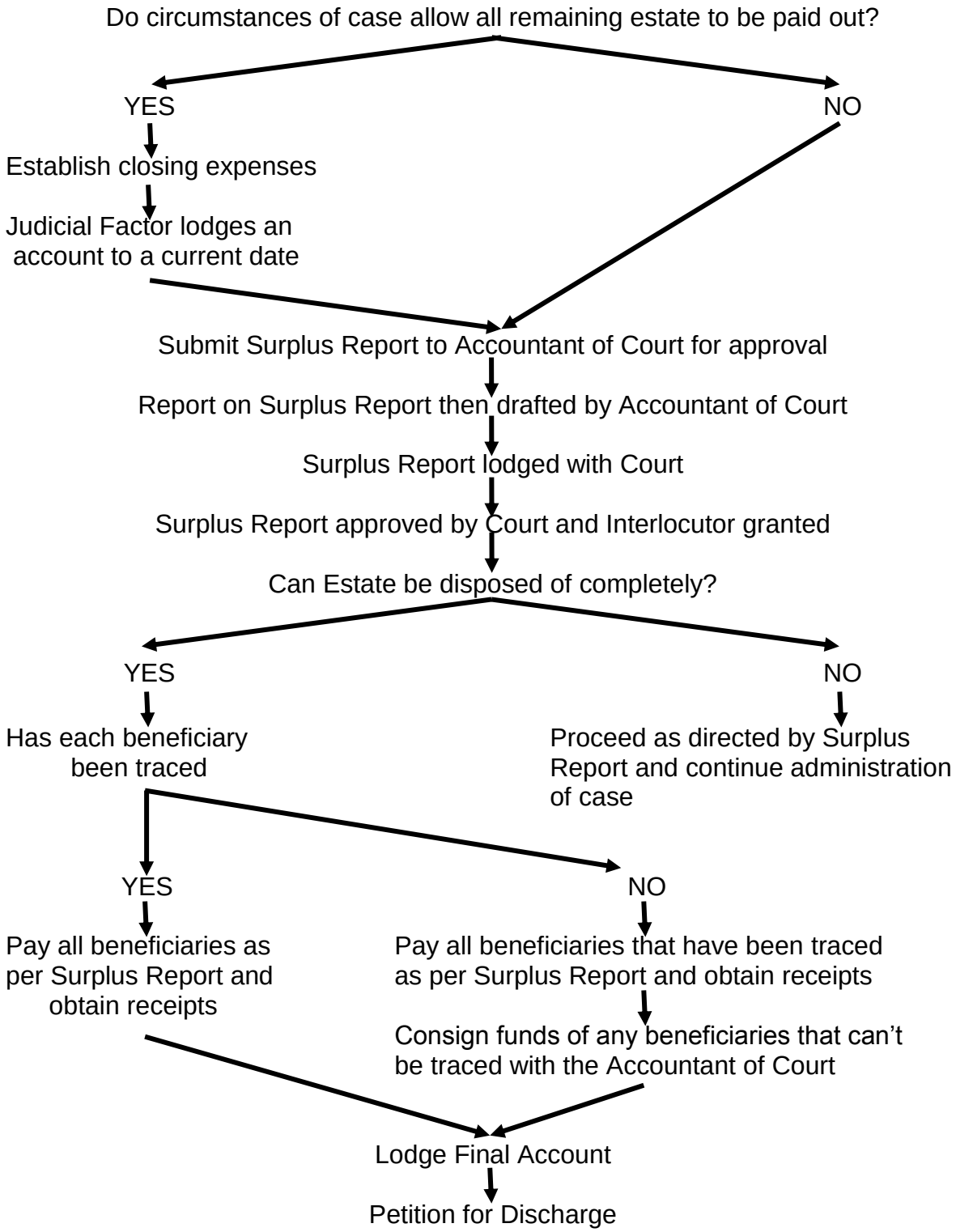
THE ACCOUNTANT OF COURT

## SURPLUS ESTATE