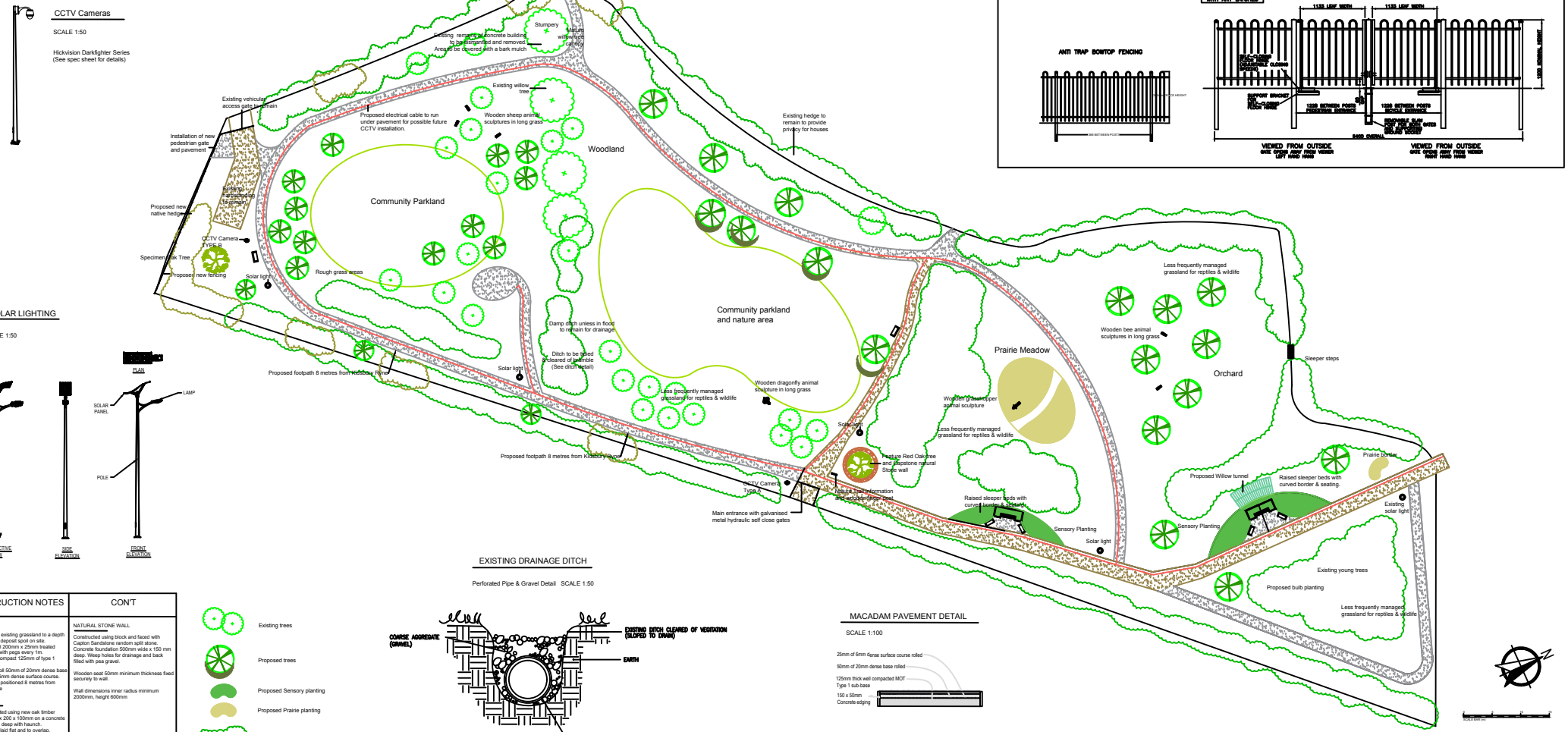EXAMPLE COMMERCIAL MASTER PLAN