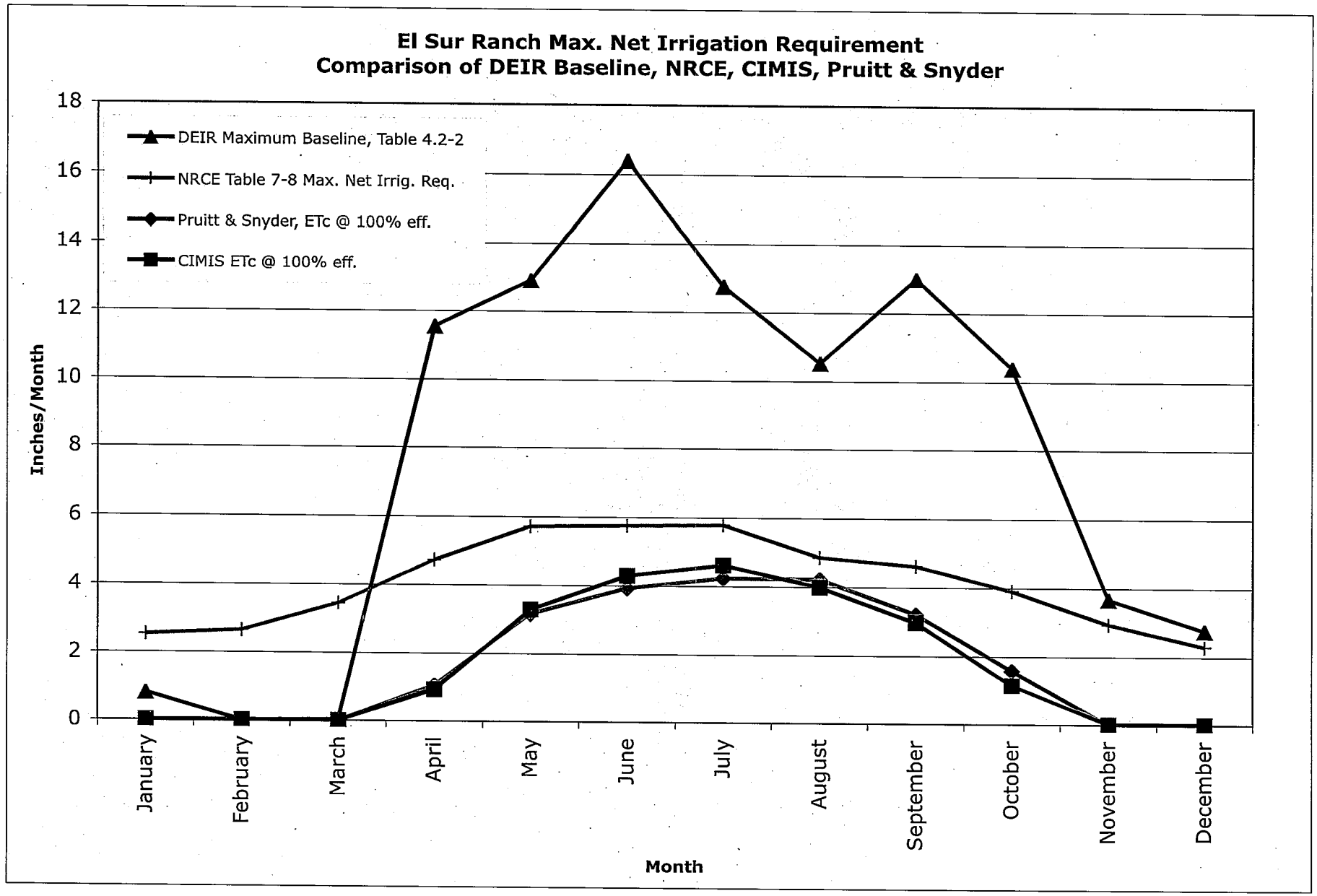Exhibit DFG-C-44