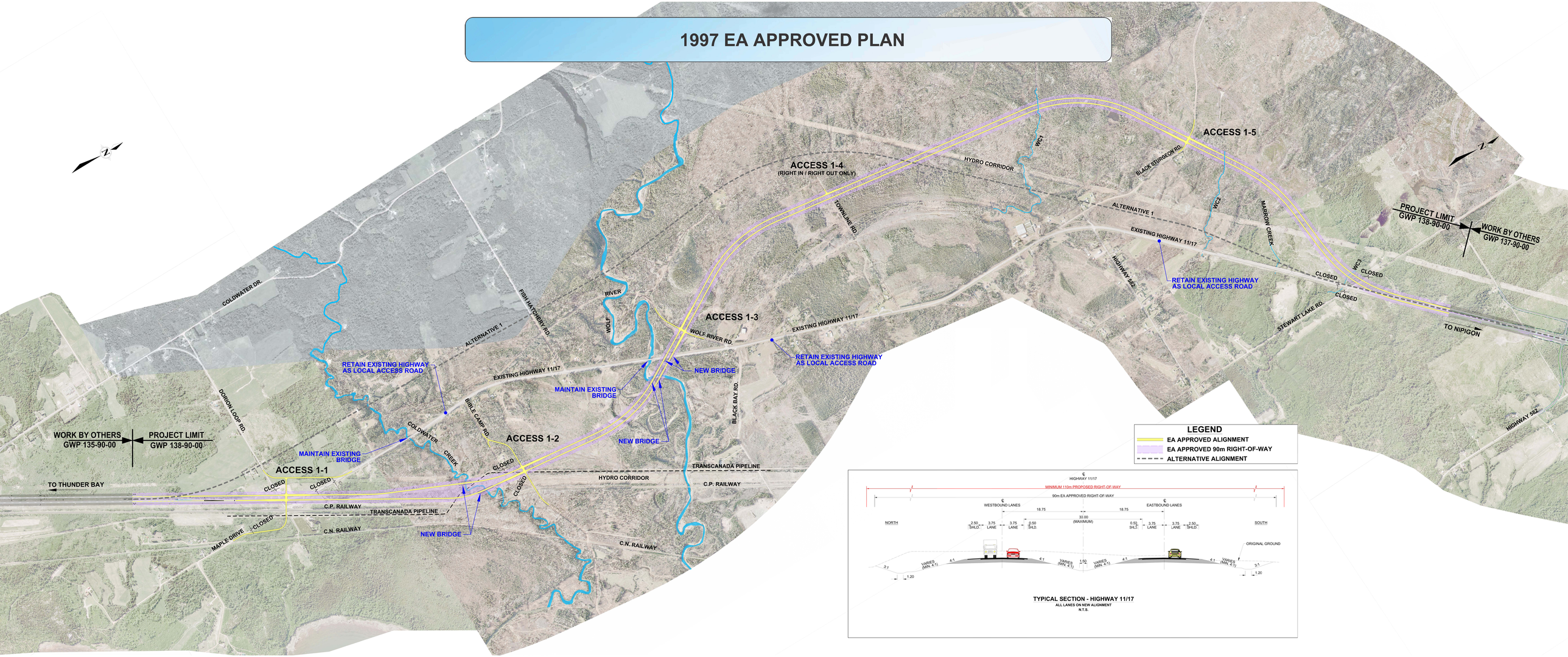1997 EA APPROVED PLAN