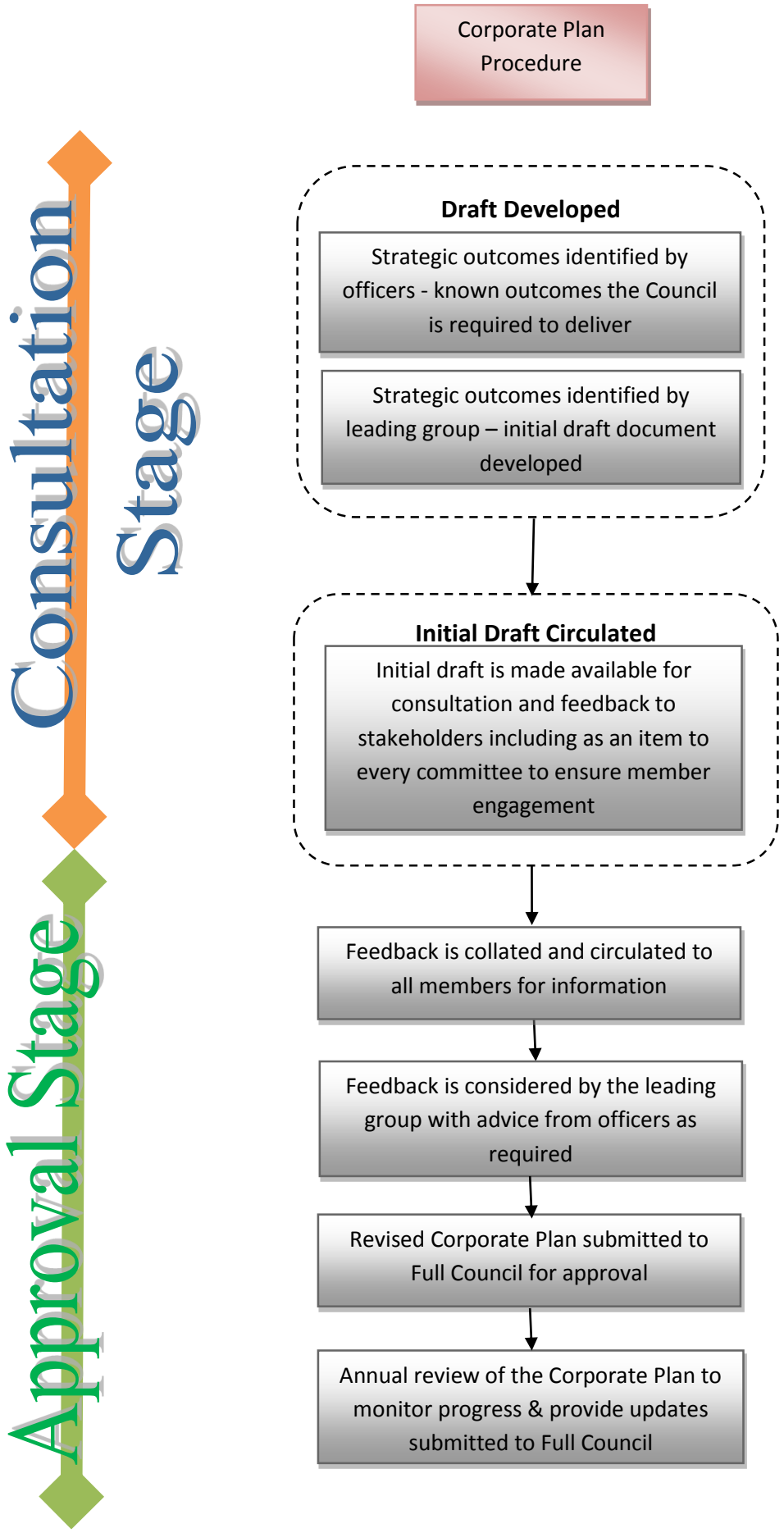Developing the Corporate Plan