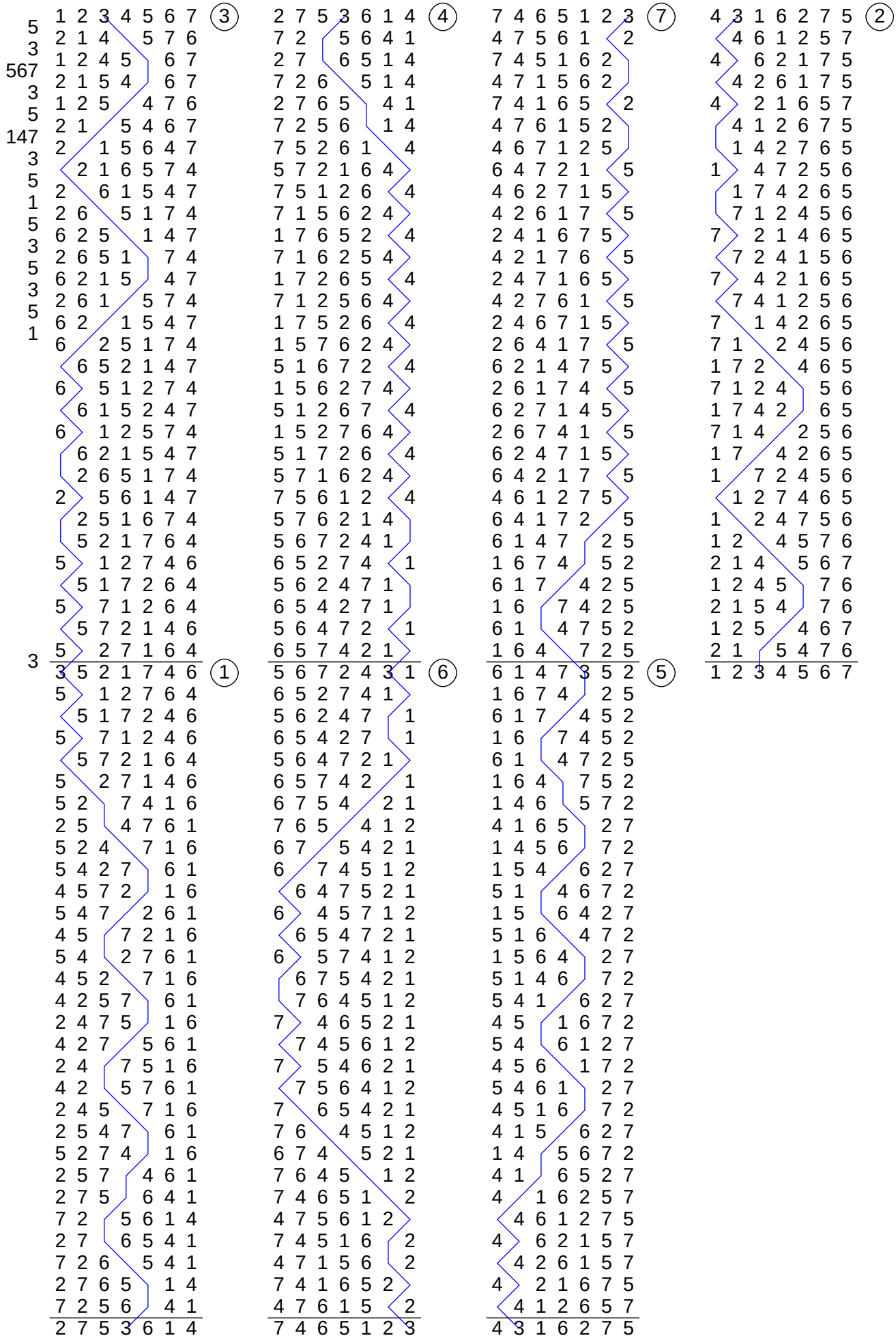# Method 175a