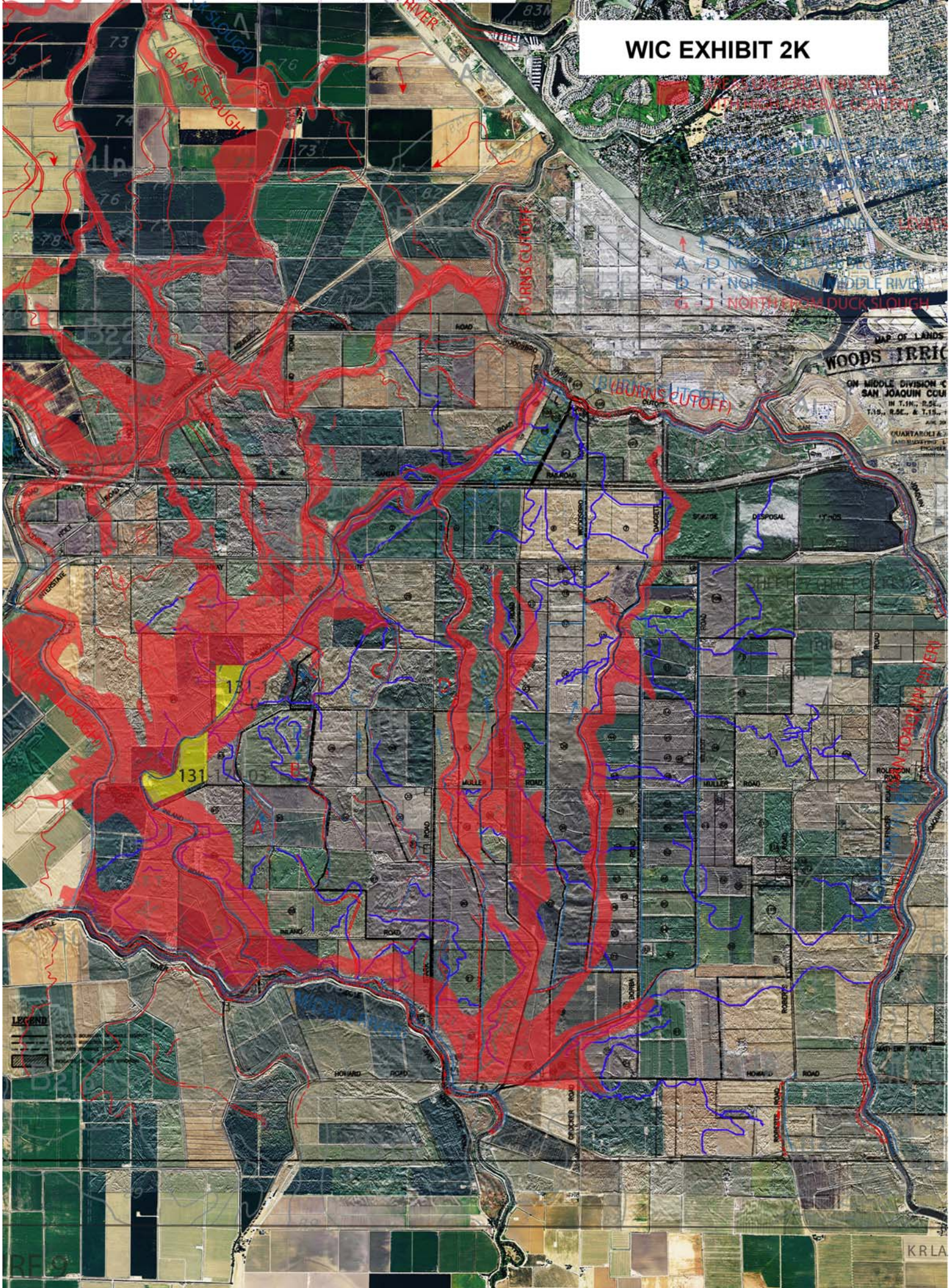WIC EXHIBIT 2K