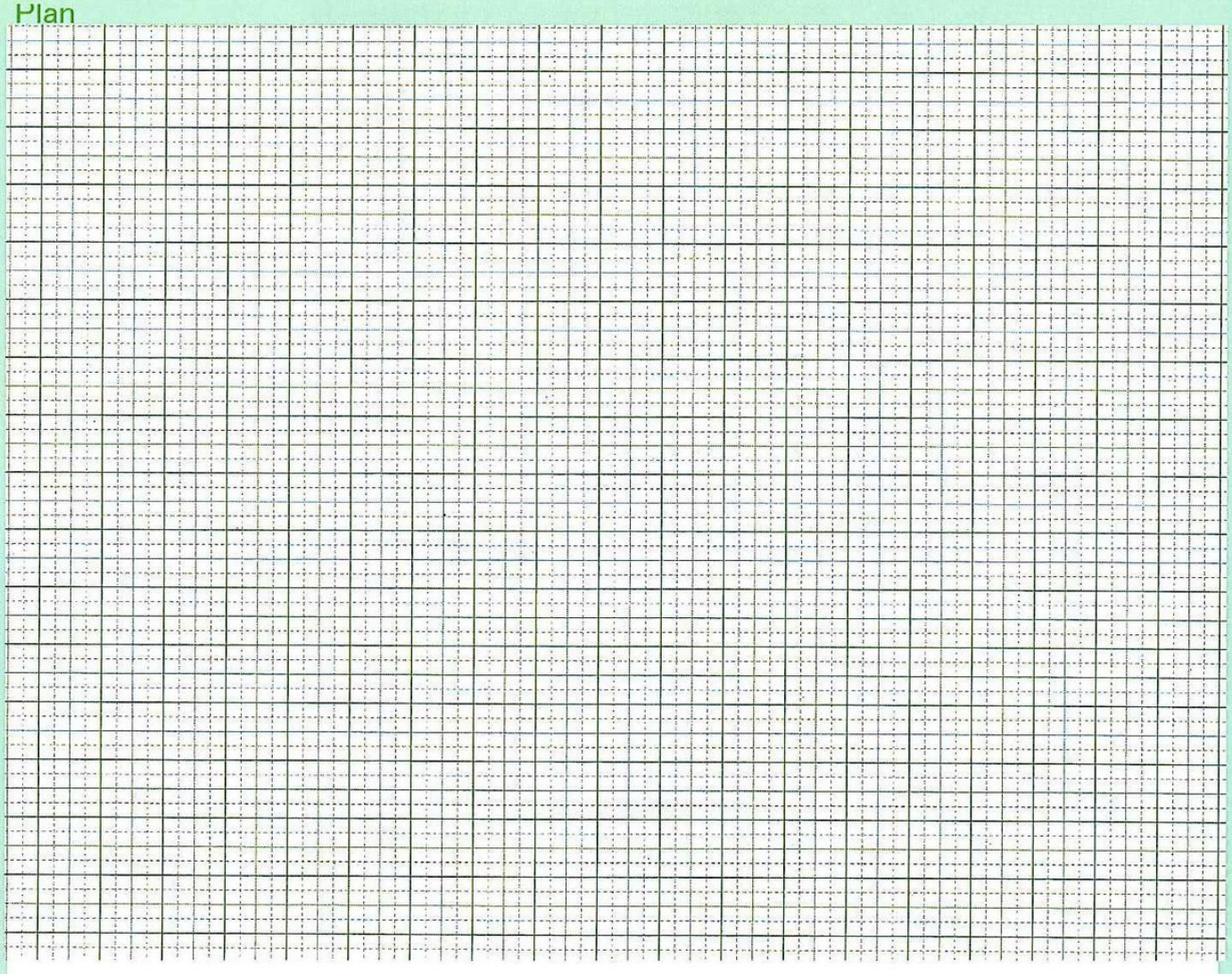
Memo

Plan