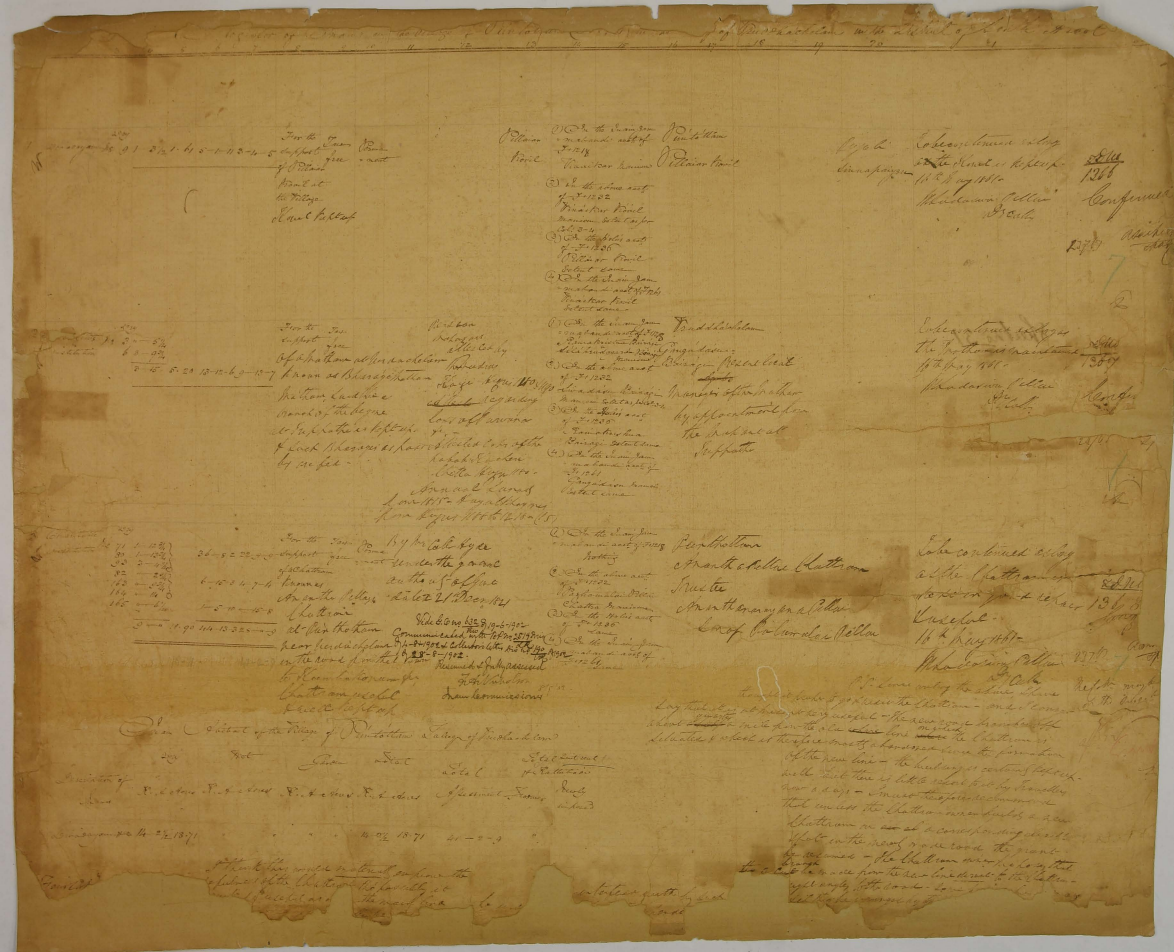Sheet No. 31