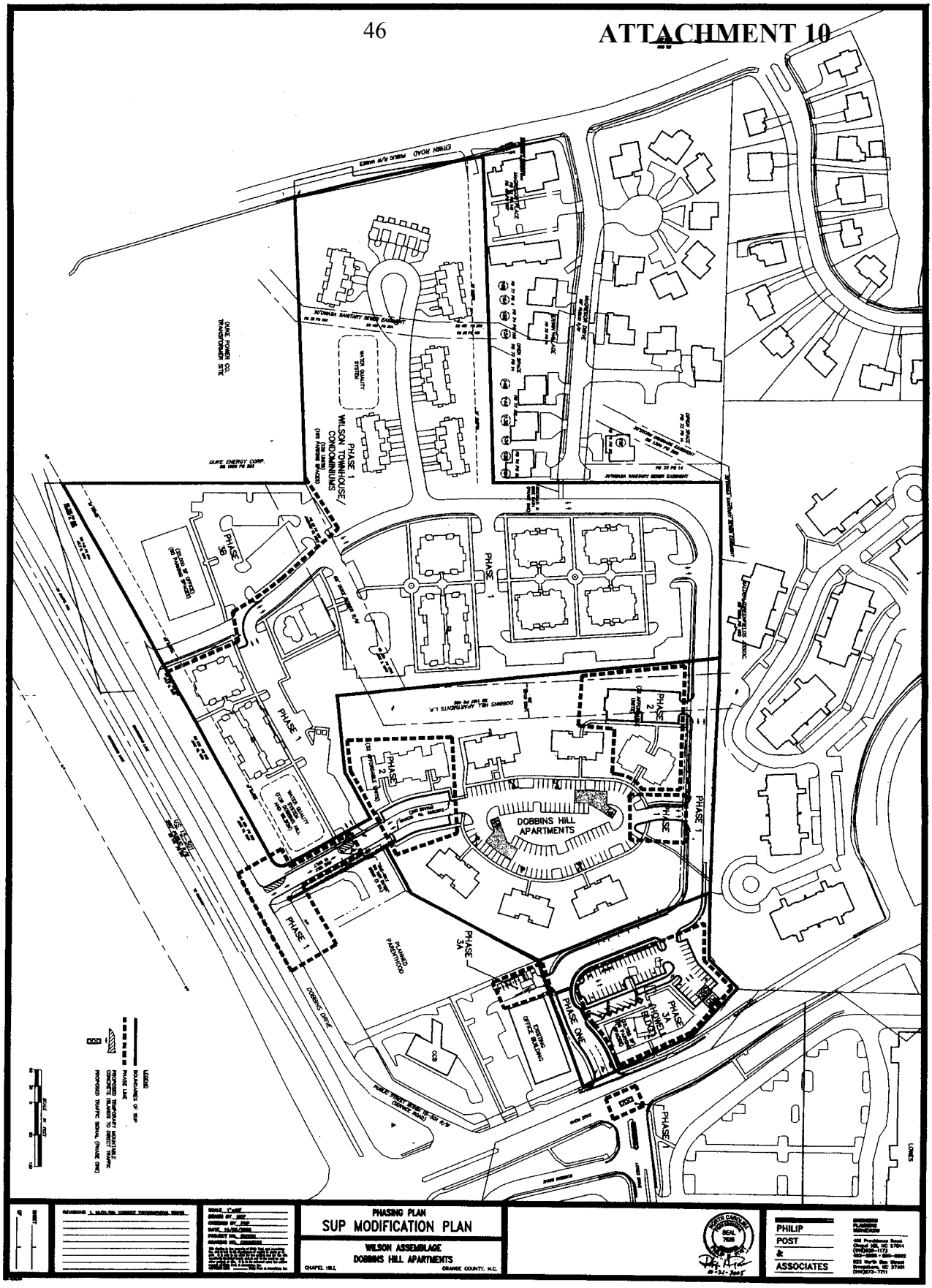ATTACHMENT 10