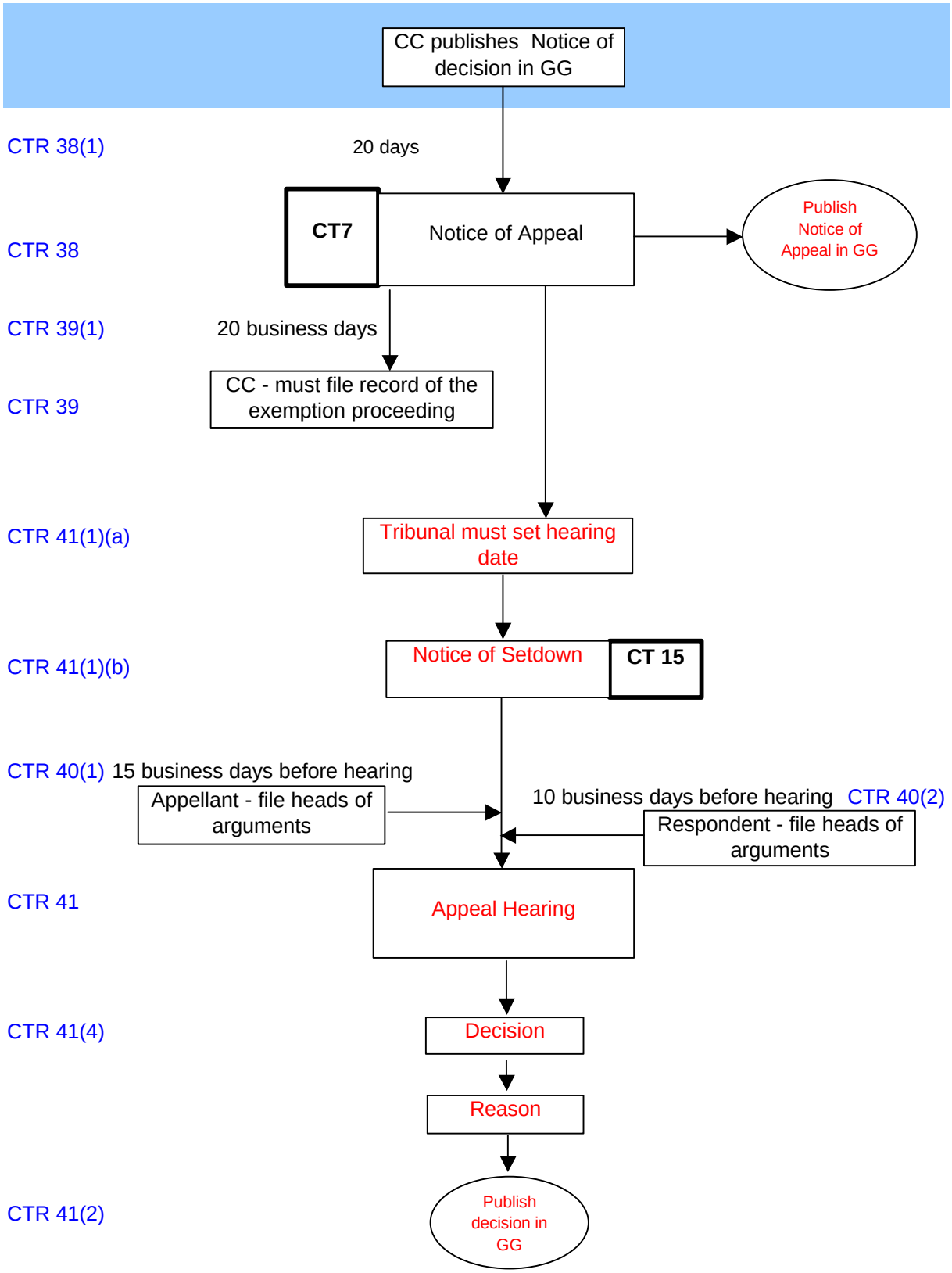## Exemption Appeal Proceedings, Section 10(8)