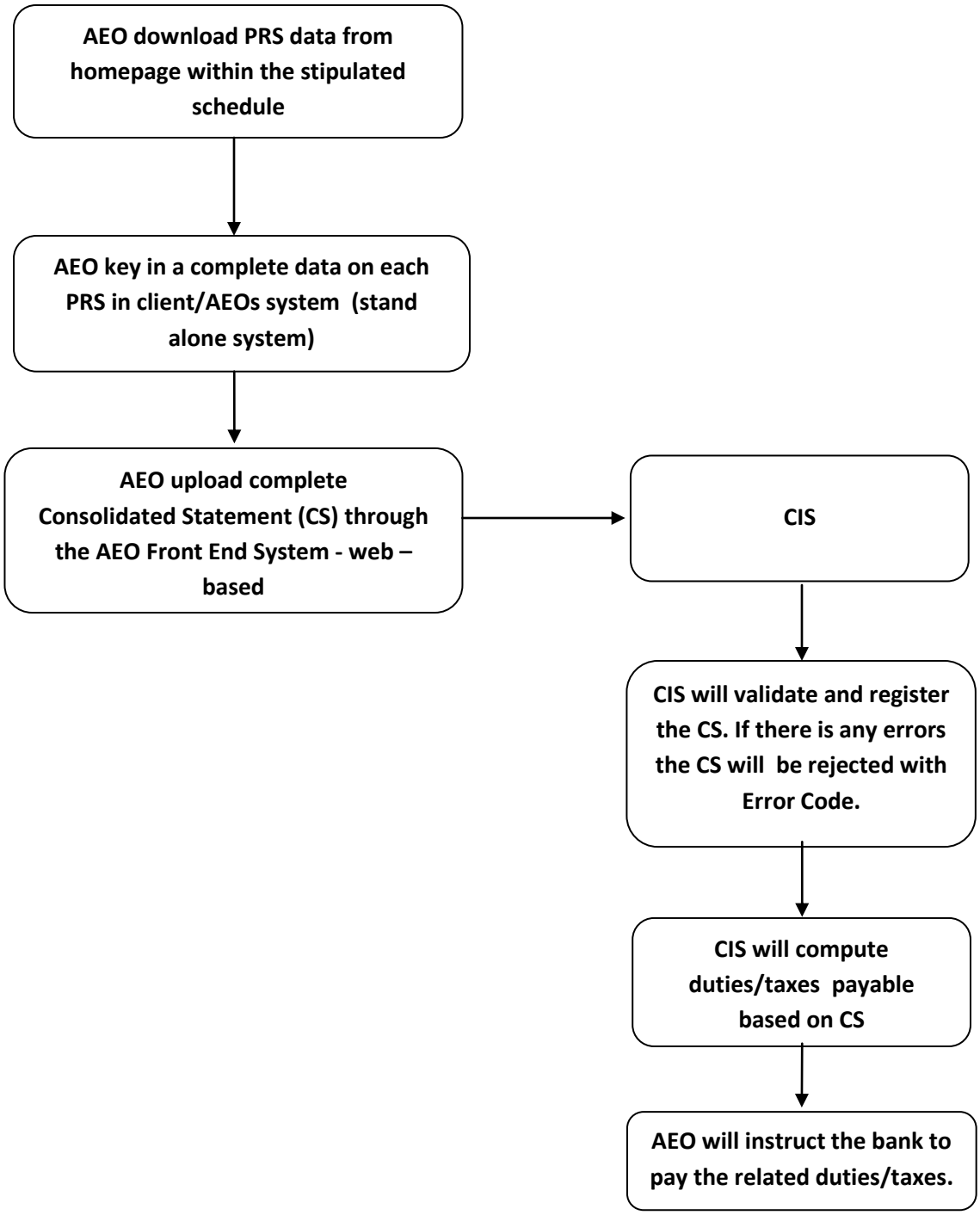
**Attachment 26**

# PREPARATION OF CONSOLIDATED STATEMENT (CS)