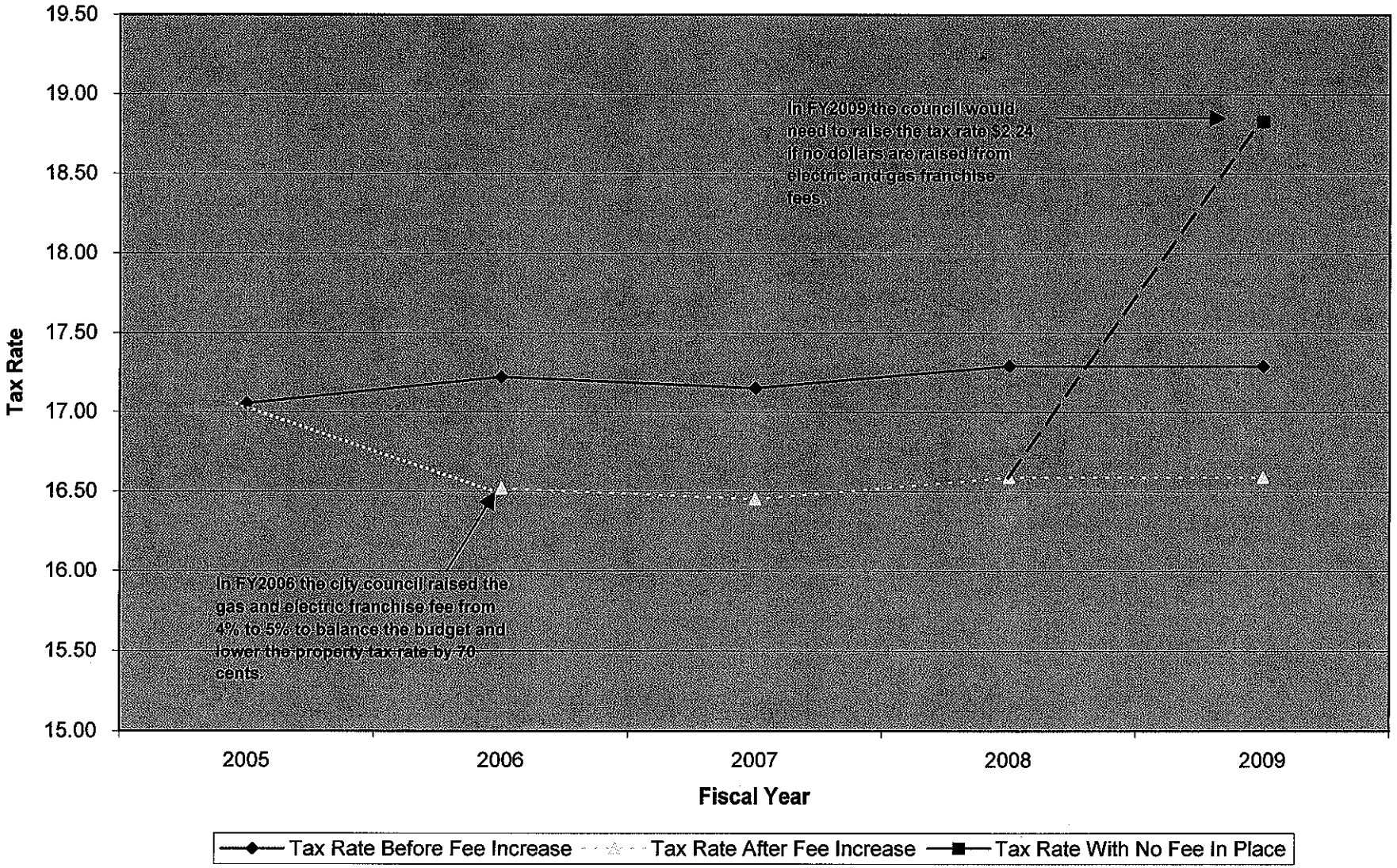Franchise Fee Impact On Tax Rate