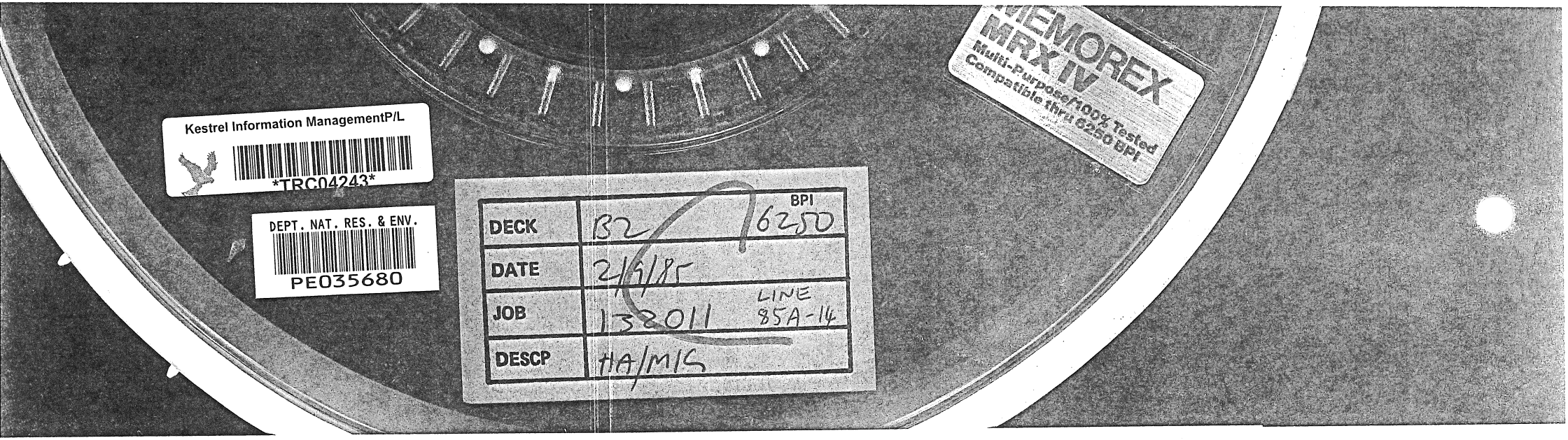
K.G - linked to NoTE 0010

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