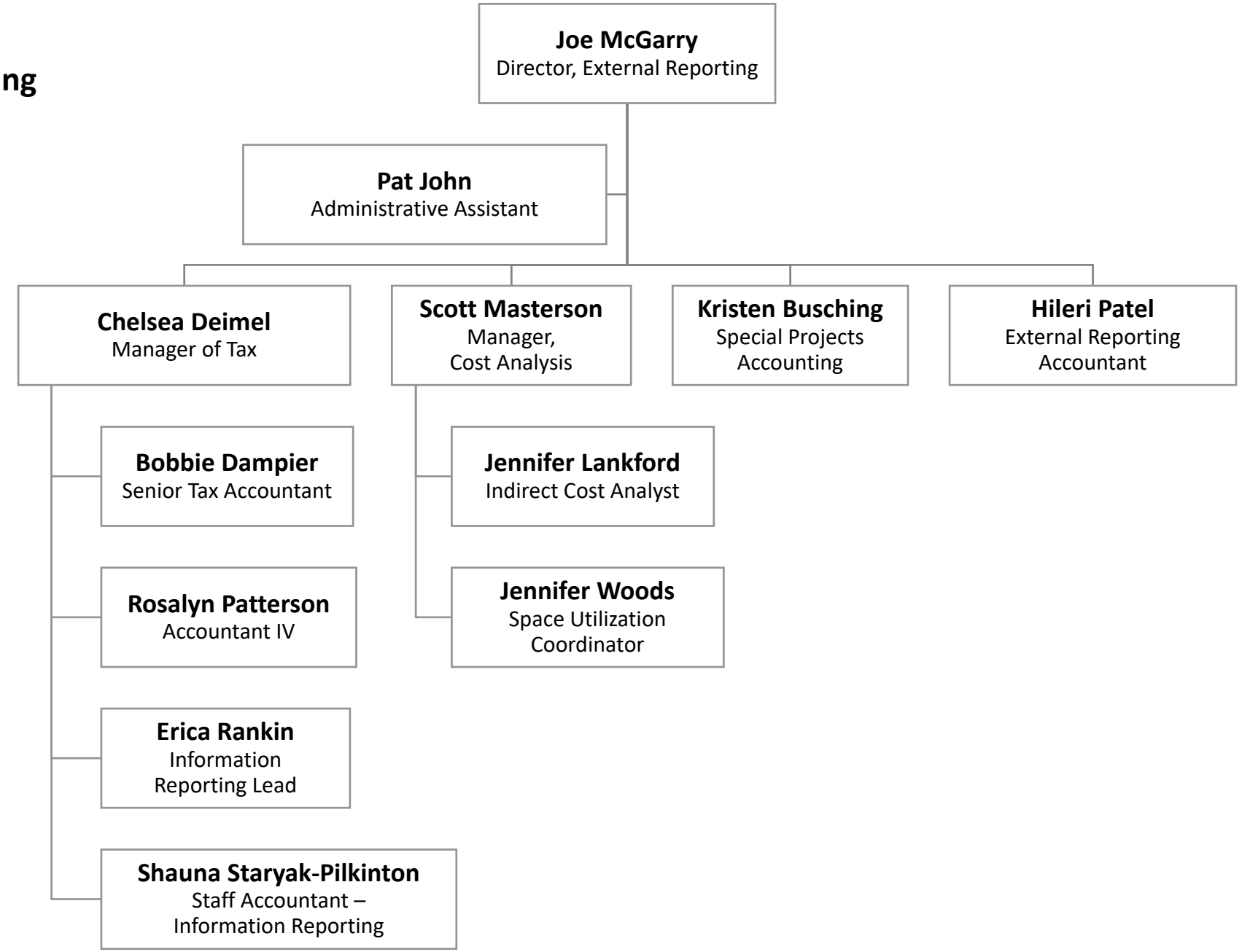External Reporting