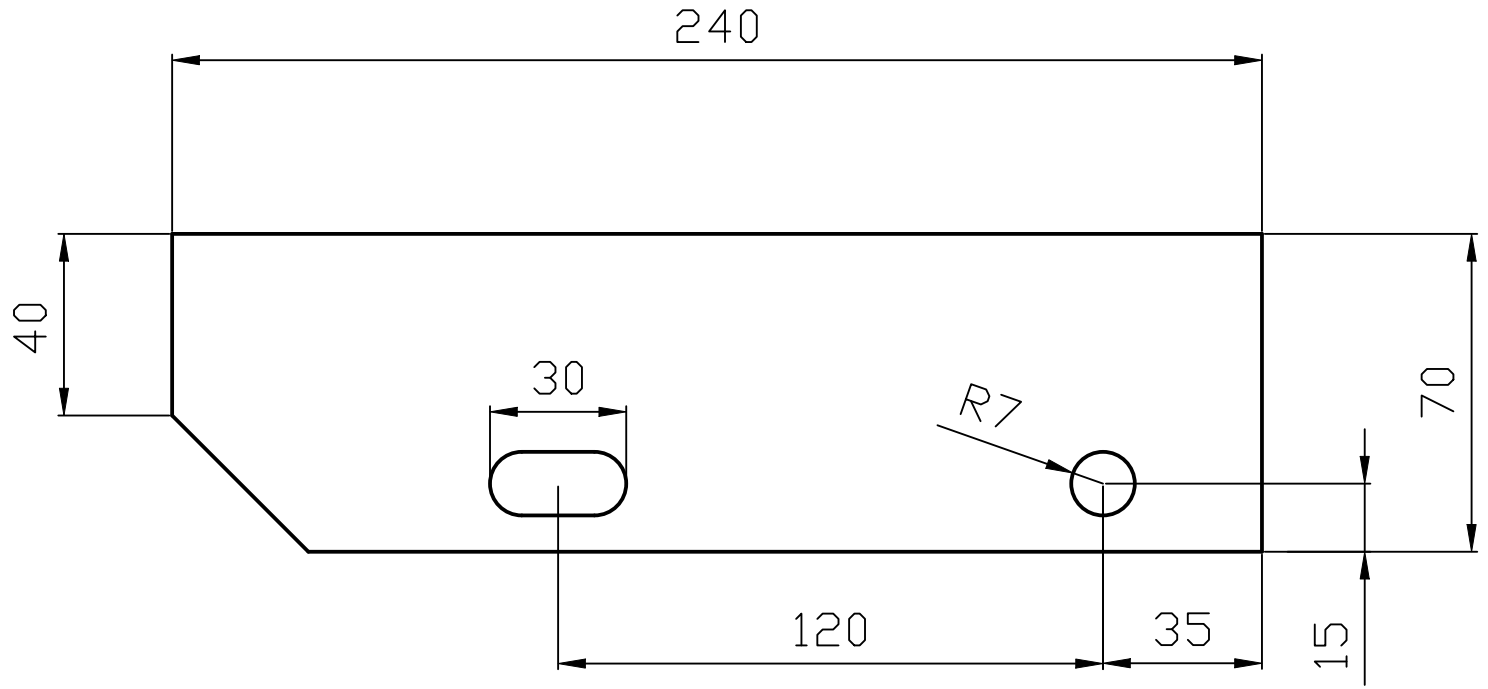240DE