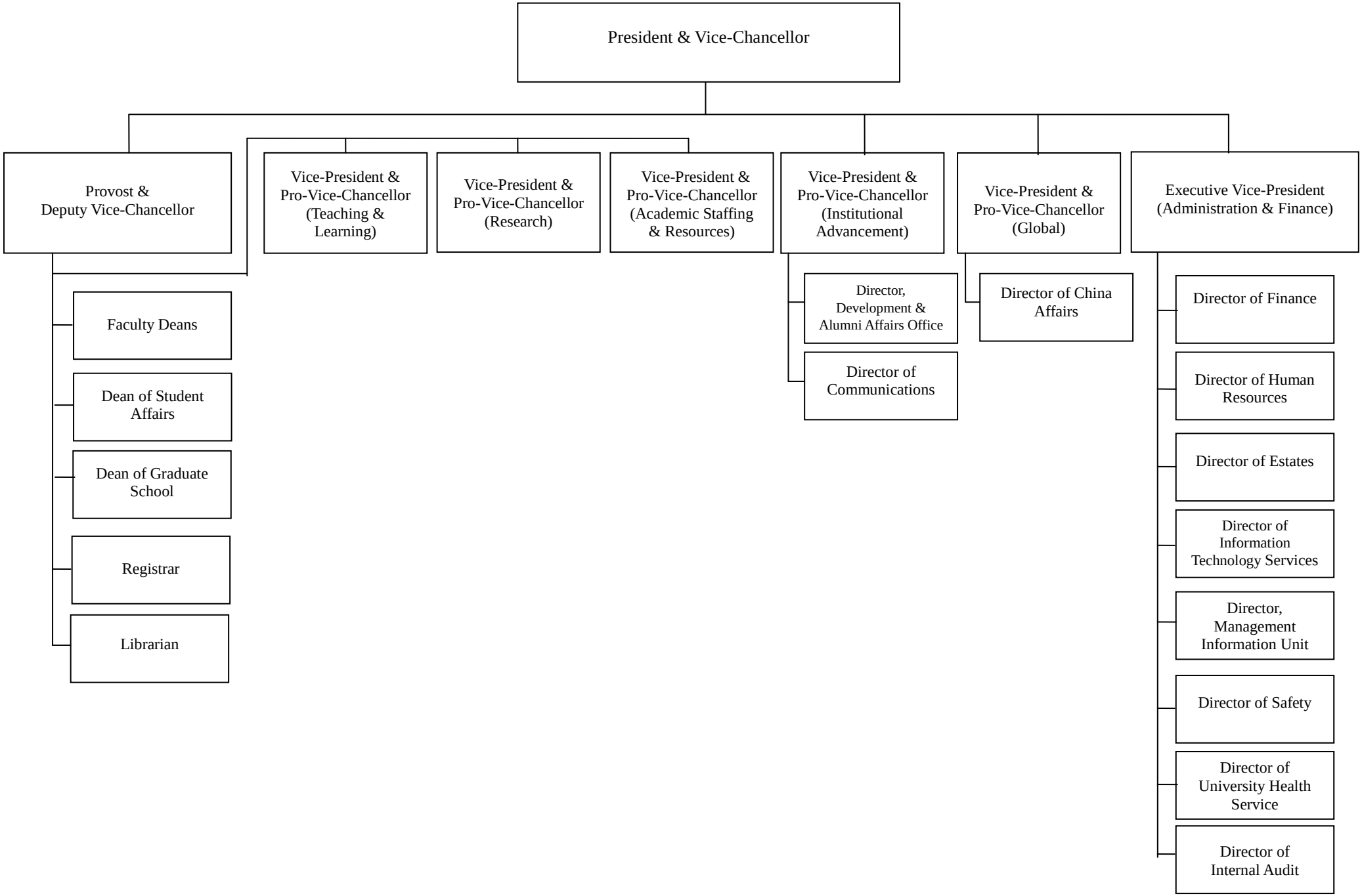Reporting Lines in the Management Structure