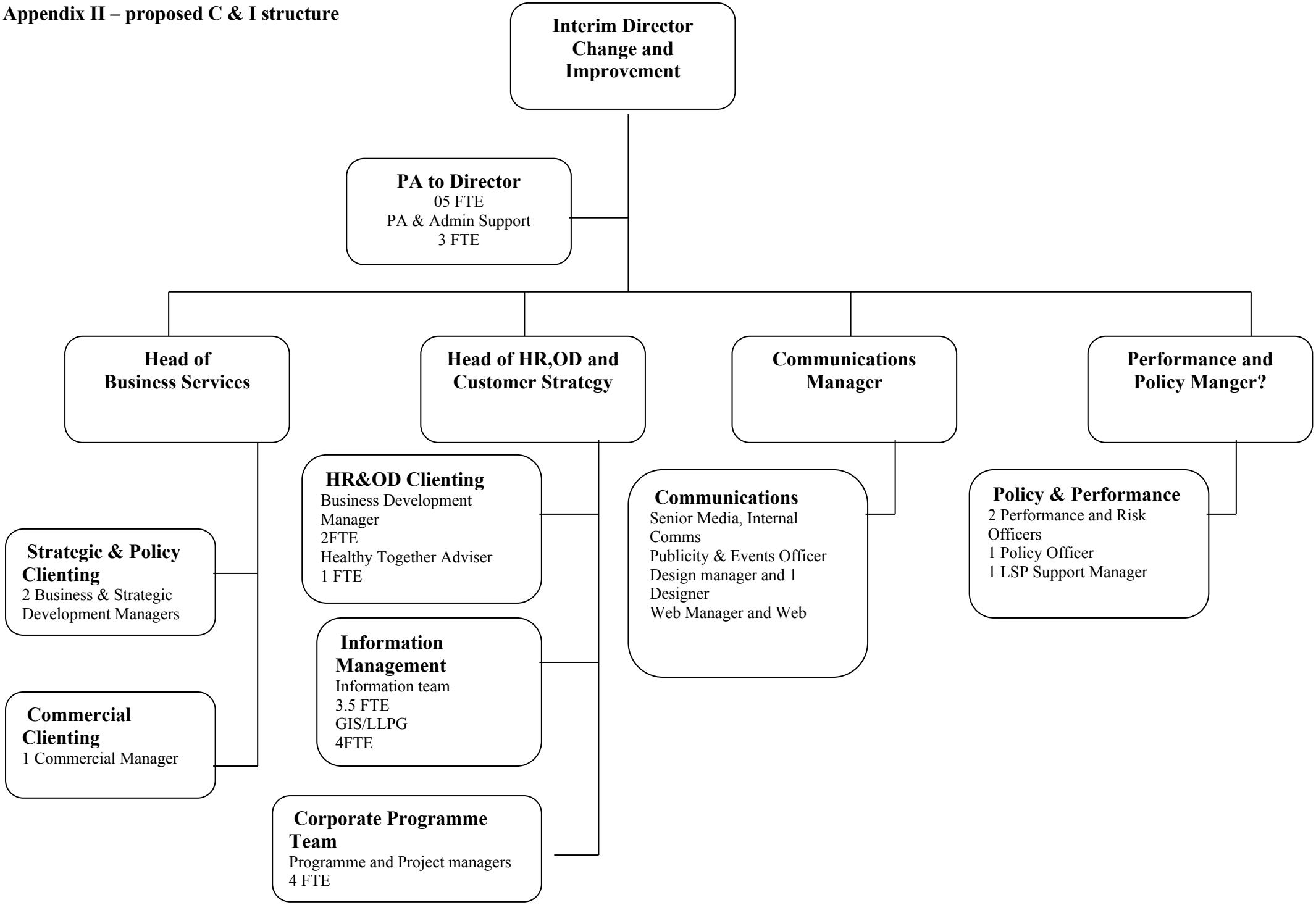Appendix II – proposed C & I structure