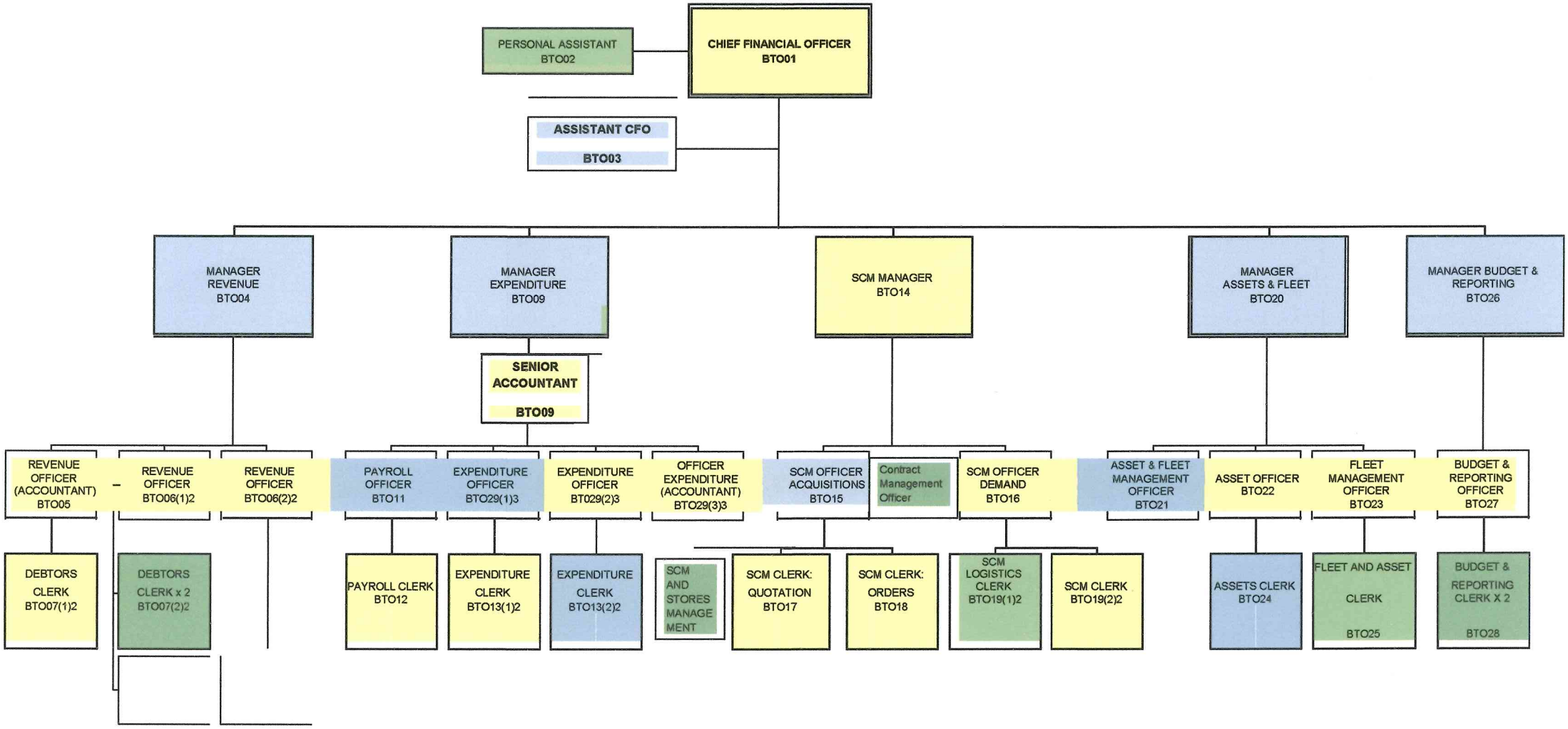FINANCE DEPARTMENT