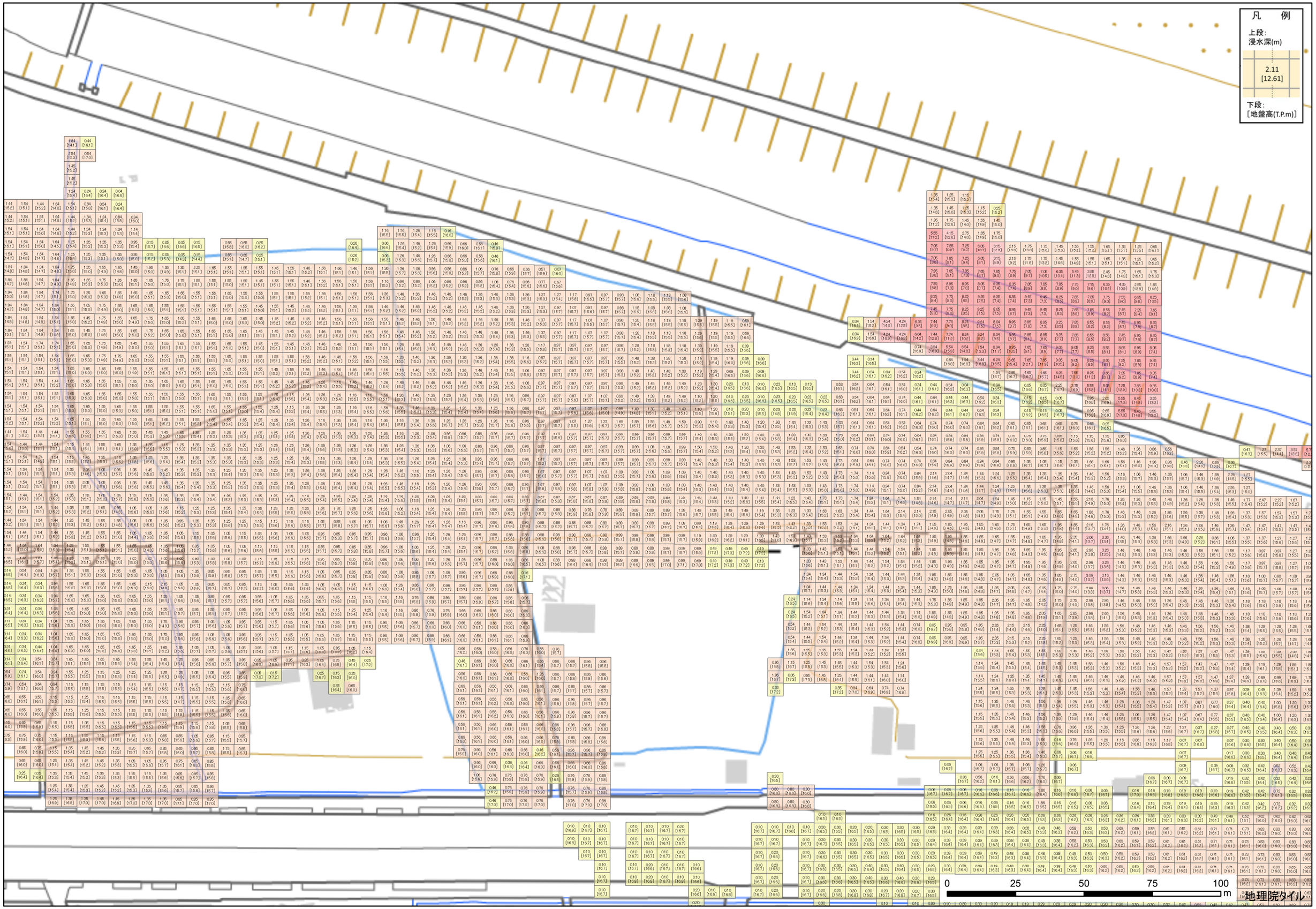40−30