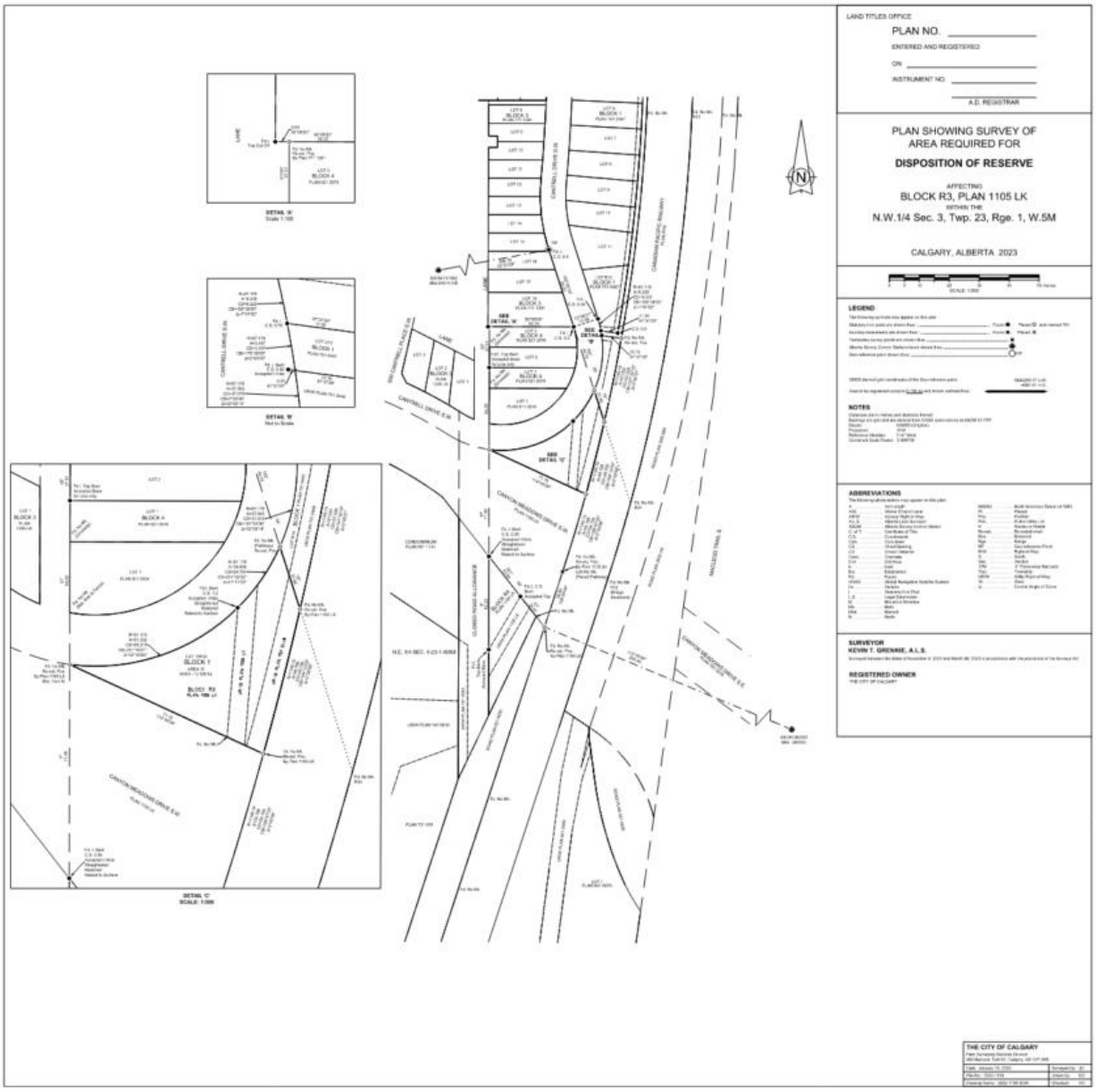Disposition of Reserve Plan