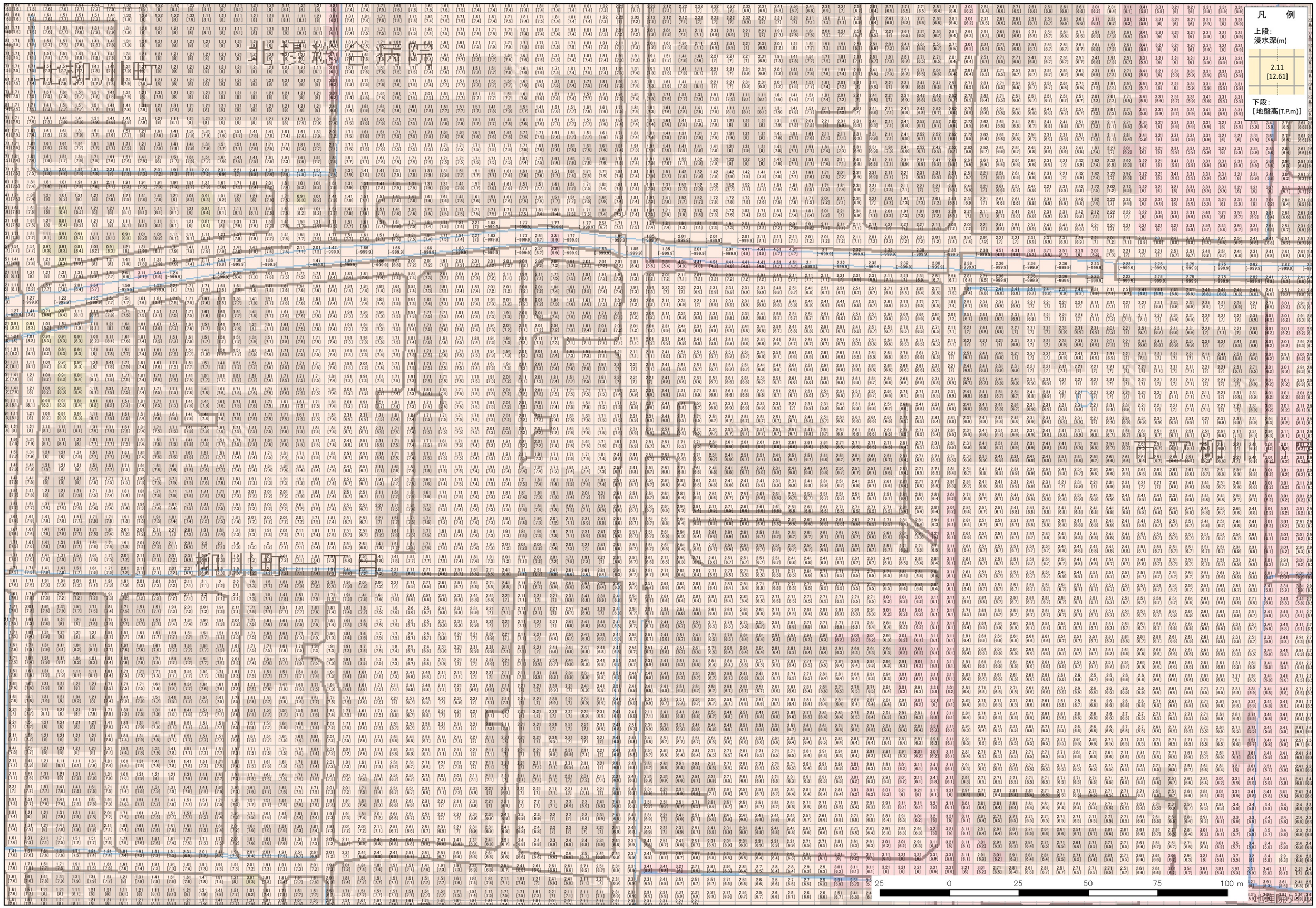71-40