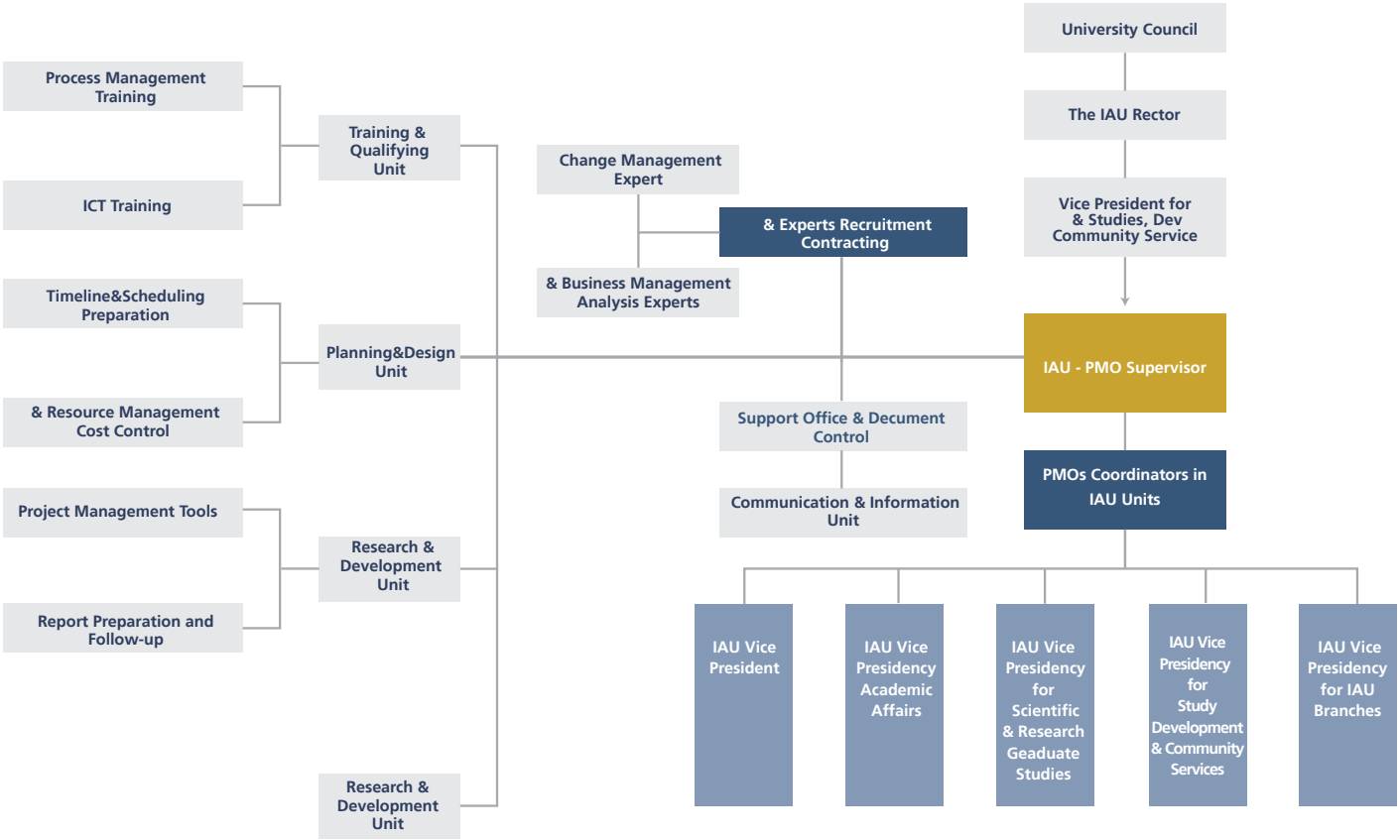IAU-OBS
(Organization Breakdown Structure)