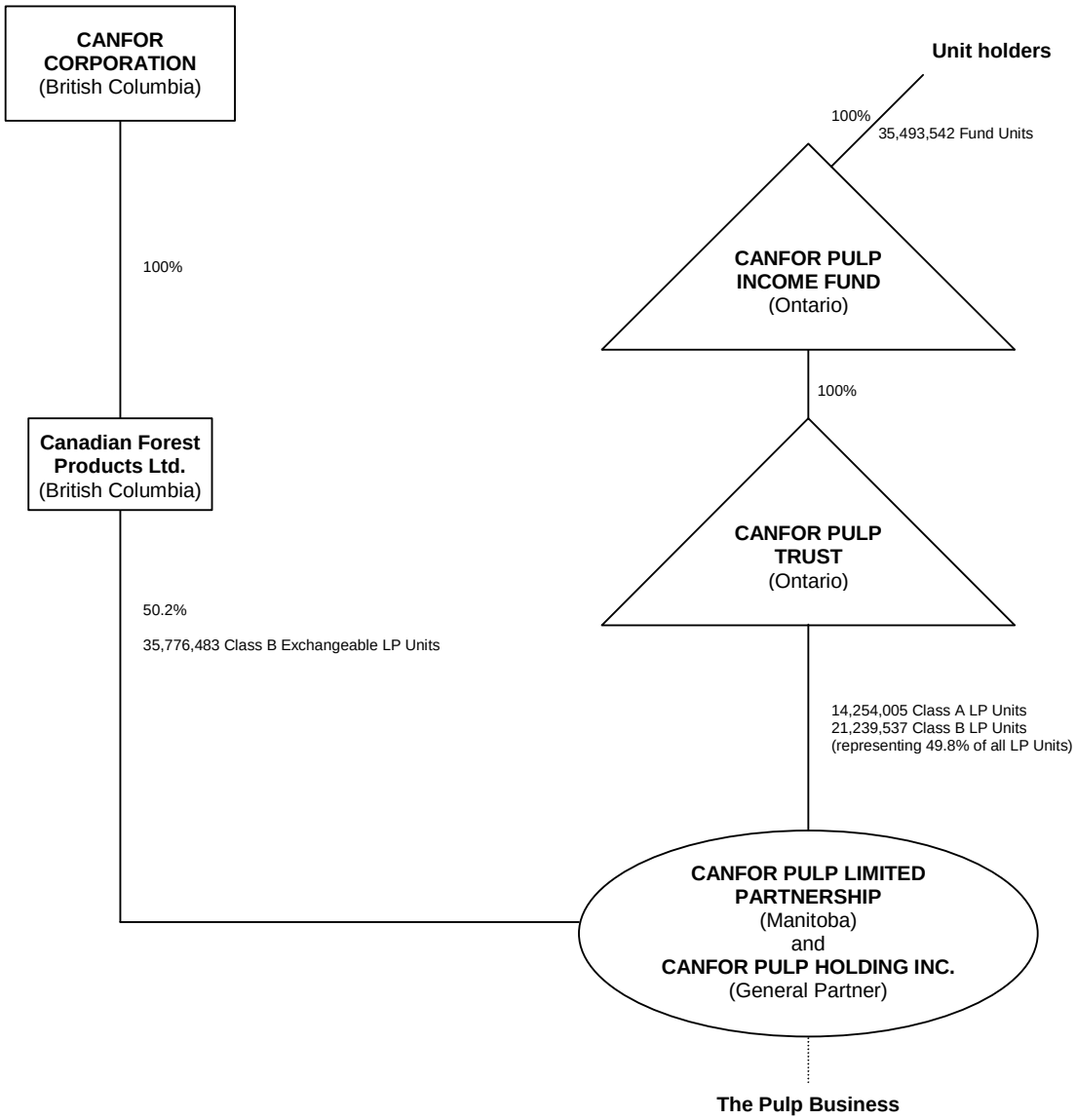Partnership Structure