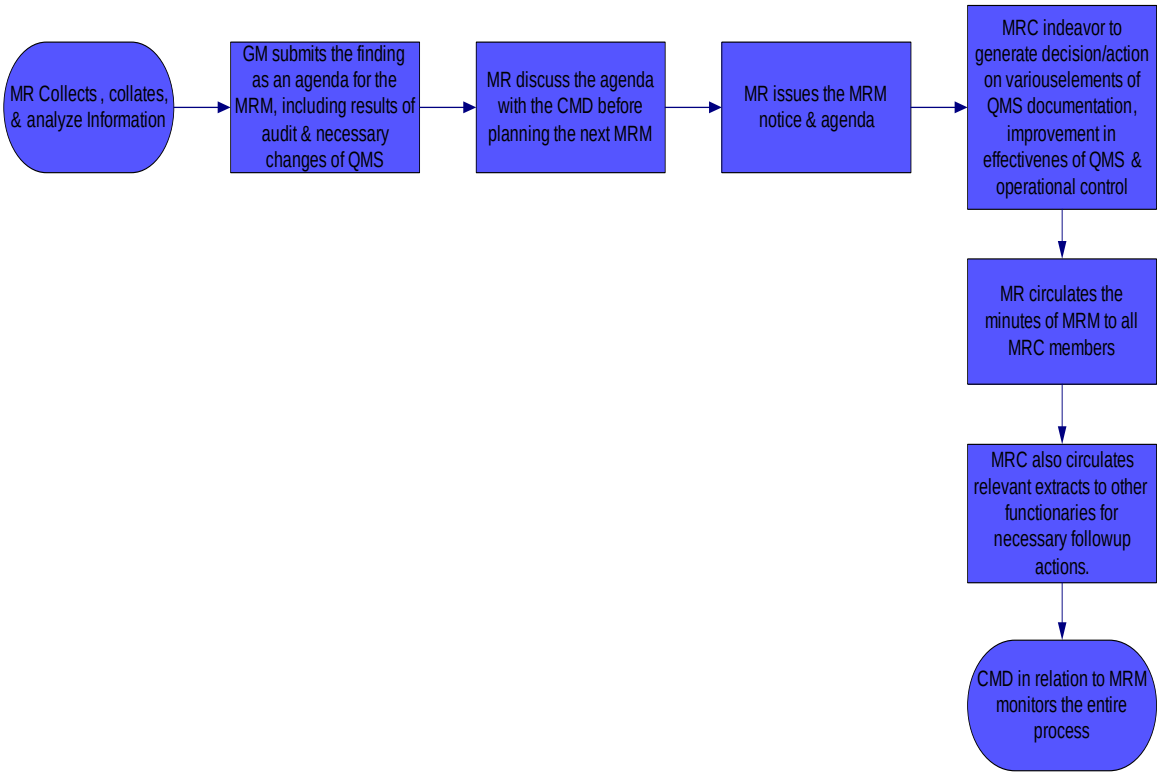Procedure for Management Review