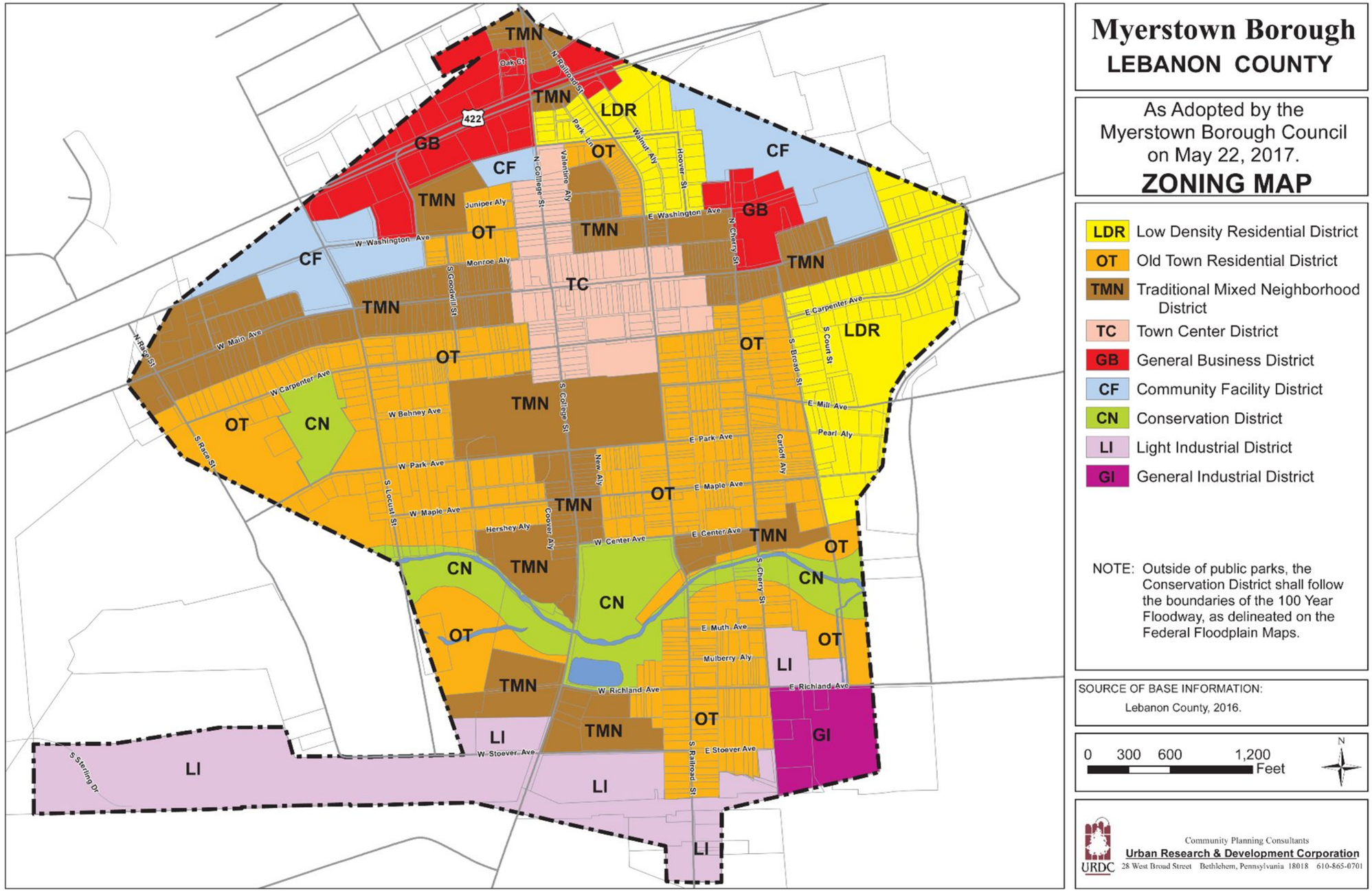27 Attachment 2