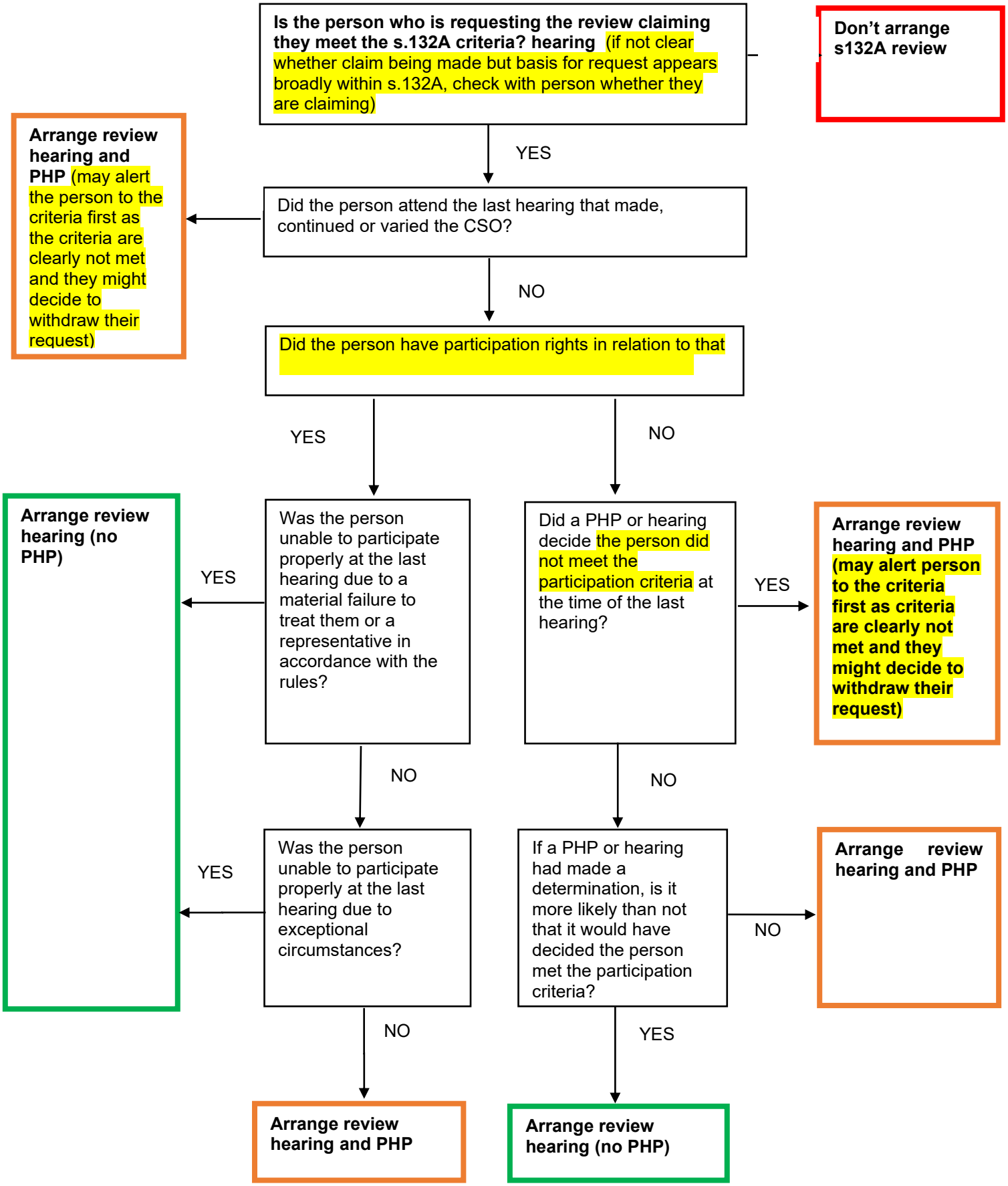APPENDIX 3: Flowchart of the Application of Section 132A