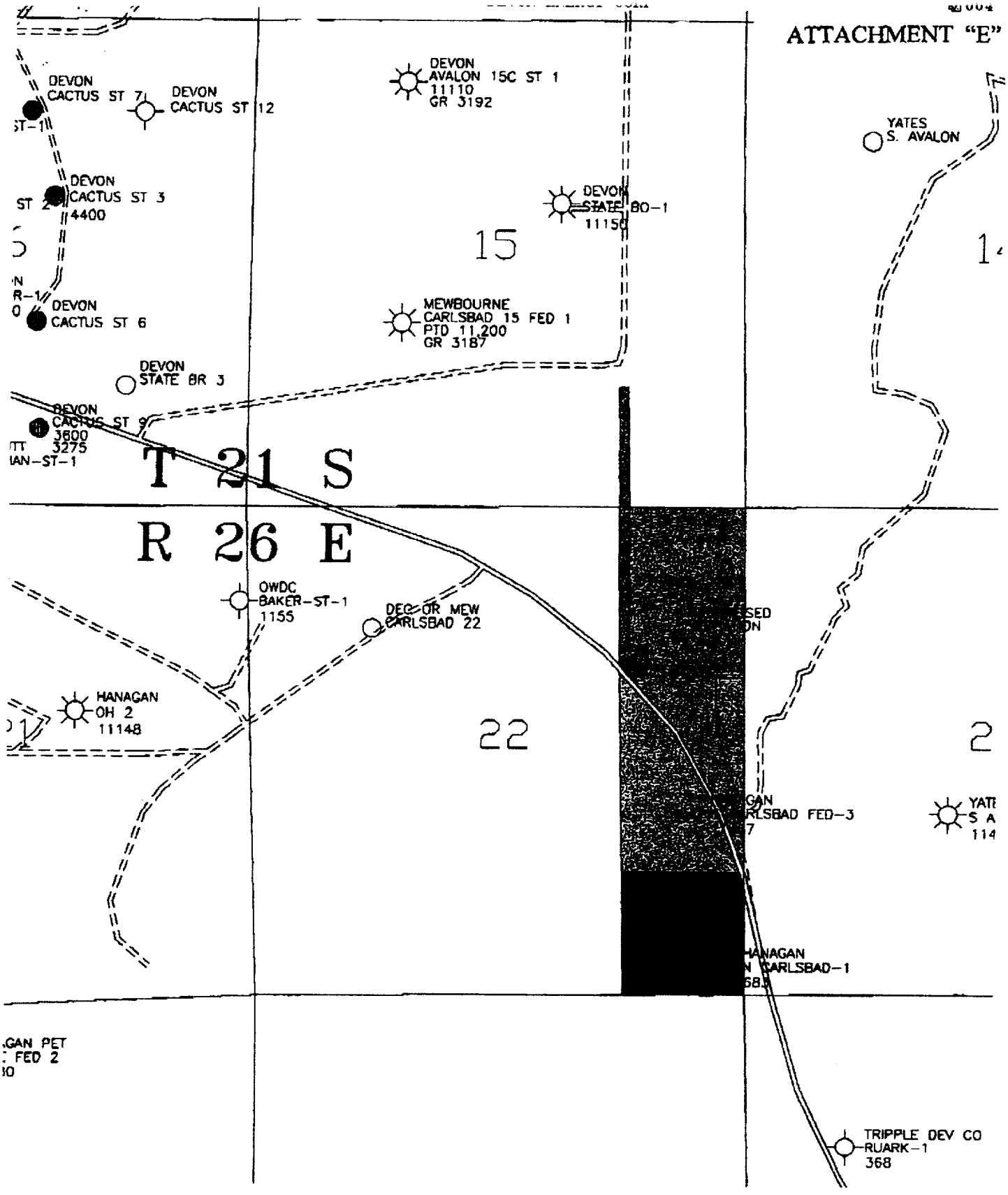ATTACHMENT "E"