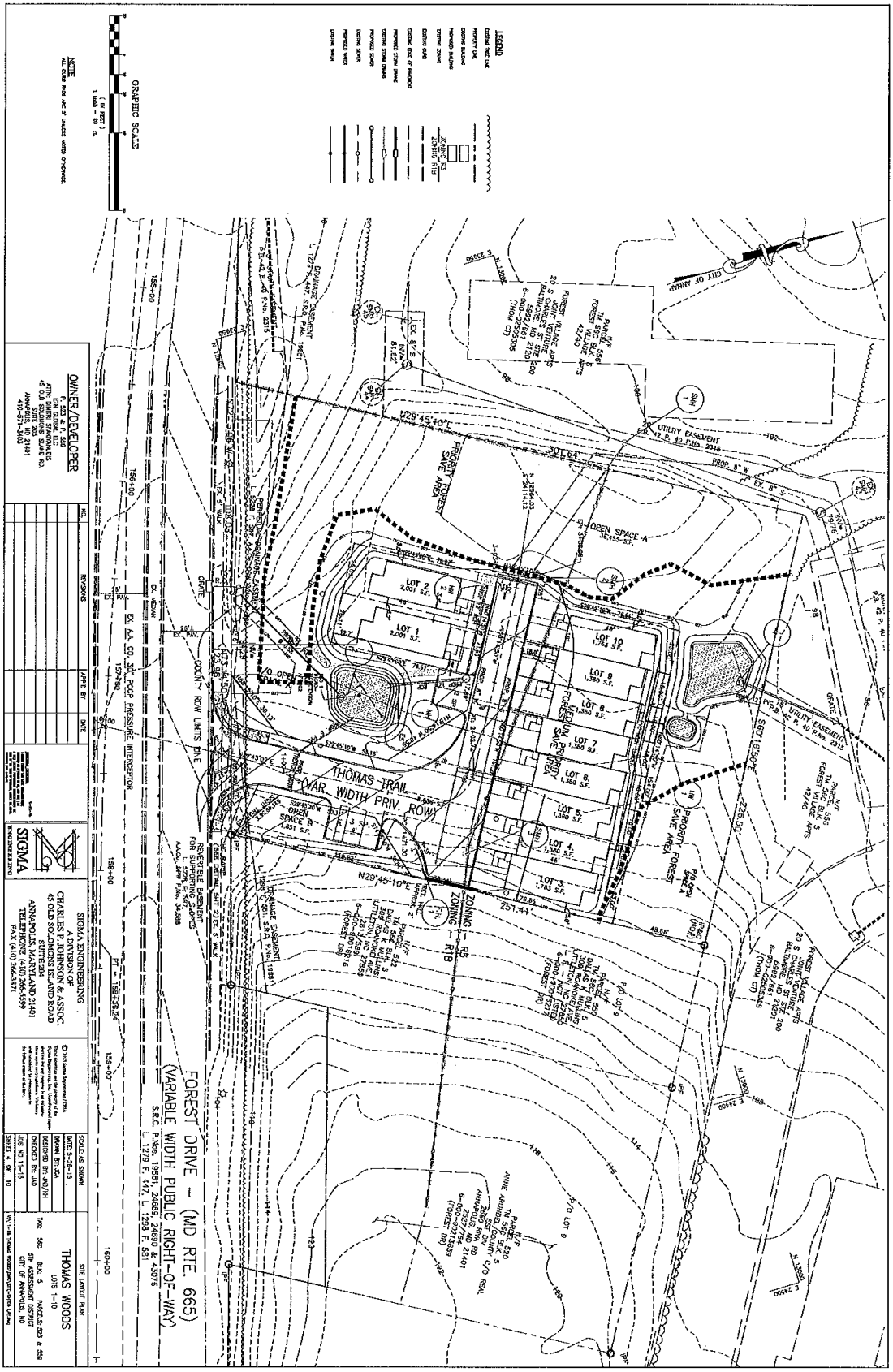ATTACHMENT A
PLAN