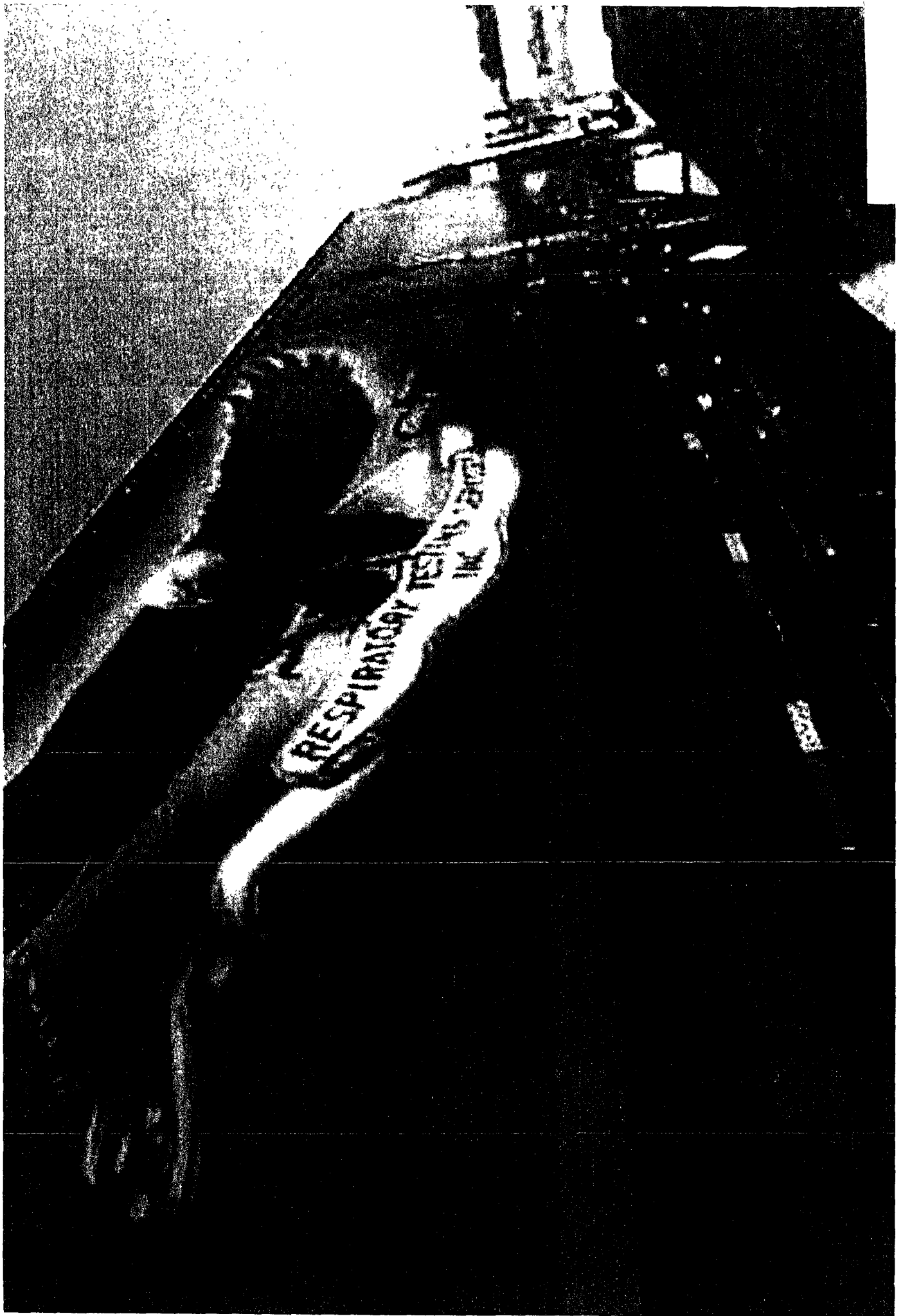


Exhibit 14



RESPIRATORY TEST KIT