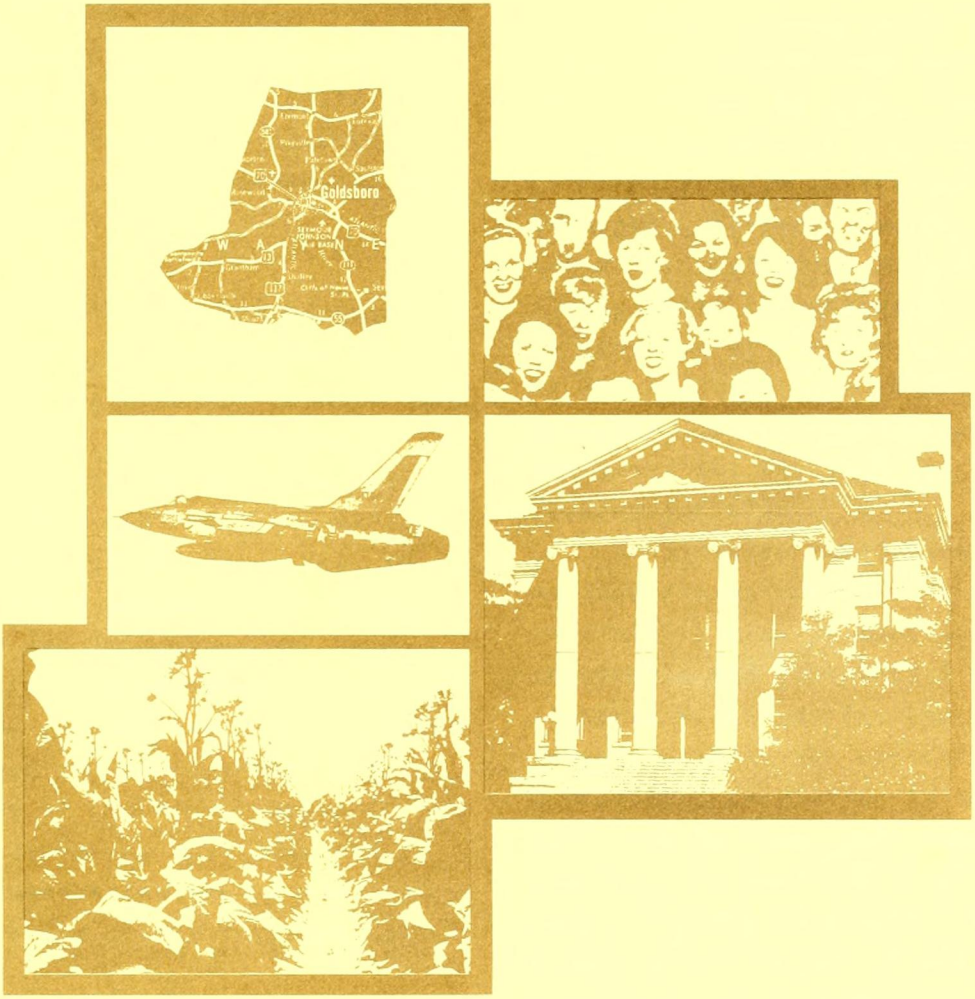PLAN IMPLEMENTATION