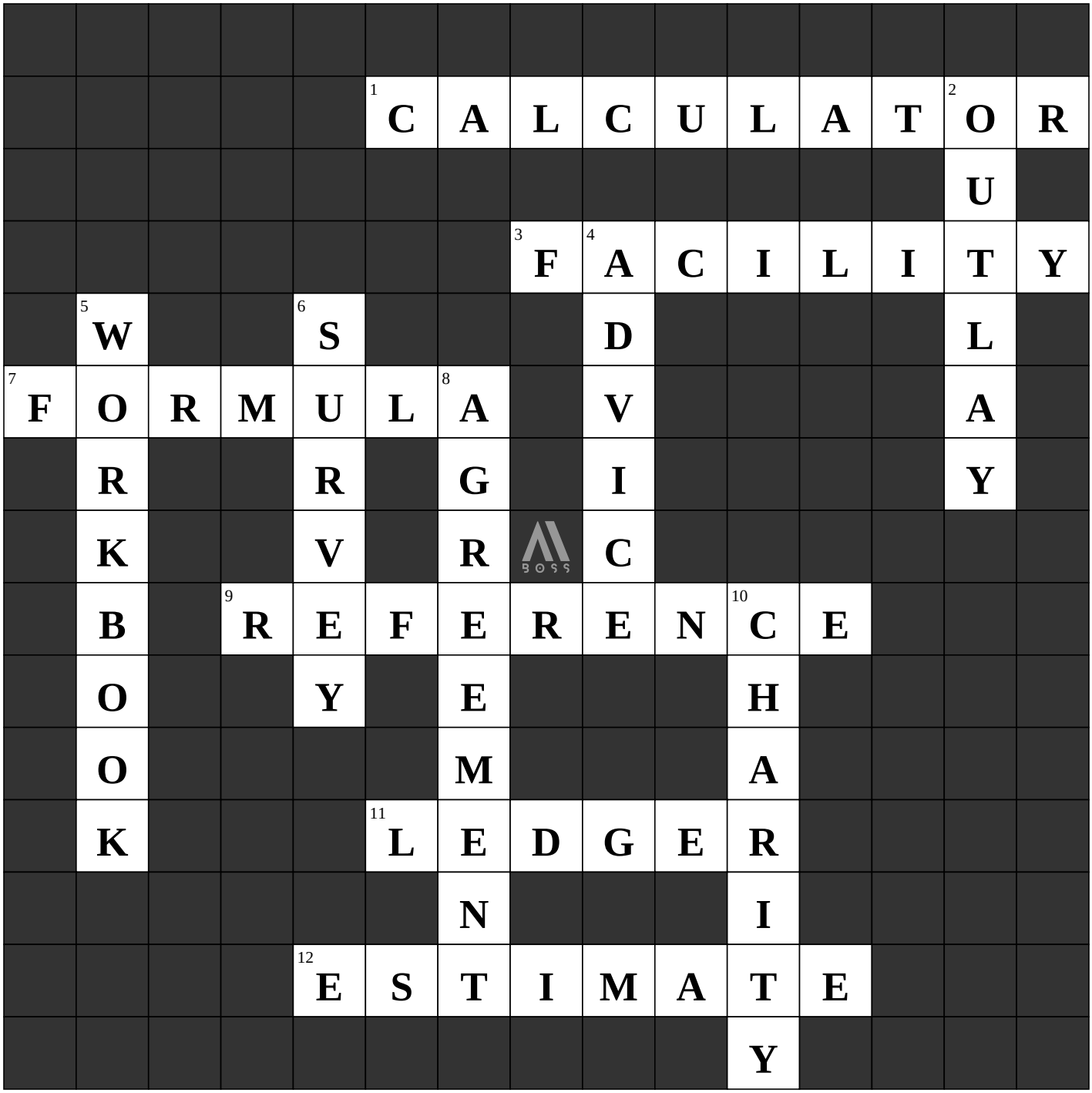
Solution


1 C A L C U L A T 2 O R
U
3 F 4 A C I L I T Y
5 W 6 S D L
7 F O R M U L 8 A V A
R R G I Y
K V R C
B 9 R E F E R E N 10 C E
O Y E H
O M A
K 11 L E D G E R
N I
12 E S T I M A T E
Y