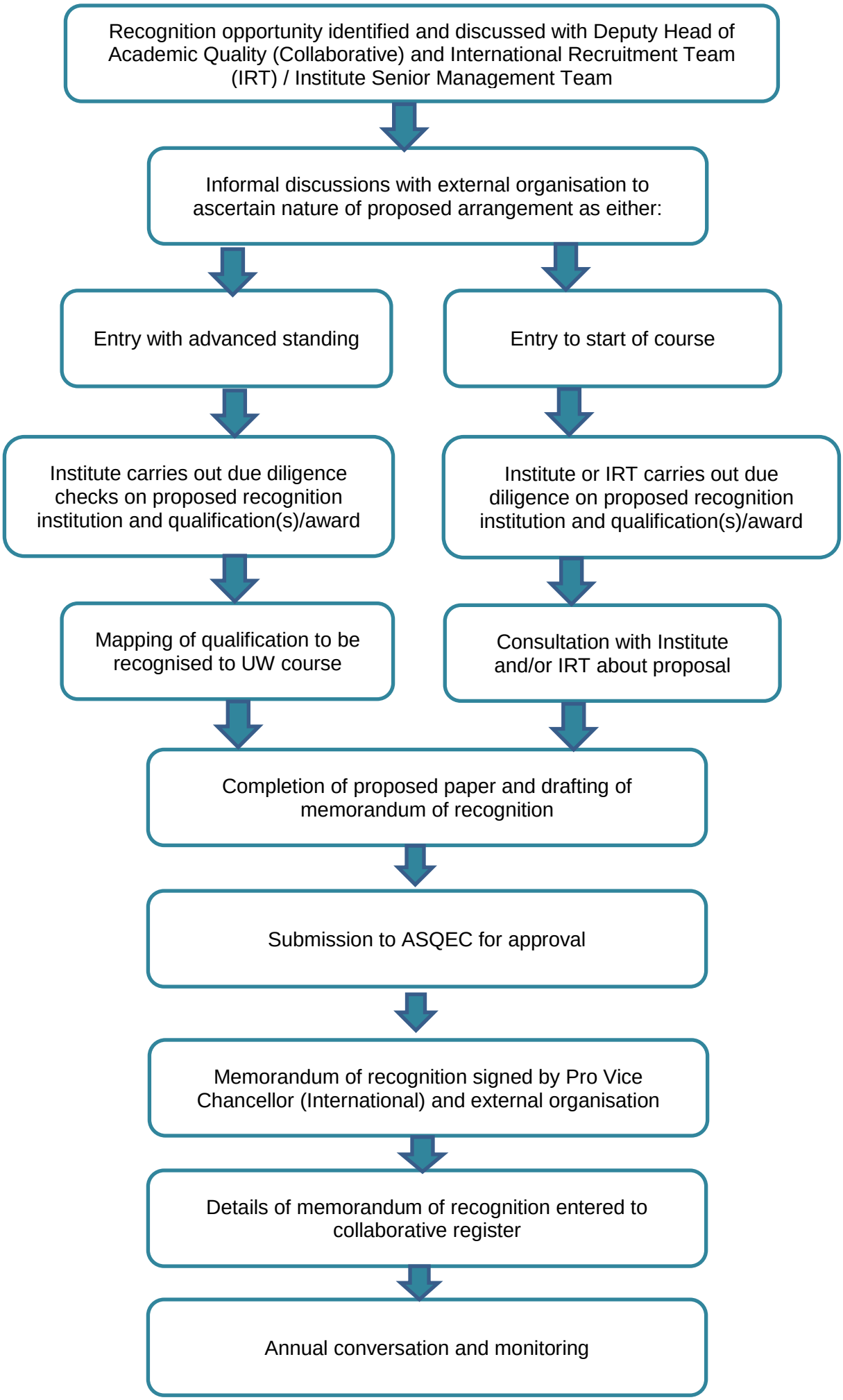Memorandum of Recognition flowchart