EXHIBIT 8
DATE 3-27-13
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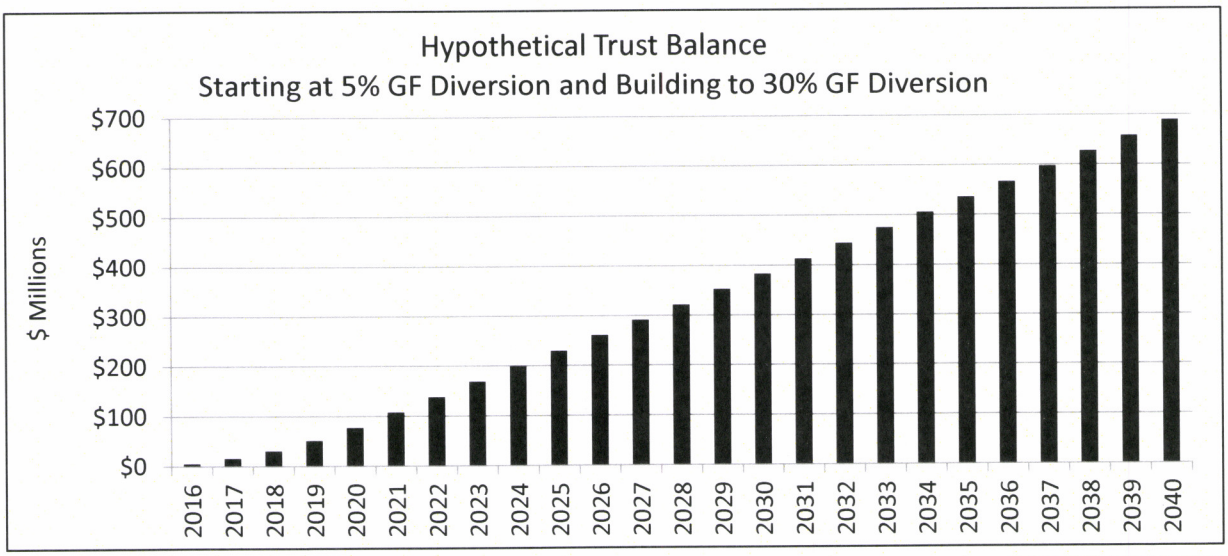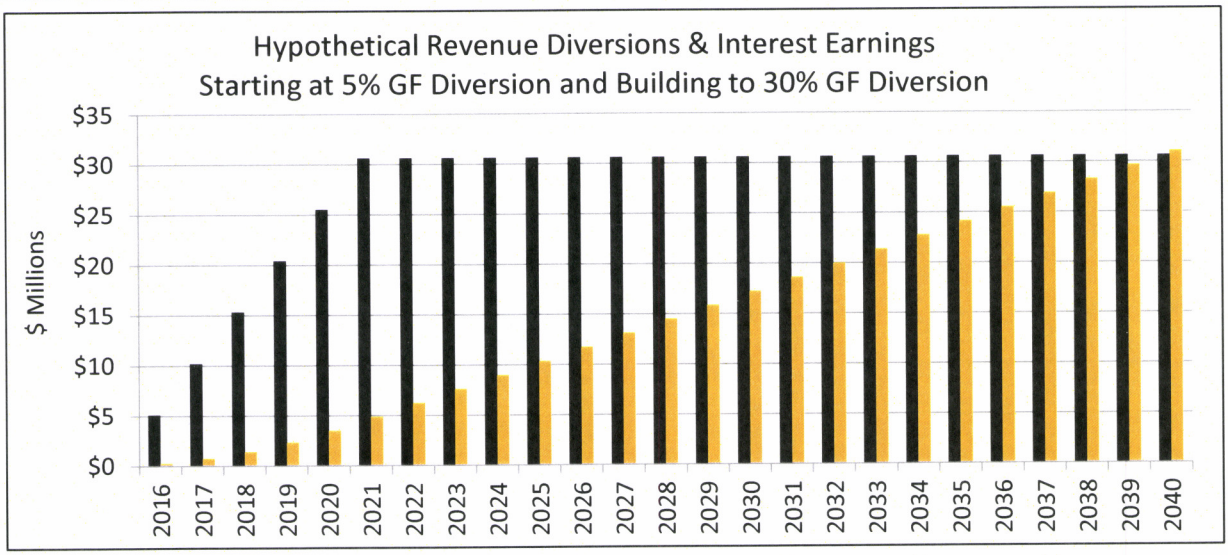
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