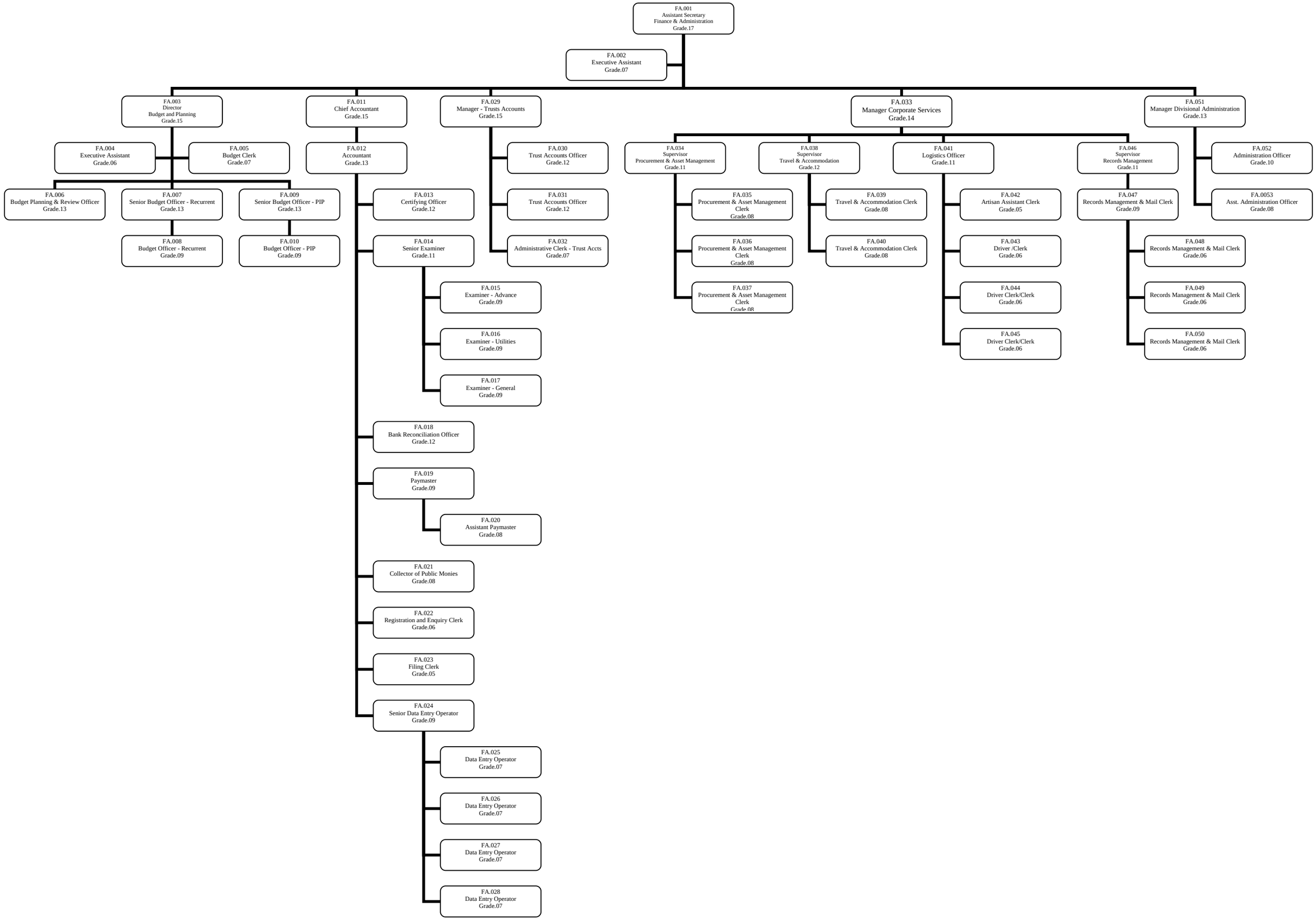FINANCE AND ADMINISTRATION