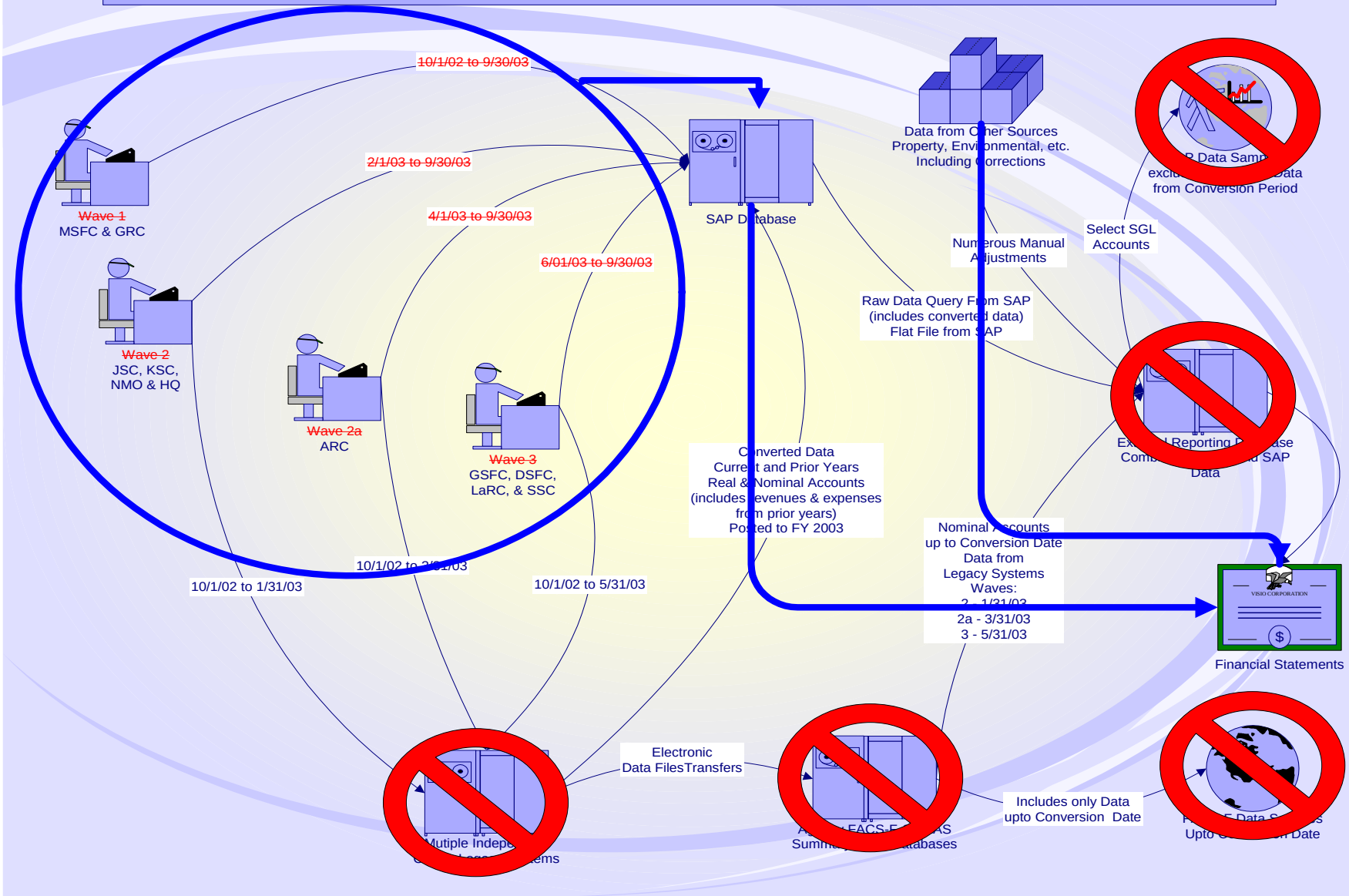Fiscal Year 2004 Financial Management and External Reporting