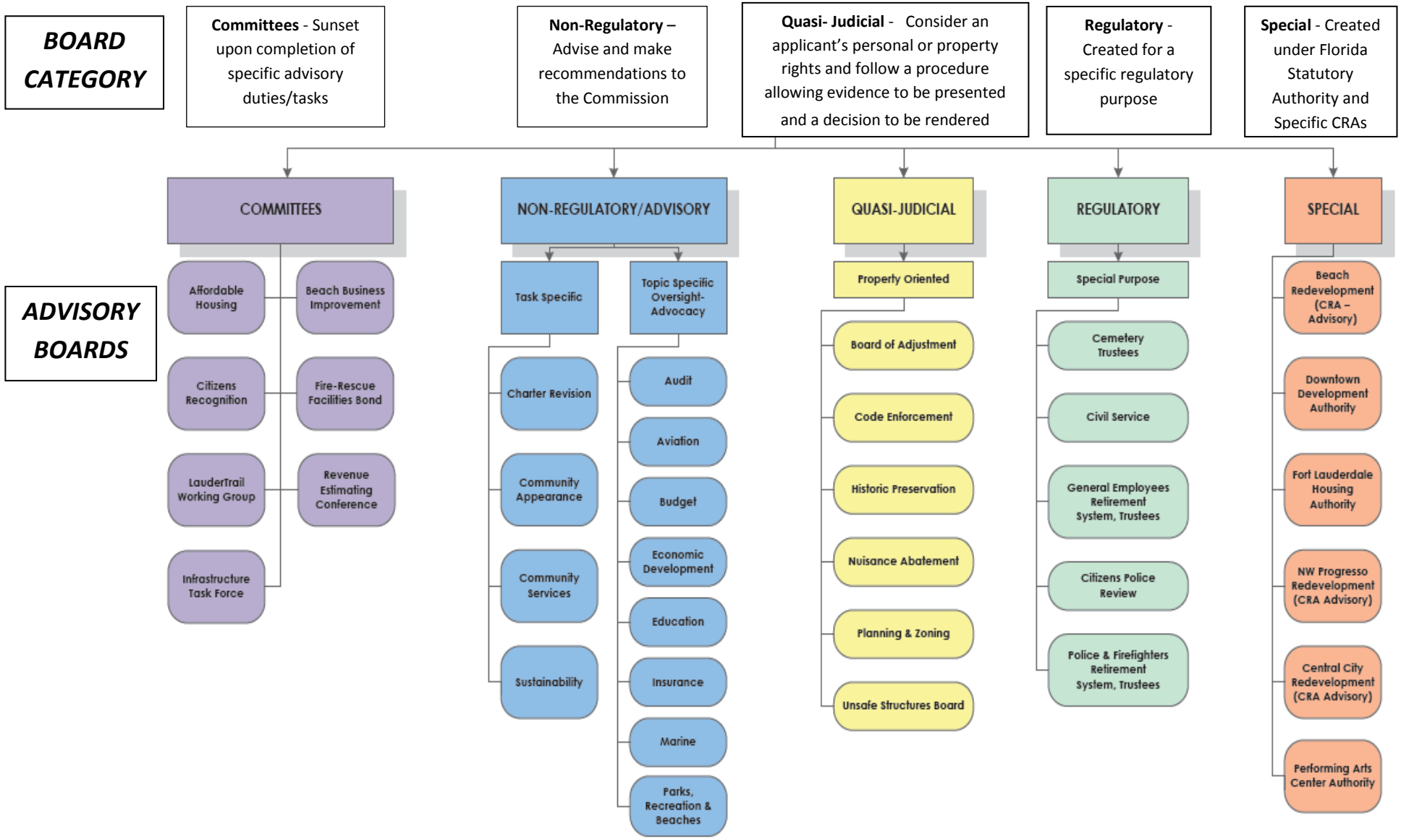


Exhibit 1- Memo Number 18-1267