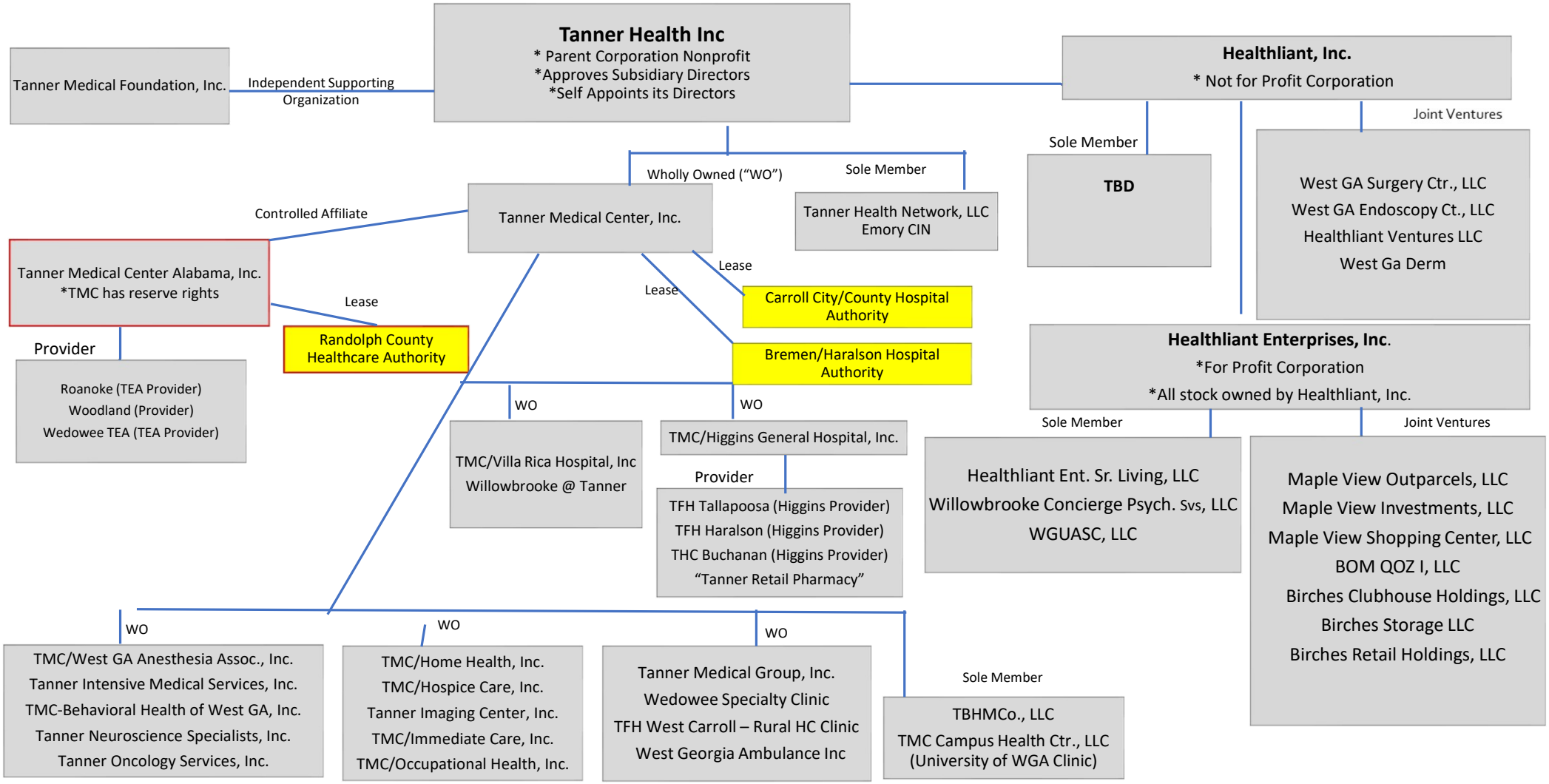TANNER CORPORATE STRUCTURE