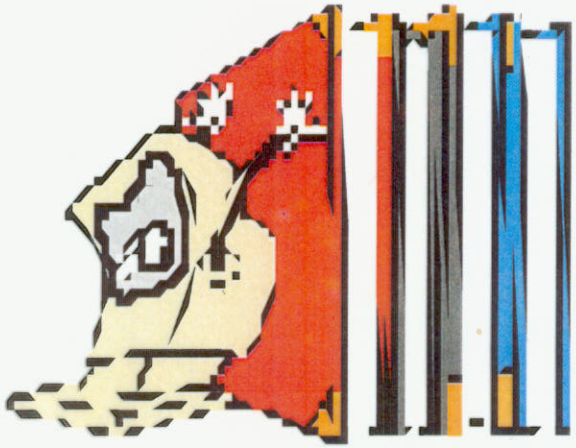
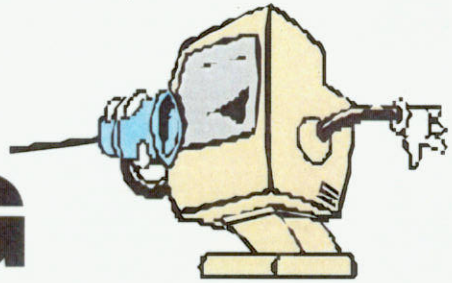
PLANNING AND PURCHASING