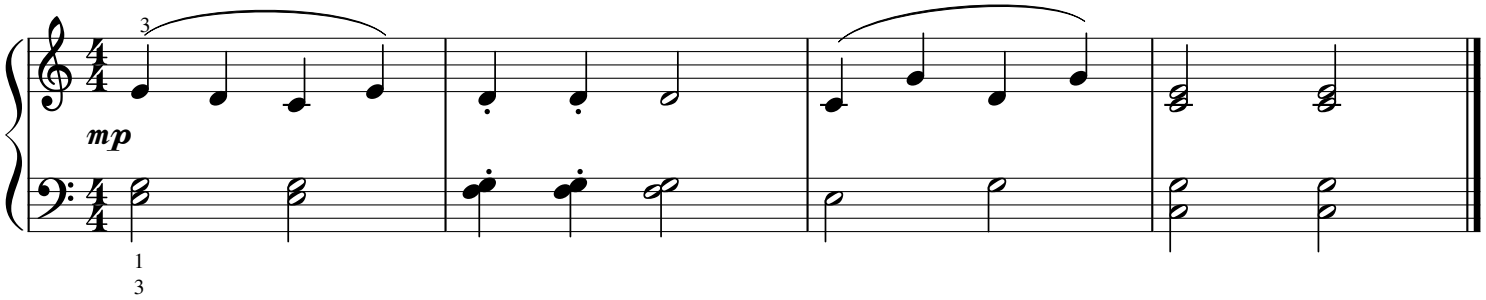Level C