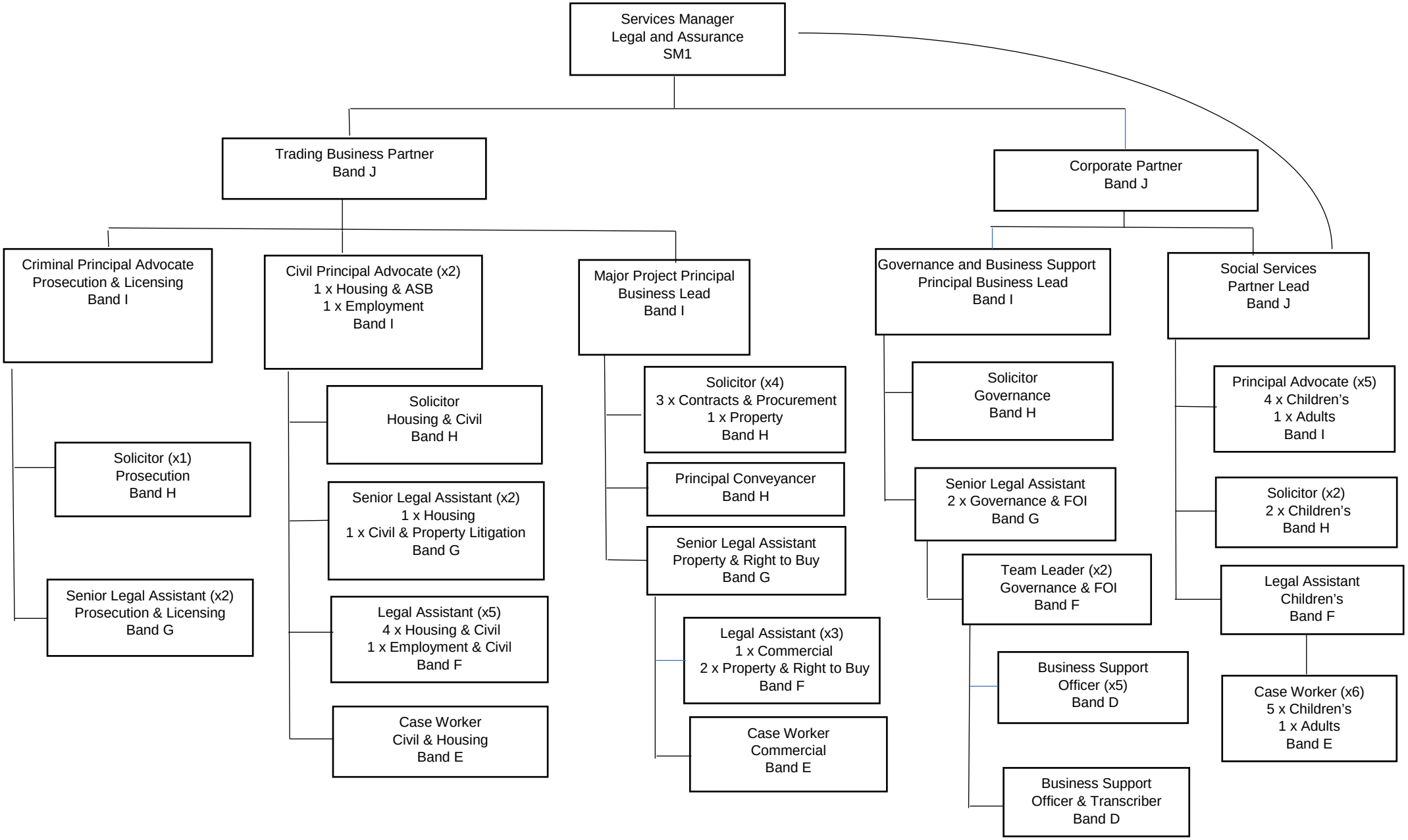Legal and Assurance Services