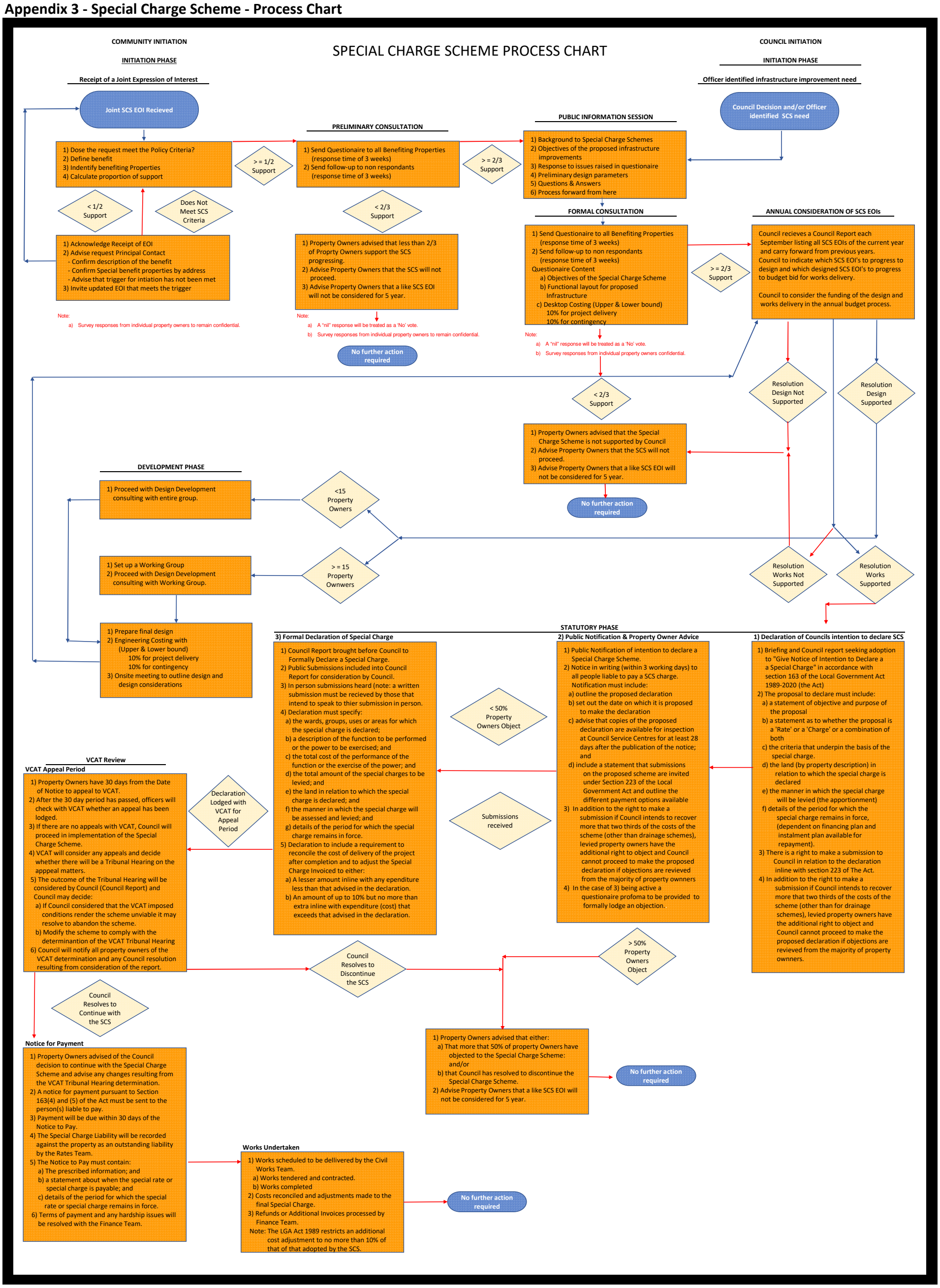Appendix 3 - Special Charge Scheme - Process Chart