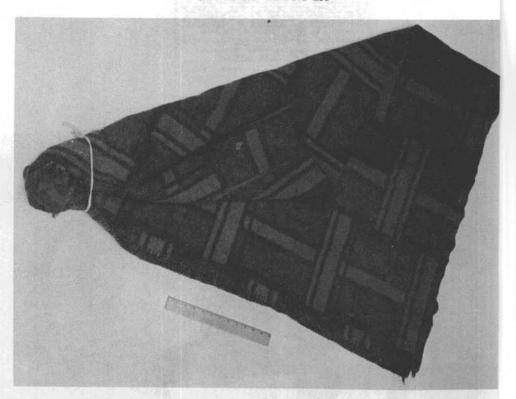


COMMISSION EXHIBIT 139



COMMISSION EXHIBIT 140