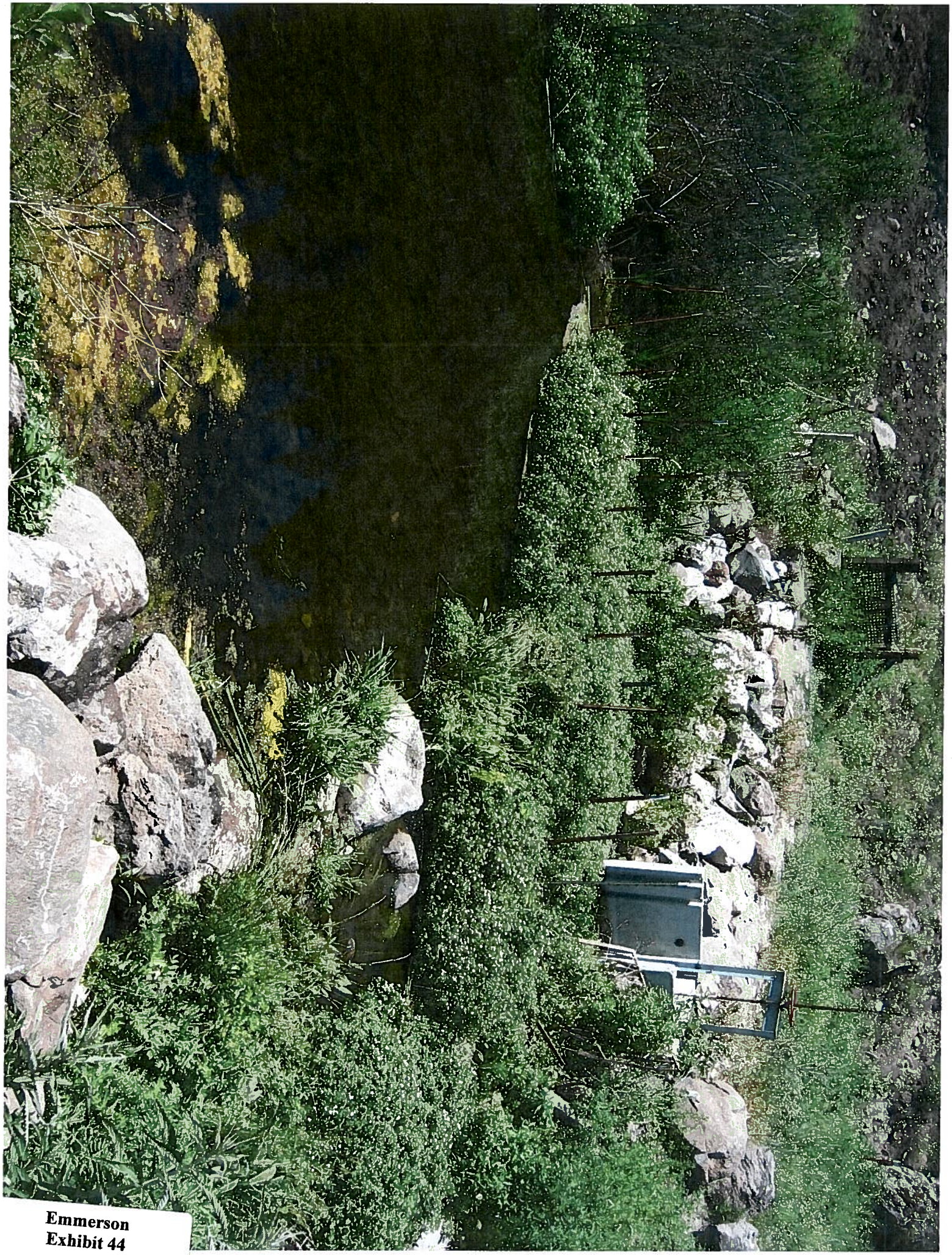

Emmerson
Exhibit 44