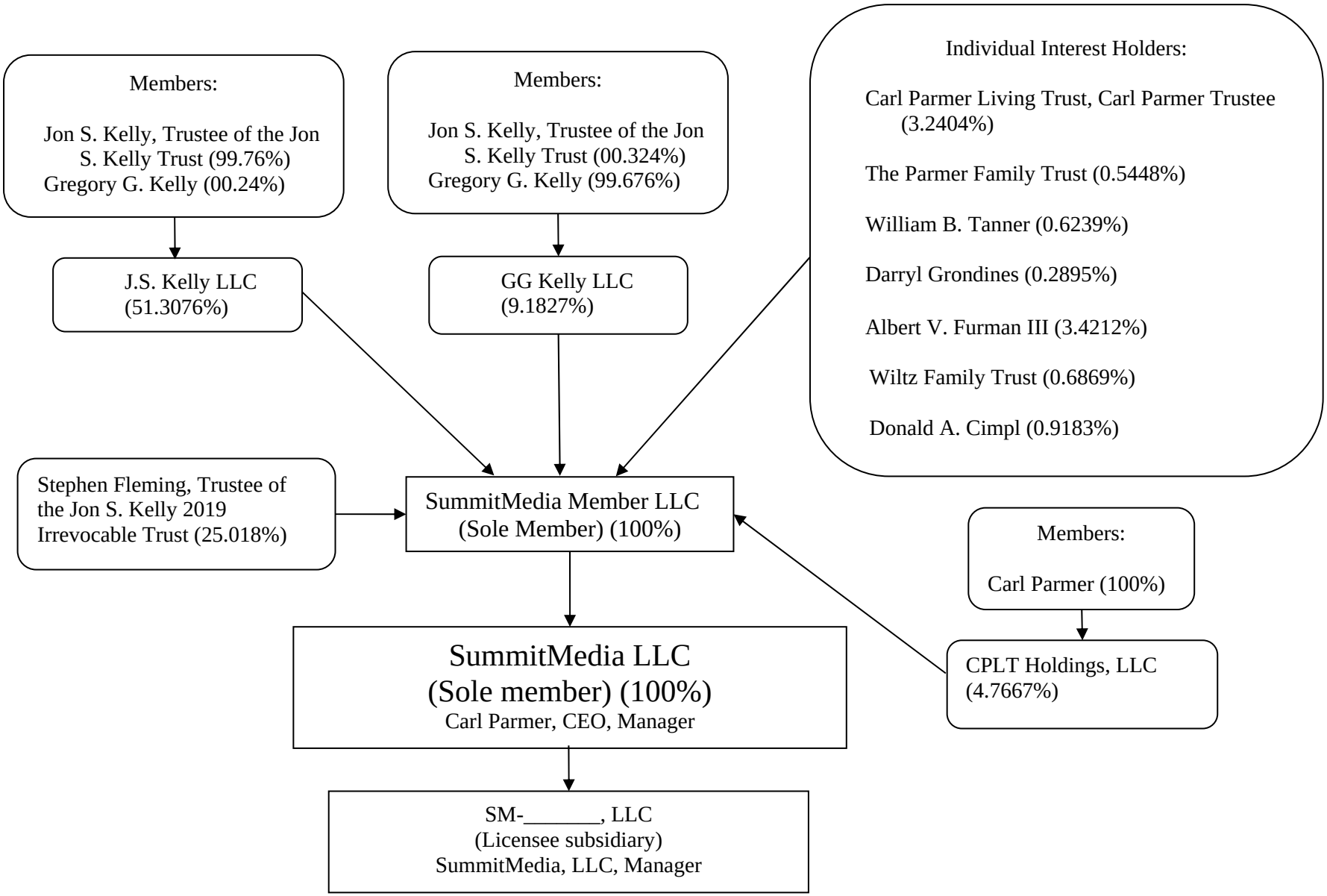
BEFORE TRANSFER OF CONTROL

Transfer of Control
Exhibit 12