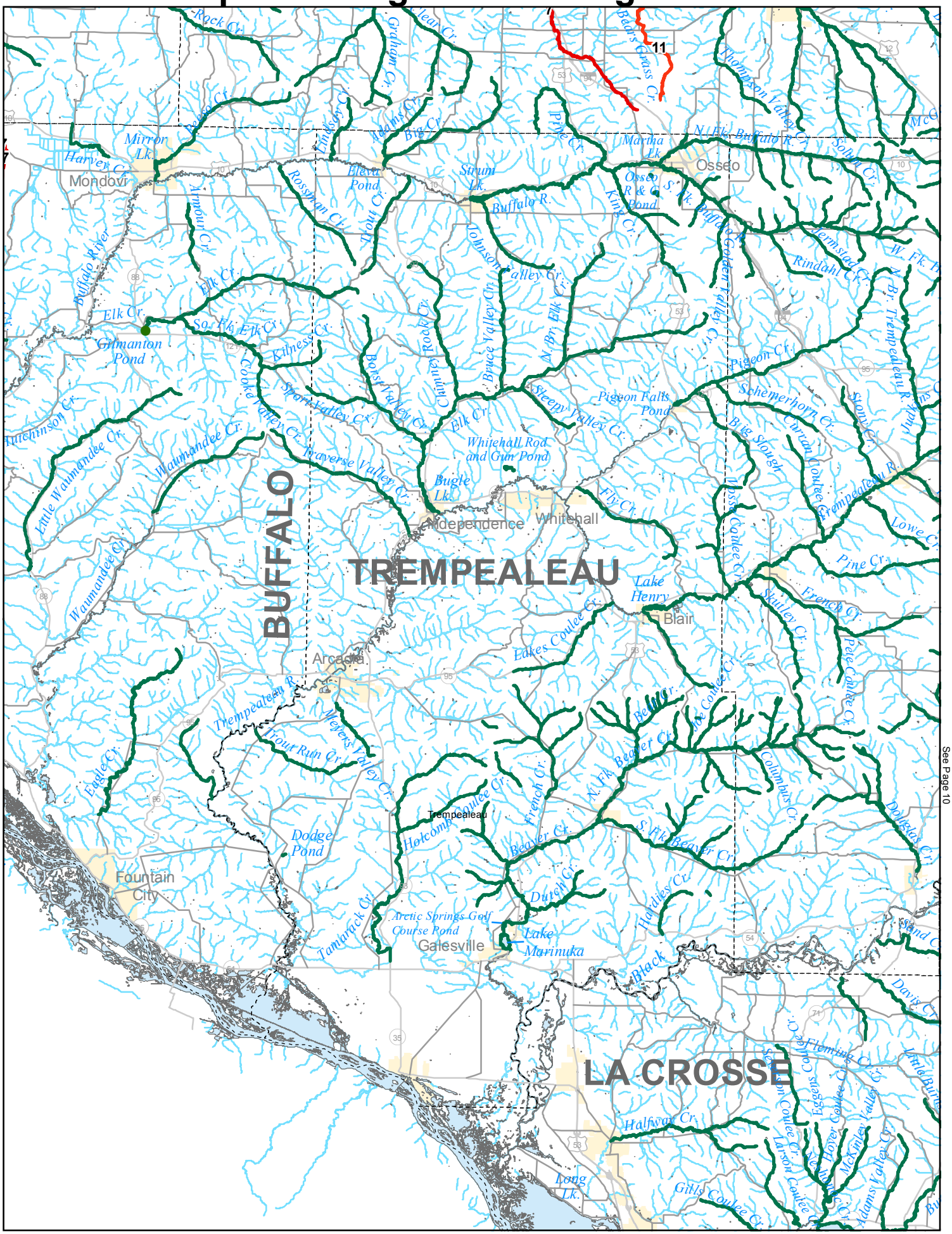Proposed Regulations August 2014