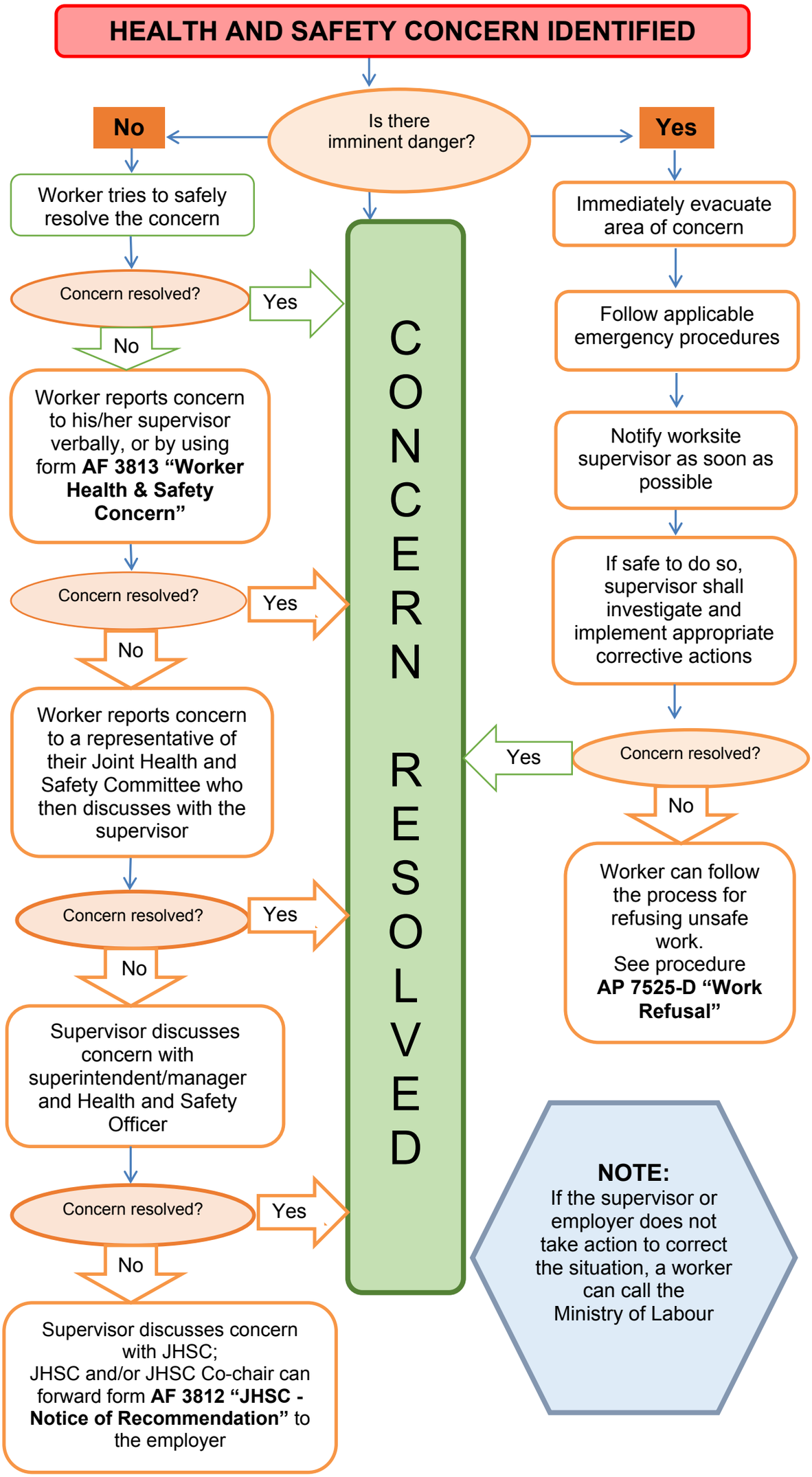APPENDIX A: Internal Responsibility System (IRS)