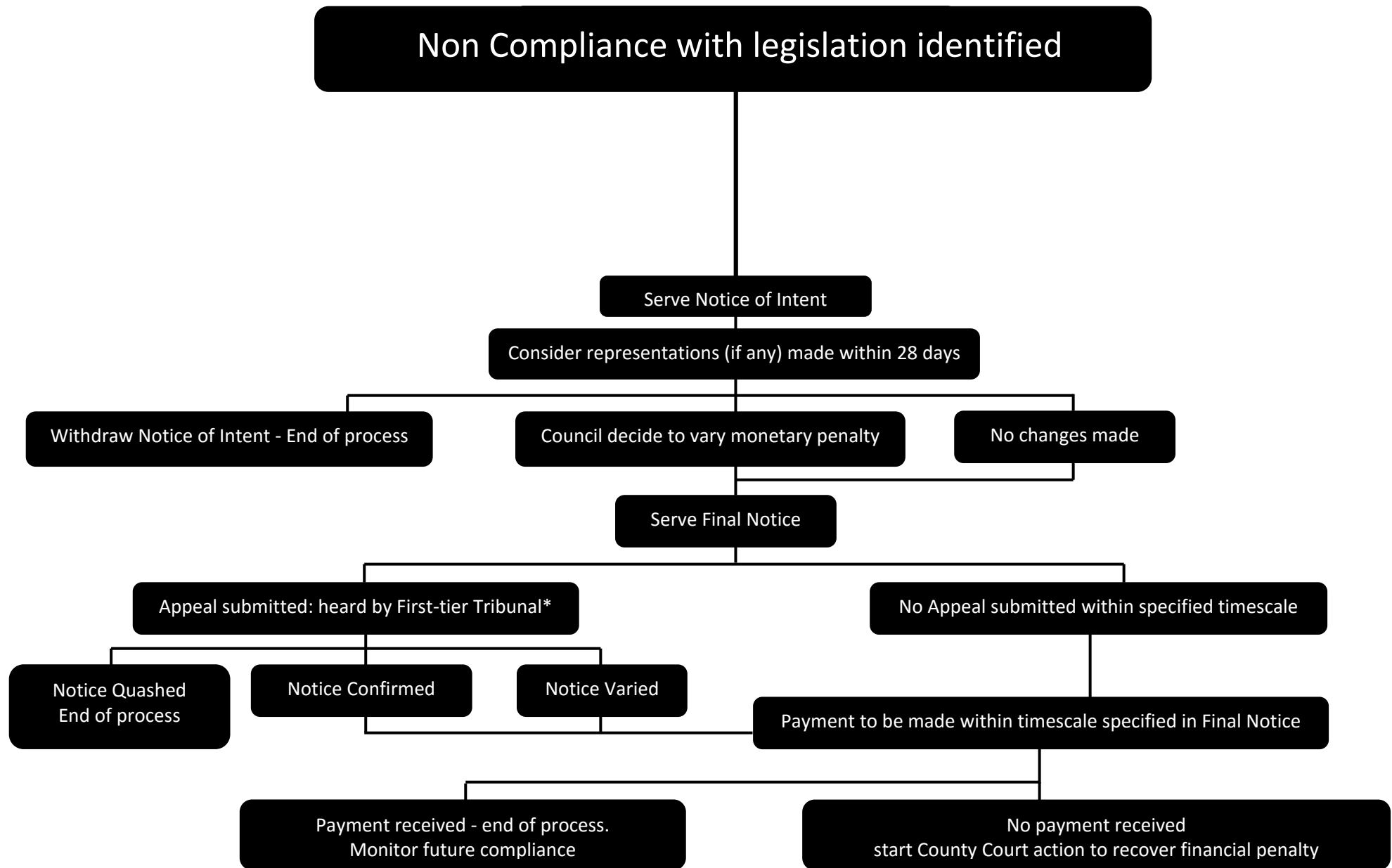




*First Tier Tribunal Procedure