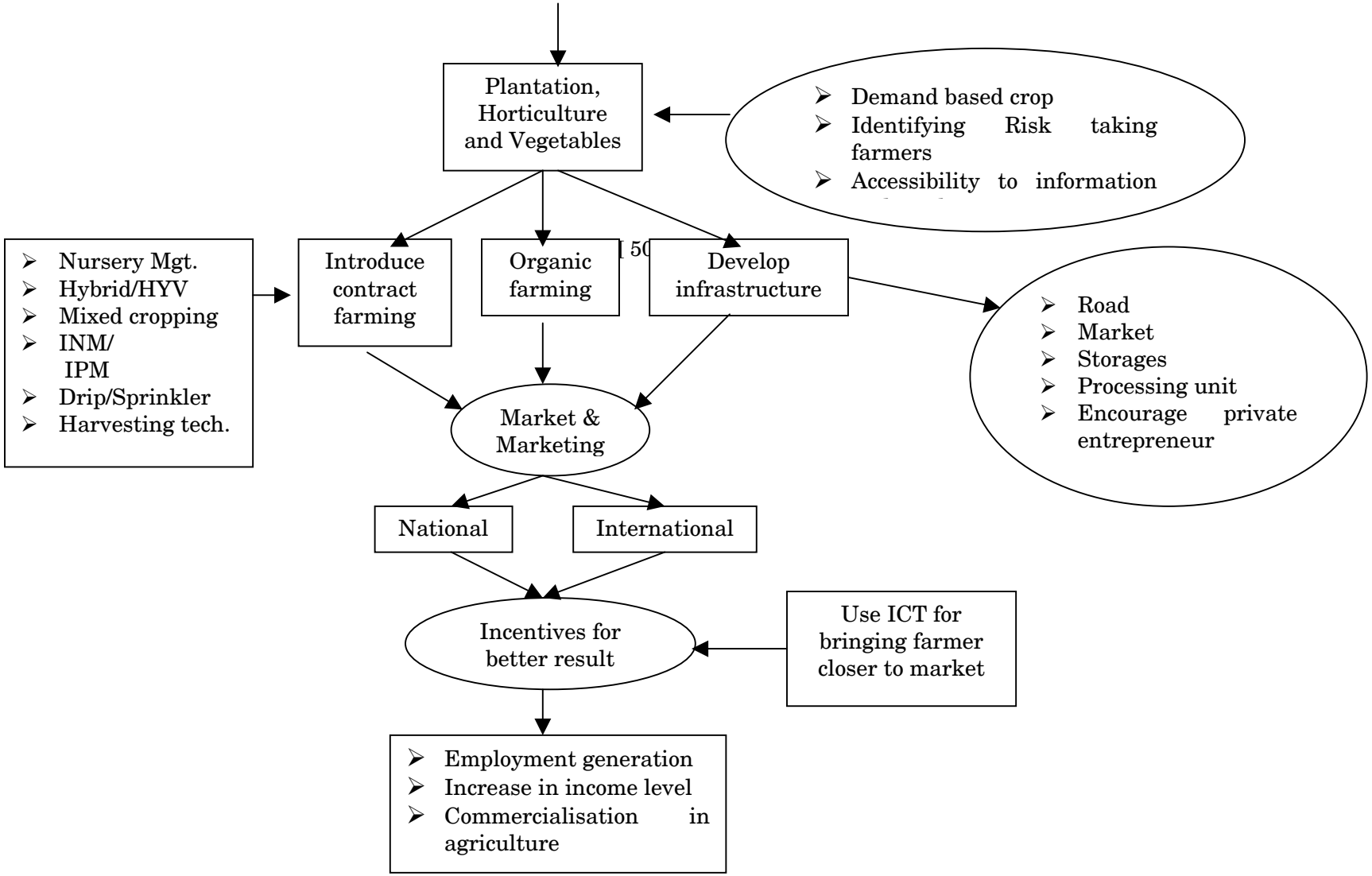
Exhibit-8

AGRICULTURE- HORTICULTURE RELATED