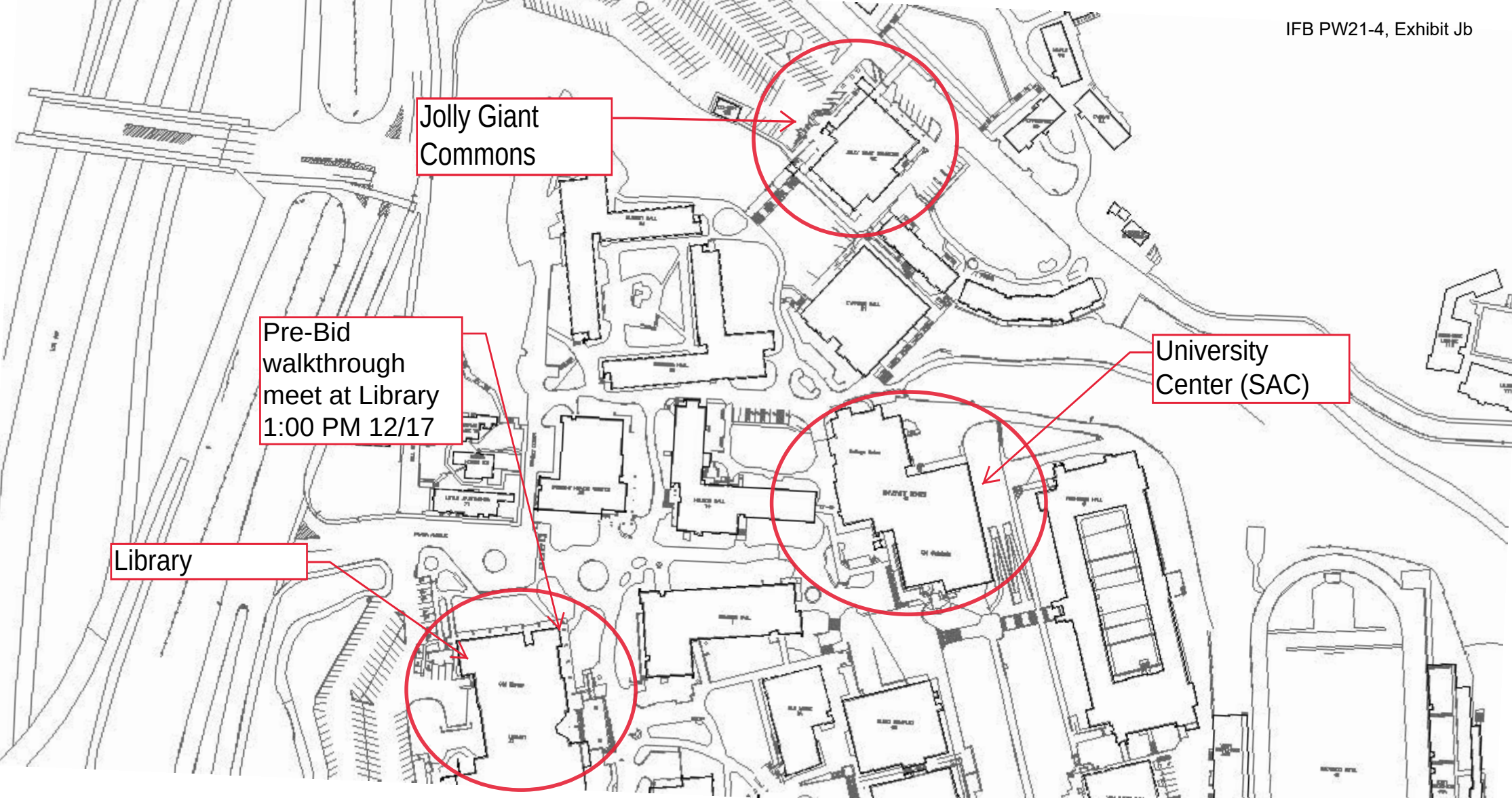IFB PW21-4, Exhibit Jb