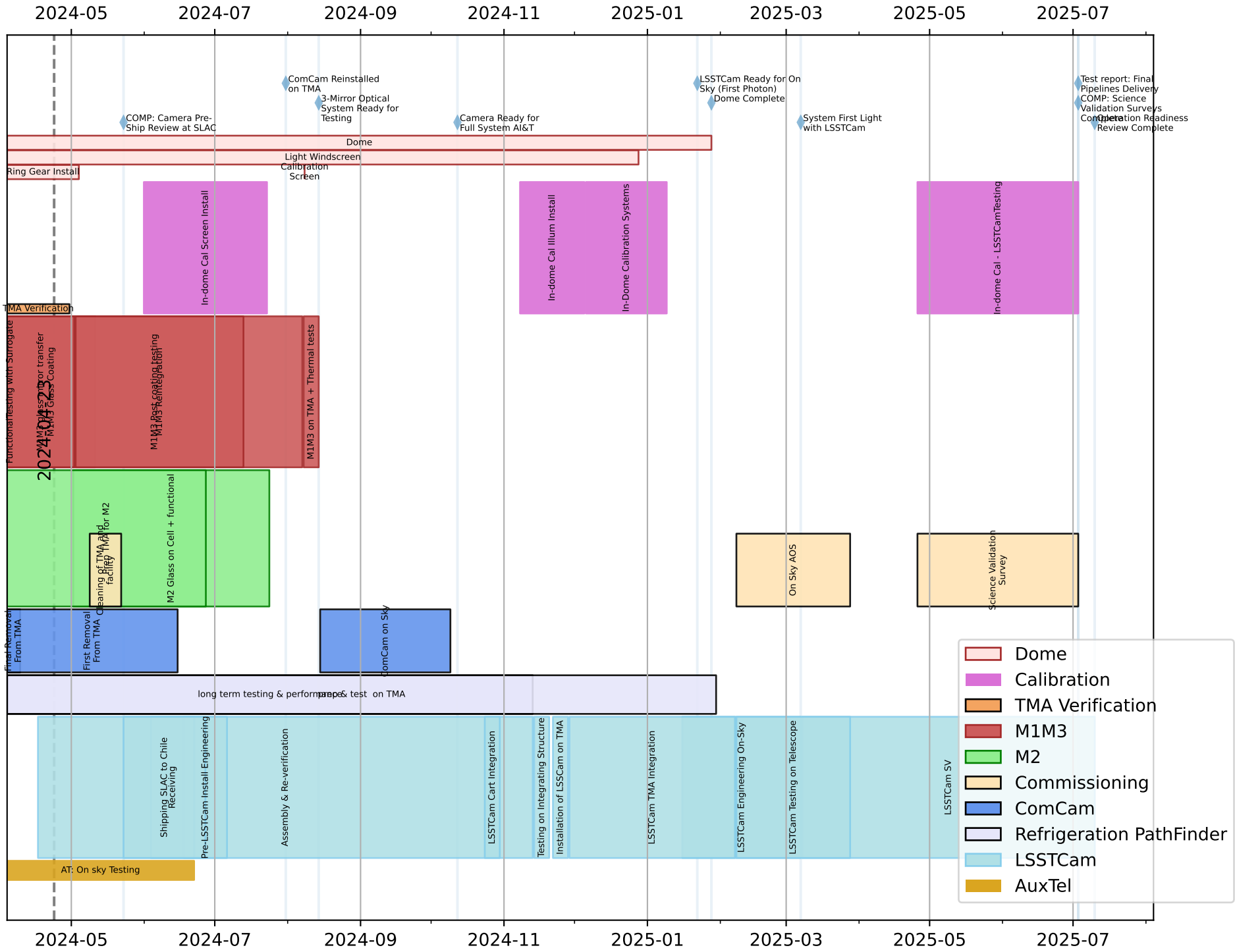# 202403-ME.xls