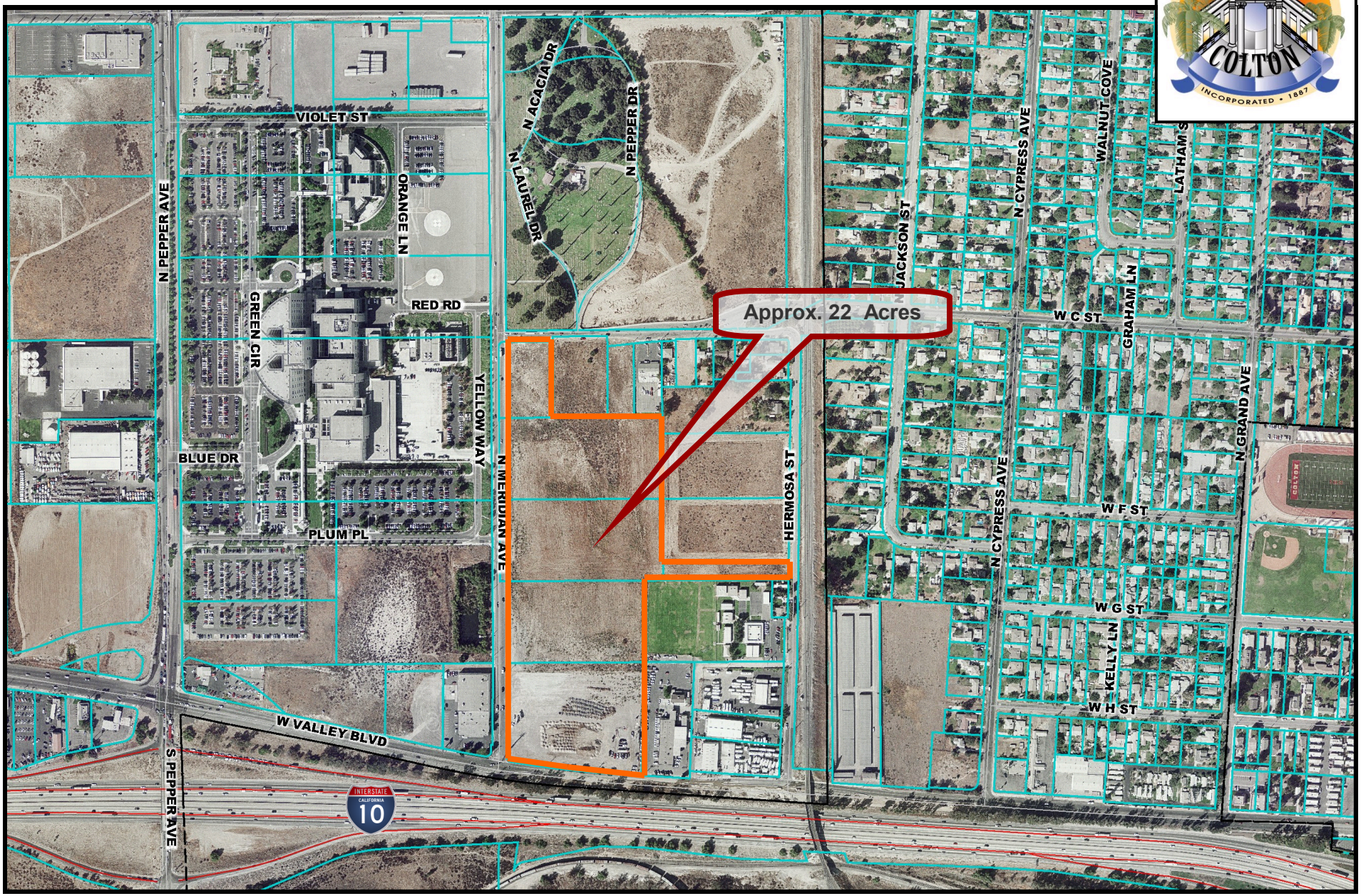ASSETS SUBJECT TO PROPERTY MANAGEMENT PLAN