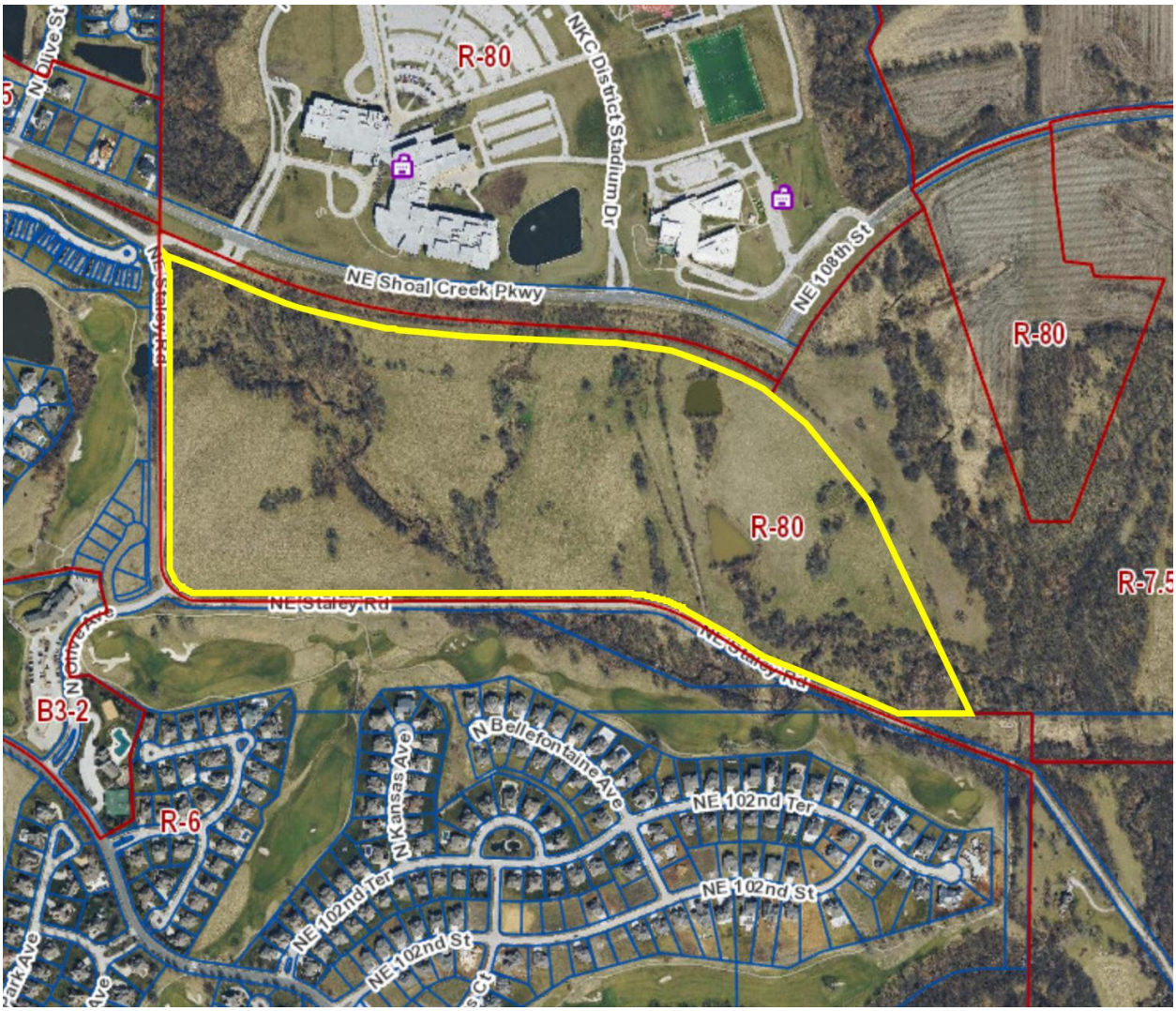Section No. 88-20A-1544 Exhibit A