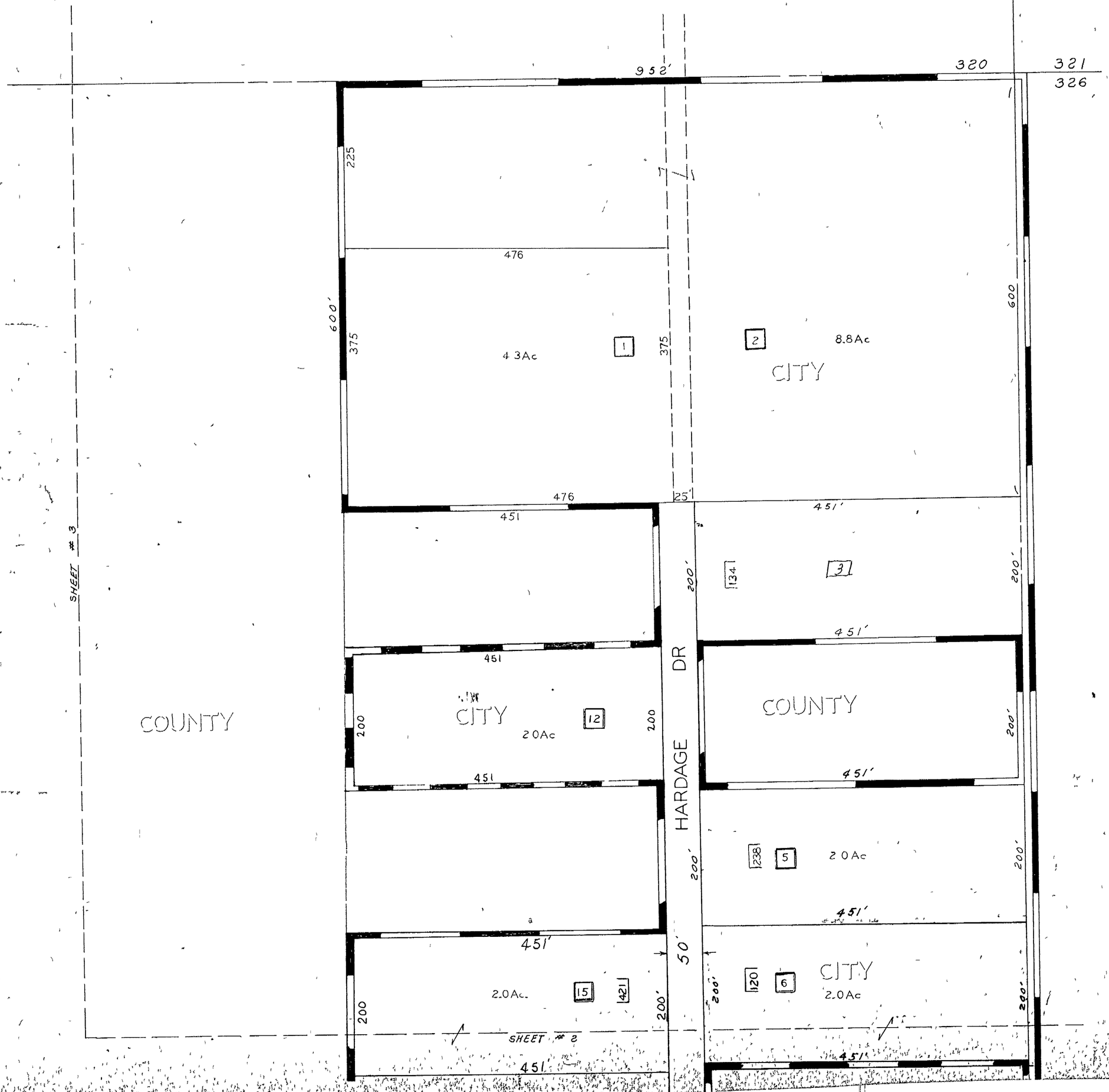L.L. 327-20 SHEET No. 1