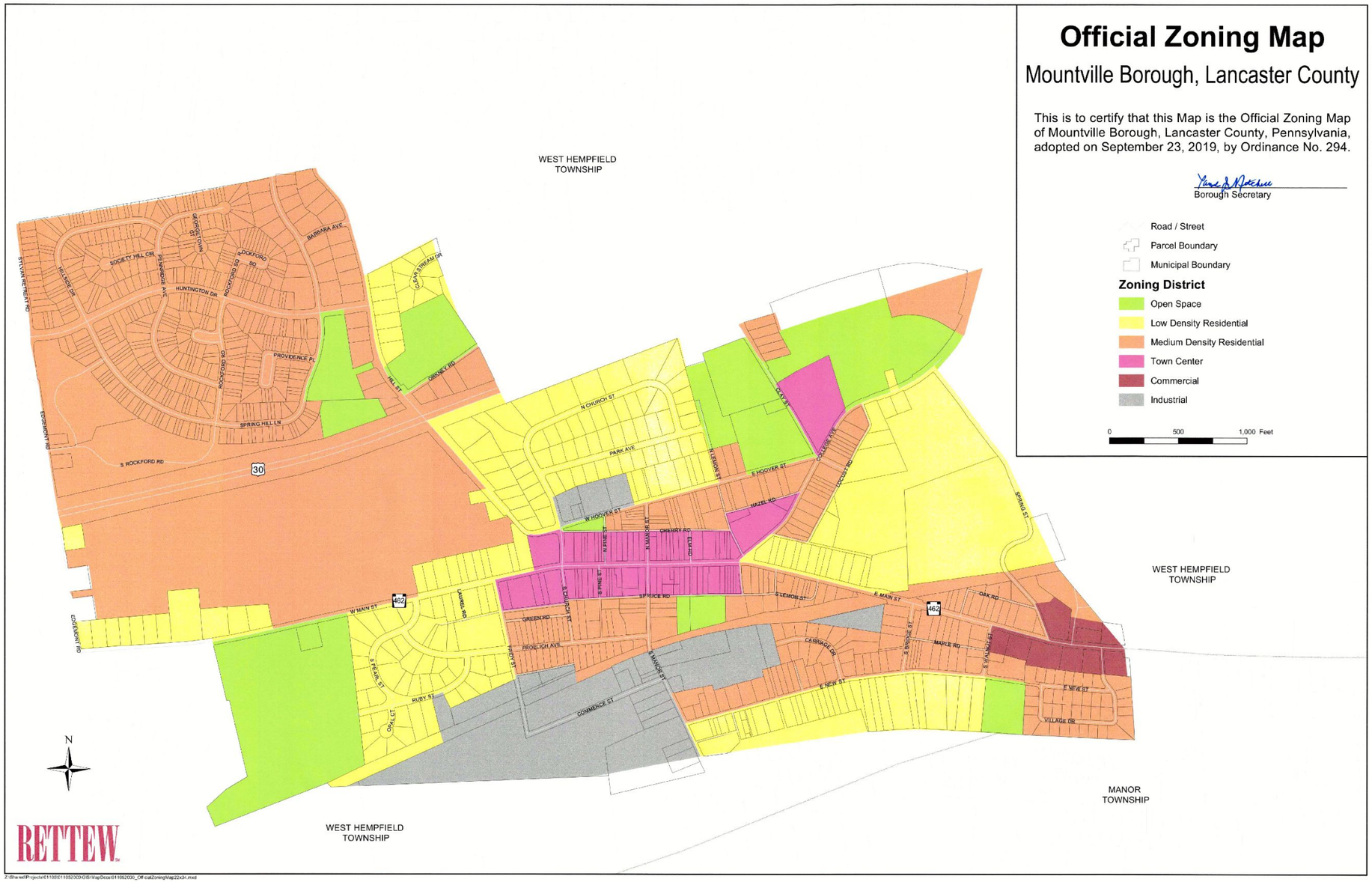27 Attachment 4