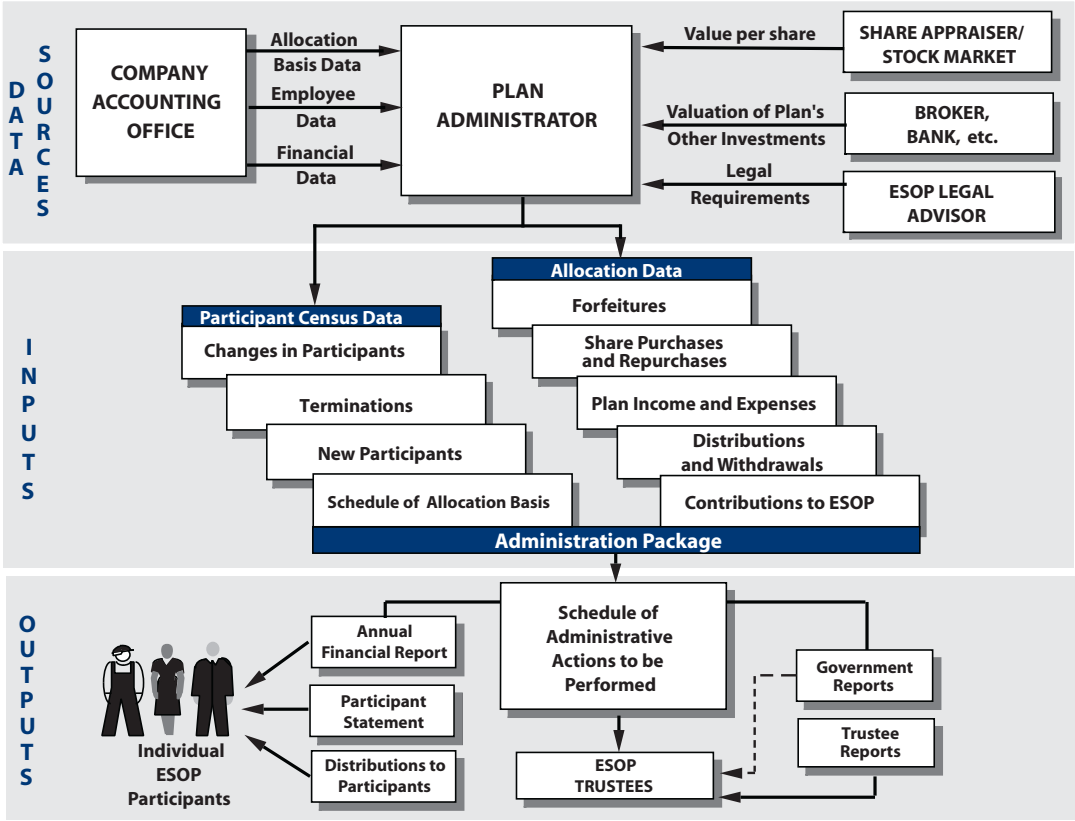The ESOP Administration Process