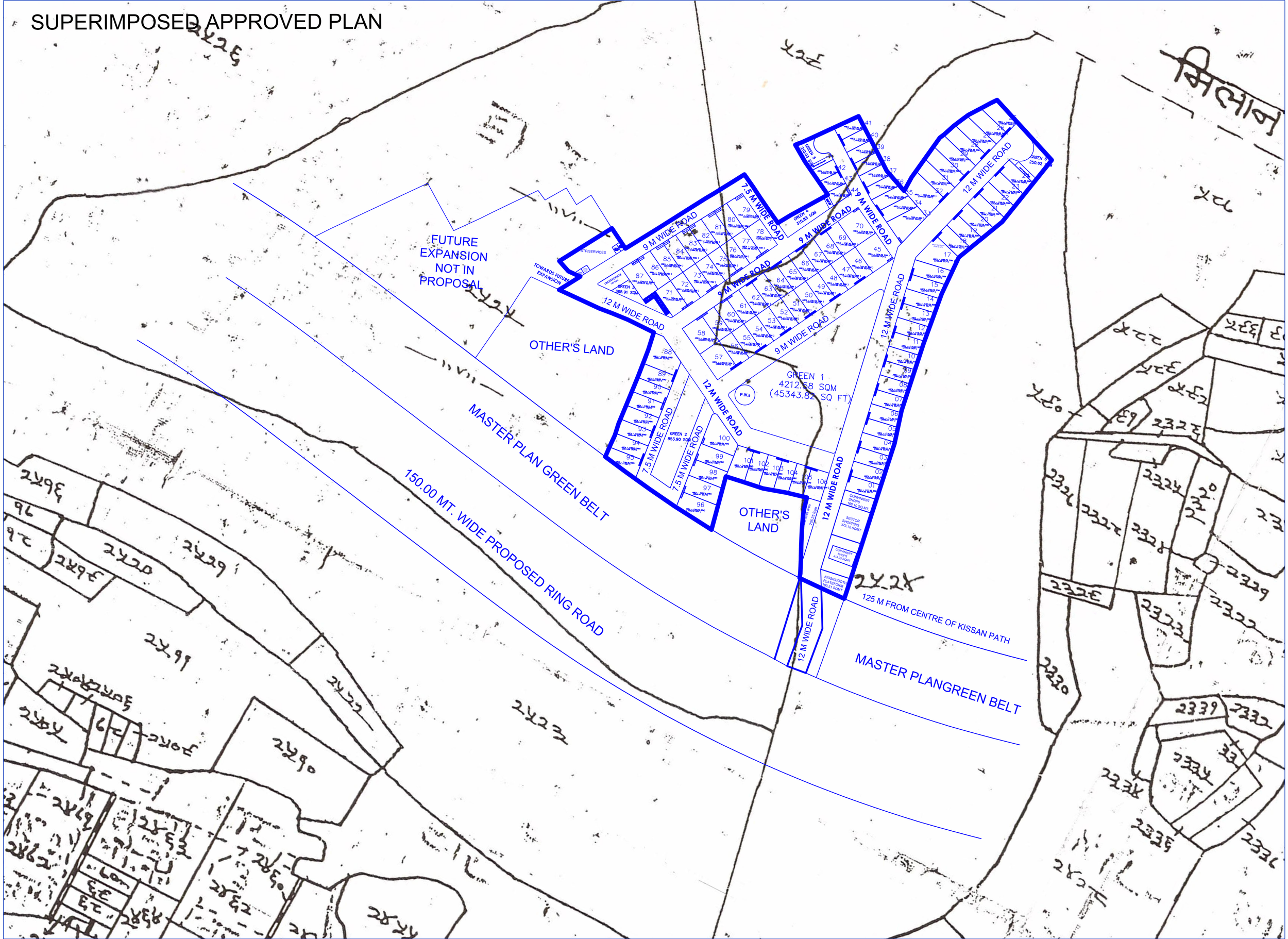SUPERIMPOSED APPROVED PLAN