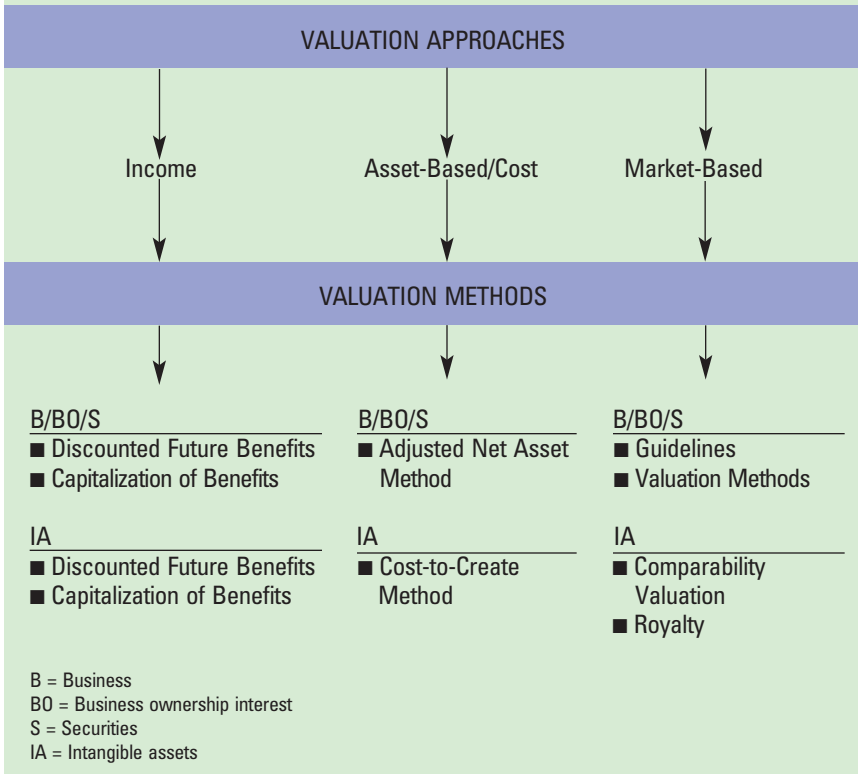EXHIBIT 2
Valuation Approaches and Methods:
General Guidelines