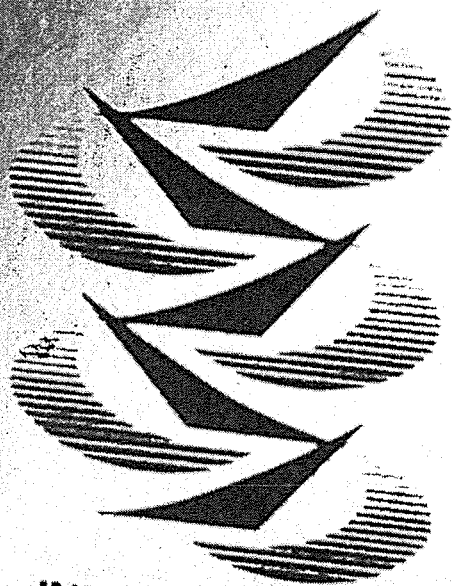
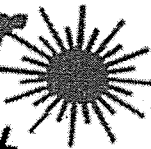


EXHIBIT 16



Laser 

INTERNATIONAL
CLASS SAILBOAT
SAIL No.

199980

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