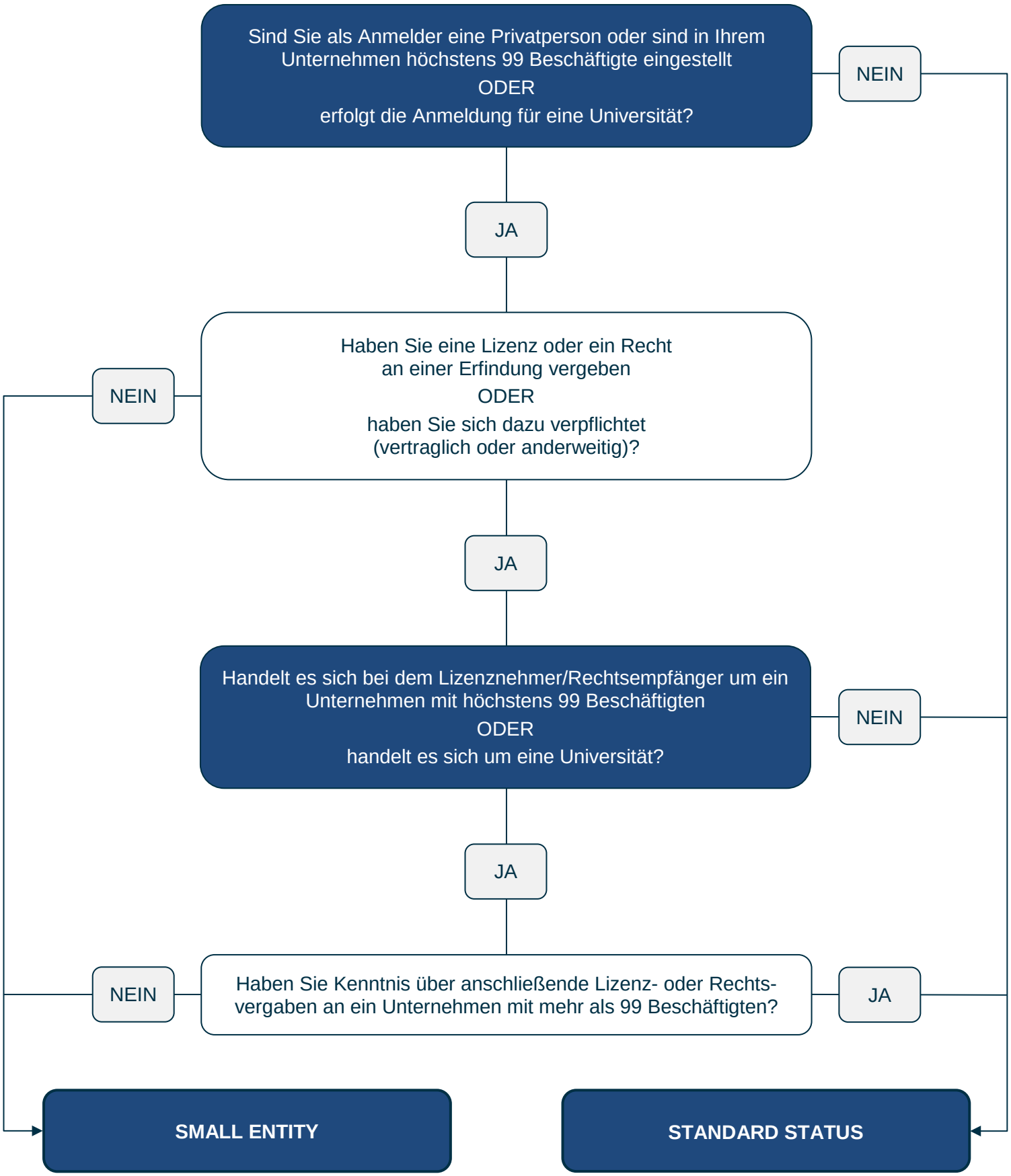## SMALL ENTITY – KANADA