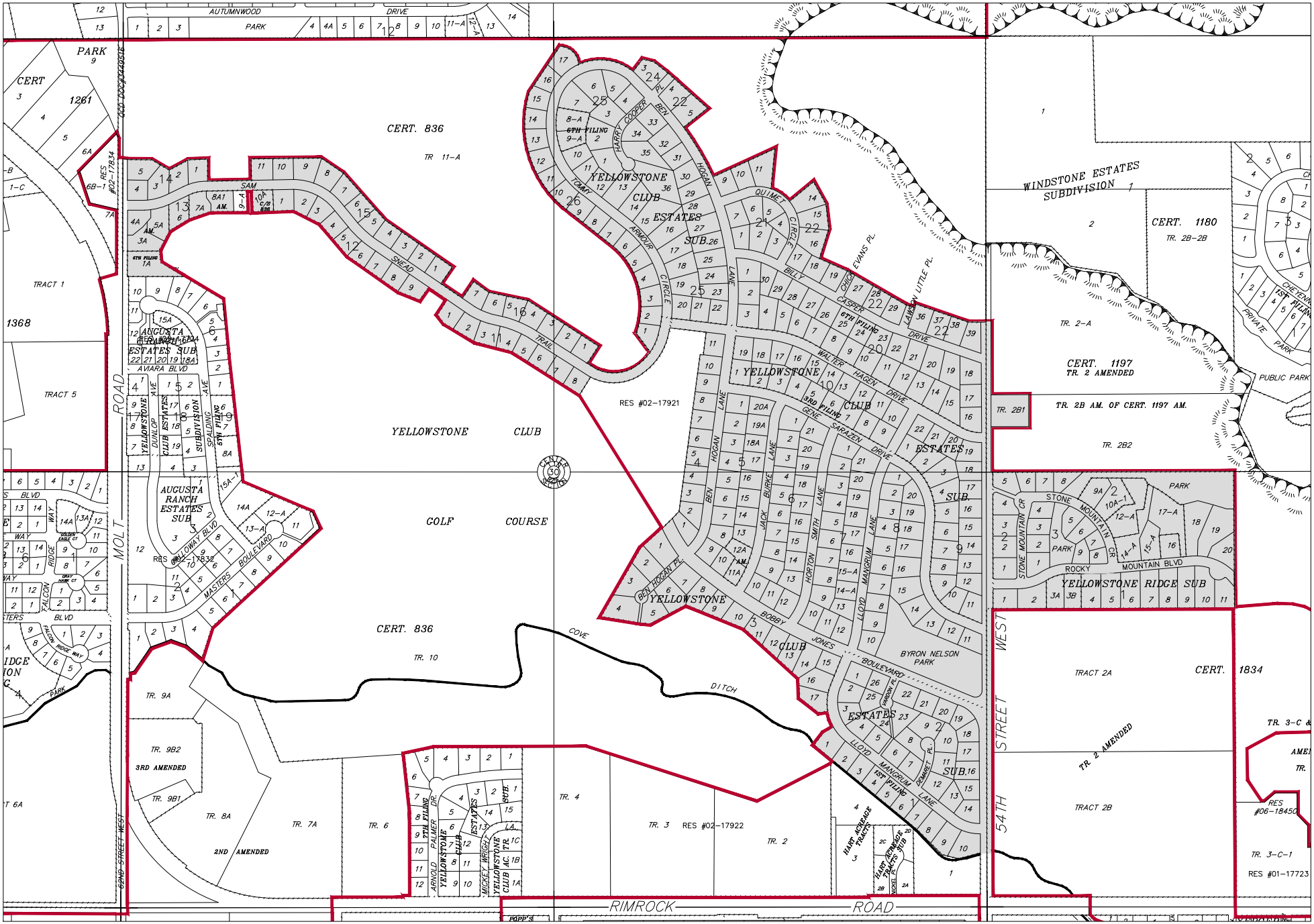SID 1392 EXHIBIT "A"