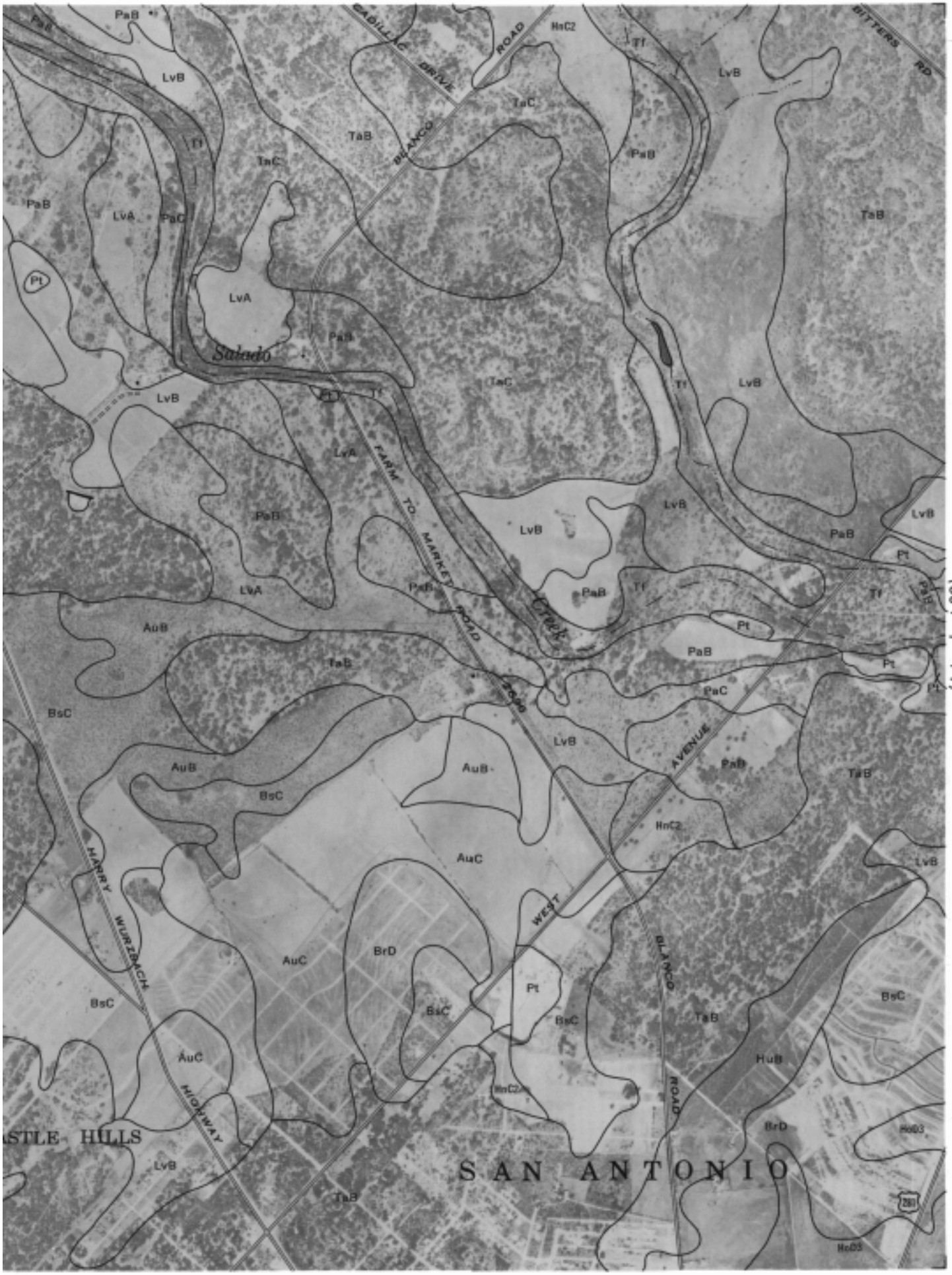— SHEET NUMBER 28