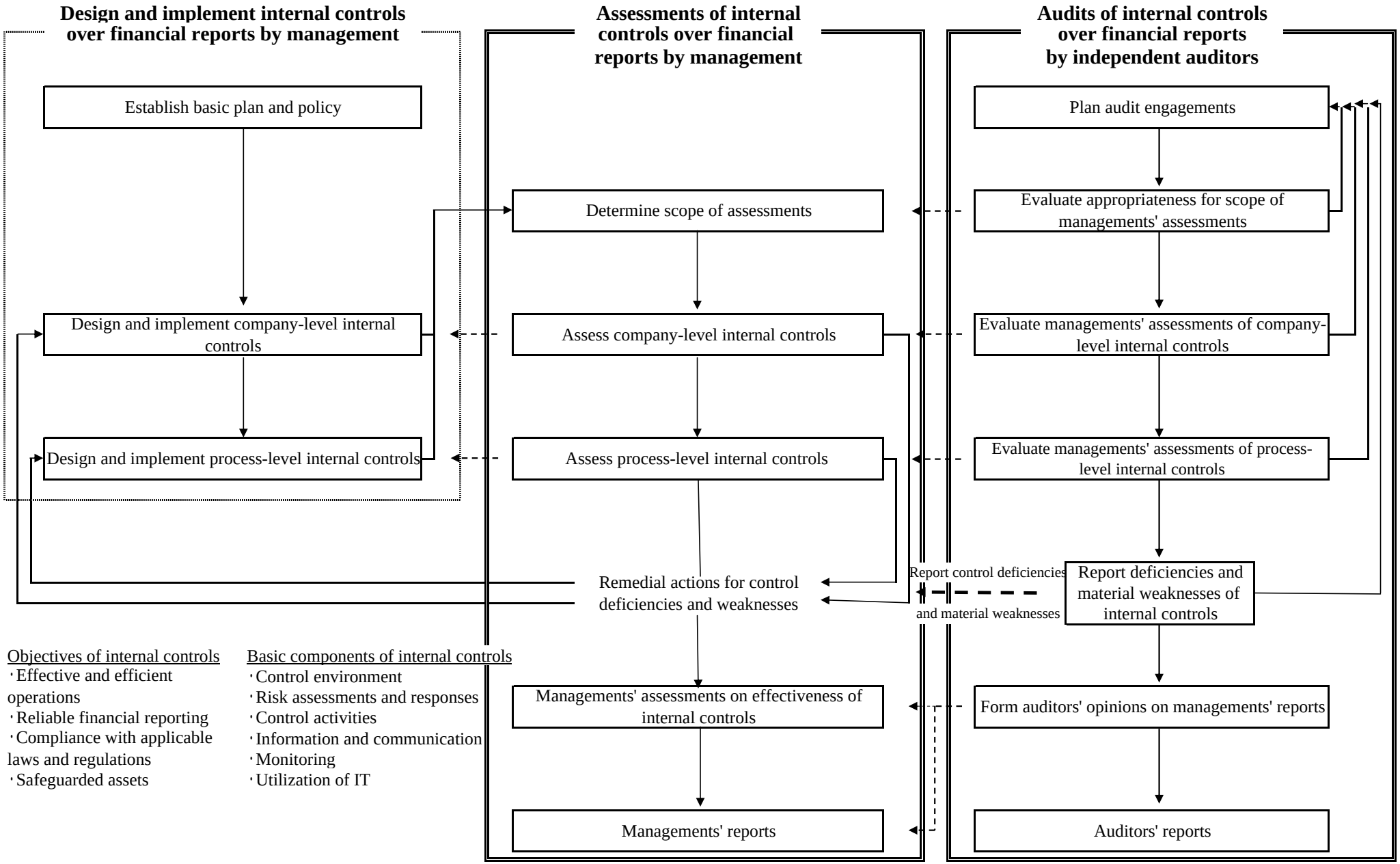Managements' Assessments of Internal Control Over Financial Reports and Auditors' Evaluations of Those Assessments