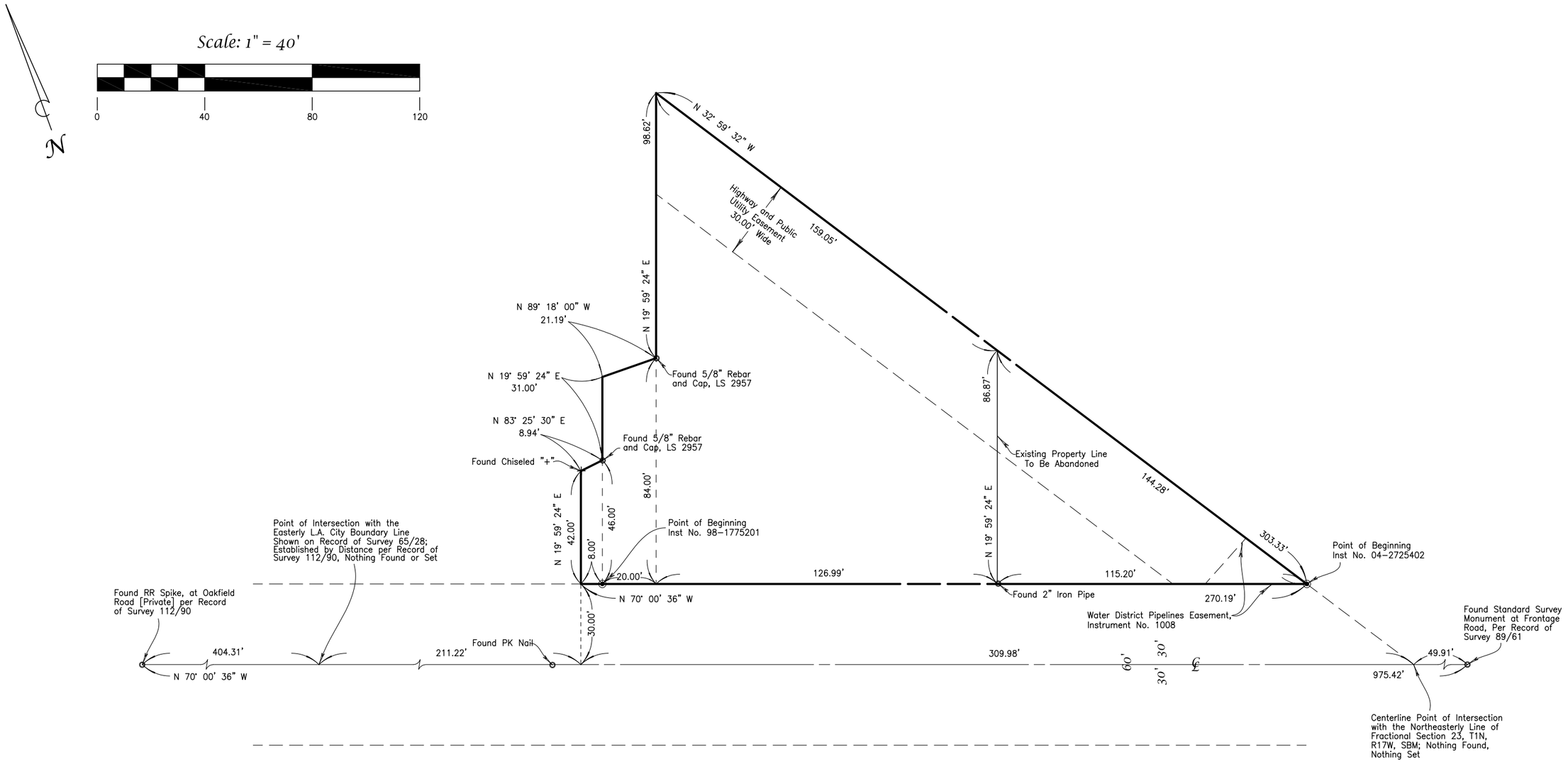Lot Merger Exhibit