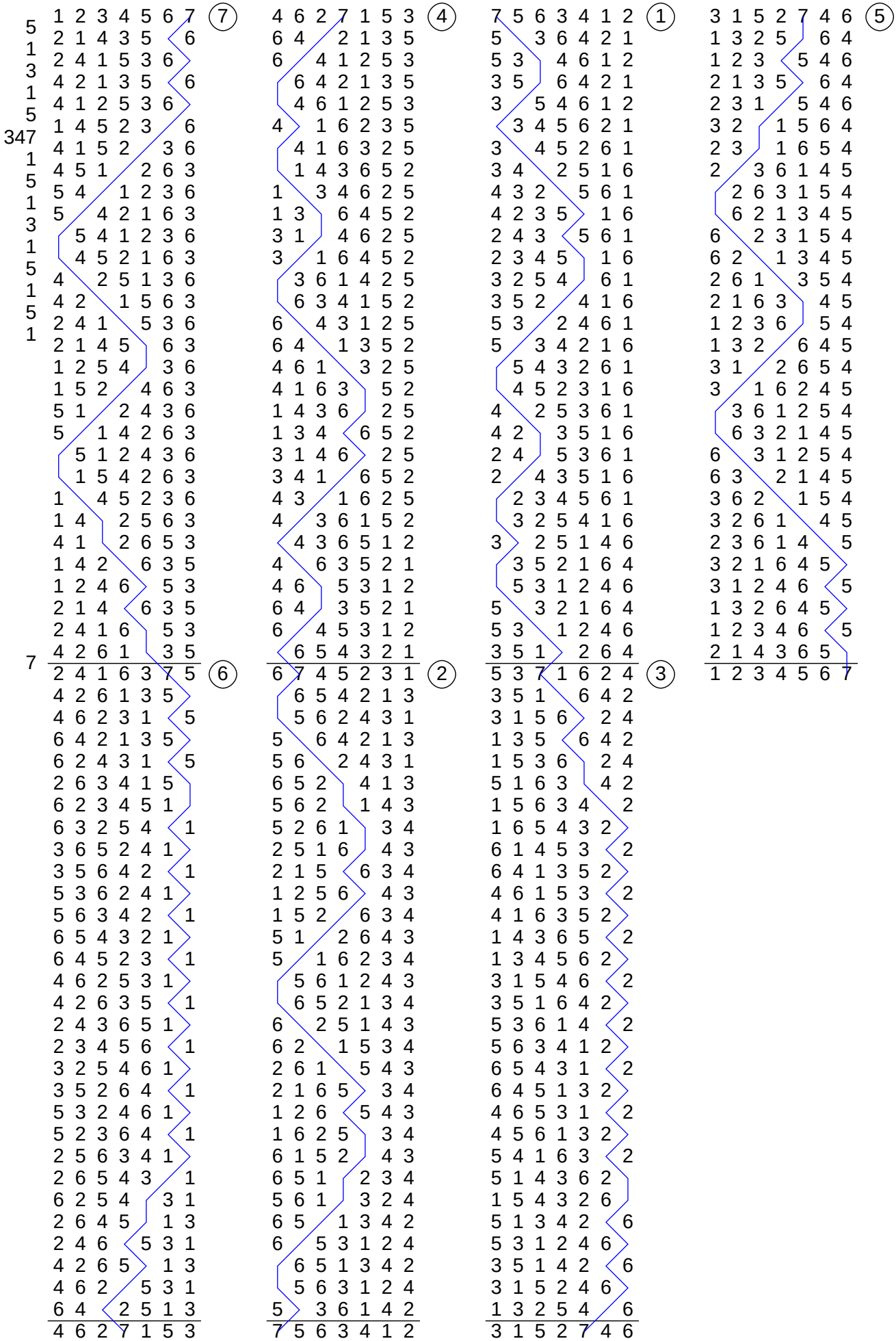Method 43b