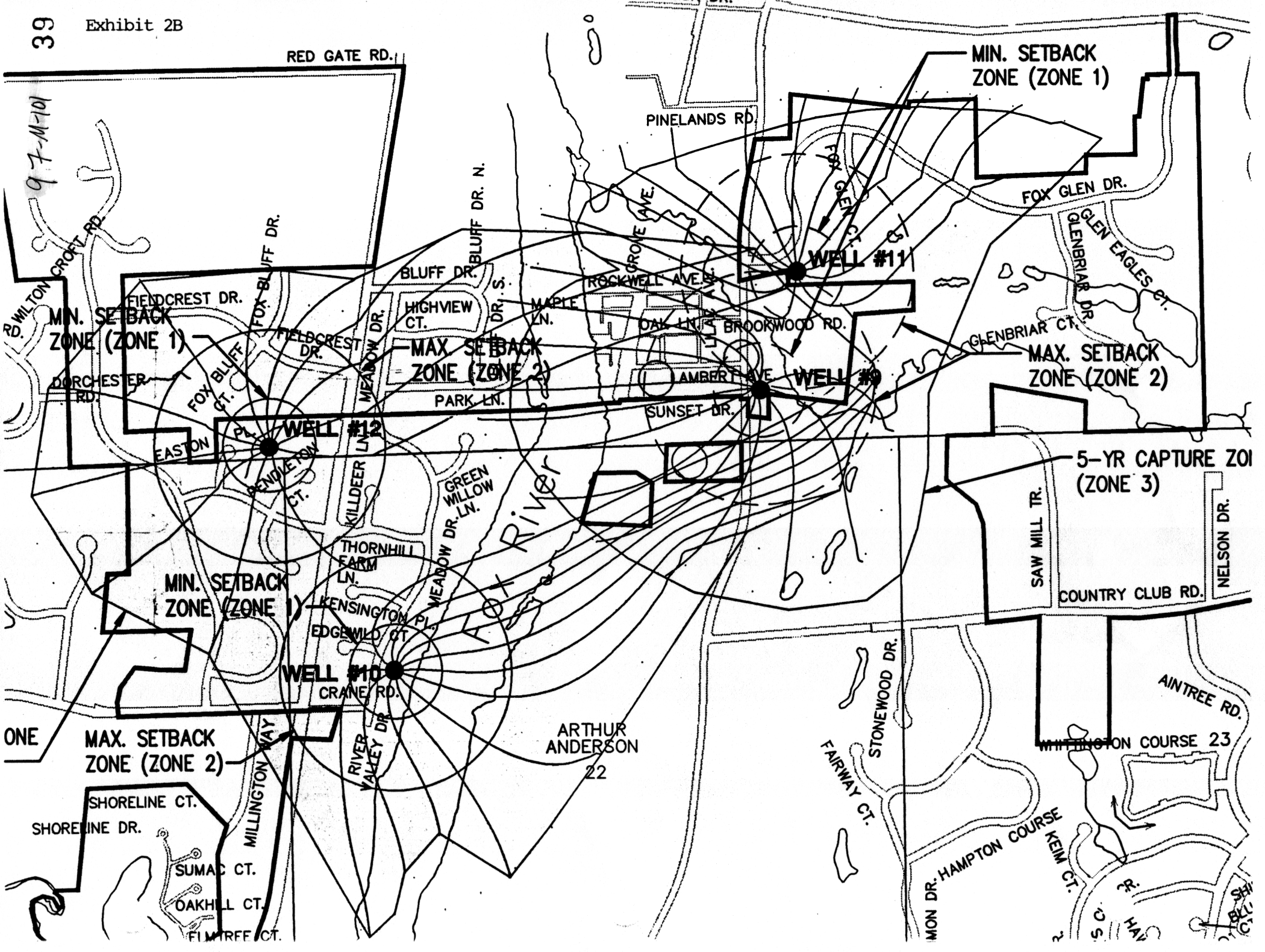39 Exhibit 2B