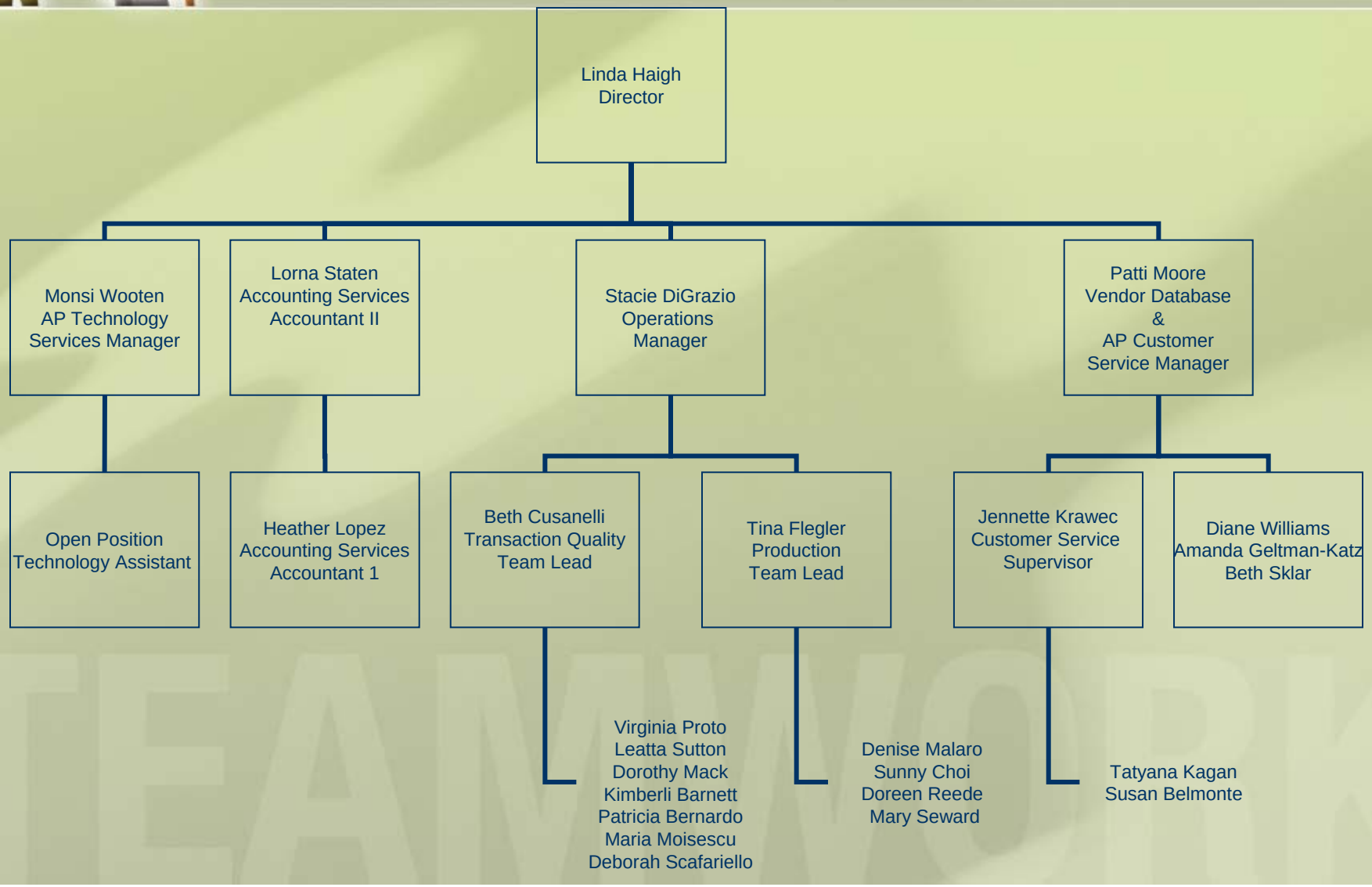Accounts Payable Reorganization
August 1, 2006