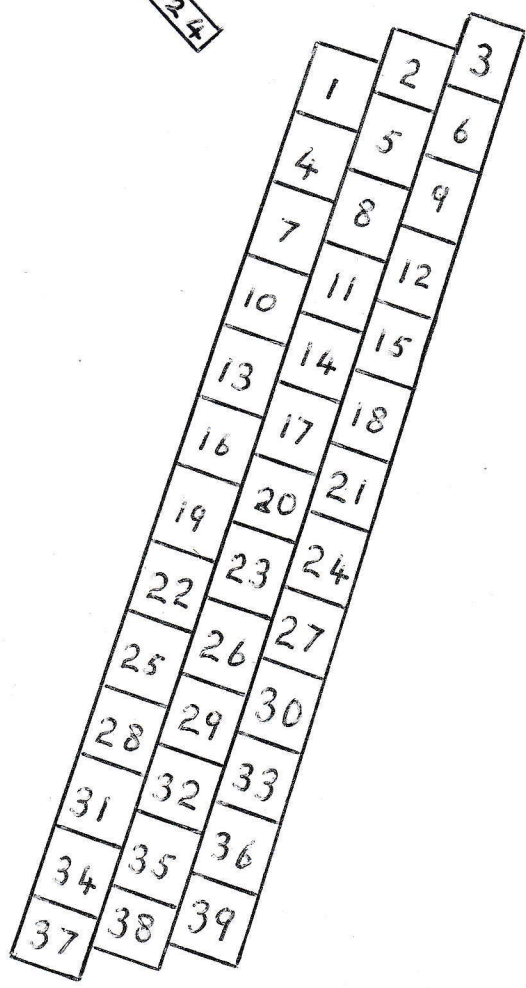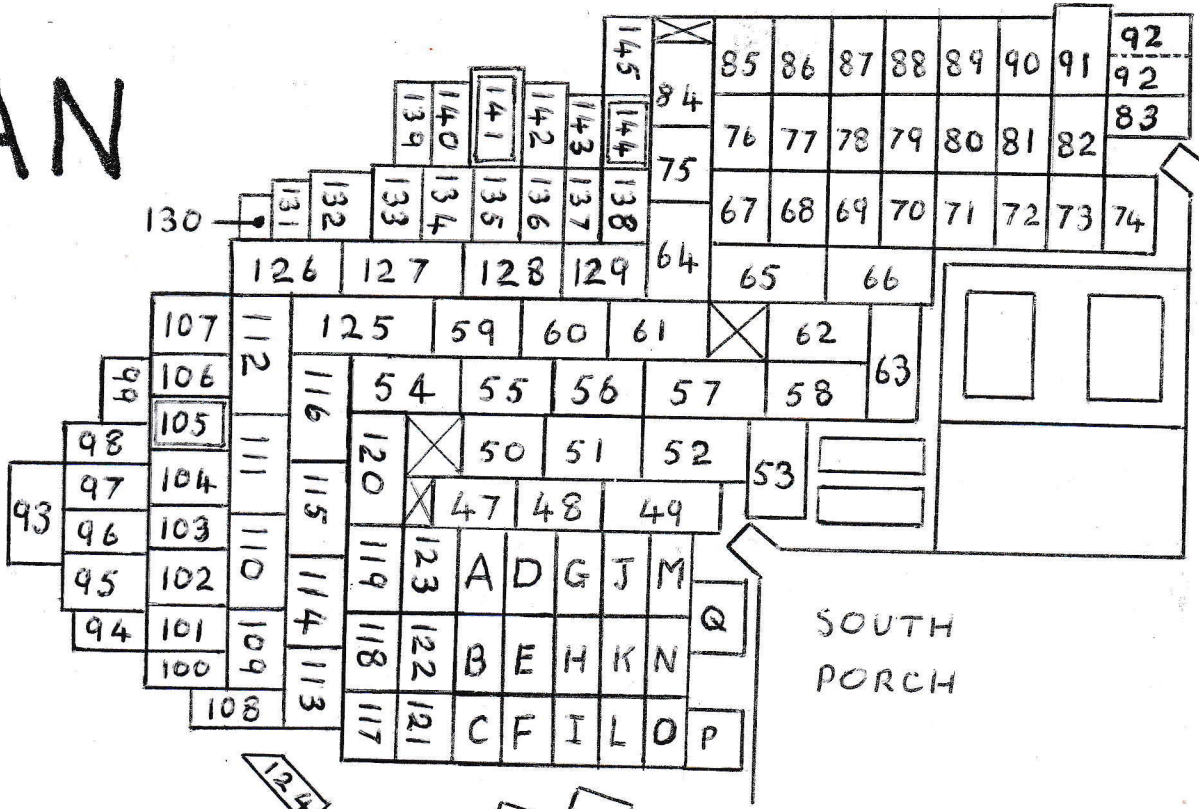# PLAN