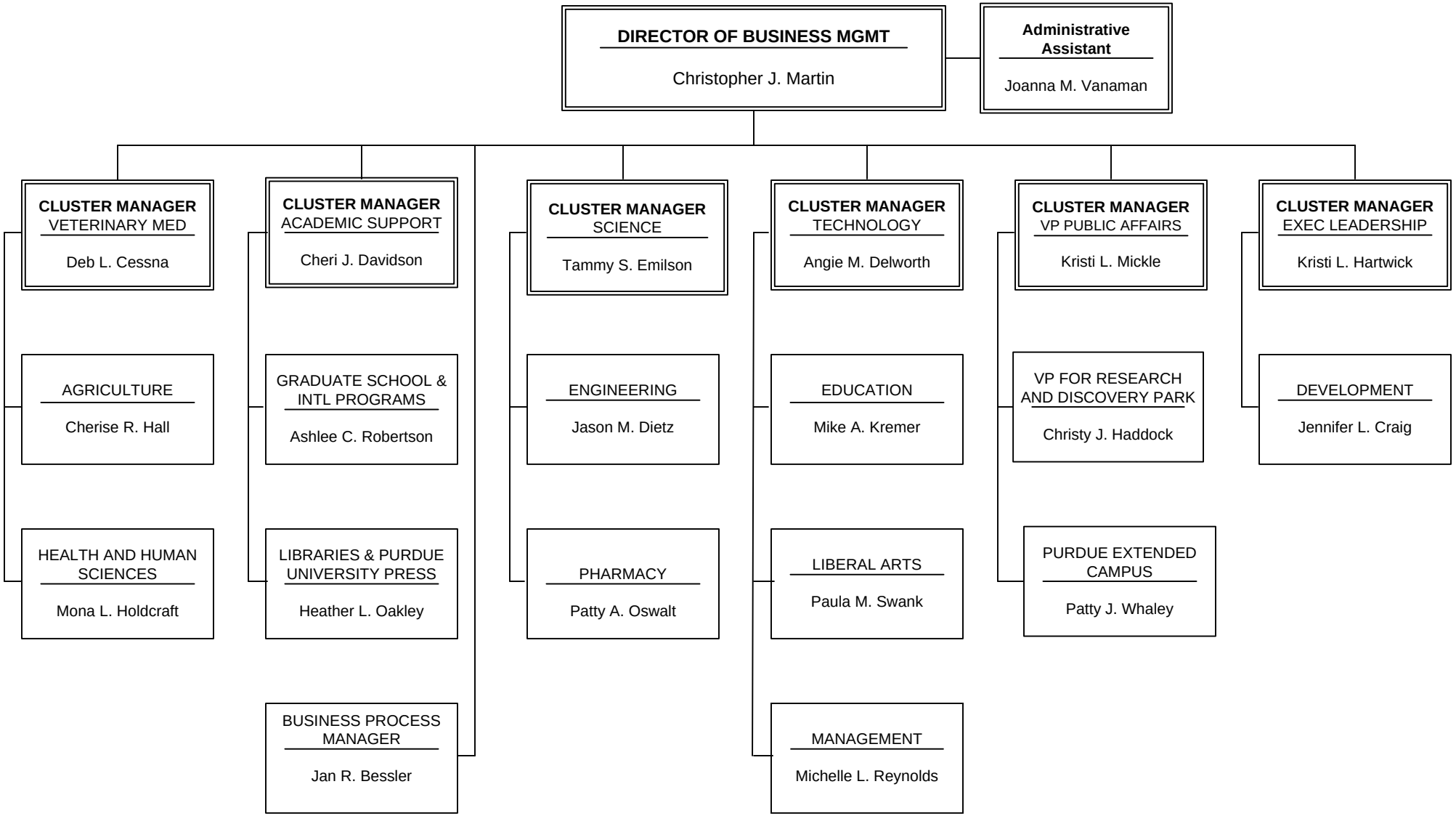CLUSTER MANAGERS AND DIRECTORS OF FINANCIAL AFFAIRS