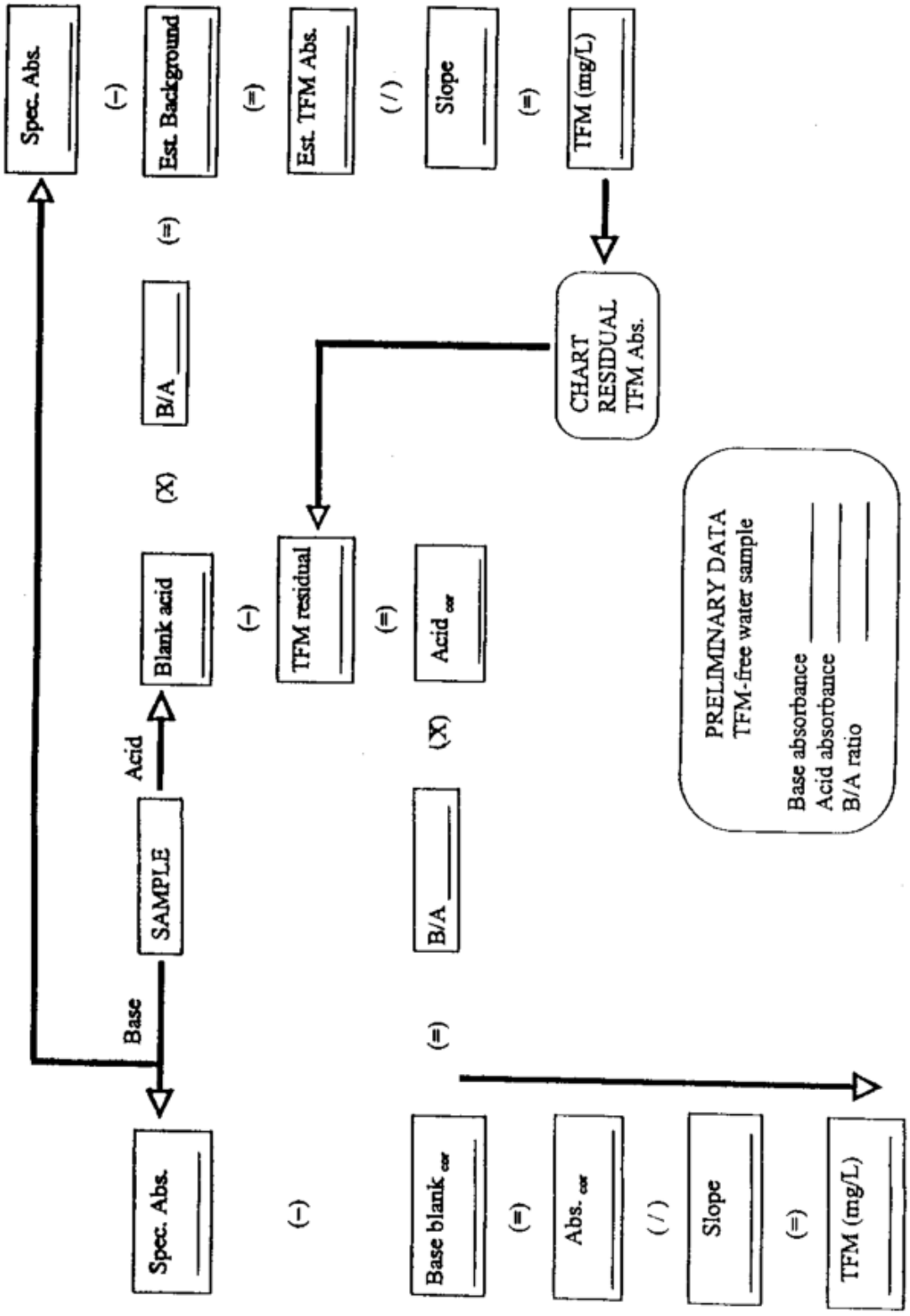
ATTACHMENT 1

B/A Ratio Computation Form