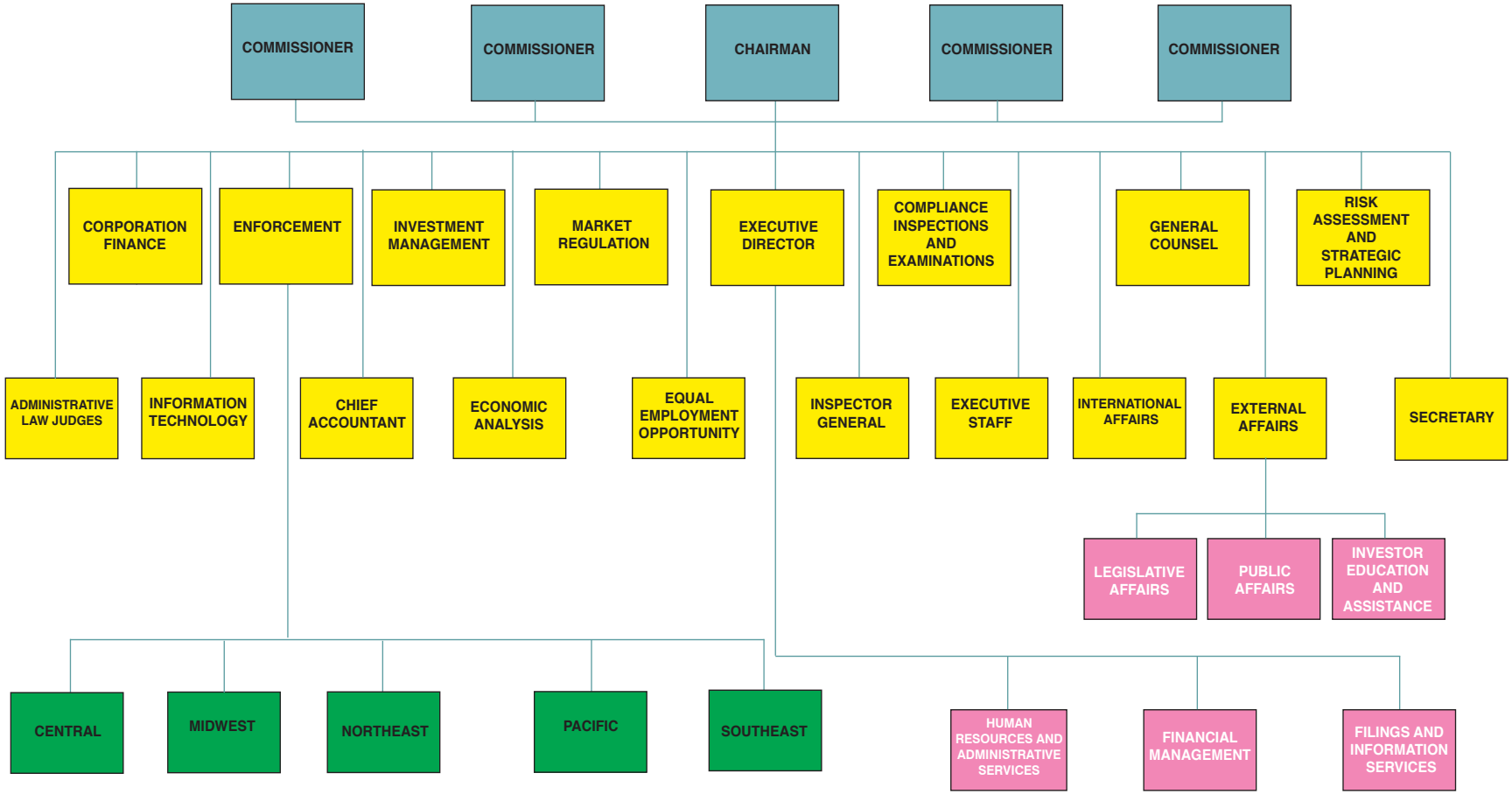U.S. Securities and Exchange Commission