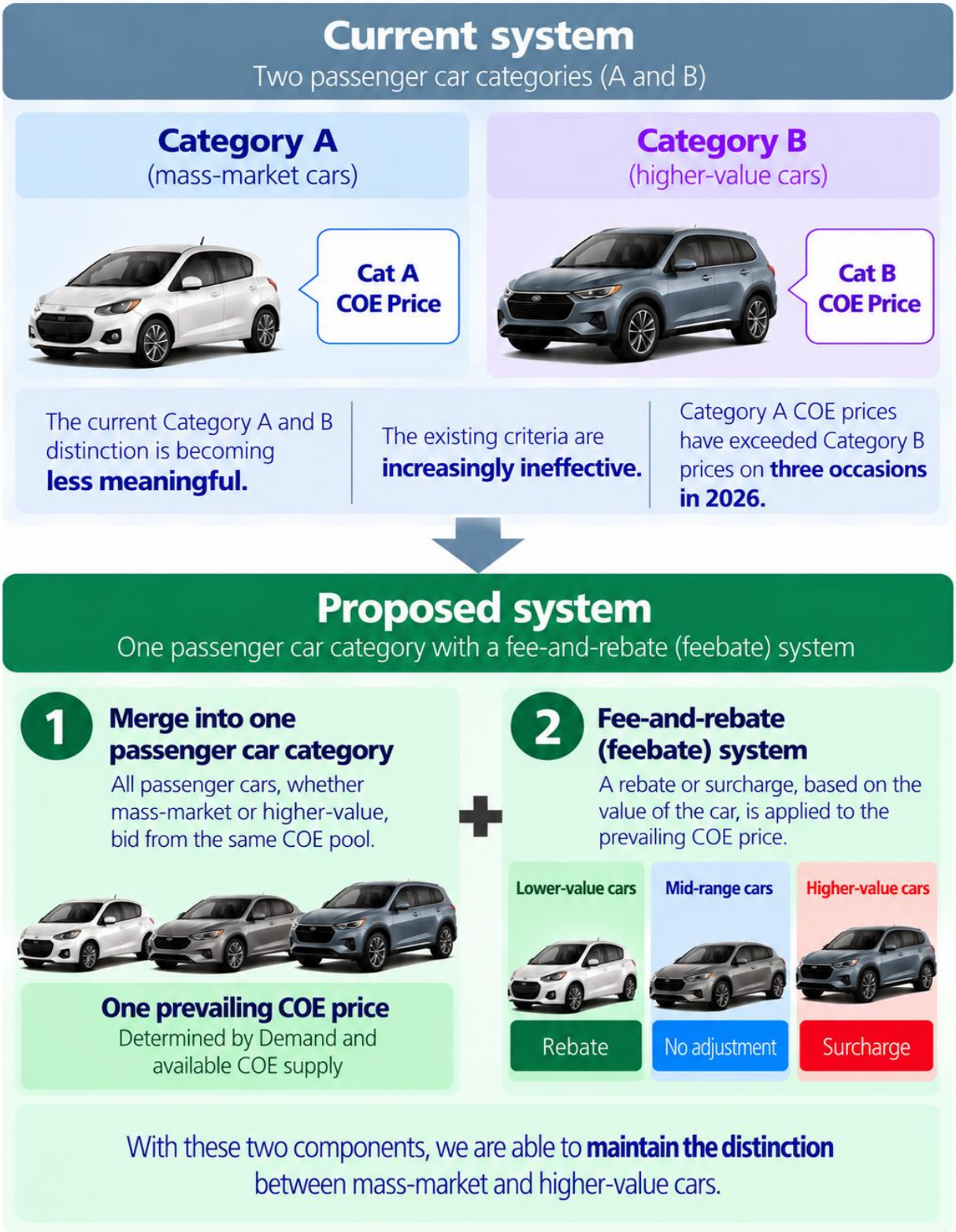
Annex B

How the Proposed COE Merger and Feebate System Could Work