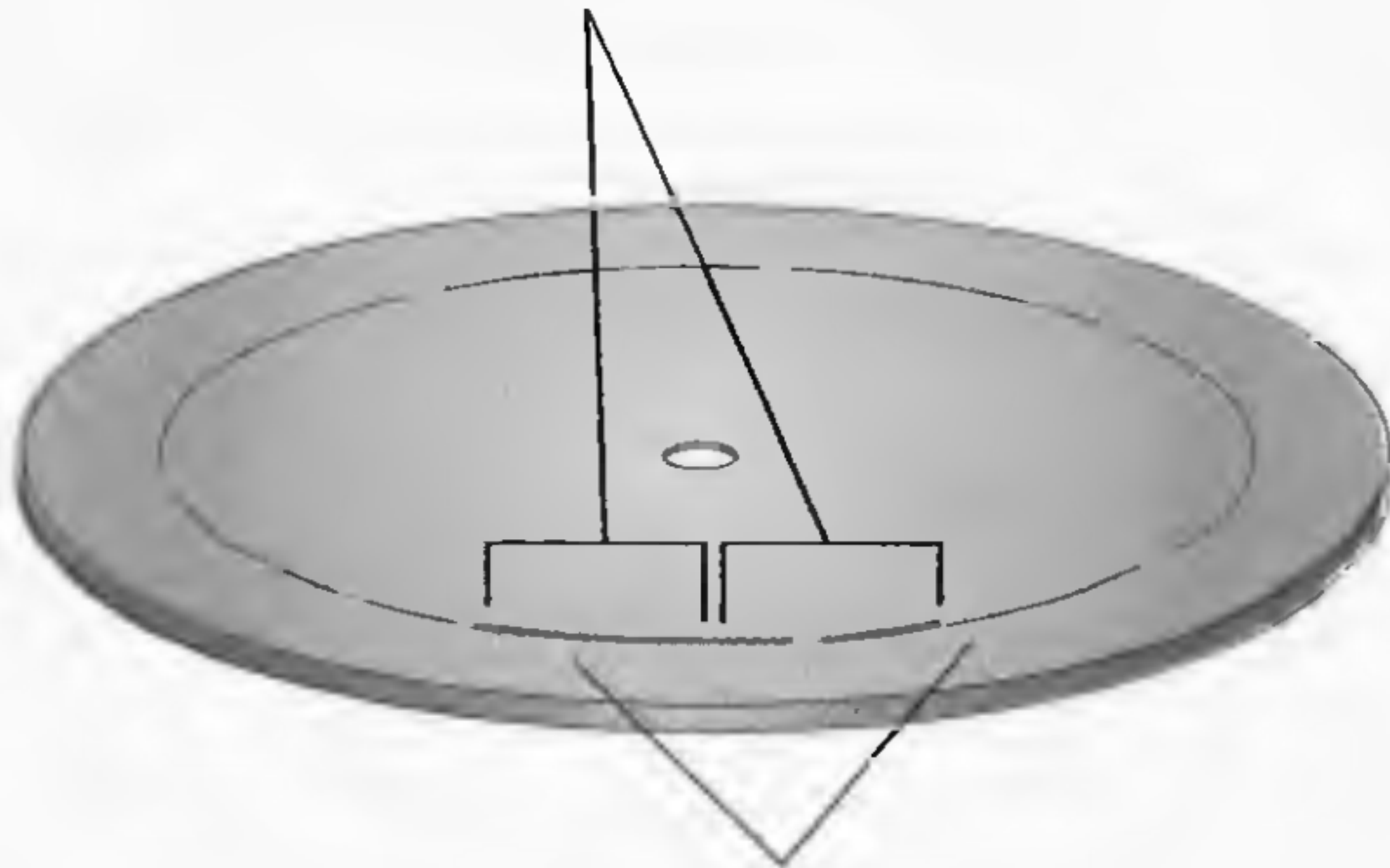Logical records correspond to natural divisions within the data

Physical records correspond to the size of a sector