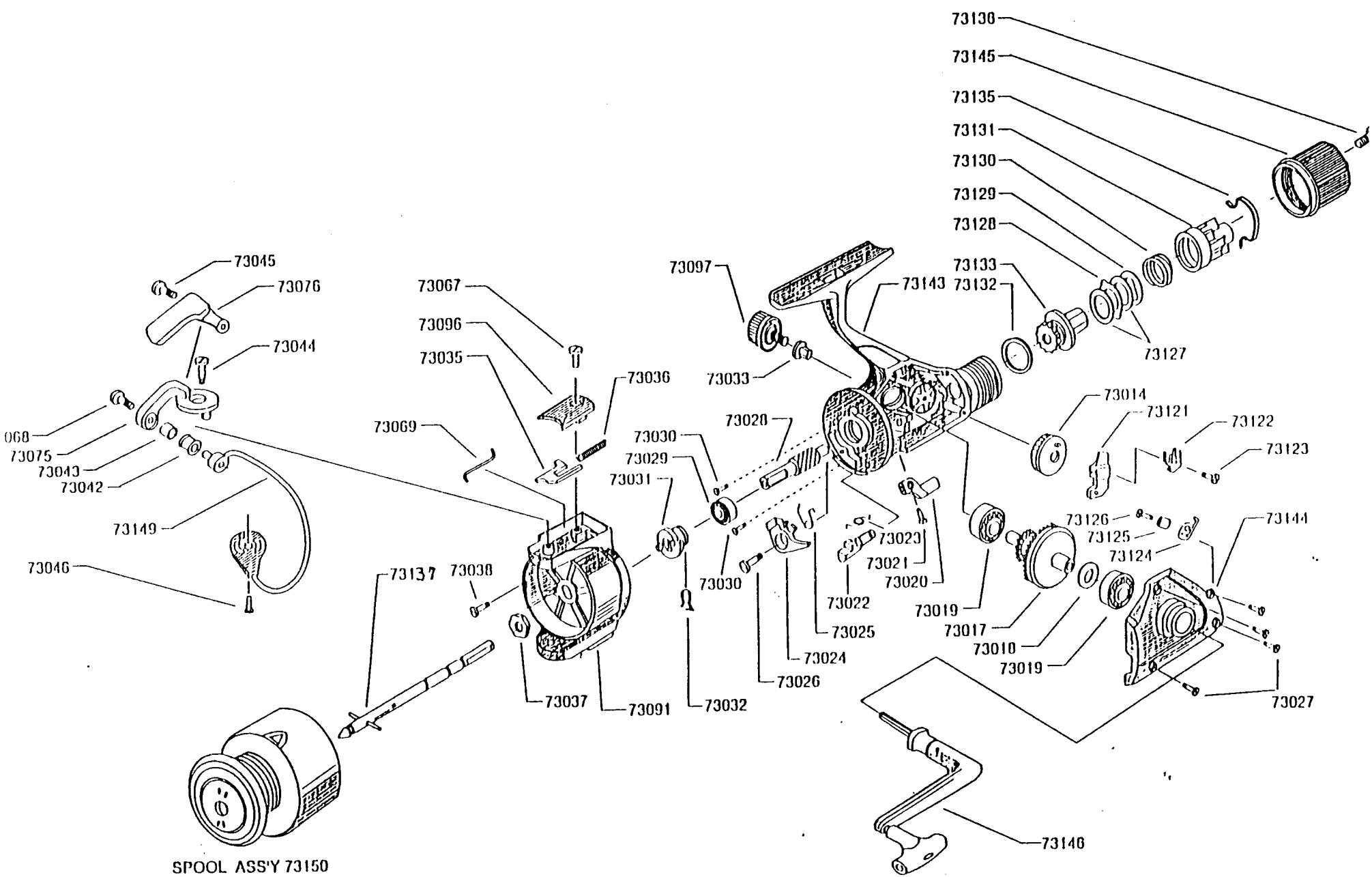ACCU-BALANCE EX 40C