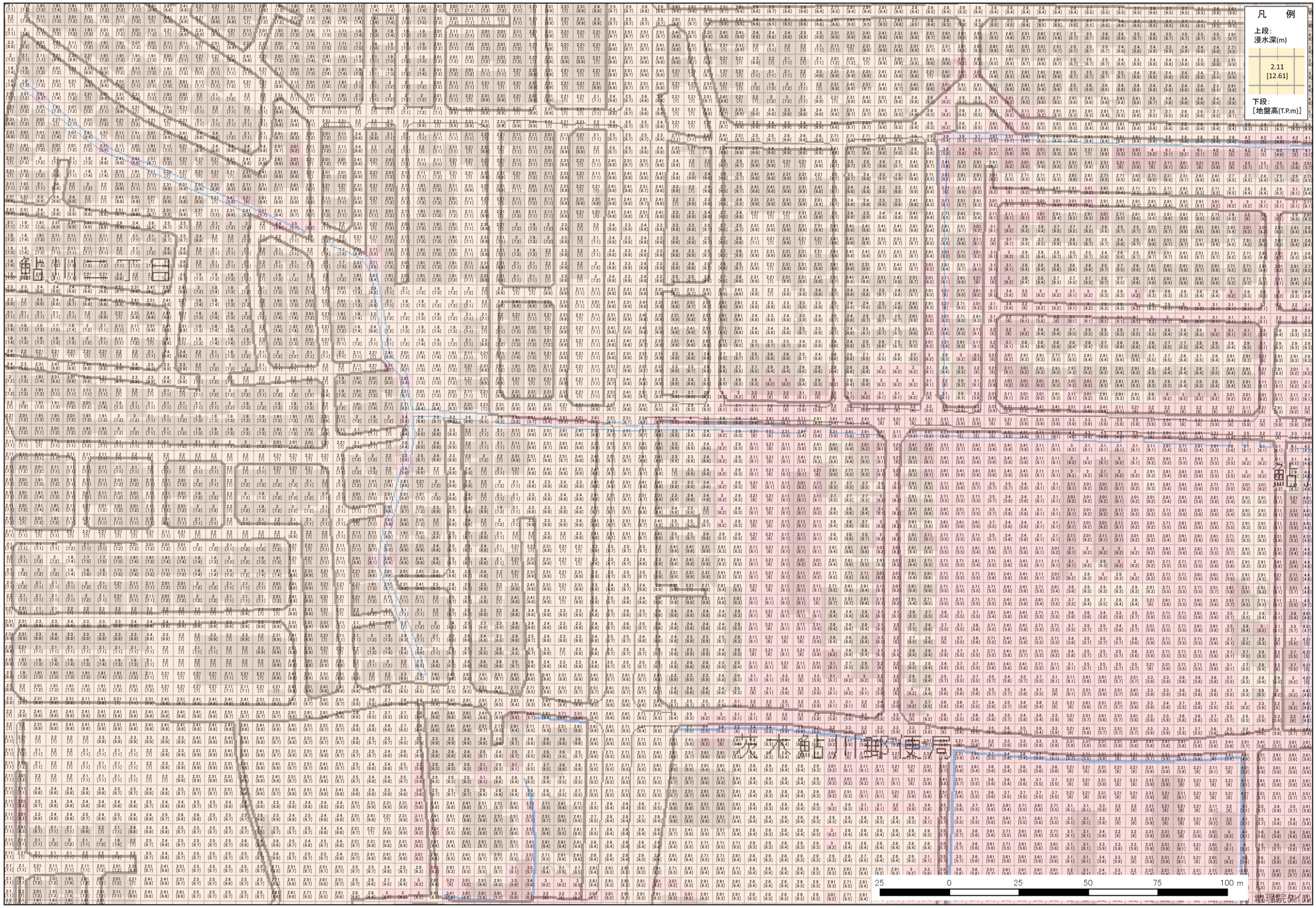73−40