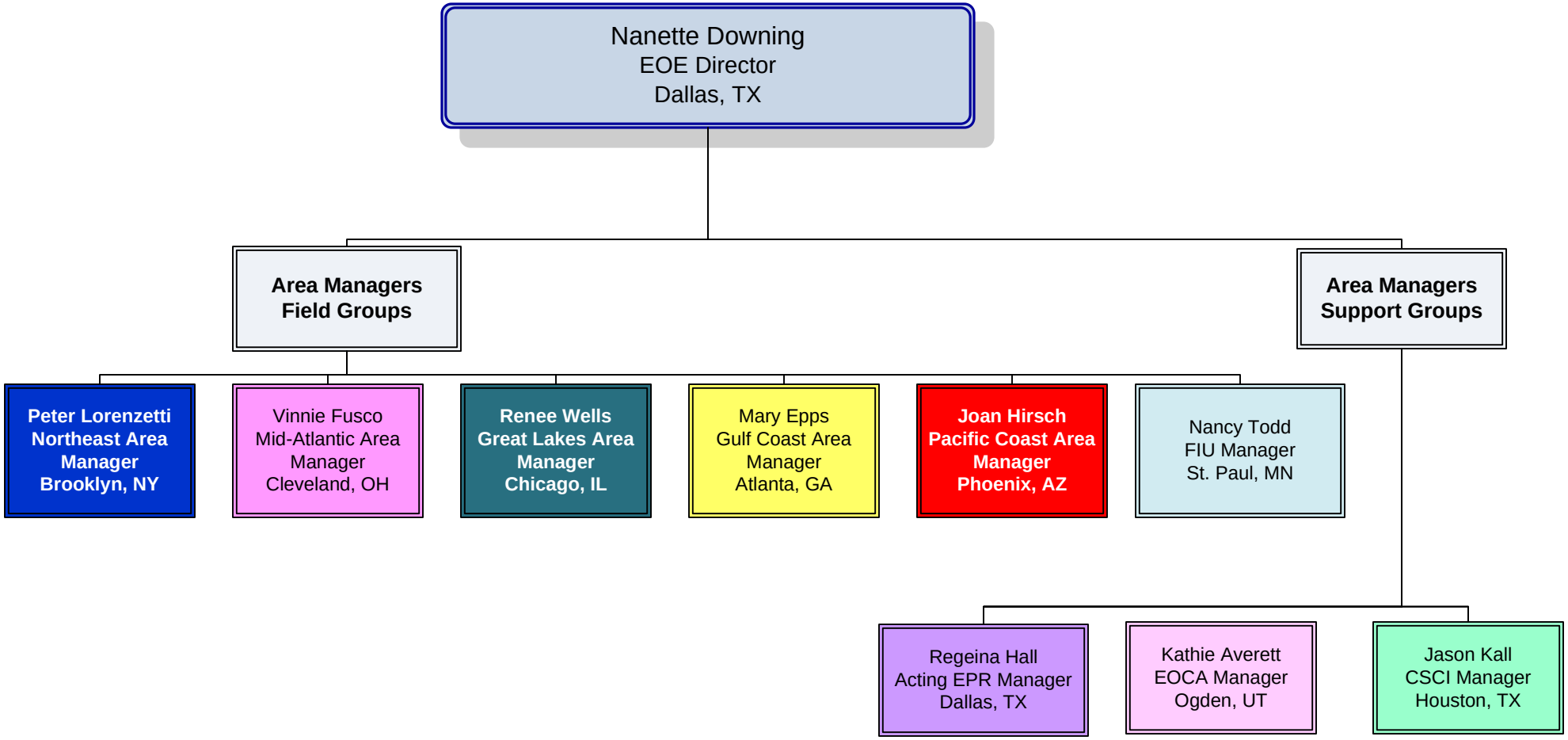EXEMPT ORGANIZATIONS EXAMINATIONS