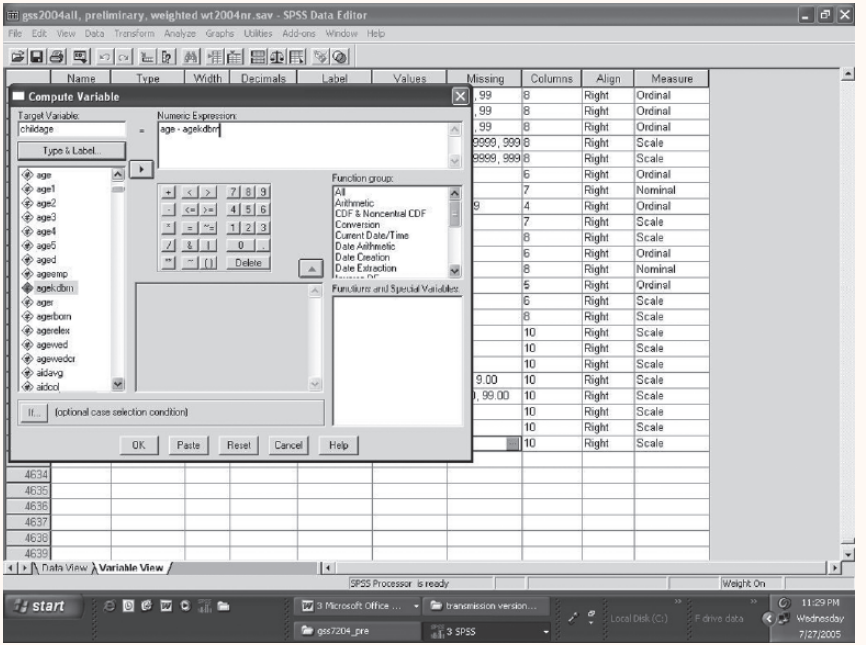Exhibit C.9 Computing a New Variable