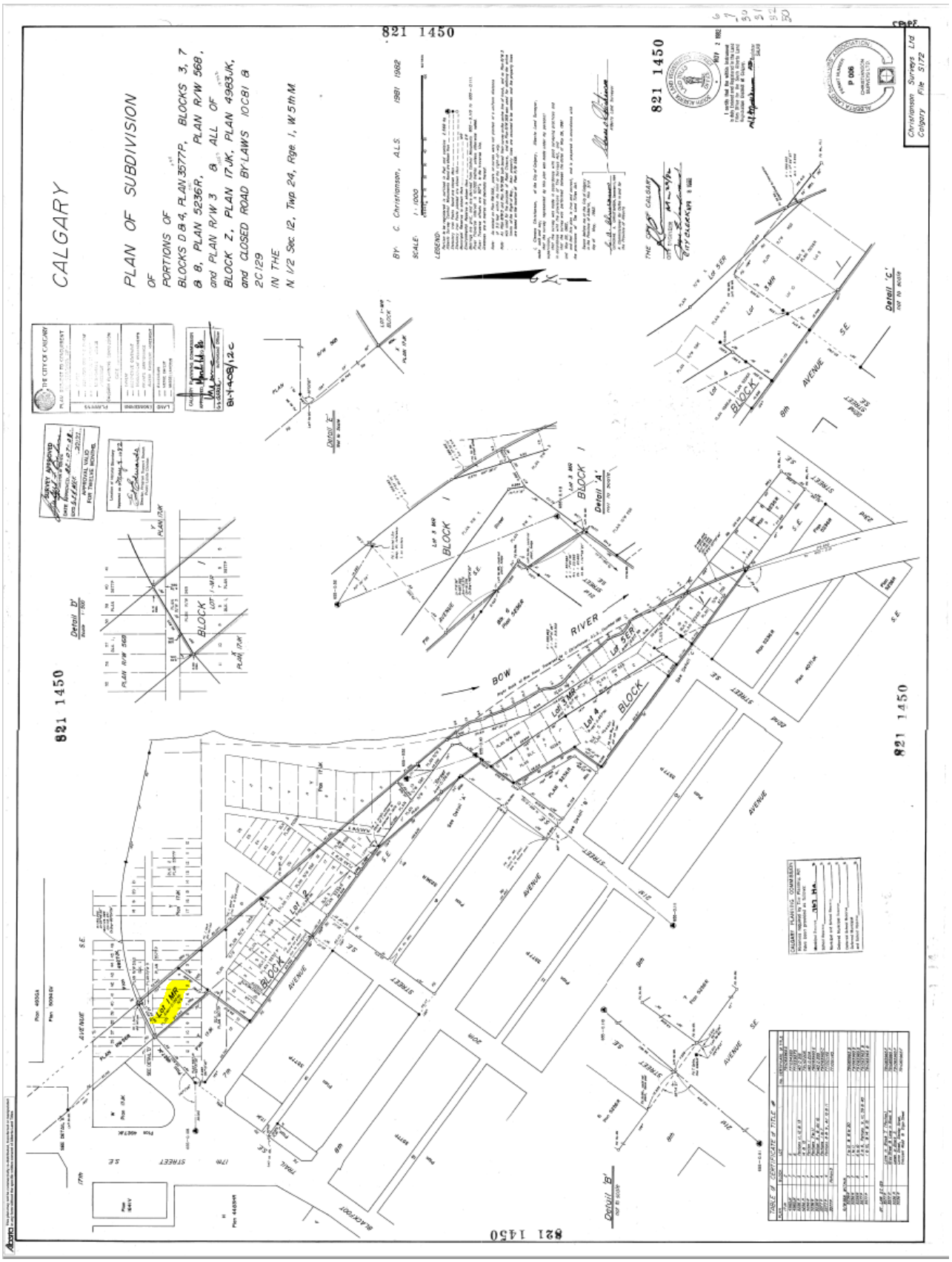Registered Plan