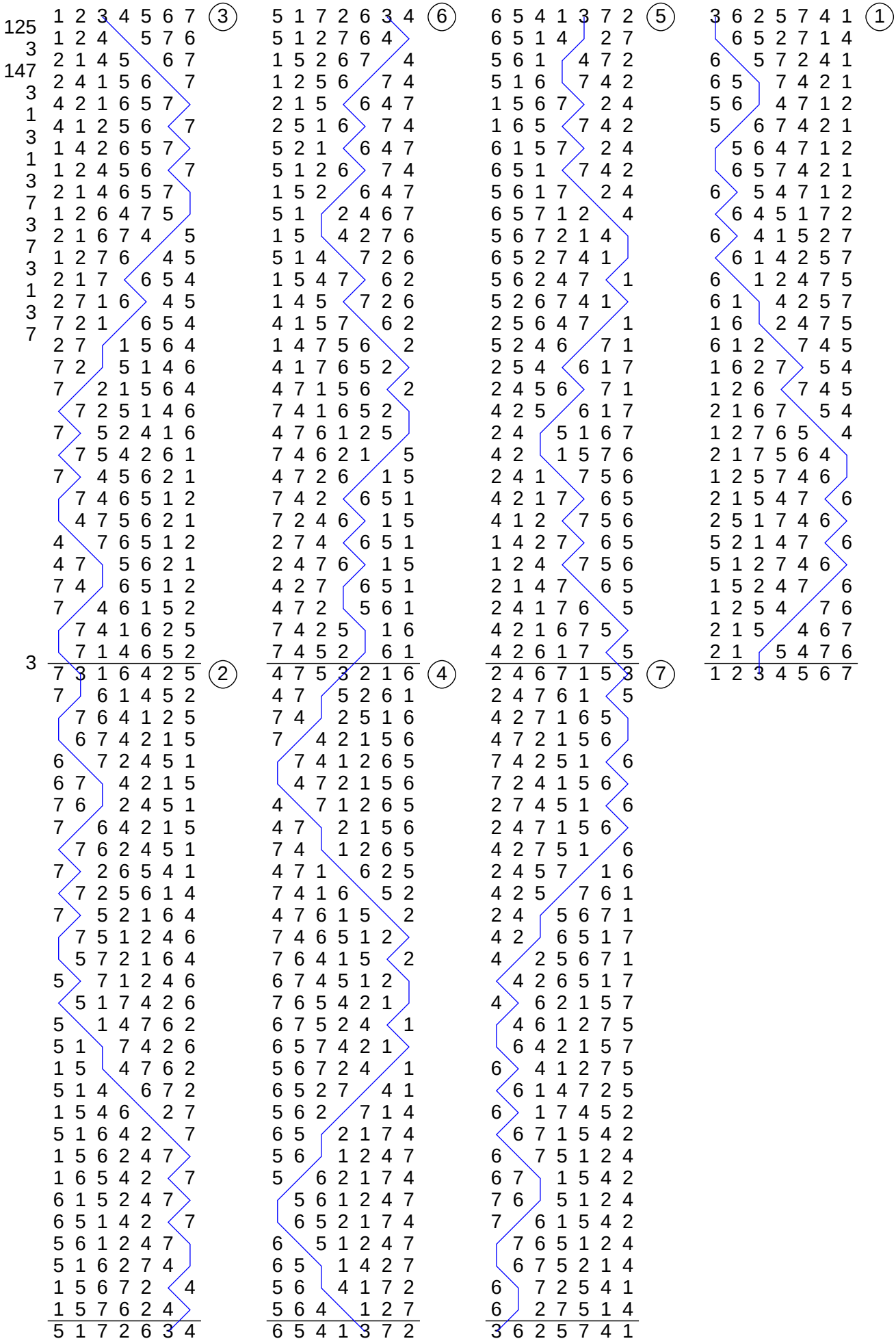Method 137b