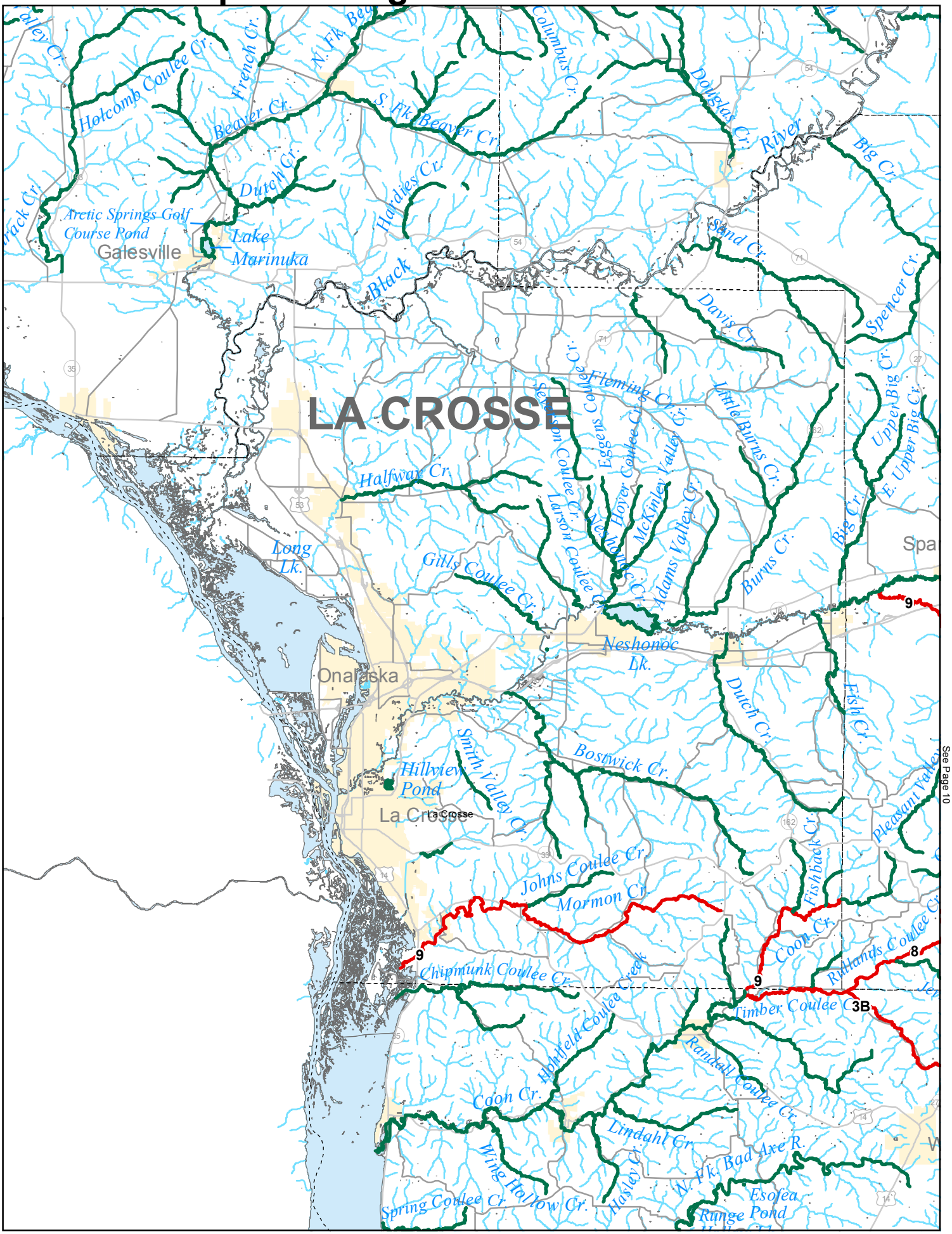Proposed Regulations October 2014