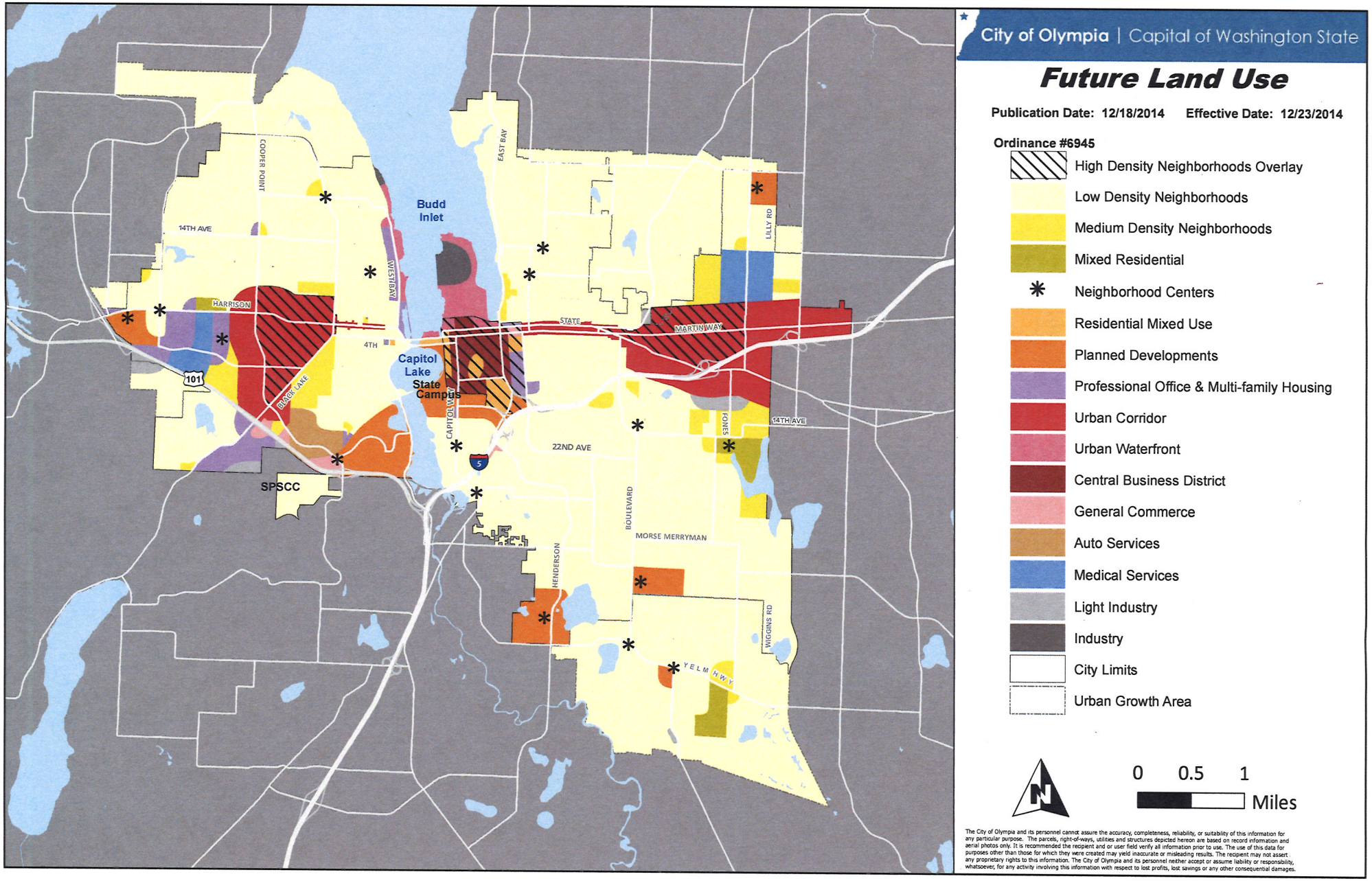ATTACHMENT N