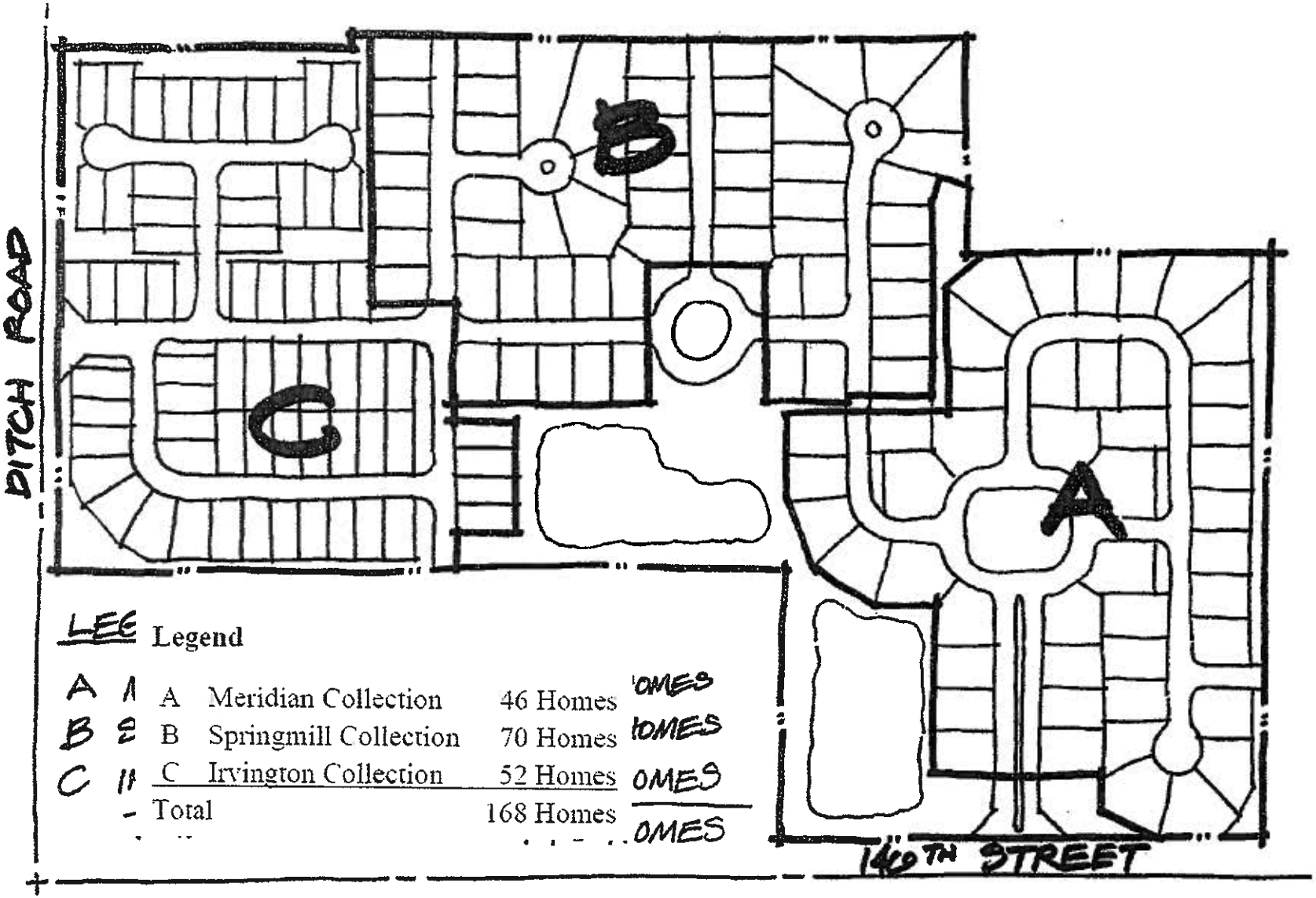Exhibit H - Concept Plan