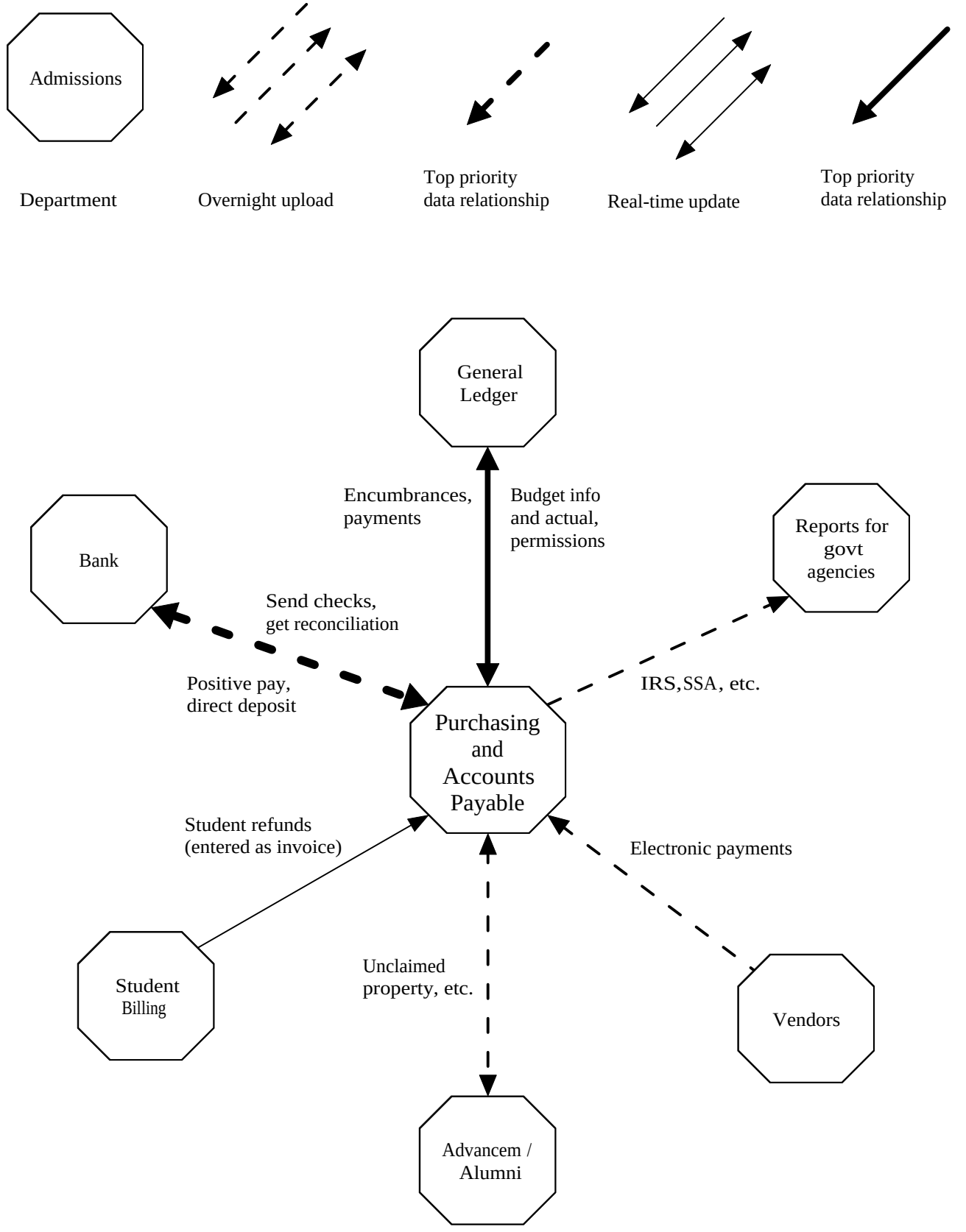PURCHASING AND ACCOUNTS PAYABLE