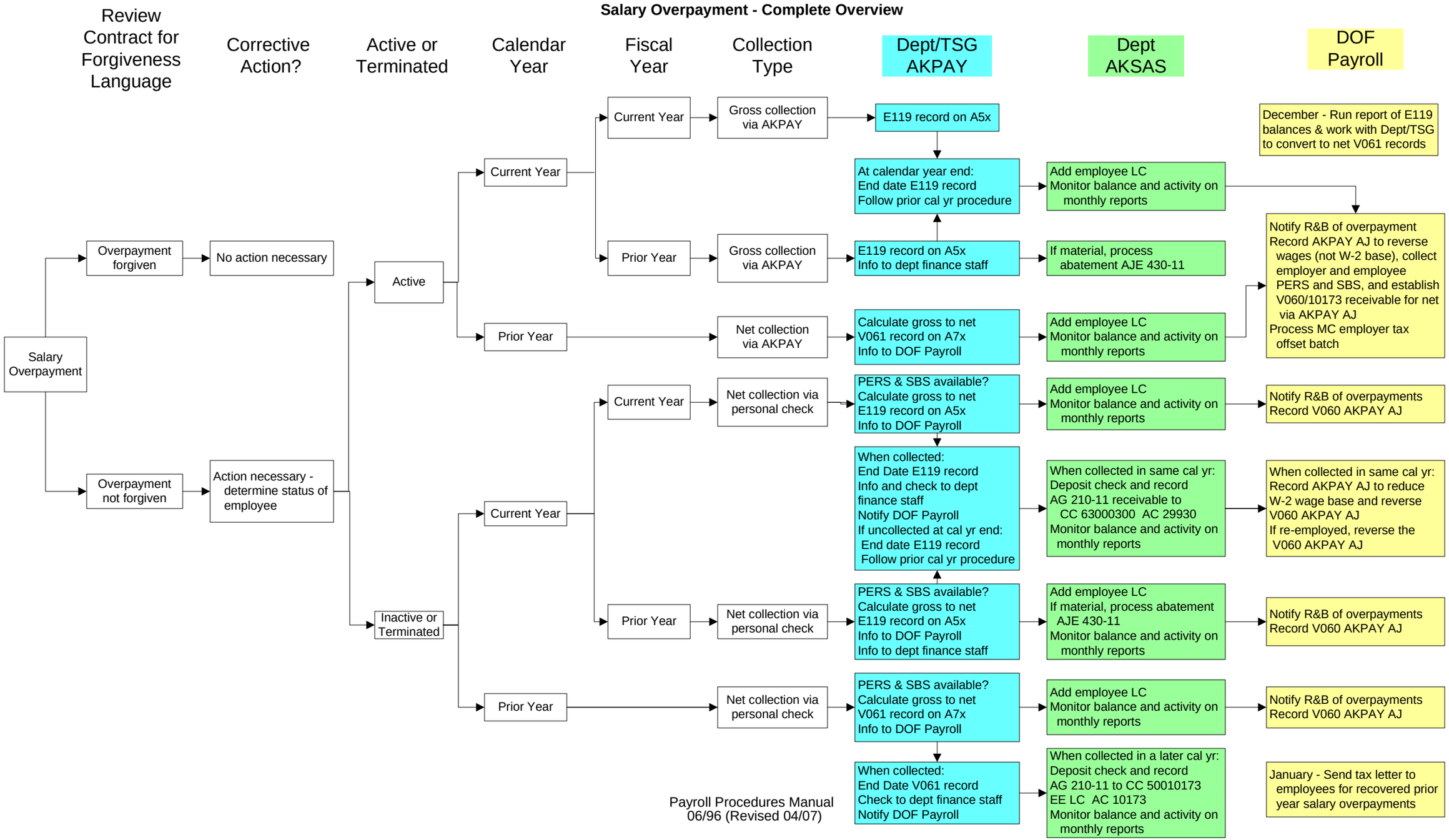EXHIBIT 2
Salary Overpayment - Complete Overview