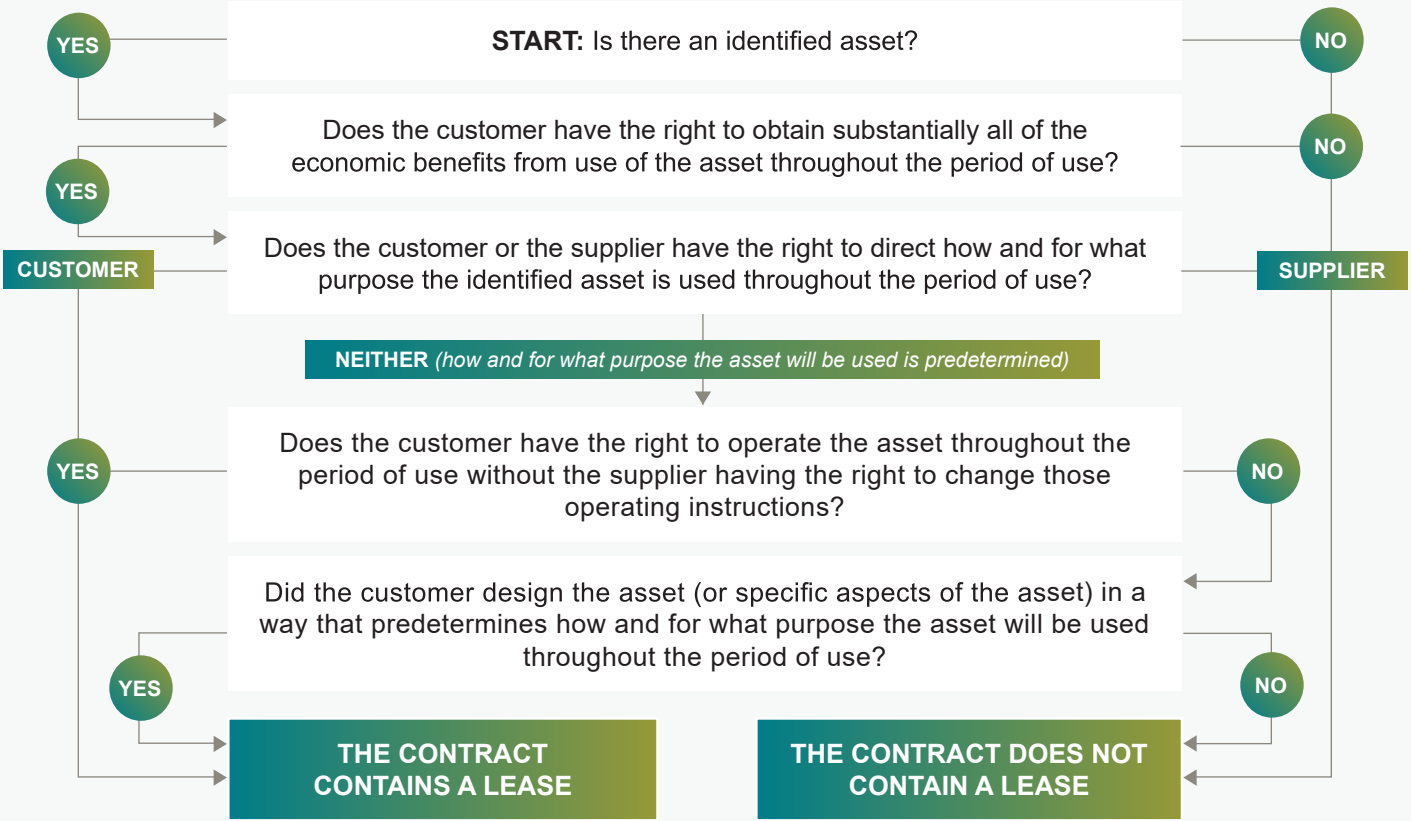

Source: Financial Accounting Standards Board