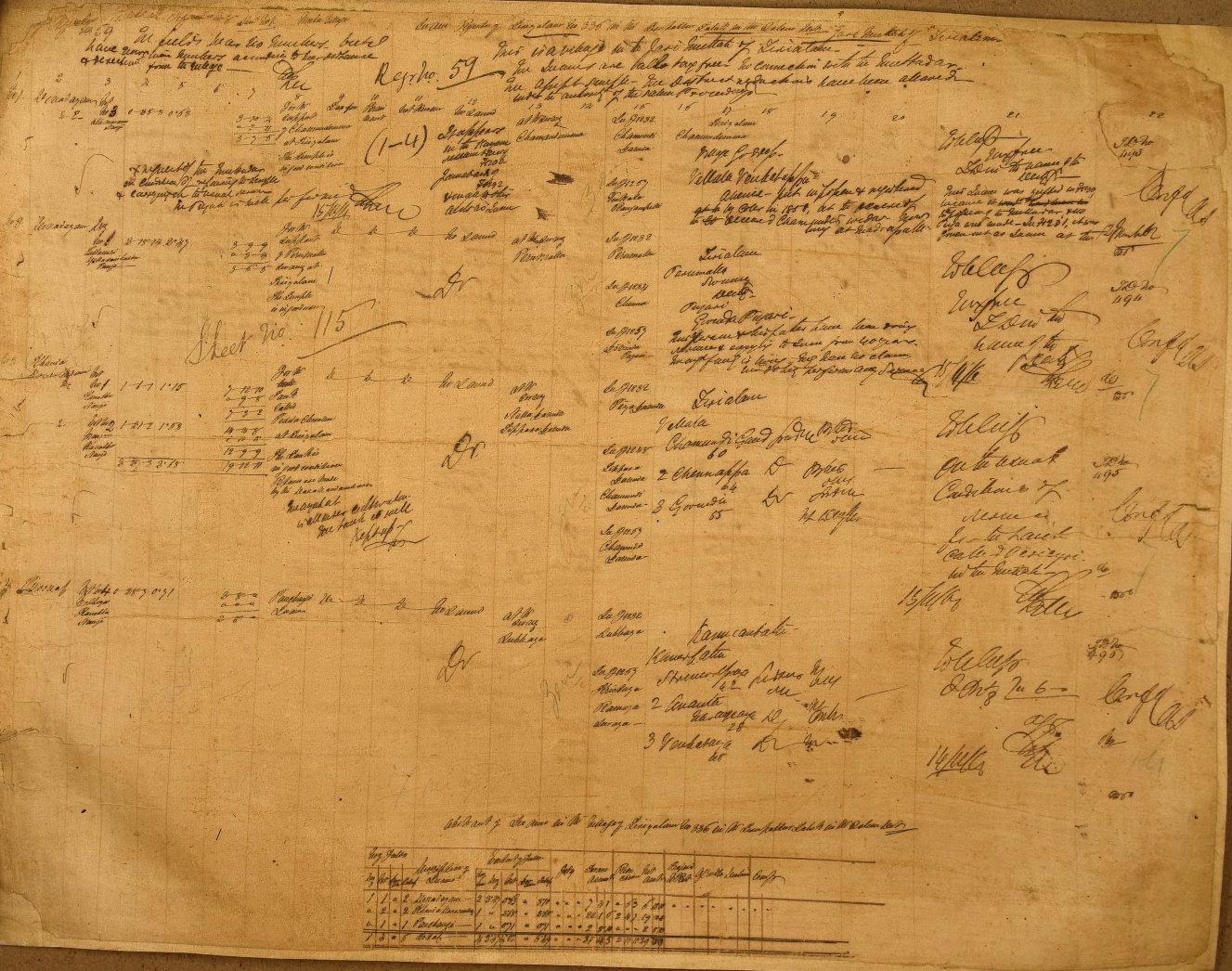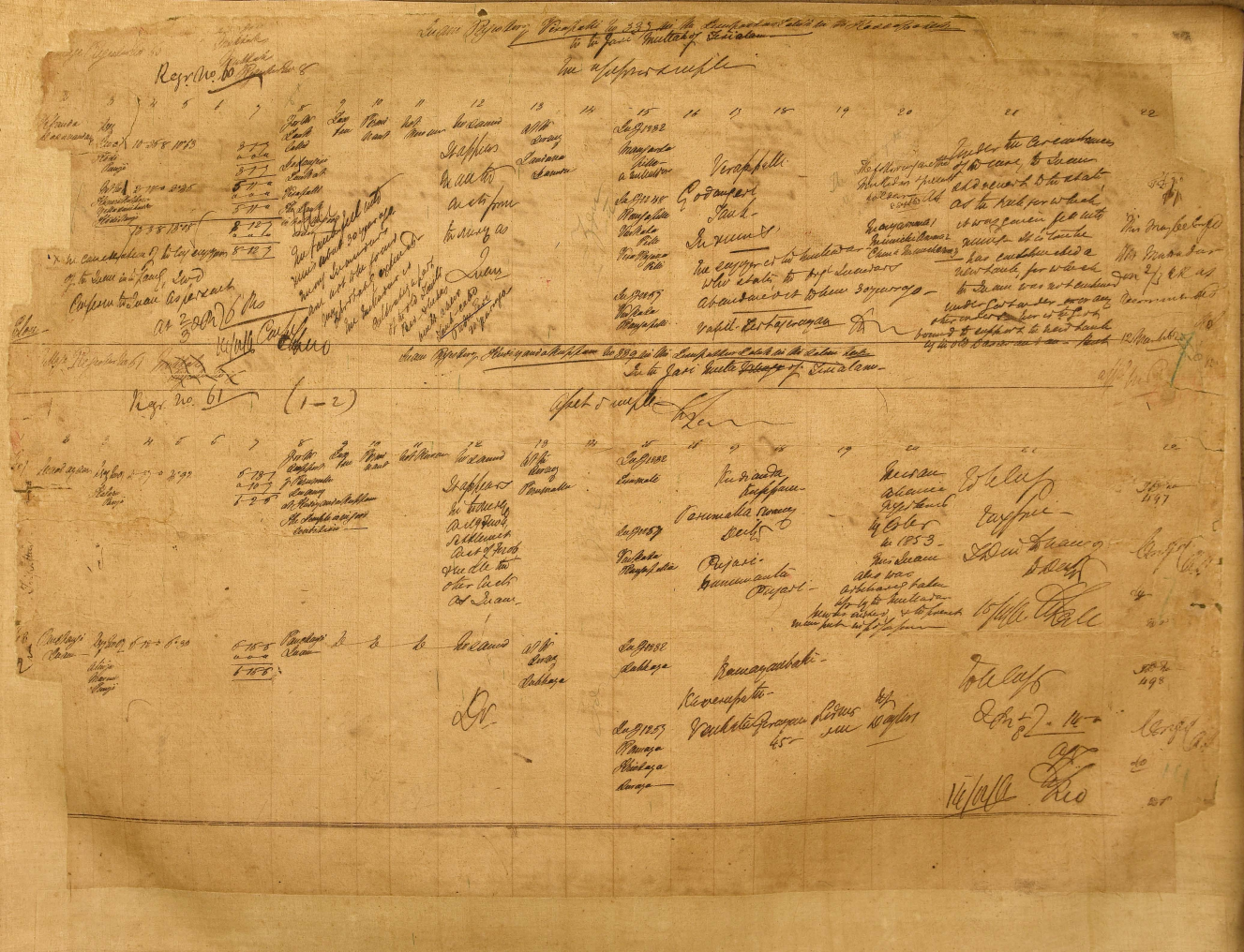Sheet No. 160