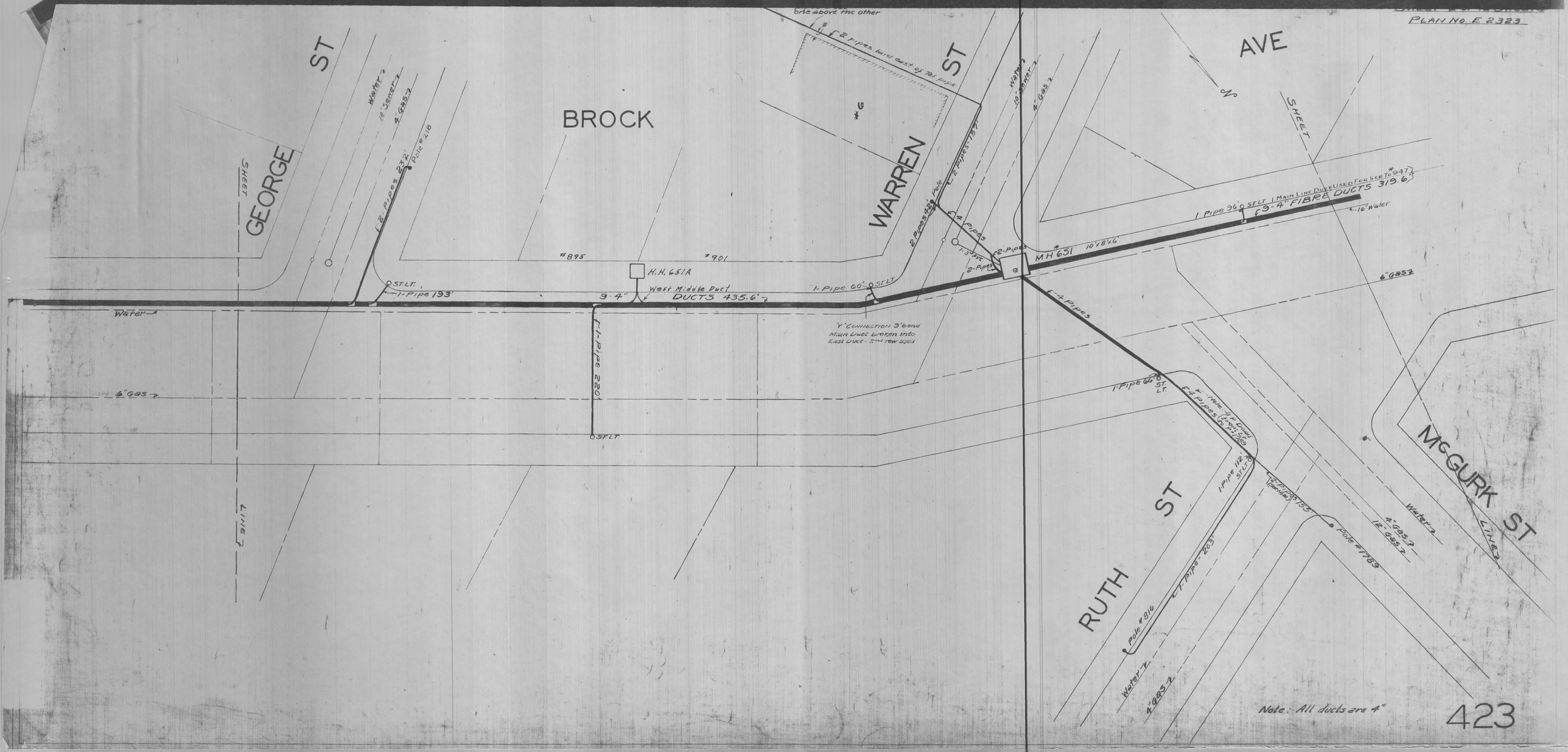PLAN No. E 2323