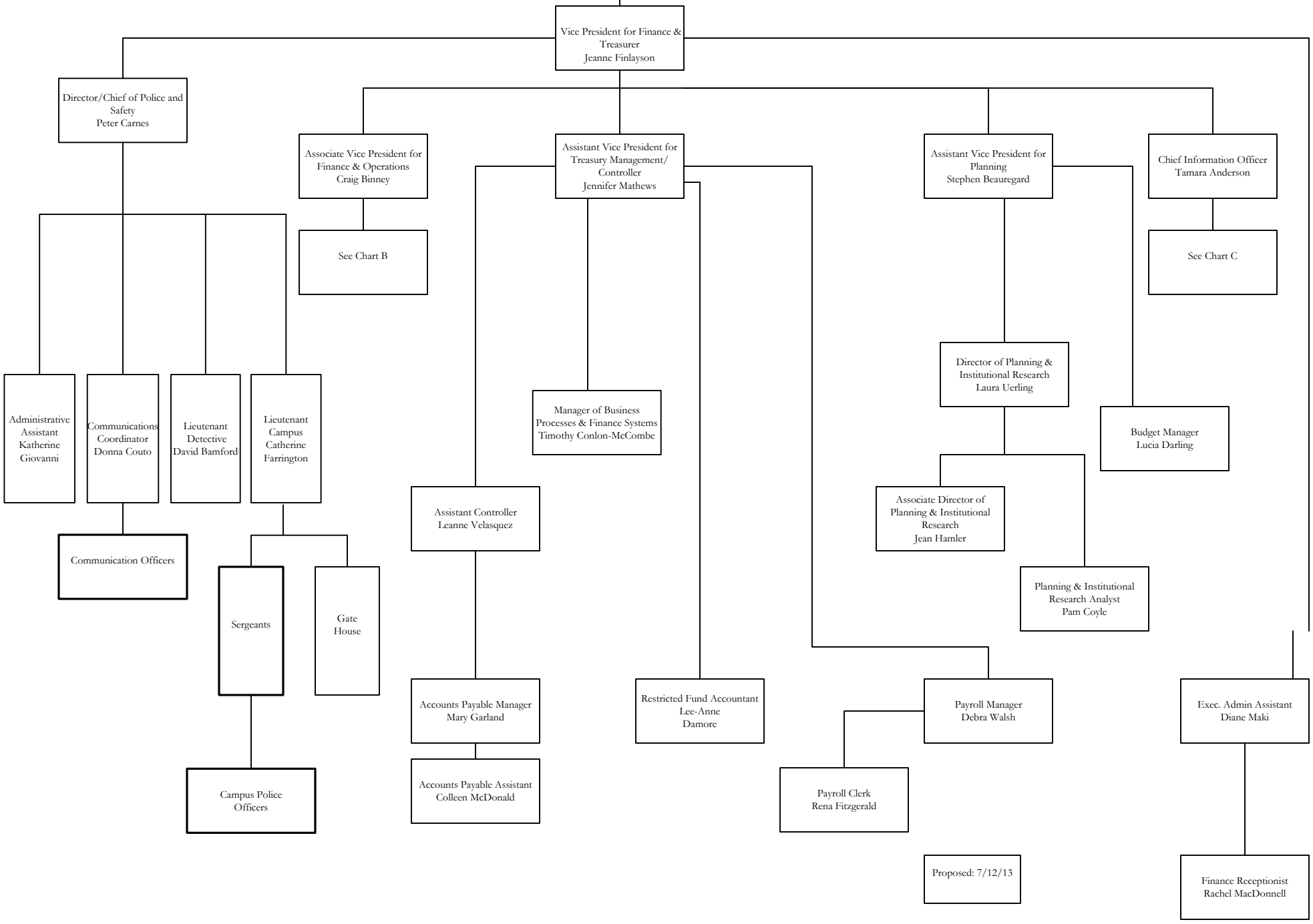# Finance Division Chart A