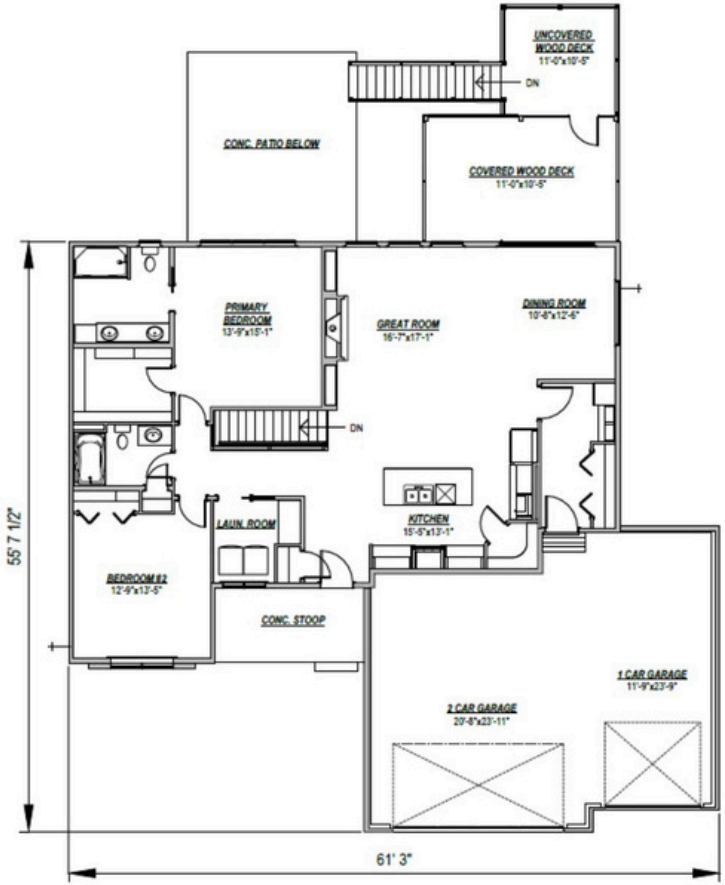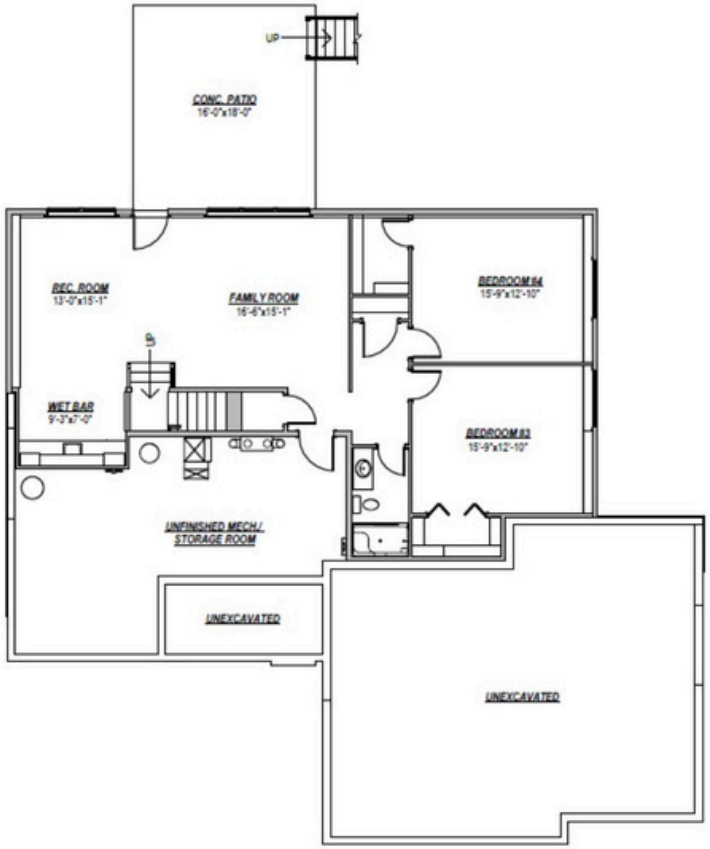The Finley Plan