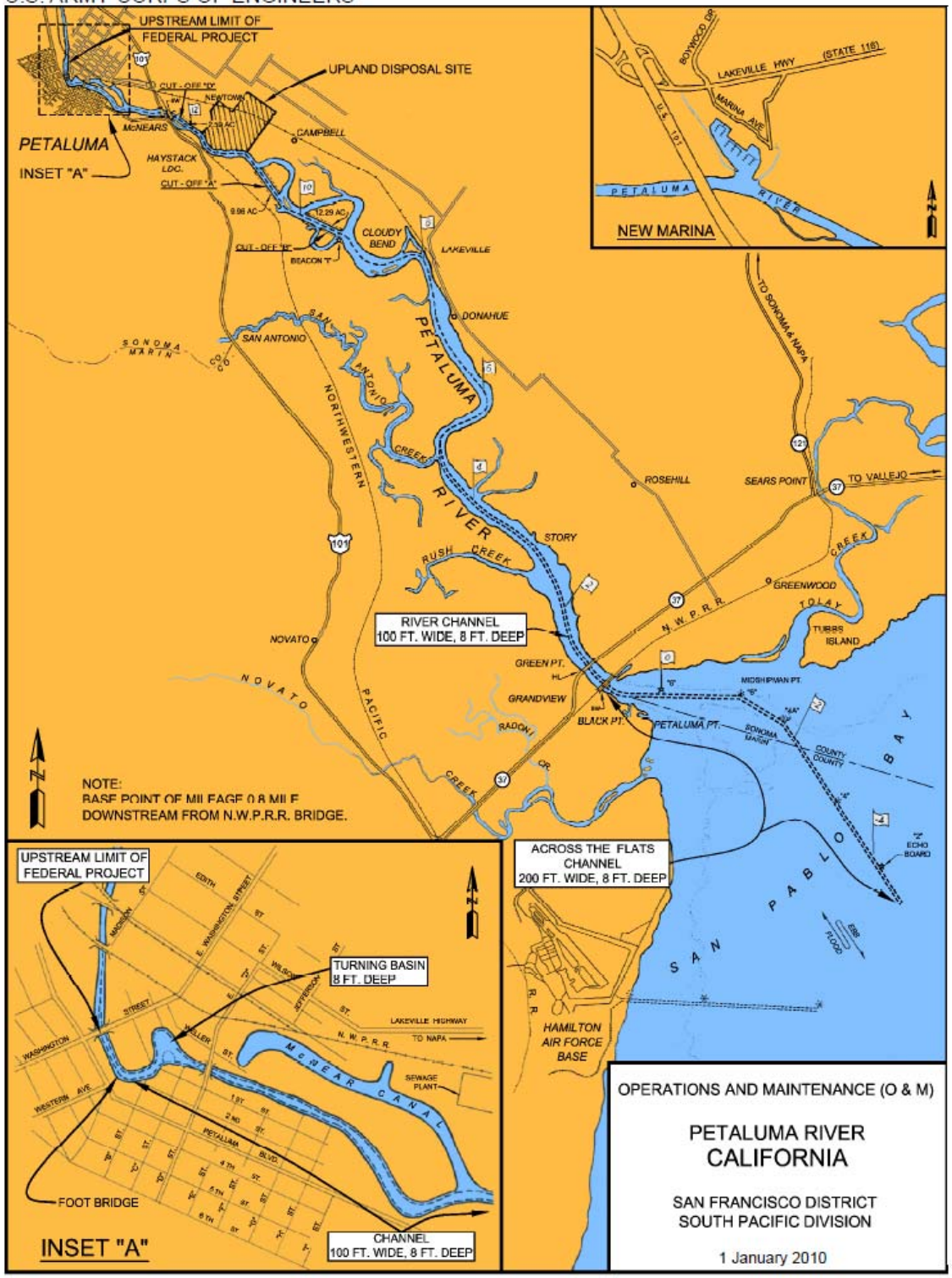U.S. ARMY CORPS OF ENGINEERS