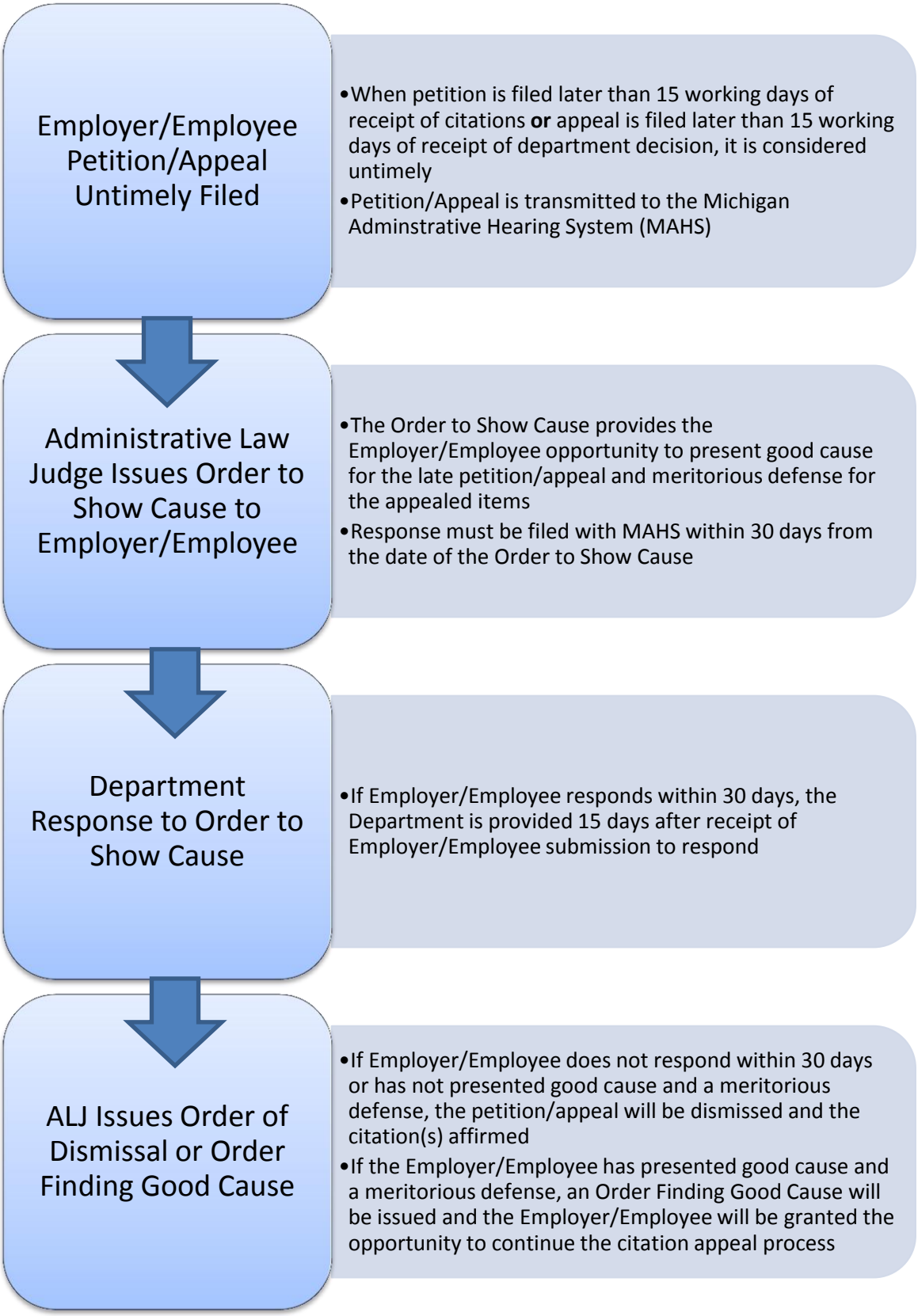LATE APPEAL PROCESS