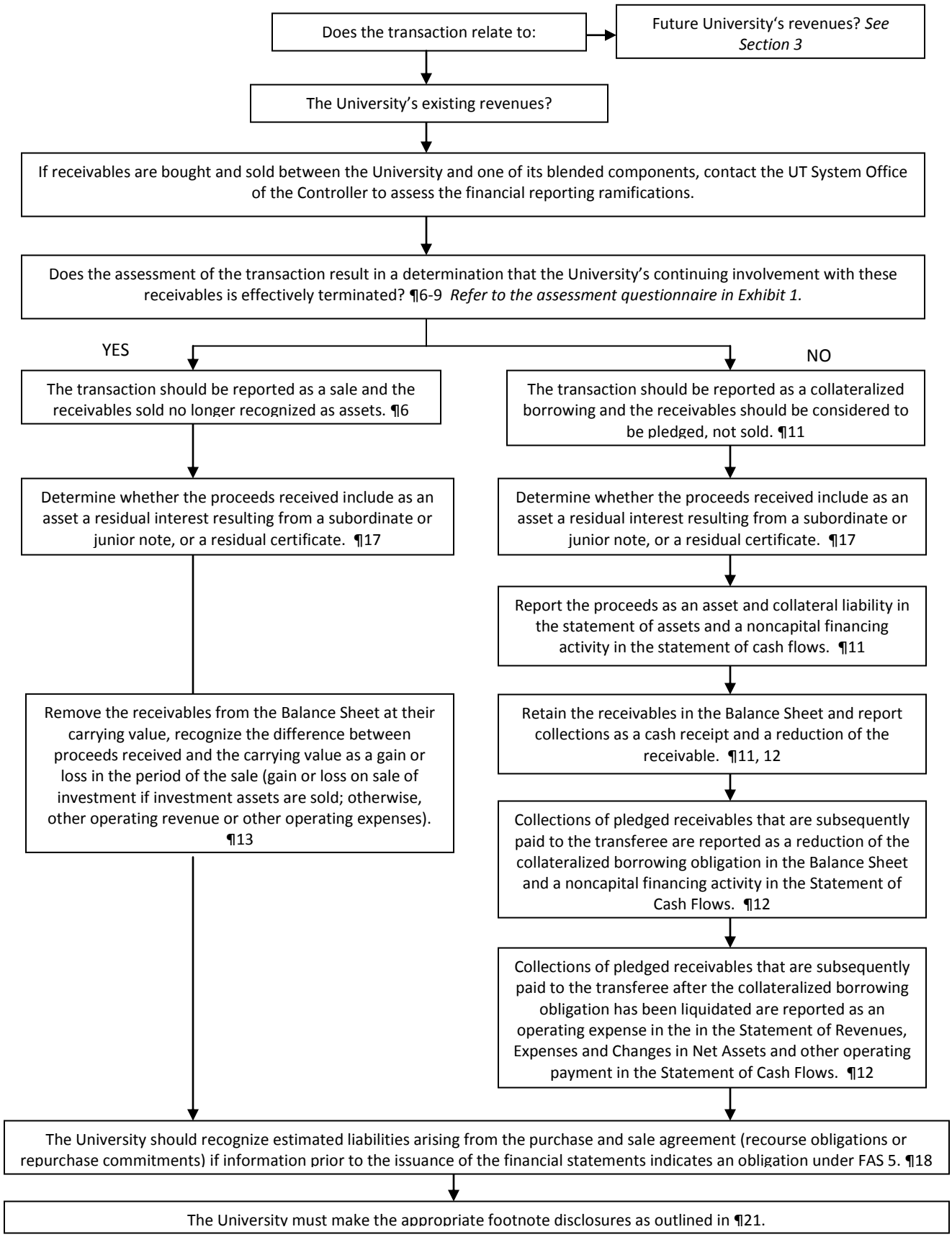OVERVIEW OF THE ASSESSMENT PROCESS RELATED TO A TRANSACTION INVOLVING EXISTING RECEIVABLES