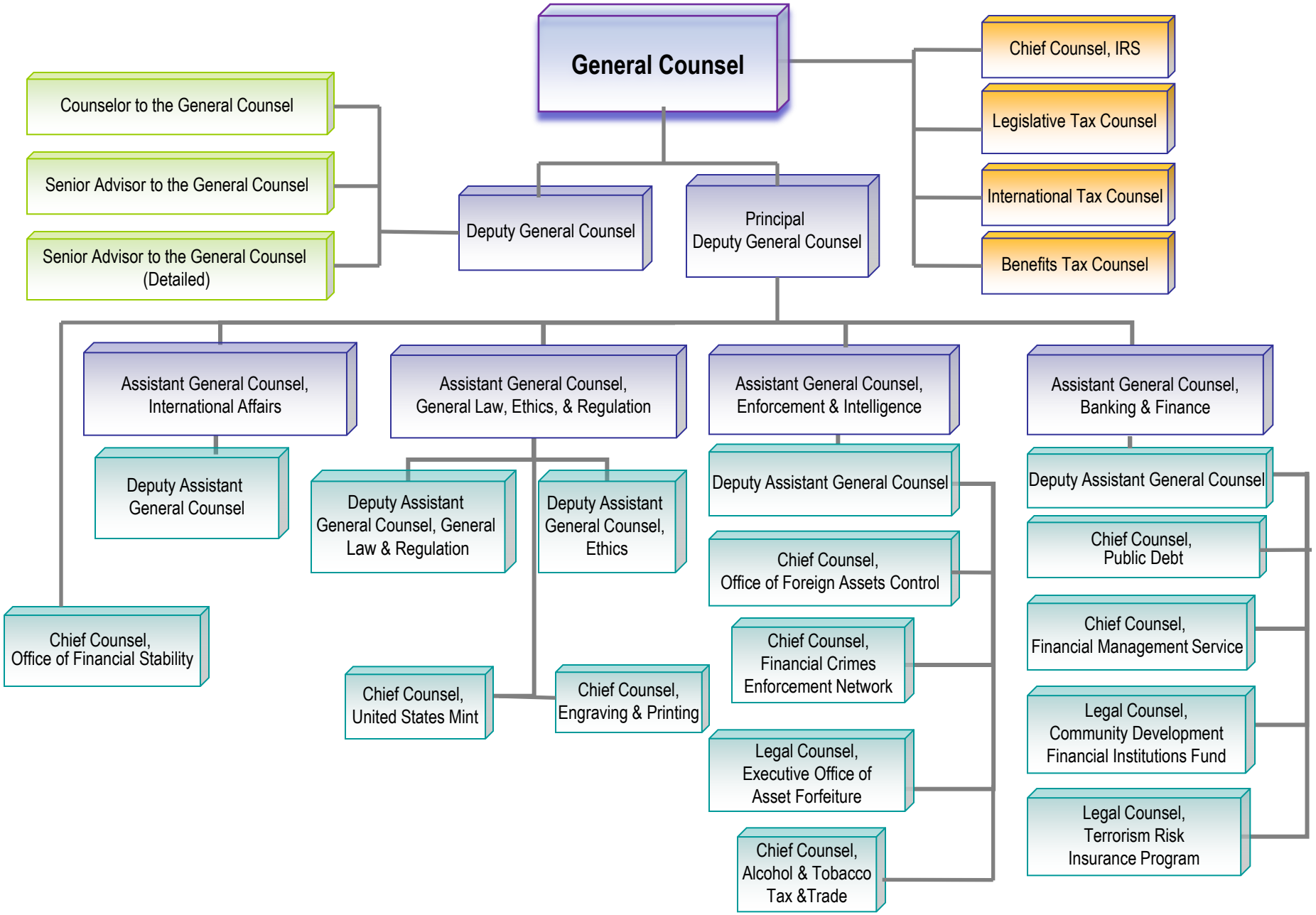Office of the General Counsel - Department of the Treasury