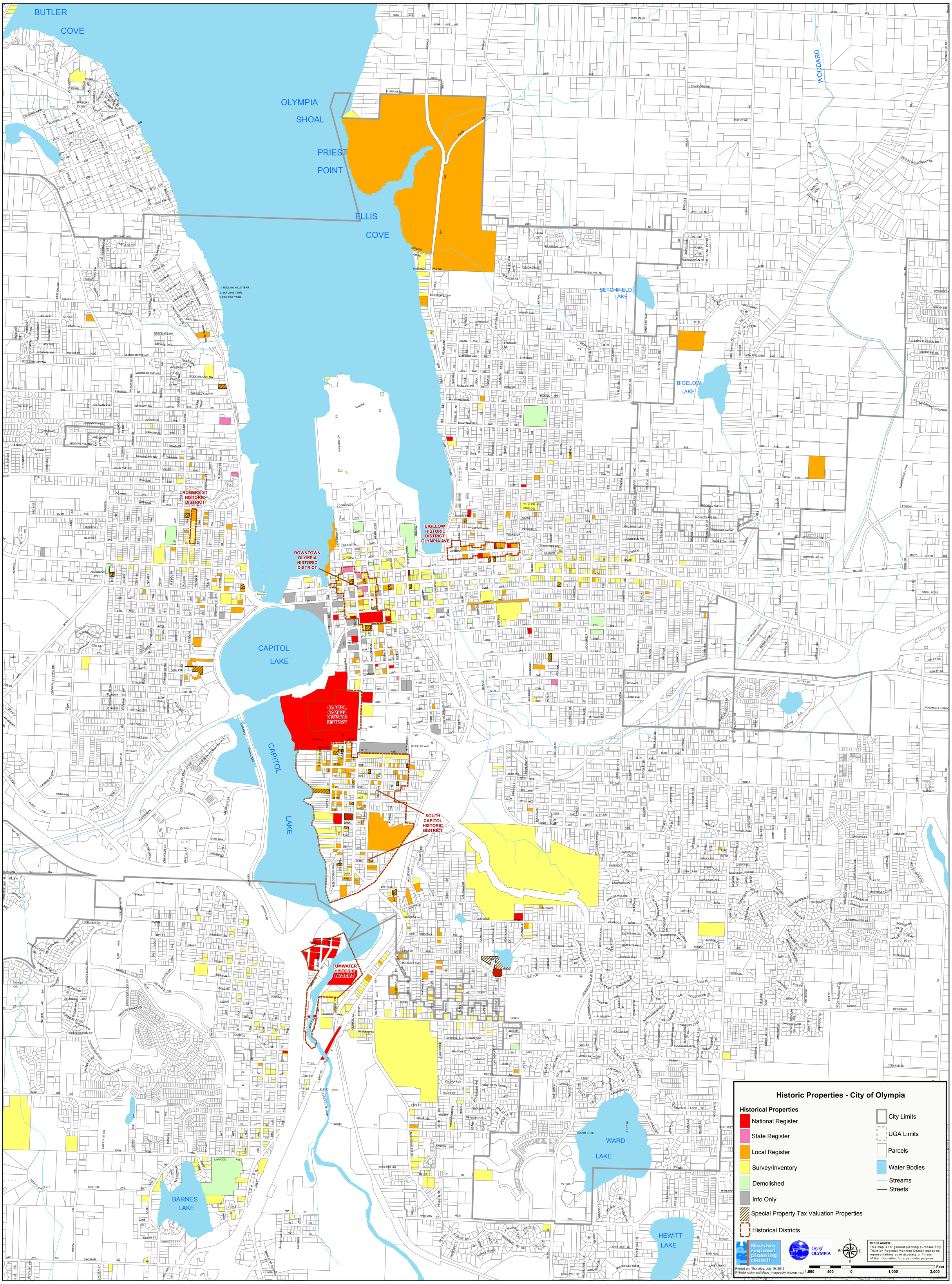ATTACHMENT 22