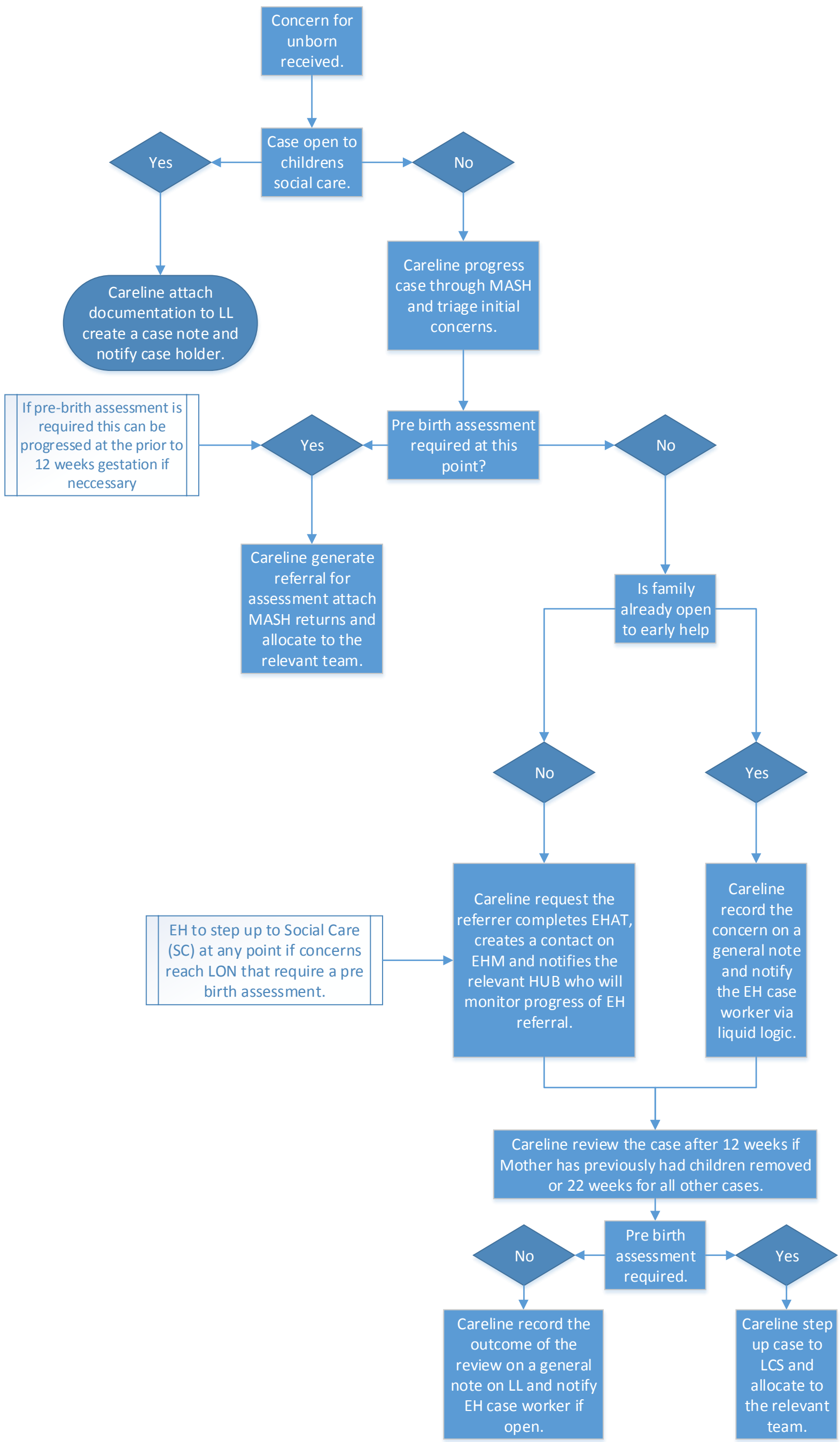Unborn concern process V3 04.06.2017