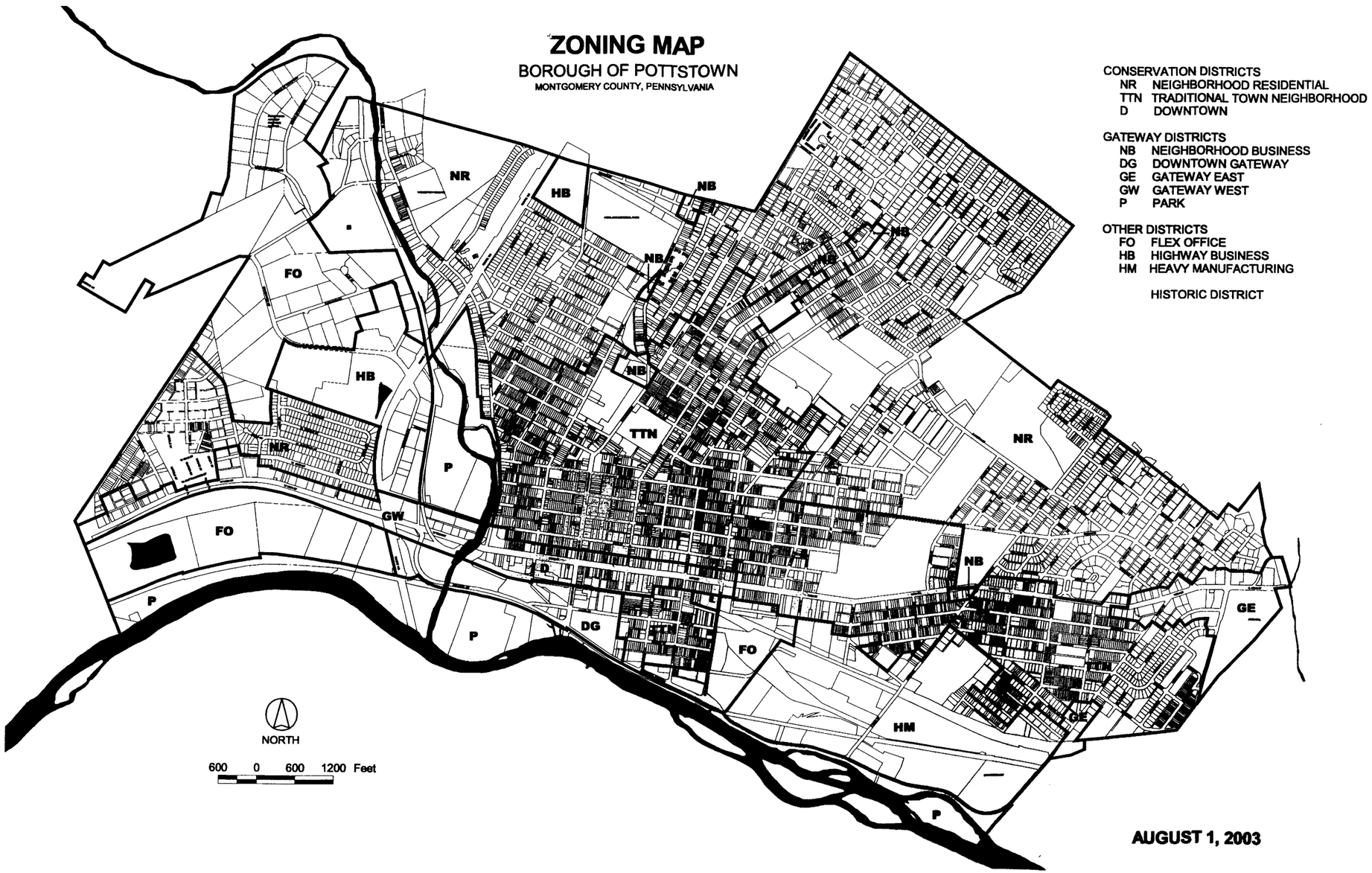27 Attachment 15