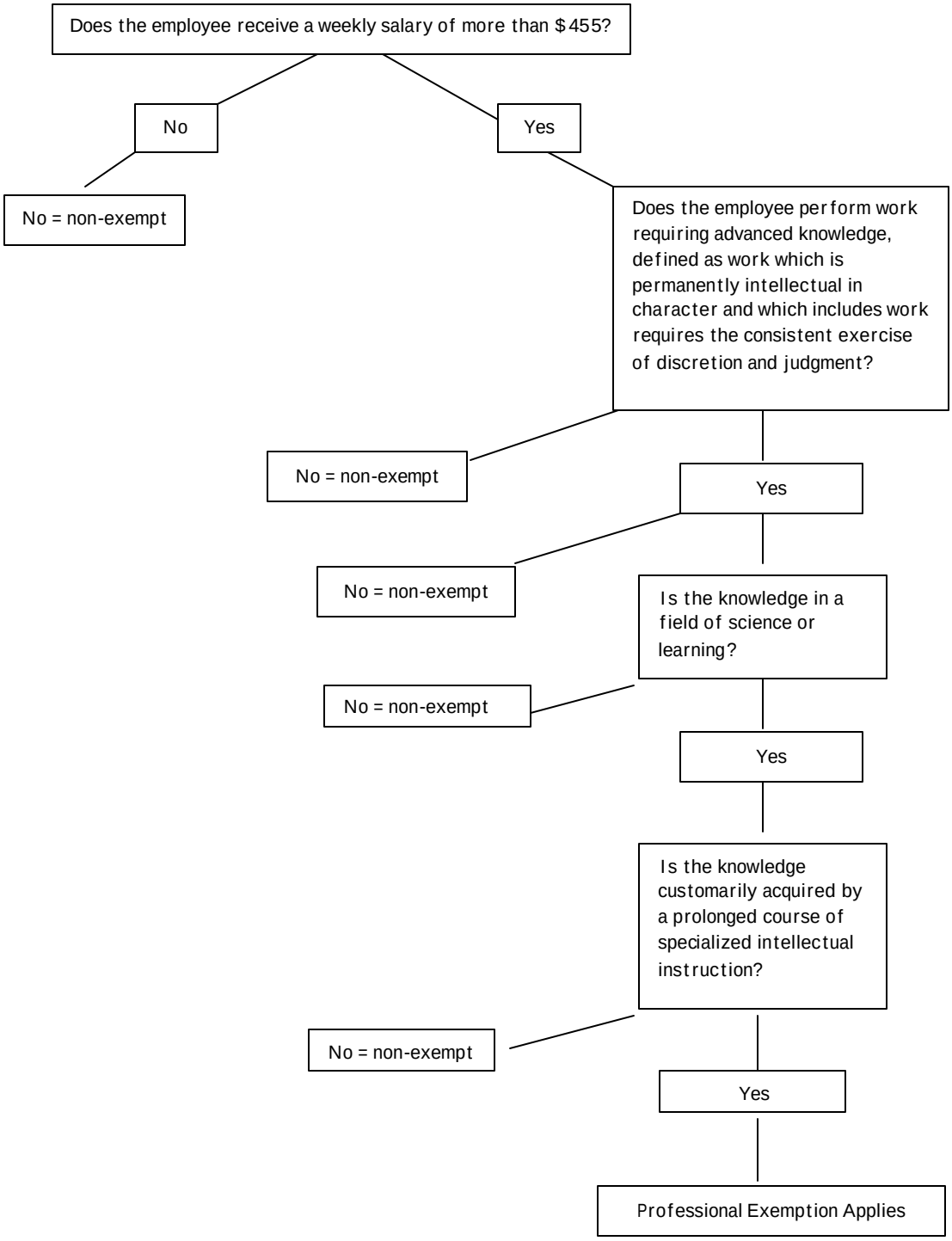LEARNED PROFESSIONAL EXEMPTION CHART