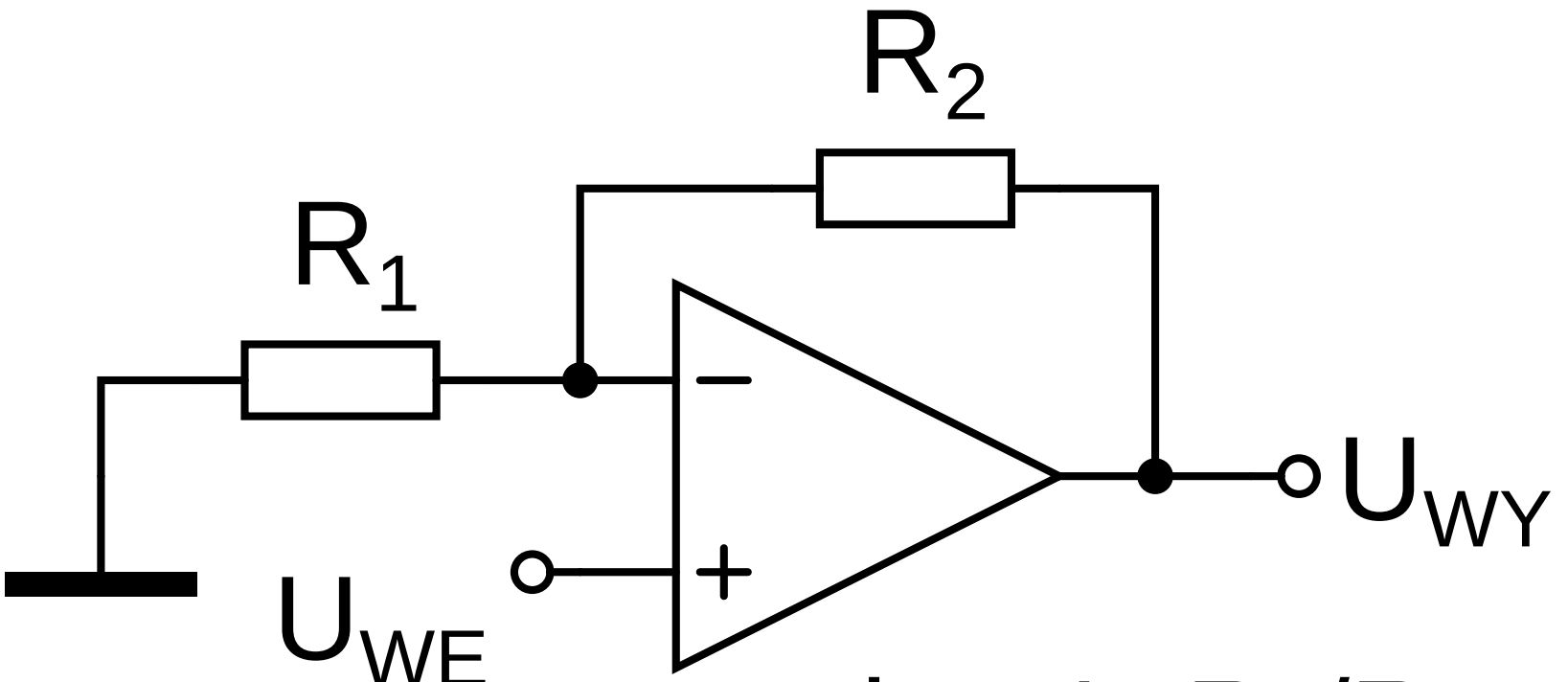

$$k_U = 1 + R_2/R_1$$