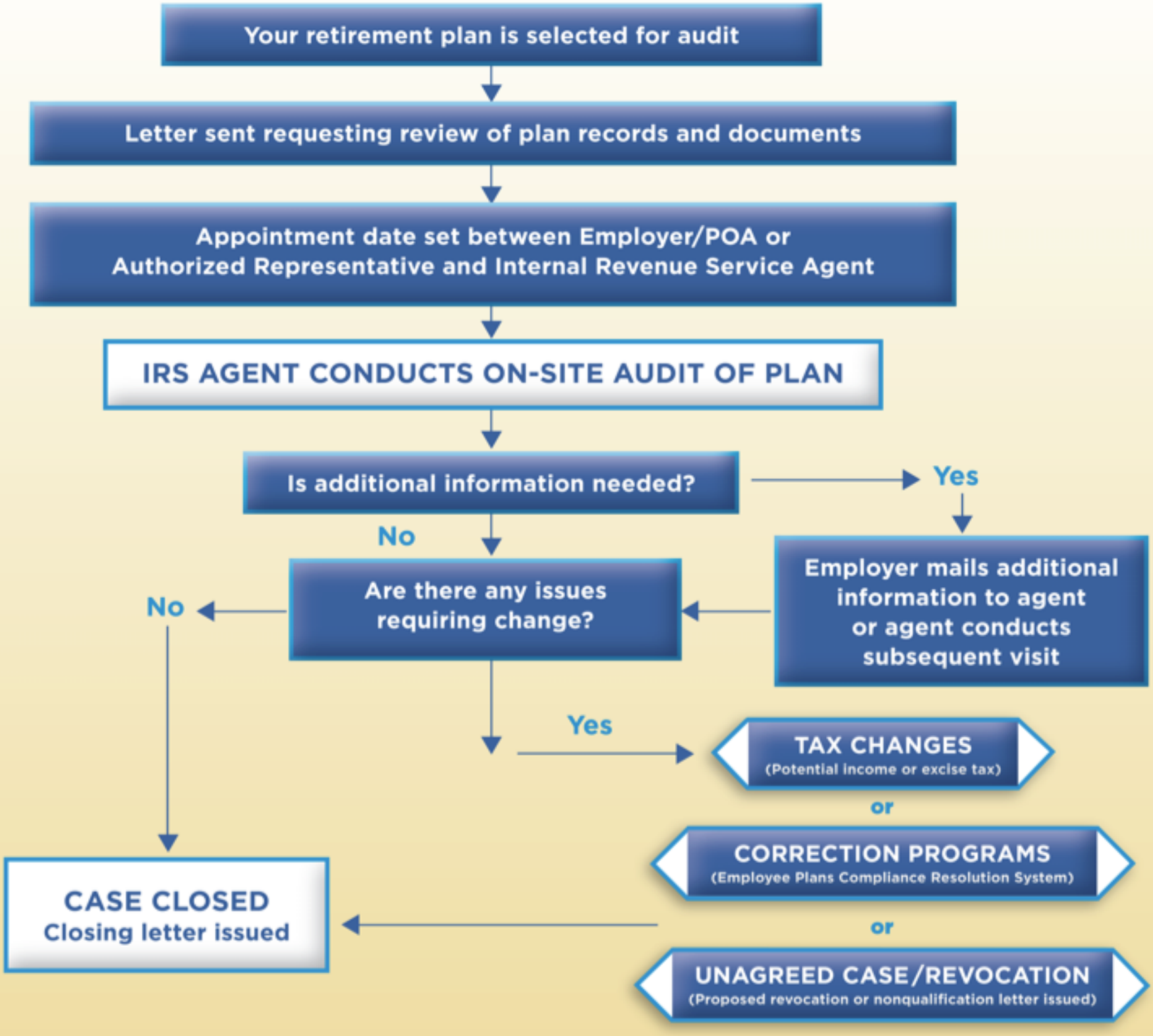Employee Plan Examination Process