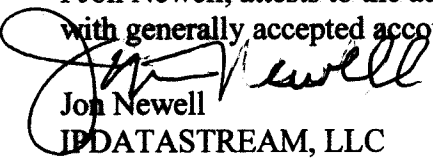




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I Jon Newell, attests to the accuracy, integrity and objectivity that the statements were prepared in accordance with generally accepted accounting principles and the applicable rules of the Commission.


Jon Newell
IPDATASTREAM, LLC