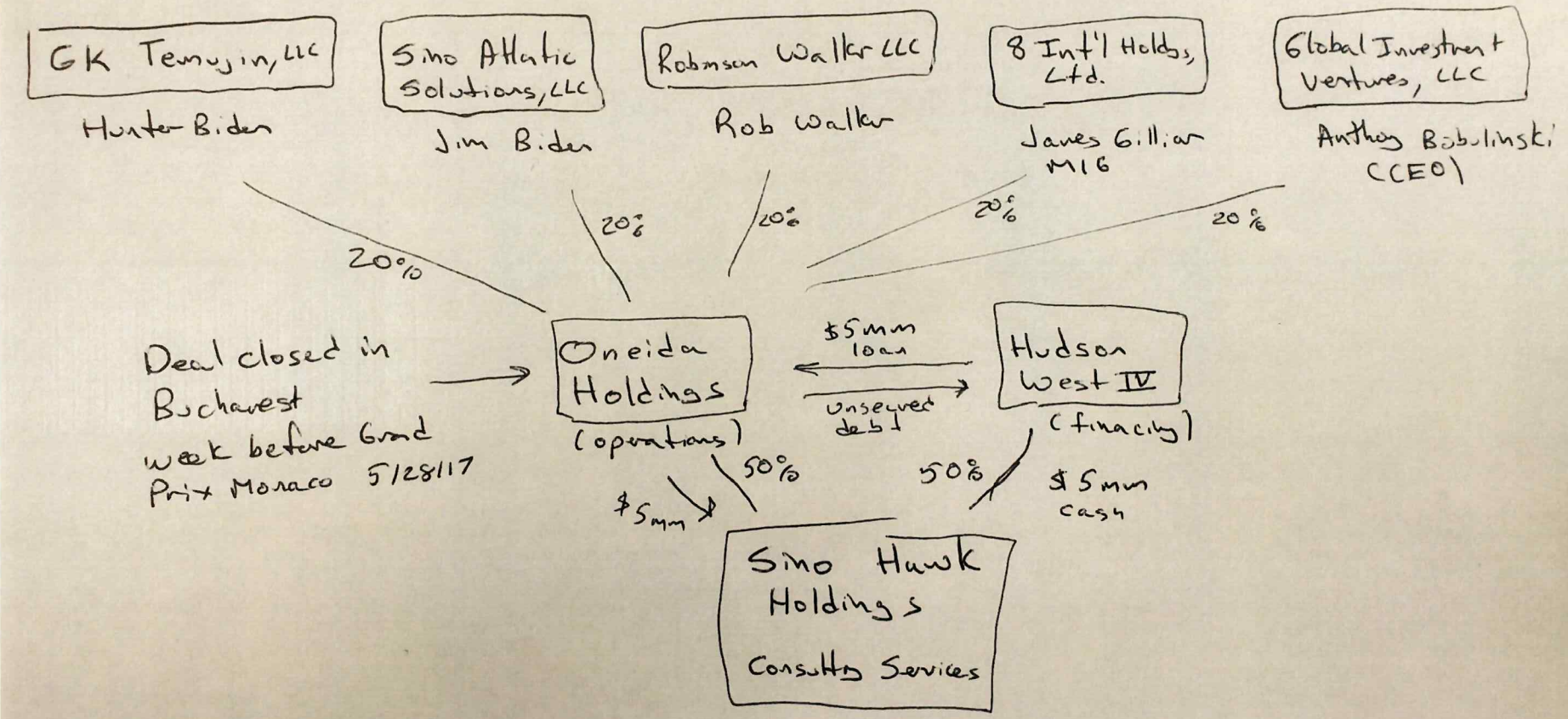EXHIBIT 400B