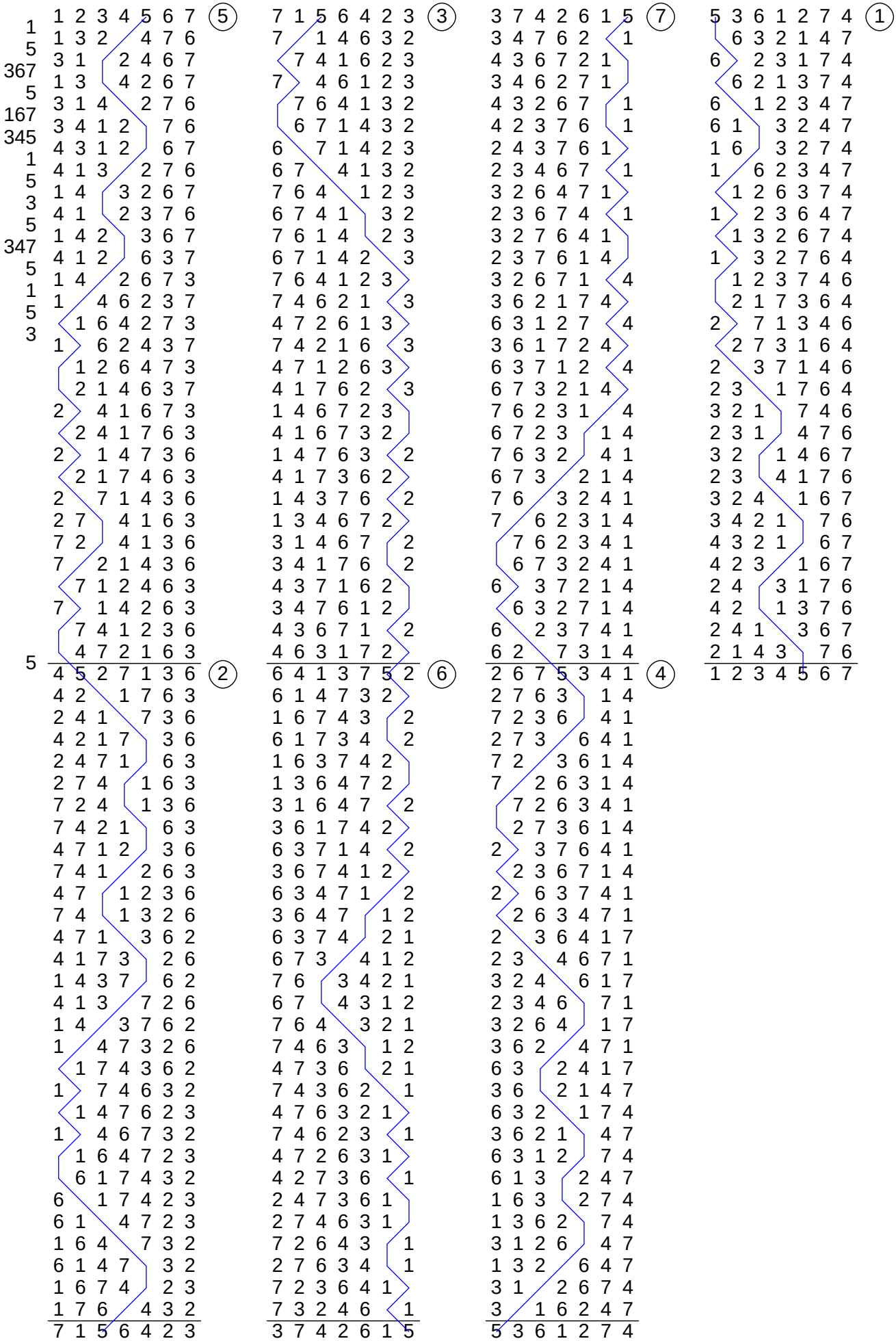Method 147a