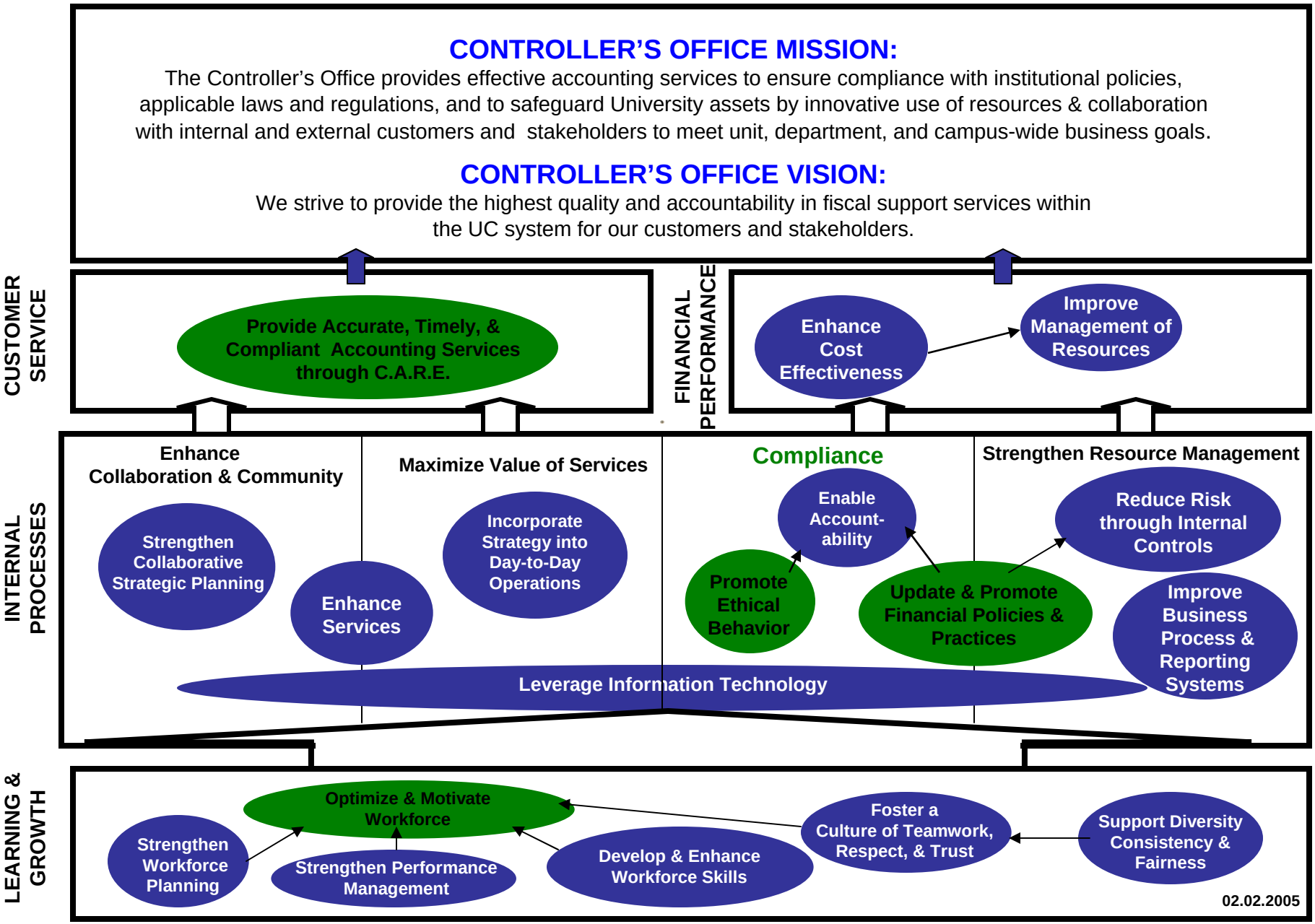CONTROLLER'S OFFICE STRATEGY MAP