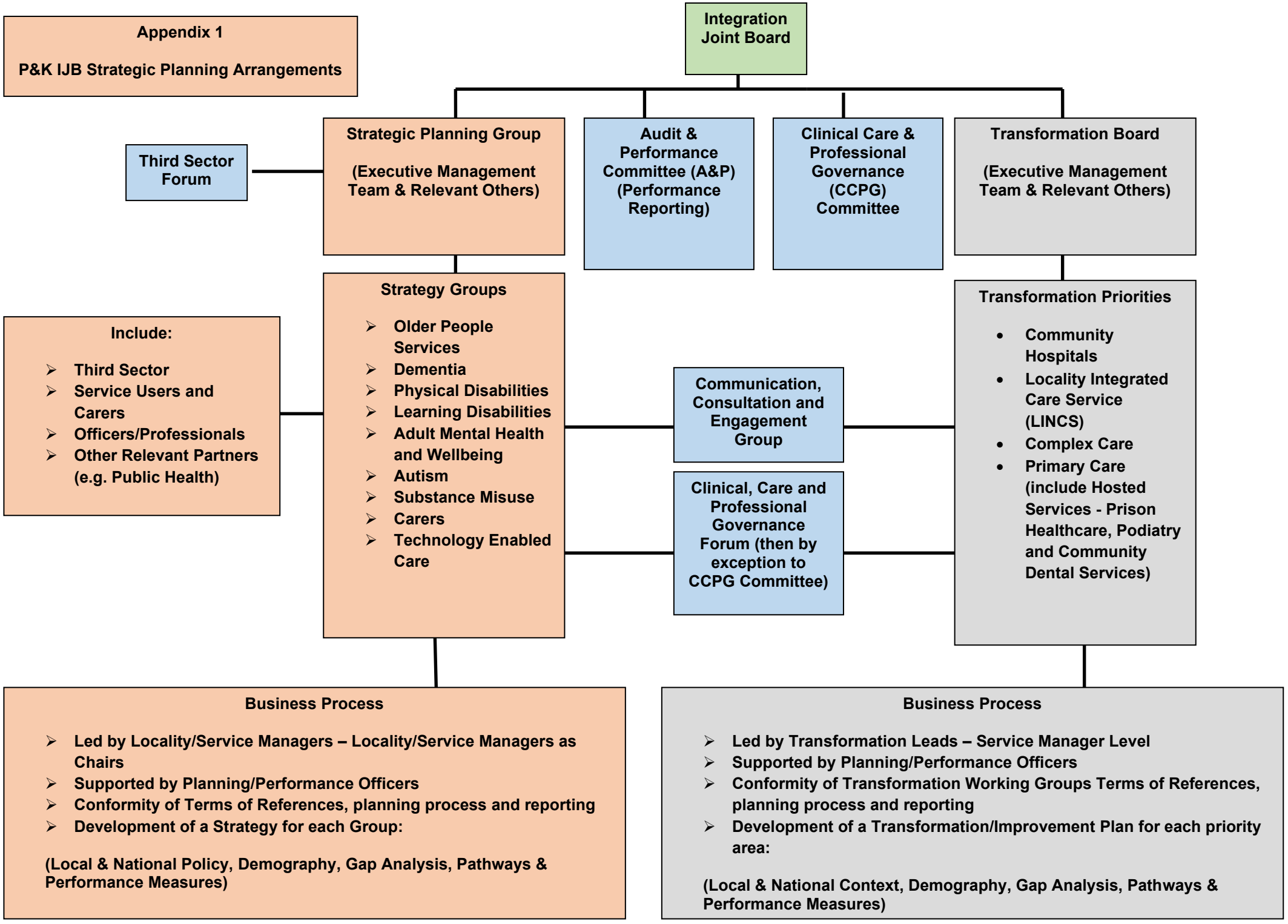
Appendix 1

P&K IJB Strategic Planning Arrangements