

Dated April 2014

ATRICURE EUROPE B.V.

ATRICURE, INC.

and

Dr [REDACTED]

PHYSICIAN CONSULTING AGREEMENT

This Physician Consulting Agreement hereinafter referred to as the "Agreement" is made on April 23th 2014, and will be effective as of May 1st 2014;

BY AND BETWEEN:

- (1) AtriCure Europe B.V. (the "Company"), a private company with limited liability incorporated under the laws of the Netherlands (*besloten vennootschap met beperkte aansprakelijkheid*) with its registered office at Schiphol Boulevard 127, 1118 BG Schiphol, the Netherlands; and
- (2) AtriCure Inc., 6033 Schumacher Park Drive, West Chester, Ohio

both referred to jointly and severally, as "AtriCure";

- (3) [REDACTED] (the "Consultant"), whose principal place of business is at ,Academisch Medisch Centrum Amsterdam, Meibergdreef 9, 1105 AZ Amsterdam, The Netherlands;

the Company and the Consultant hereinafter jointly referred to as the "Parties" and individually as the "Party";

WHEREAS:

- (A) the Company owns and/or has rights to certain proprietary technology in cardiac surgery and other fields and develops, manufactures and sells various medical devices for use in surgical procedures;
- (B) the Consultant has significant medical and scientific expertise and knowledge in the field of cardiac surgery and/or electrophysiology;
- (C) the Company desires to utilize the services of the Consultant and the Consultant wishes to provide such services to the Company all in accordance with the terms and conditions set out below; and
- (D) the Consultant acknowledges that, for the purpose of providing such services to the Company, he will have confidential information of AtriCure as defined below at his disposal, which he will treat confidentially all in accordance with the terms and conditions set out below;

NOW THEREFORE:

in consideration of the mutual obligations specified in this Agreement, the Parties agree as follows.

1 Scope of Services to be Provided by Consultant

- 1.1 The Consultant shall, as requested by the Company, provide services as mentioned under recital (C) above, to or on behalf of the Company pursuant to this Agreement (as defined below) (*overeenkomst van opdracht* as defined in Section 7:400 of the Dutch Civil Code). Such services may include, but not necessarily be limited to:
 - 1.1.1 training and preceptor ship services to be provided to physicians for the use(s) of products of the Company;
 - 1.1.2 feedback, advice and consultation pertaining to the Company product research, development, and market positioning;
 - 1.1.3 feedback, advice and consultation on clinical programs and projects identified by the Company; and

- 1.1.4 such other services for which the Consultant is qualified.
- 1.2 The services referred to in Clause 1.1 will be defined as the "Services" hereinafter.
- 1.3 At the request of the Company, the Consultant will attend certain scientific advisory meetings sponsored by the Company and provide feedback on the topics presented, including but not limited to:
 - 1.3.1 issues relating to the Company's current products and their use;
 - 1.3.2 evaluation of concepts and/or prototype devices;
 - 1.3.3 professional experience with medical and surgical treatment methods (provided such disclosure does not breach any other existing confidentiality or non-disclosure agreement or a corresponding obligation towards third parties);
 - 1.3.4 clinical study design;
 - 1.3.5 patient selection, management and compliance;
 - 1.3.6 design and accuracy of marketing materials; and
 - 1.3.7 clinical outcomes.

2 Schedule of and Availability to Provide Services

The Company and the Consultant agree to use their best efforts to mutually agree on the schedule pursuant to which the Consultant shall provide the Services. The Services shall be provided at the offices of the Company or at another mutually agreed upon location. The amount of time required to be devoted by the Consultant to the provision of Services as well as the specific programs and projects on which the Consultant will be requested to provide Services, will be agreed to by the Parties in writing and attached to this Agreement from time to time as amended. The Consultant agrees to use best efforts to maintain his availability to provide such Services for or on behalf of the Company at reasonable times and at mutually agreed upon times and places.

3 Compensation

- 3.1 In consideration for the provision of the Services, the Company shall pay to the Consultant a compensation in the following amounts:
 - 3.1.1 two thousand two hundred fifty euros (€ 2,250) per day for training physicians in the Company's technique and technology outside his hospital;
 - 3.1.2 one thousand five hundred euros (€ 1,500) per event for Consultant travel time in the European Union or weekends in North America;
 - 3.1.3 one hundred fifty euros (€ 150) per hour, or one thousand two hundred fifty euros (€ 1,250) per event for presentation, conferences, seminar and ground rounds, or a pro rata amount for any fraction of a day during which these services are provided to the Company; and
 - 3.1.4 one hundred fifty euros (€ 150) per hour to provide feedback on new products and/or technologies, or a pro rata amount for any fraction of a day during which the Services are provided to the Company.

- 3.2** For the purpose of this Clause 3, a day shall be defined as a minimum of eight (8) hours.
- 3.3** The total compensation per year shall not exceed fifty thousand euros (€ 50,000) without written consent from all Parties. The maximum daily payment shall not exceed the event allowance as specified in Clauses 3.1.1 – 3.1.4.
- 3.4** Compensation for the provision of the Services by the Consultant shall be conditioned on and subject to receipt and approval by the Company of a record of the time expended in the provision of Services, and a description of the Services provided ("Time Record"), prepared and signed by the Consultant and forwarded to the Company. The Time Record shall be in the form attached to this Agreement as Schedule 3.4.
- 3.5** The Consultant understands and agrees that until the Consultant provides to the reasonable satisfaction of the Company complete and accurate Time Records, the Company is not obligated to and will not compensate the Consultant under this Agreement. Approved invoices will be paid within thirty (30) days following approval by the Company of the relevant Time Records.
- 3.6** The Company shall reimburse the Consultant for all reasonable expenses incurred by the Consultant in connection with the provision of the Services, provided that any expense exceeding one hundred euros (€ 100) shall be approved in advance by the Company. Prior to payment of any reimbursement for expenses, the Consultant agrees to itemize and submit to the Company receipts for each expense, including travel. Approved invoices will be paid within thirty (30) days following approval thereof by the Company.
- 3.7** In the case that the Consultant is scheduled to provide any of the Services at an event and that event is cancelled less than forty-eight (48) hours, but more than twenty-four (24) hours, prior to that event, the Company will compensate the Consultant for four (4) hours of service based on the hourly rates identified in Section 3.1.4. If the cancellation occurs less than twenty-four (24) hours prior to the event, the Company will compensate the Consultant for eight (8) hours of service.
- 3.8** The Time Record is to be received by AtriCure within ninety (90) days from the date the Services were provided. If the Time Record is received by AtriCure after ninety (90) days from the date the Services were provided, it is up to the discretion of AtriCure to pay or not to pay the Consultant for those Services.

4 Representations and Warranties

- 4.1** The Company and the Consultant each represent that the compensation described in this Agreement is intended to be and, in the good faith of the Parties, represents the fair market value of the Services provided, and is expressly not conditioned in any way on the volume or value of any business (i) between the Company and any purchaser, or (ii) resulting, directly or indirectly, from any of the Services provided by the Consultant under this Agreement.
- 4.2** No amount paid under this Agreement is intended to be, nor shall it be construed as, an offer or payment made in exchange for any explicit or implicit agreement to purchase, prescribe, or recommend any of the Company's product or service.

- 4.3** The Consultant represents and warrants to the Company that:
- 4.3.1** he has an unrestricted license to practice medicine in the Netherlands evidenced through the documentation attached as Schedule 4.3.1 to this Agreement and this license to practice medicine in the Netherlands has not been revoked or limited in any way;
 - 4.3.2** he has not been excluded, deleted from the Individual Healthcare Professions Register (*Beroepen Individuele Gezondheidszorg-regiſter*), nor to the best of his knowledge is he the subject of any pending (legal) proceedings which may result in his debarment under the Individual Healthcare Professions Act (*Wet op de Beroepen in de Individuele Gezondheidszorg*), by a disciplinary tribunal of the Central Information Unit on Healthcare Professions (*Centraal Informatiepunt Beroepen Gezondheidszorg*) or by the Healthcare Inspectorate (of the Public Health Supervisory Service) (*Inspectie voor de Gezondheidszorg*) and that he has the ability to practice medicine and complies with the EU Medical Device Directive (*Richtlijn betreffende medische hulpmiddelen*) (93/42/EEG);
 - 4.3.3** he has no obligations to or relationships with other parties, including without limitation any employer of the Consultant, that would:
 - (i) present a conflict with carrying out the duties under this Agreement;
 - (ii) prevent the Consultant from carrying out the duties under this Agreement; or
 - (iii) present a significant potential for disclosure of information to the Company that is not publicly known and that the Consultant is obligated to a third party to keep confidential;
 - 4.3.4** he shall disclose to any employer of his that he is to enter into a paid consulting agreement with the Company and that he has received the employer's written consent;
 - 4.3.5** he has disclosed to the Company any arrangements he has as of the Effective Date, with any company or entity that manufactures, markets or sells or is researching or developing any drug, biological, or device for the medical or surgical treatment of atrial fibrillation or the exclusion or treatment of the left atrial appendage ("**Other Companies**") evidenced through the documentation attached as Schedule 4.3.5 to this Agreement;
 - 4.3.6** he will advise the Company in writing of any additional or intended arrangement with Other Companies prior to the effective date of any such arrangement. The Parties recognize and agree that while the Consultant may enter into arrangements with Other Companies, the Company may, in its sole discretion, deem any such arrangement to conflict with the interests of the Company, and terminate this Agreement effective upon five (5) days prior written notice to the Consultant. Violation of this provision shall be deemed to be a material breach;
 - 4.3.7** he shall comply with all applicable Dutch and EU laws and regulations including but not limited to, the Public Health Act (*Gezondheidswet*), the Individual Healthcare Professions Act (*Wet op de Beroepen in de*

Individuele Gezondheidszorg) and regulations of the Healthcare Inspectorate (of the Public Health Supervisory Service) (*Inspectie voor de Gezondheidszorg*); and

4.3.8 he shall have in effect at all times during this Agreement, all licenses, permits and authorizations for all governmental agencies to the extent the same are necessary to the performance of the Services and will verify all are in place before accepting any assignment under this Agreement, and shall not accept any assignment under this Agreement for which he does not hold all necessary licenses/permits/government authorizations.

4.4 During the Term of this Agreement (as defined below) and for a period of six (6) months thereafter, if the Consultant uses, recommends, or comments upon the attributes of any Company product or service in connection with the treatment of a patient, a scientific or educational presentation or publication, a media interview, or any other third-party communication or interaction, the Consultant shall disclose that he is, or has been, a paid consultant of the Company and any and all other of his financial relationships with the Company.

5 Indemnification

5.1 The Consultant agrees to indemnify and hold harmless the Company for any claims or actions or damages or expenses (including reasonable attorney's fees) for which the Company is liable that arise from or are related to:

5.1.1 the breach by the Consultant of this Agreement; or

5.1.2 any negligence or wilful misconduct by the Consultant in connection with the Services, including any breach, negligence or wilful misconduct regarding the Consultant's representations, warranties and obligations under Clause 4 to this Agreement.

5.2 The Company agrees to indemnify and hold harmless the Consultant for any claims, actions, damages or expenses (including reasonable attorney's fees) for which the Consultant is liable that arise from or are related to:

5.2.1 the breach by the Company of this Agreement; or

5.2.2 any negligence or wilful misconduct by the Company in connection with its representations and obligations to the Consultant.

6 Liaison at the Company

The Company will from time to time, and upon notice to the Consultant, designate an employee of the Company to serve as liaison between the Company and the Consultant in connection with the provision of Services by the Consultant, including issues concerning scope of work, scheduling and reimbursement of expenses. Such liaison may change at Company's discretion upon notice to the Consultant. The initial liaison shall be [REDACTED]

7 Confidential information

7.1 During the term and in furtherance of the provision of Services, the Consultant may receive information that AtriCure regards as confidential or proprietary, including but not limited to information about know-how, processes and practices, business, scientific or technical information including but not limited to research, product plans and development, services, customer lists, pricing, markets, software, developments, inventions, processes, formulas, technology, designs, drawings, engineering, hardware configuration information, marketing or financial information (the "Confidential Information").

7.2 Confidential Information does not include information that is:

7.2.1 lawfully known by the Consultant at the time of disclosure;

7.2.2 publicly known at the time of disclosure or subsequently becomes publicly known through no fault of the Consultant;

7.2.3 acquired by the Consultant from a third party that is not under an obligation of confidentiality regarding disclosure or use of such information;

7.2.4 is required by law to be disclosed by the Consultant;

7.2.5 is disclosed by the Consultant with AtriCure's prior written approval (which approval AtriCure may withhold or condition in its sole and absolute discretion); or

7.2.6 is independently developed by the Consultant without use of Confidential Information of AtriCure.

7.3 In the event that Confidential Information shall be subject to disclosure pursuant to a court order or otherwise under law, the Consultant shall give AtriCure prompt written notice of such requirement prior to disclosing any Confidential Information and shall take reasonable steps to allow AtriCure sufficient time to contest or limit any such request or seek a protective order or other appropriate remedy or, in its sole discretion, waive compliance with the terms of this Agreement, provided, however, in the event that no such protective order or other remedy is obtained, or that AtriCure does not waive compliance with the terms of this Agreement, the Consultant will furnish only that portion of the Confidential Information which his counsel advises is legally required and will exercise all reasonable efforts to obtain reliable assurance that confidential treatment will be accorded to the extent possible.

8 Ownership Confidential Information

8.1 All materials provided by AtriCure under this Agreement shall remain the property of AtriCure. The Consultant shall immediately return to AtriCure any Confidential Information, together with all related records, notes and other written, printed, or tangible materials in its possession pertaining to Confidential Information, if AtriCure so requests in writing and in any event at termination of this Agreement. The returned materials shall be accompanied by an executed certificate of the Consultant certifying compliance with this Clause 8.1.

8.2 Nothing contained in this Agreement shall be construed as transferring any proprietary, trademark or patent and any other rights of AtriCure in the future are expressly reserved to belong exclusively to AtriCure.

8.3 AtriCure is not obligated to furnish Confidential Information to the Consultant and does not make any representation or warranty as to the accuracy or completeness of the Confidential Information. AtriCure shall have no liability to the Consultant resulting from the use of the Confidential Information by the Consultant.

9 Obligations of Consultant

- 9.1** The Consultant agrees he will at all times keep and maintain the Confidential Information, and any Confidential Information developed by the Consultant in performing the Services, in the strictest confidence for the sole and exclusive benefit of AtriCure and shall not permit its disclosure to third parties, except as otherwise contemplated under this Agreement. Any other use of Confidential Information shall be considered extraneous in the absence of prior written approval.
- 9.2** The Consultant shall carefully restrict access to Confidential Information to employees, contractors and third parties (collectively referred to as "Representatives"), except as is reasonably required for the Consultant to meet its obligations to AtriCure and to perform under this Agreement. The Consultant shall instruct the Representatives who have access to the Confidential Information of the necessity to maintain the confidentiality of the Confidential Information and shall procure that the disclosure or use of the Confidential Information other than as permitted in this Agreement is prevented. In the event that the Consultant shall secure similar agreements to this Agreement from such third party contractors on terms no less restrictive than contained in this Agreement, it shall be stated in these agreements that the Confidential Information as described herein belongs exclusively to AtriCure.
- 9.3** The Consultant shall not, without prior written approval of AtriCure, use extraneously for the Consultant's own benefit, prematurely publish, transmit or distribute or otherwise extraneously disclose to any third parties, or permit the use by any third parties for their benefit or to the detriment of AtriCure, any Confidential Information.
- 9.4** The Consultant represents that he has no agreements or obligations to any third parties in conflict with his obligations to AtriCure contemplated herein and that if any present obligation to another party is deemed by it to conflict with any work or undertaking for AtriCure pursuant to this Agreement, the Consultant shall promptly notify AtriCure of that facts so that appropriate measures may be taken to avoid such conflict.
- 9.5** The Consultant acknowledges that AtriCure has received and in the future will receive from third parties their confidential or proprietary information subject to a duty on AtriCure's part to maintain the confidentiality of such information and to use it only for certain limited purposes. The Consultant agrees to hold all such confidential or proprietary information in the strictest confidence, in accordance with AtriCure's agreement with the third party, and not to disclose it or use it except as approved in writing by AtriCure.

10 Period of confidentiality

- 10.1 The non-disclosure provisions of this Agreement shall survive the cancellation (*beëindiging*), termination (*opzegging*), amendment pursuant to Section 6: 230 of Book 6 Dutch Civil Code and rescission (*ontbinding*) of this Agreement and the Consultant's duty to hold the Confidential Information in confidence shall remain in effect until the earlier of (i) five (5) years following the cancellation (*beëindiging*), termination (*opzegging*) and rescission (*ontbinding*) of this Agreement, or (ii) after receipt of a written notice from AtriCure to the Consultant, releasing the Consultant from the obligations as stated in Clauses 7 to 9.
- 10.2 The opportunity to receive Confidential Information under this Agreement may be cancelled at any time in writing by AtriCure. Such cancellation shall not affect any obligation imposed by this Agreement with respect to Confidential Information received prior to such cancellation.

11 Insider Information

- 11.1 The Consultant understands, acknowledges and agrees that:
- 11.1.1 as a result of his relationship with the Company, he may periodically possess Confidential Information that is considered to be "material" and "non-public" Information under applicable securities laws;
 - 11.1.2 the Company has adopted an insider trading policy that contains certain black-out periods for holders of material non-public information. That black-out period begins on the first day of the last two weeks of a fiscal quarter and ends forty-eight (48) hours following the release of earnings;
 - 11.1.3 he shall not buy, sell, pledge or otherwise trade for himself, a third person or a company, in the Company's stock or options, or enter into any transaction having the same economic effect, while in possession of material non-public Confidential Information;
 - 11.1.4 he shall not buy, sell, pledge or otherwise trade for himself, a third person or a company, in the Company's stock or options without obtaining prior pre-approval from AtriCure, Inc.'s Chief Executive Officer or Chief Financial Officer;
 - 11.1.5 he shall not disclose such material non-public Confidential Information to any third party until such Confidential Information otherwise becomes publicly available; and
 - 11.1.6 he shall not - without limiting any confidentiality obligations included in the Clauses 7, 8 and 9- discuss any information concerning the Company obtained by the Consultant in the course of performing the Services with any financial, securities or industry analyst or with the media without the written consent of the Company.
- 11.2 For purposes of this Clause 11 the term "material" means information that a reasonable investor would consider important in making an informed investment decision; and the term "non-public" means not made generally known by press release, conference call open to the public, or in a filing with the Securities and Exchange Commission.

12 Intellectual Property

For the consideration set out in this Agreement, the Consultant transfers and assigns to the Company all his right, title and interest in (i) all written material or other works that read on any current AtriCure patents, (ii) all patentable and unpatentable inventions, discoveries or ideas, that are made, conceived of or written by the Consultant in the performance of his obligations under this Agreement, and (iii) any intellectual property rights that are conceived or developed by AtriCure sponsored labs or activities (together "Intellectual Property"). The Consultant will promptly disclose Intellectual Property to the Company in writing. The Consultant warrants to claim all inventions of his employees made during the term of this Agreement independently, in due time and according to the legal requirements. Upon the Company's request and at the Company's expense, the Consultant will assist the Company or anyone it designates in filing copyright or patent applications worldwide relating to Intellectual Property. The Consultant will execute all papers and take all other actions necessary and advisable, in the Company's opinion, to file and prosecute such applications.

13 Off-Label Marketing and Promotion

- 13.1** Consultant acknowledges that AtriCure as a device manufacturer may not market or promote its products for uses that have not been approved or cleared by the applicable regulatory authority or authorities. This means that Consultant when acting on behalf of Company may not make any claims regarding the safety or effectiveness of any Company product for a use that has not been cleared or approved by the applicable regulatory authority or authorities.

14 Breach of Contract

- 14.1** The Consultant accepts that due to the unique nature of the Confidential Information any breach of each of the Clauses 7 to 12 of this Agreement could cause irreparable injury and damage to AtriCure. Accordingly, in case of any breach of each of the Clauses 7 to 12 of this Agreement the Consultant shall be obligated to pay AtriCure a penalty in the amount of two hundred fifty thousand euros (€250,000), without prejudice to the AtriCure's right to claim the actual damages if they exceed the amount of two hundred fifty thousand euros (€250,000) and the Consultant shall continue to remain liable in respect of specific performance of the obligations set forth in this Agreement.
- 14.2** Any breach as mentioned in Clause 13.1 by the Consultant shall not result in the cancellation, termination or rescission of this Agreement or any other agreement and/or any obligation of the Consultant there under unless declared so by AtriCure in writing.
- 14.3** The Consultant acknowledges that remedies at law may be inadequate to protect AtriCure against any actual or threatened breach of each of the Clauses 7 to 12 of this Agreement by the Consultant or its Representatives, and, without prejudice to any other rights and remedies otherwise available to AtriCure, the Consultant agrees that AtriCure (and/or its relevant affiliates or subsidiaries) shall be entitled to injunctive relief in a court of competent jurisdiction and the Consultant shall reimburse AtriCure for any costs, claims, demands, or liabilities arising directly or indirectly out of a breach. Nothing contained in this Agreement shall be construed as

prohibiting a Party or any of its affiliates or subsidiaries from pursuing any other remedies available to it for a breach or threatened breach.

15 Term and Renewal

- 15.1** This Agreement will be in effect for a period of two (2) years commencing as of the Effective Date (the "Term").
- 15.2** This Agreement may be renewed for additional one (1) year term upon a mutual written agreement signed by both Parties not less than thirty (30) days prior to the end of the current term.

16 Termination

- 16.1** Upon a material breach of the Agreement by one Party, the non-breaching Party may terminate this Agreement, such termination to be effective upon receipt of notice to the breaching Party, provided however, that at the sole option of the non-breaching Party, the breaching Party shall be given ten (10) days to cure such breach to the satisfaction of the non-breaching Party.
- 16.2** This Agreement may be terminated at any time upon thirty (30) calendar days written notification by either Party.

17 Survival of Terms

Clauses 4, 7 to 9, 11 and 12 shall survive the termination of this Agreement for any reason whatsoever.

18 Miscellaneous

- 18.1** This Agreement constitutes the entire understanding between the Company and the Consultant with respect to the subject matter recited herein and supersedes all prior agreements, obligations and undertakings, written or oral, that may have existed at the time of execution of this Agreement.
- 18.2** This Agreement may be amended or modified only in a written document signed by both Parties.
- 18.3** This Agreement shall be binding upon and inure to the benefit of the Parties and their successors and assigns provided that no Party may assign its respective rights and obligations under this Agreement without the prior written consent of the other Party.
- 18.4** None of the provisions of this Agreement are intended to create, nor will they be deemed to create, any relationship between the Parties other than that of independent Parties contracting with each other solely for the purposes of effecting the provisions of this Agreement and any other agreements between the Parties evidencing their business relationship.
- 18.5** This Agreement will be governed by the laws of the Netherlands. Any dispute arising under or in relation to this Agreement shall to the exclusion of any other Court, be brought before the competent Court of The Hague, the Netherlands.

- 18.6** No change, waiver or discharge of any liability or obligation hereunder on any one or more occasions nor any failure to exercise any right provided in this Agreement shall be deemed a waiver of performance of any continuing or other obligations, or shall prohibit enforcement of any obligation, on any other occasion.
- 18.7** In the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid or unenforceable, the remainder of the provisions of this Agreement will remain in full force and effect.
- 18.8** This Agreement may be executed in one or more counterparts, and by the different Parties hereto in separate counterparts, each of which when executed shall be deemed to be an original but all of which taken together shall constitute one and the same agreement.

19 Notifications

- 19.1** Any notification required in this Agreement shall be made in writing to the individual who signed the Agreement or the person currently serving in that representative's position with the other Party.
- 19.2** Any notification required in this Agreement may be provided to the other Party by registered mail or delivery by a qualified courier both with return receipt requested.

[signature page follows]

SIGNED by

on behalf of AtriCure Europe B.V.

[Redacted signature]

4/5/14

}

}

}

on behalf of AtriCure Inc.

[Redacted signature]

5/16/14

}

on behalf of AtriCure Inc.

[Redacted signature]

5/20/14

}

SIGN

AtriCure®

SCHEDULE 3.4 CONSULTANT TIME RECORD

Fax to:
Attention:



AtriCure Europe B.V.

Consultant: Dr



Date	Description of Consulting Services Performed	Name(s) of Key Participant(s)	Location of Key Participant(s)	Hours

This record is a complete and accurate description of the work I performed on behalf of AtriCure Europe B.V. for which I request compensation.

Consultant Signature

Date

Address: _____

Postal code, City, Country: _____

Payment detail

Bank name: _____

Bank account number: _____

IBAN number bank account: _____

BIC number: _____



SCHEDULE 4.3.1 EVIDENCE OF LICENSE

AtriCure®

SCHEDULE 4.3.5 EVIDENCE OF OTHER COMPANIES