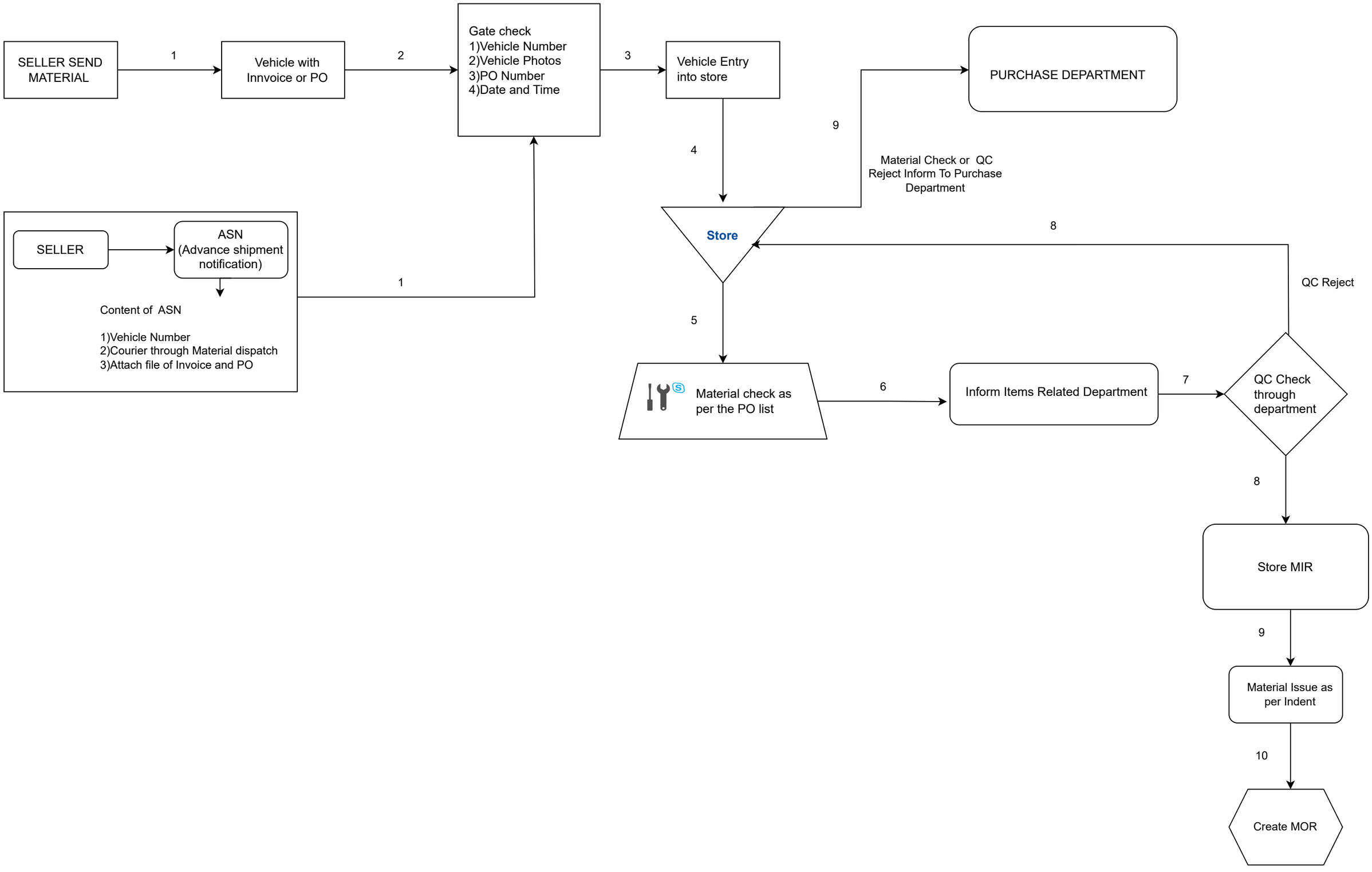FLOW CHART OF MATERIAL MIR AND MOR