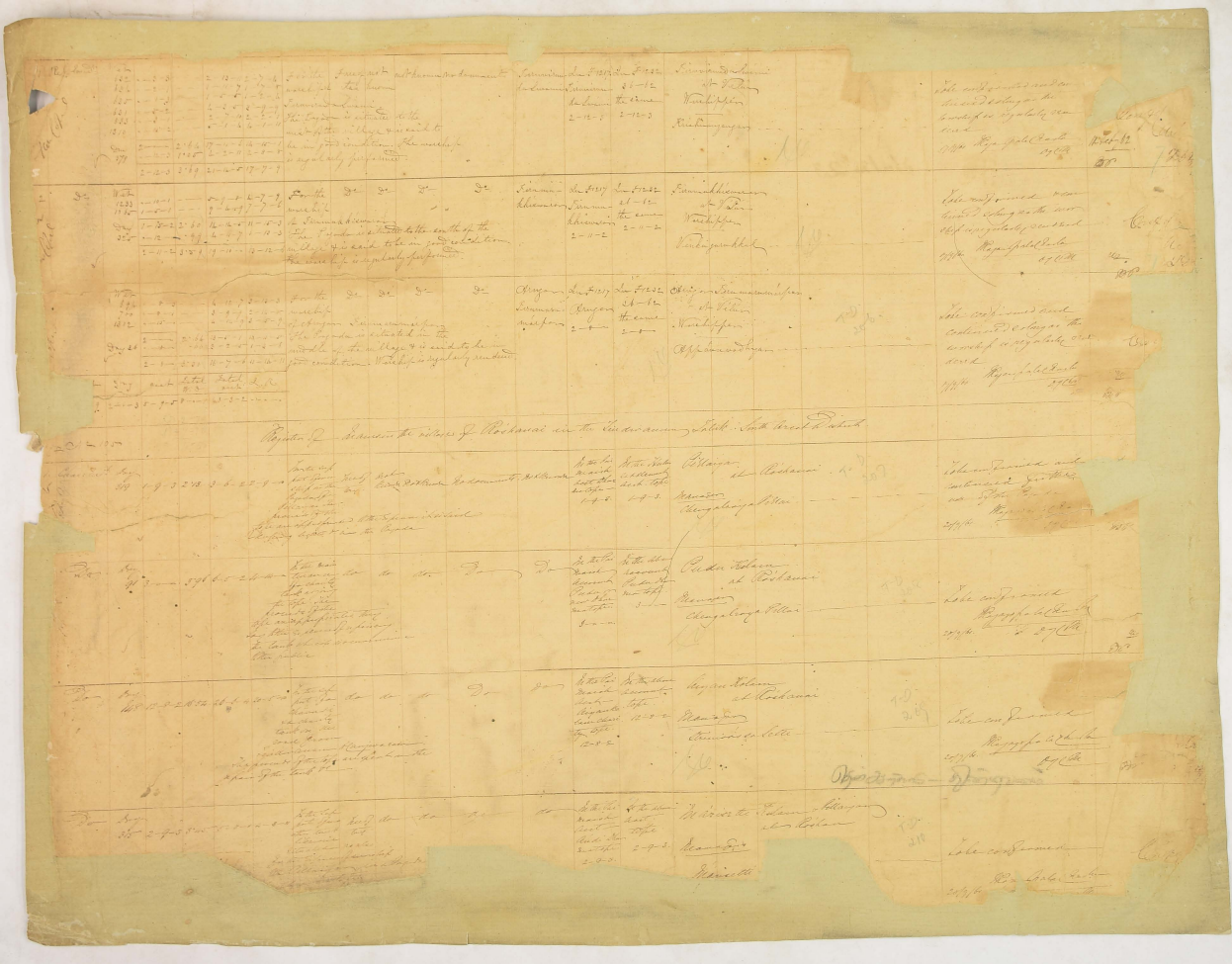Sheet No. 23