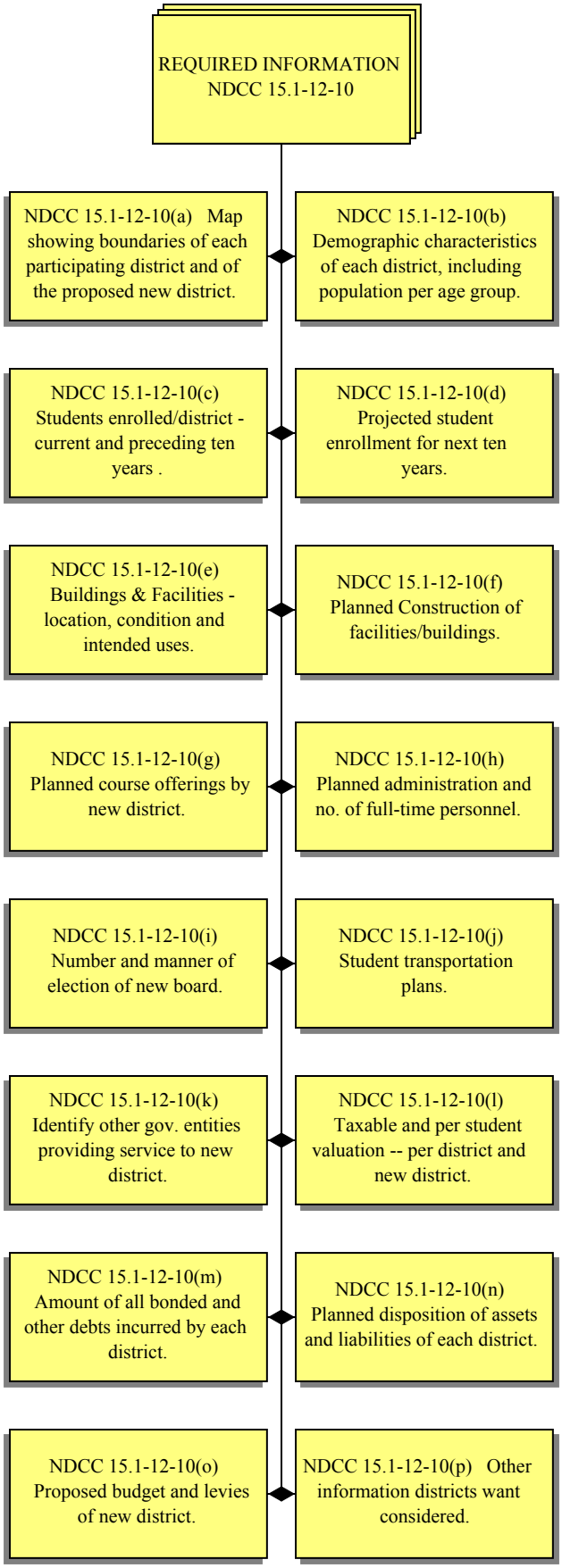REORGANIZATION PLAN