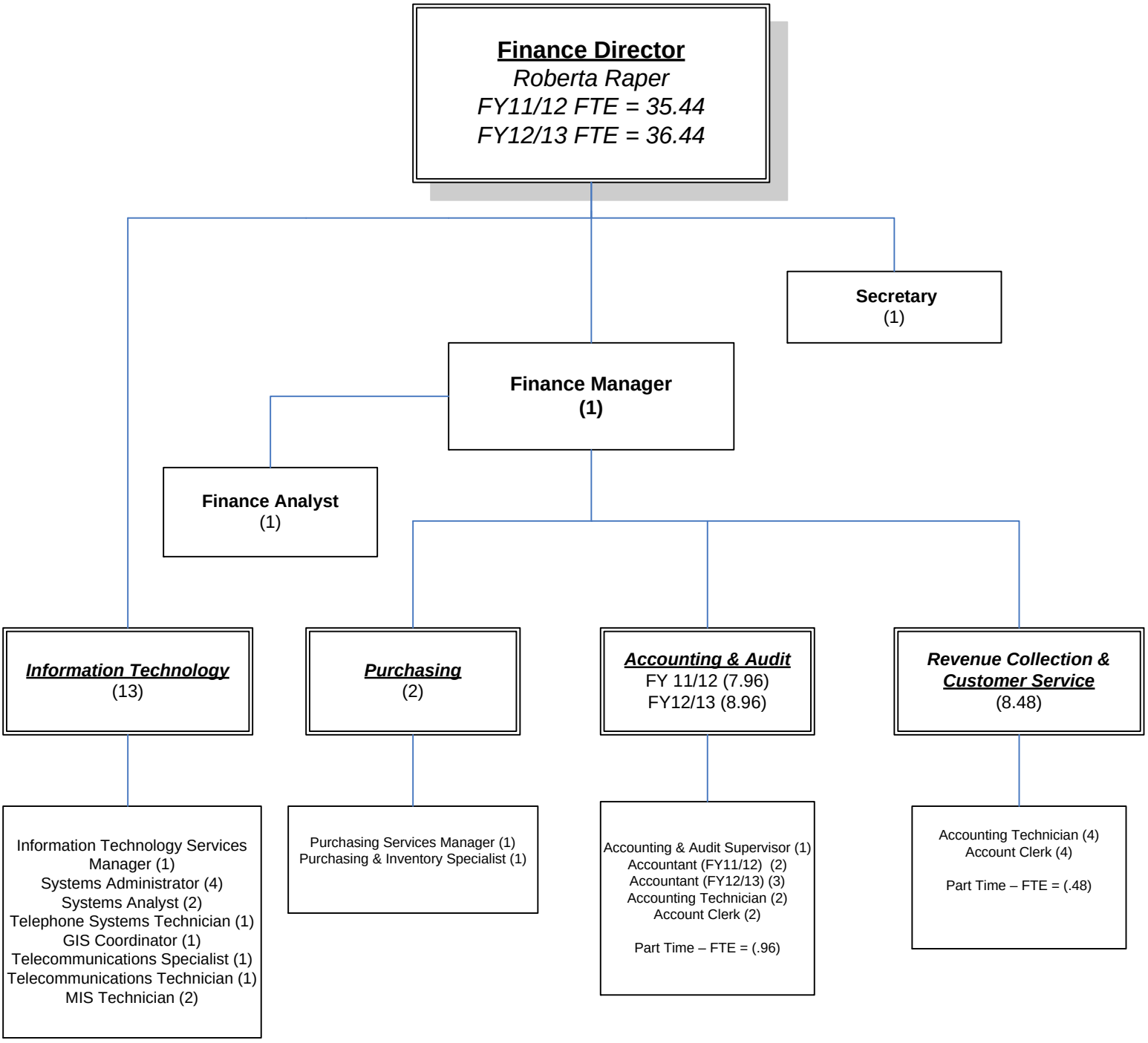Finance Department