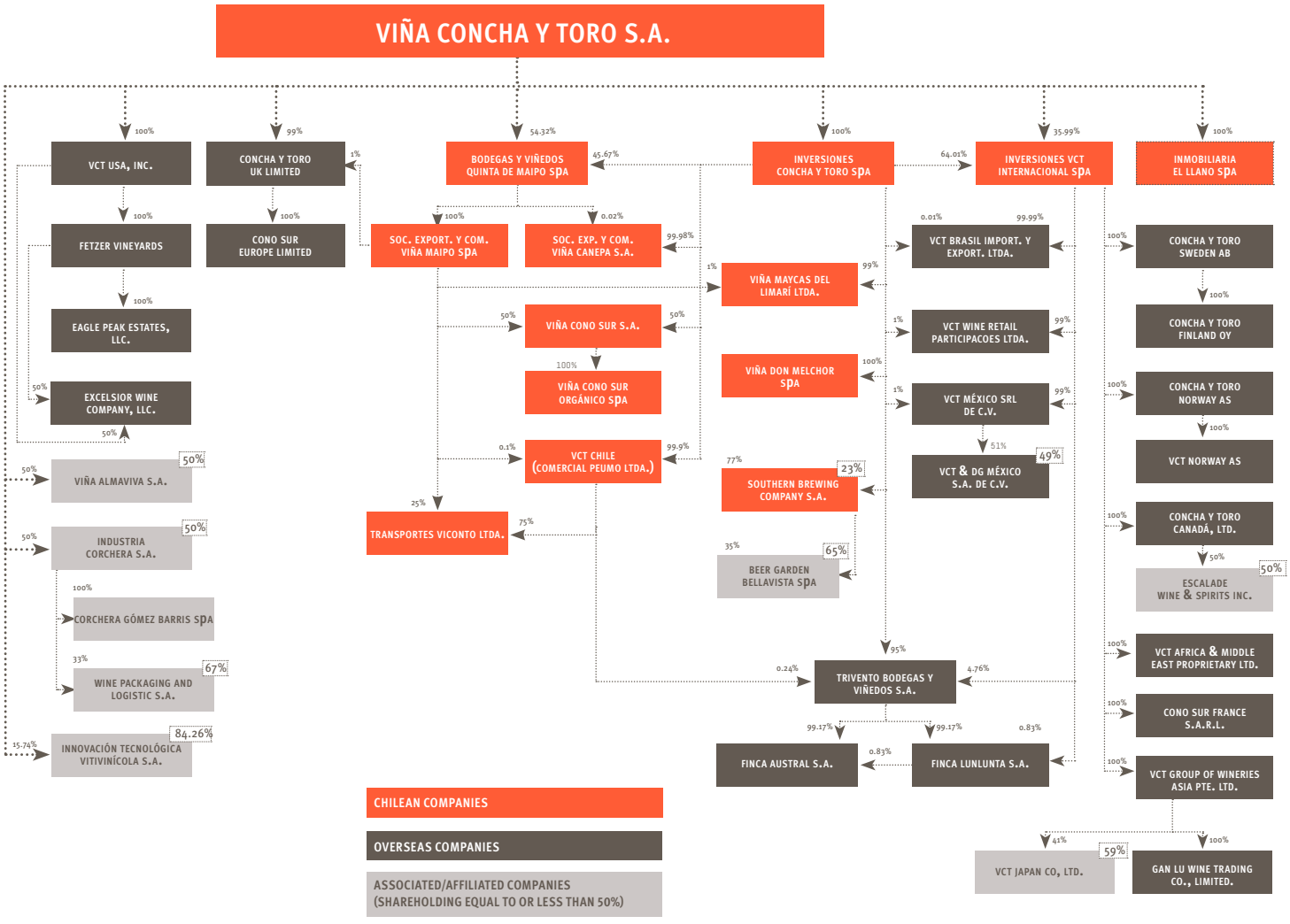SUBSIDIARIES AND AFFILIATED COMPANIES