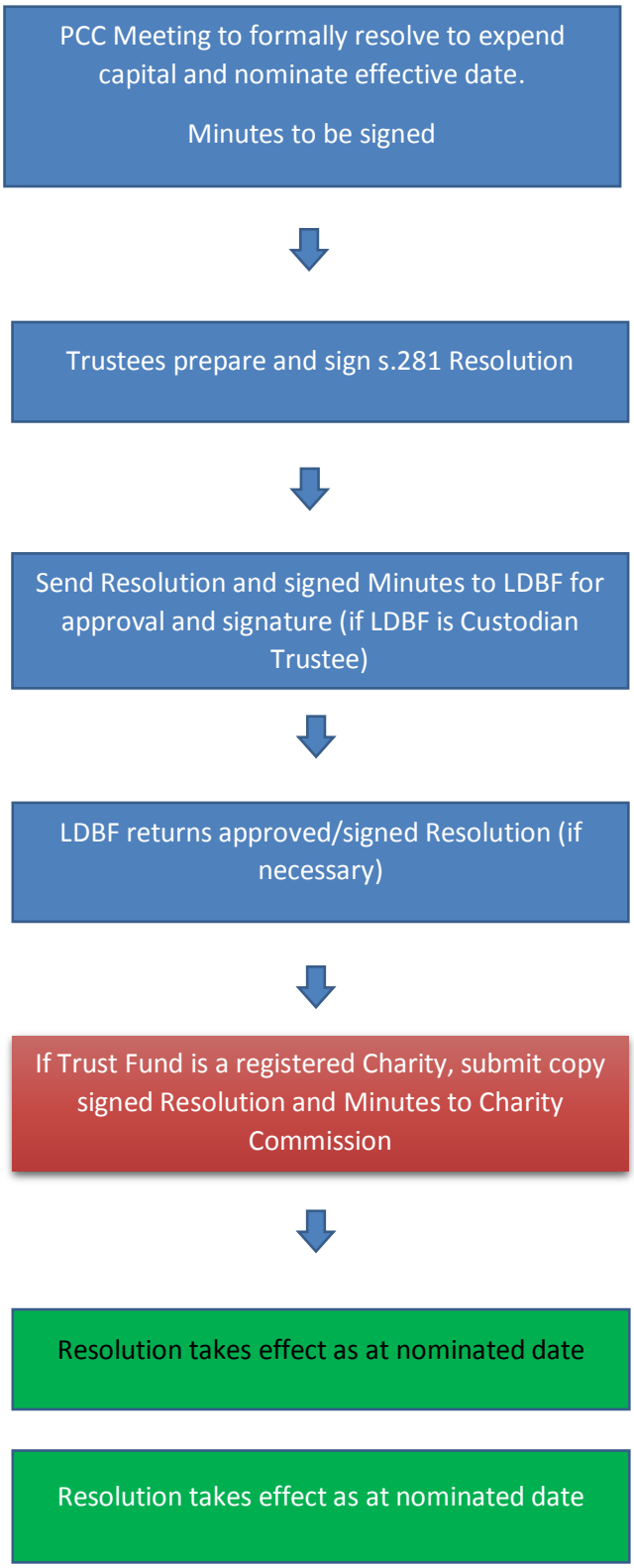SECTION 281 RESOLUTION FLOWCHART