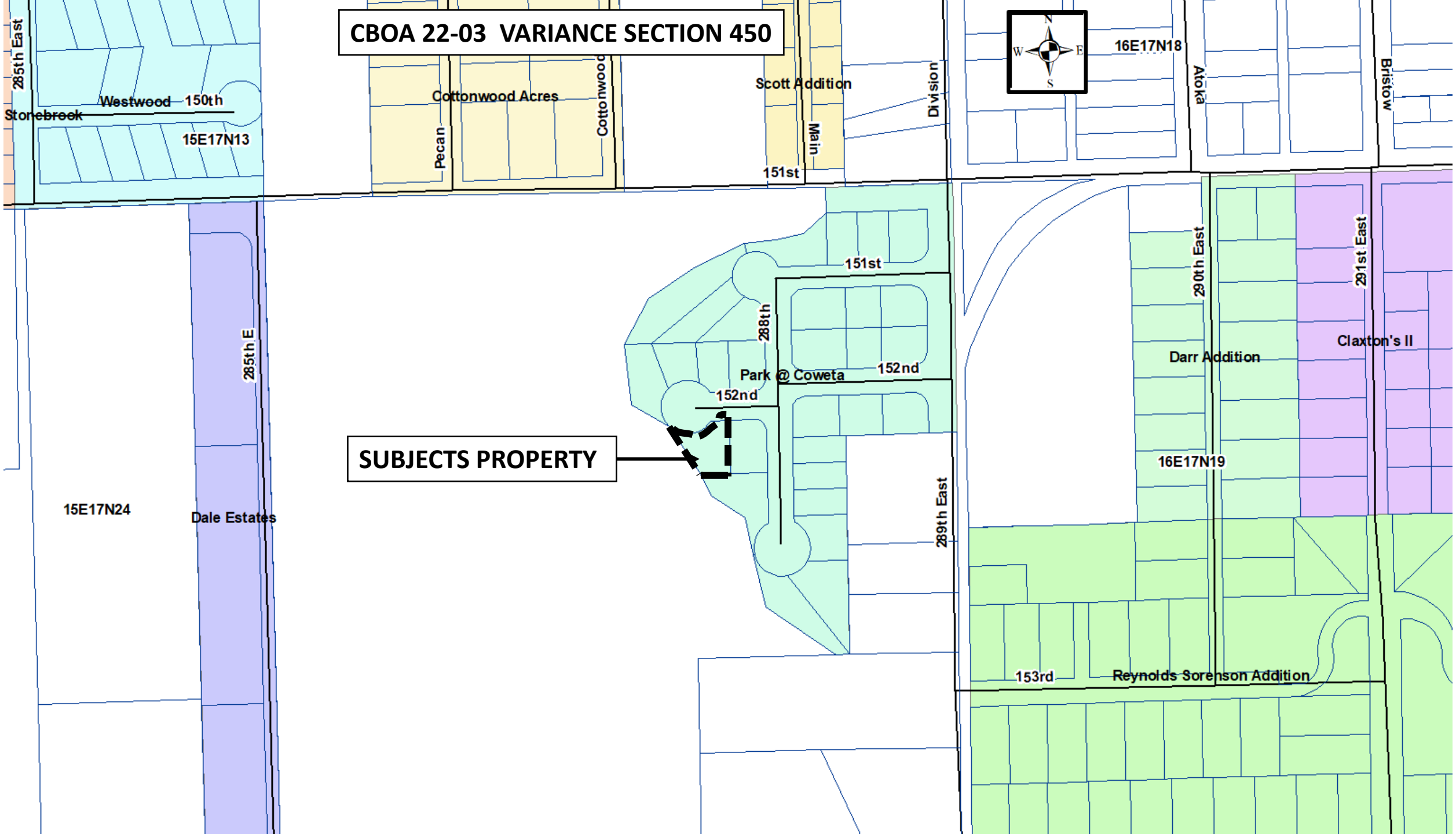CBOA 22-03 VARIANCE SECTION 450