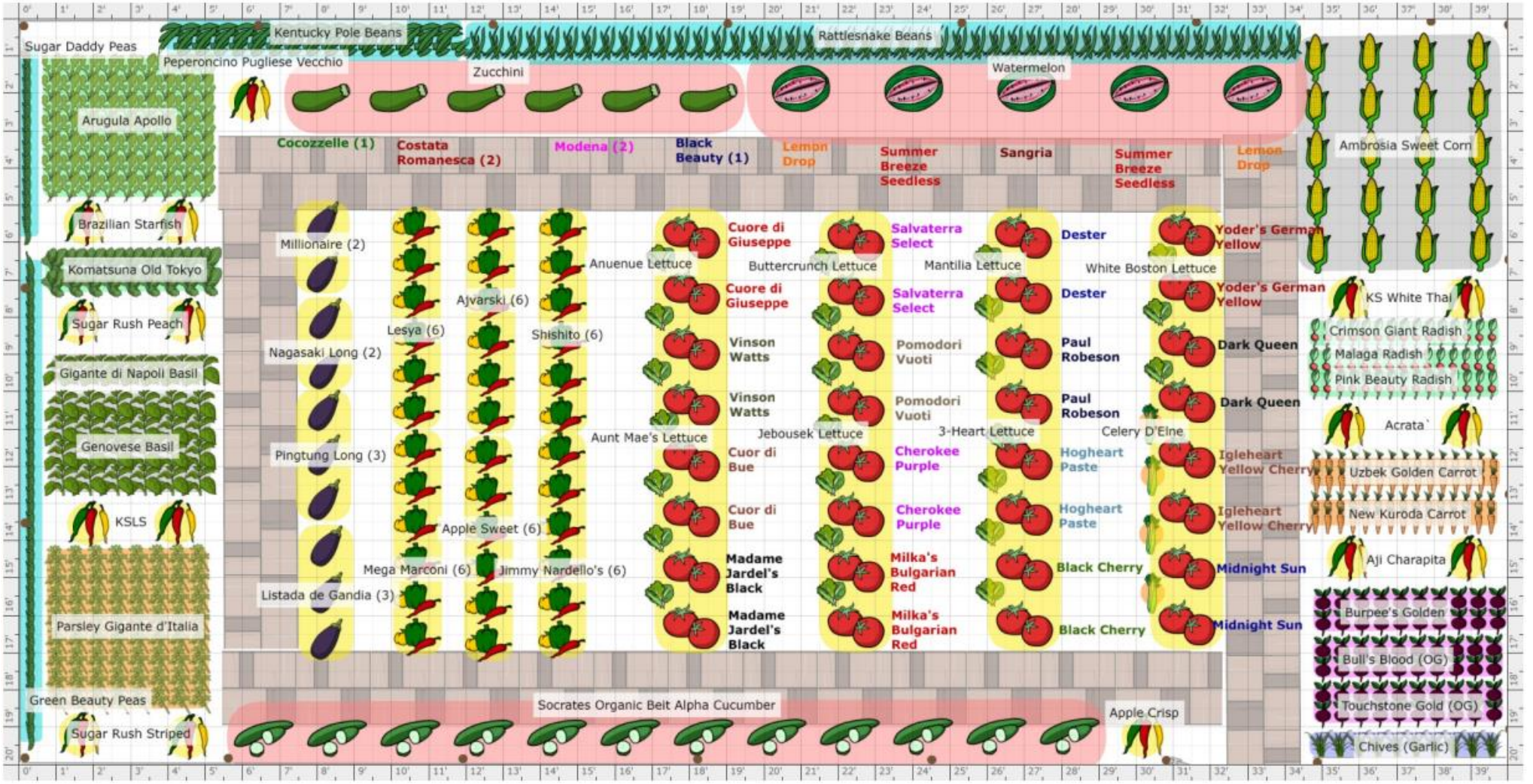2023 GARDEN PLAN