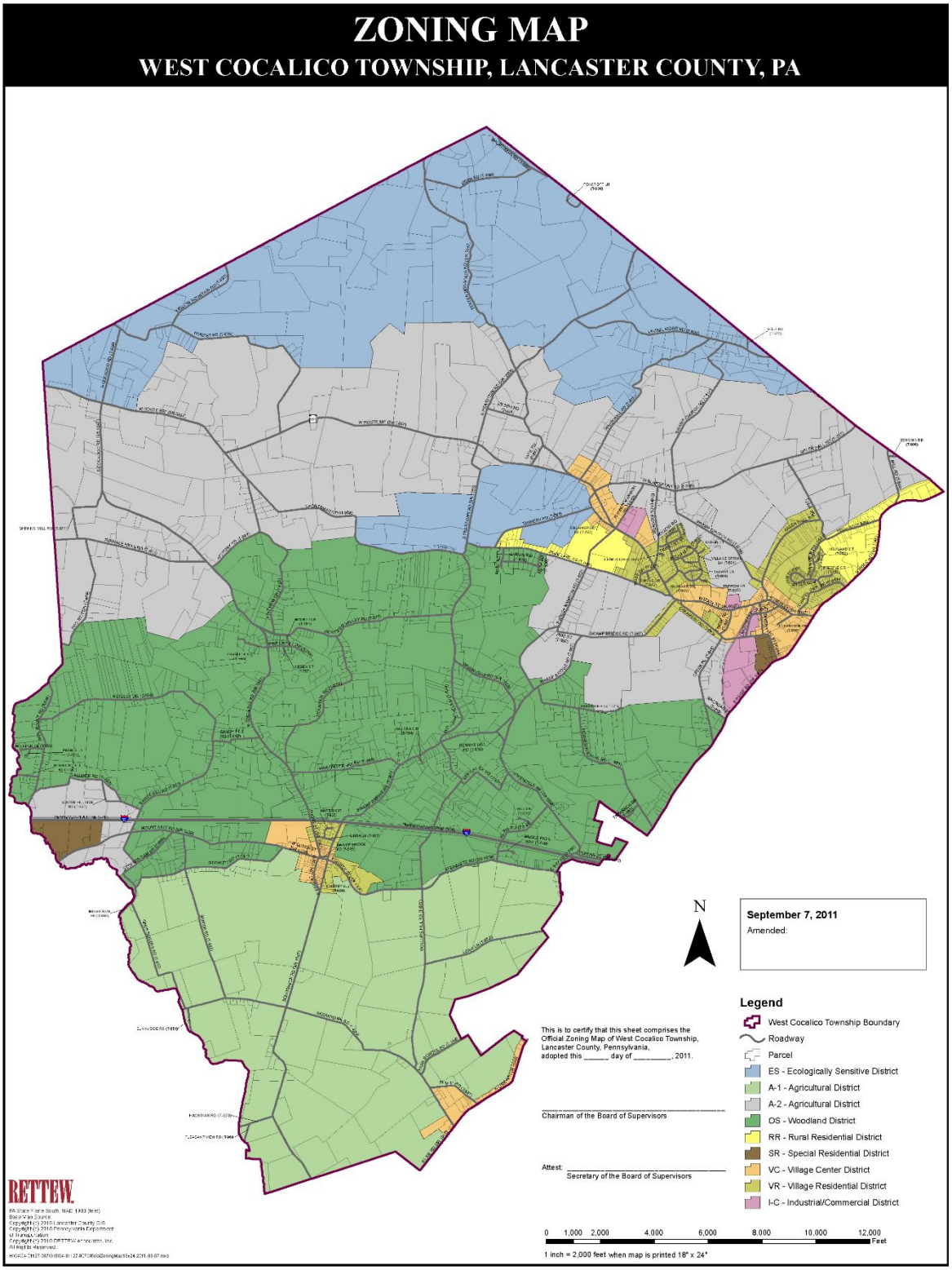27 Attachment 1