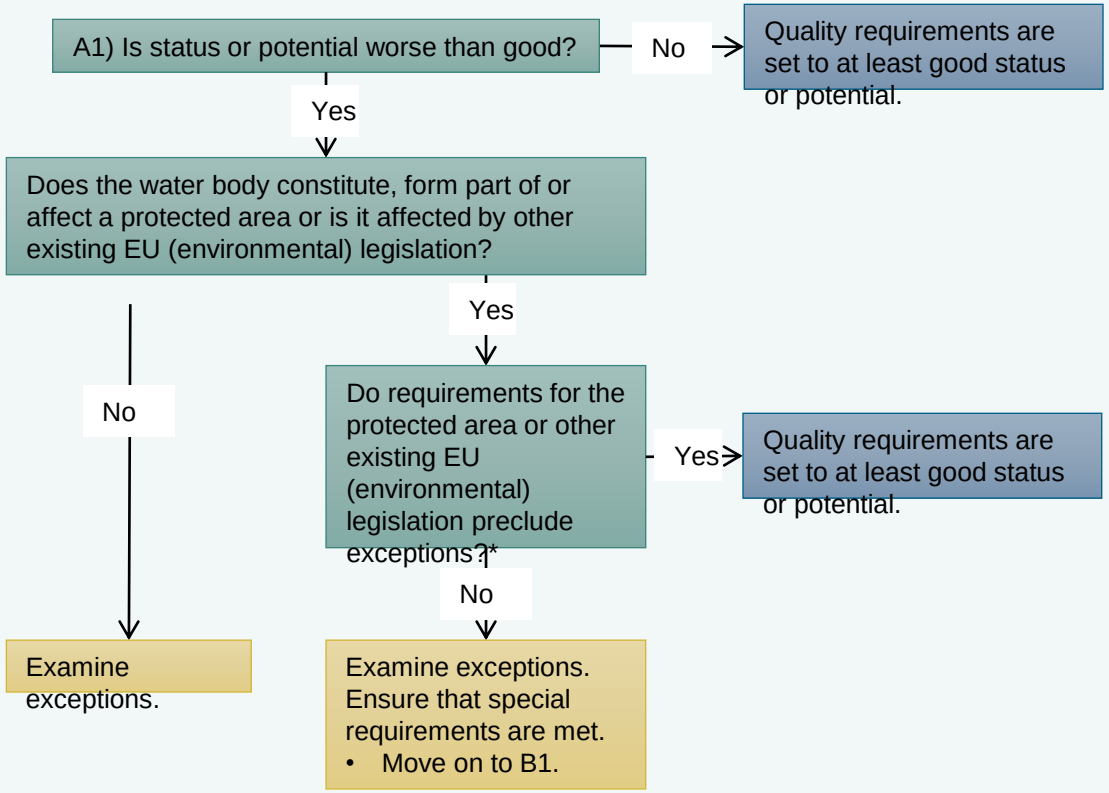
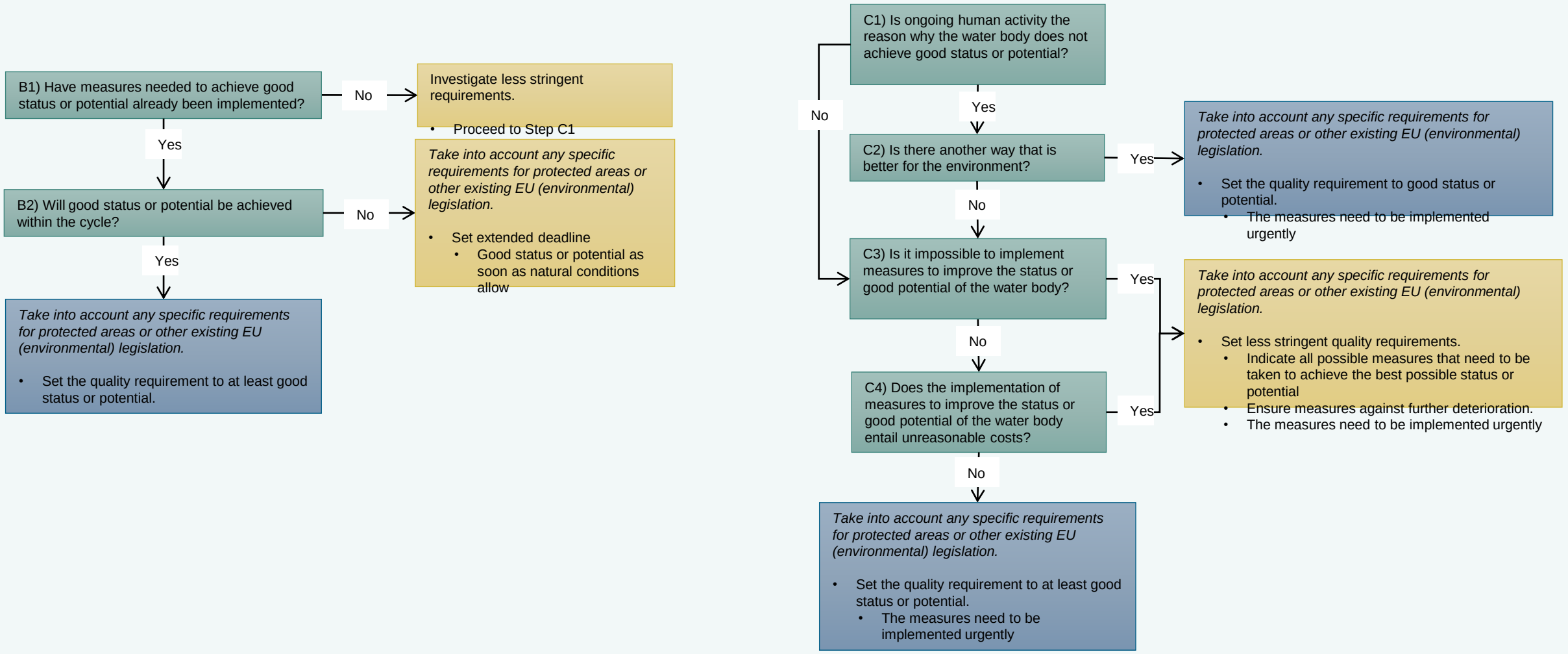
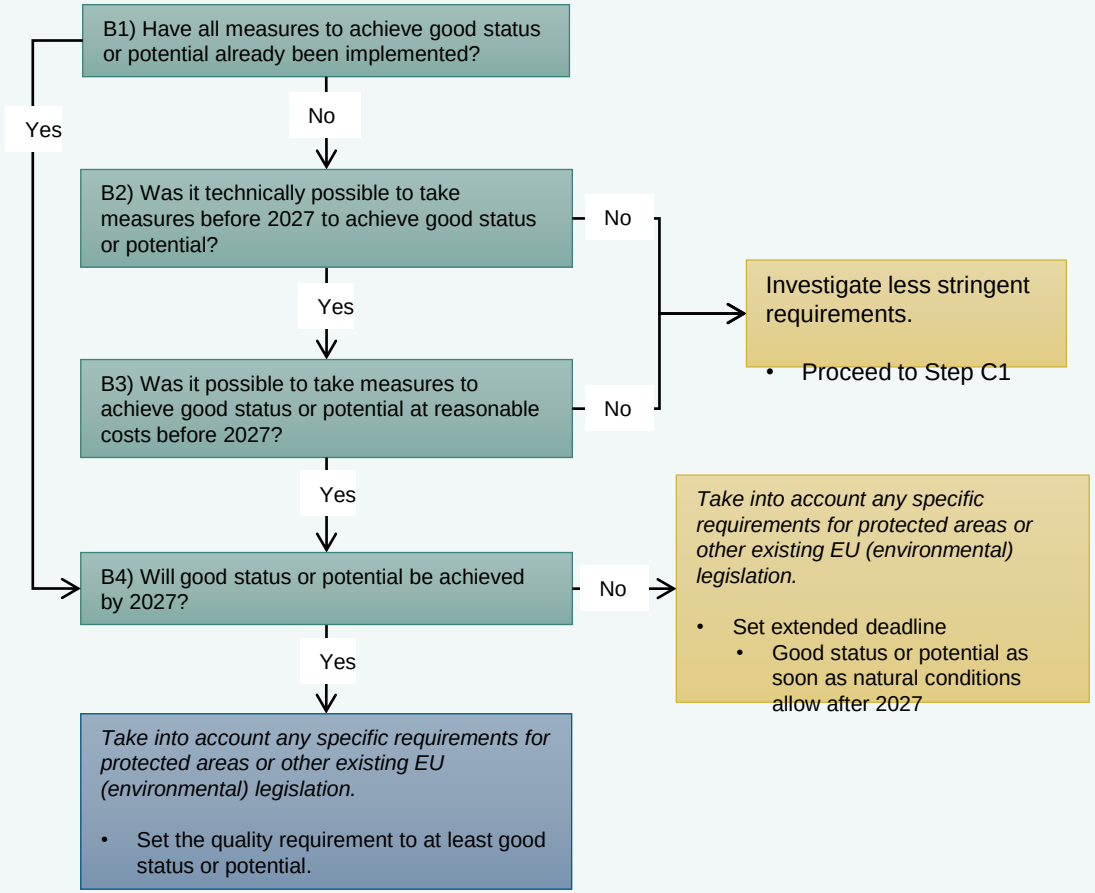



*information needed at a later stage of standard setting

# This applies to forward-looking



# This applies in retrospect