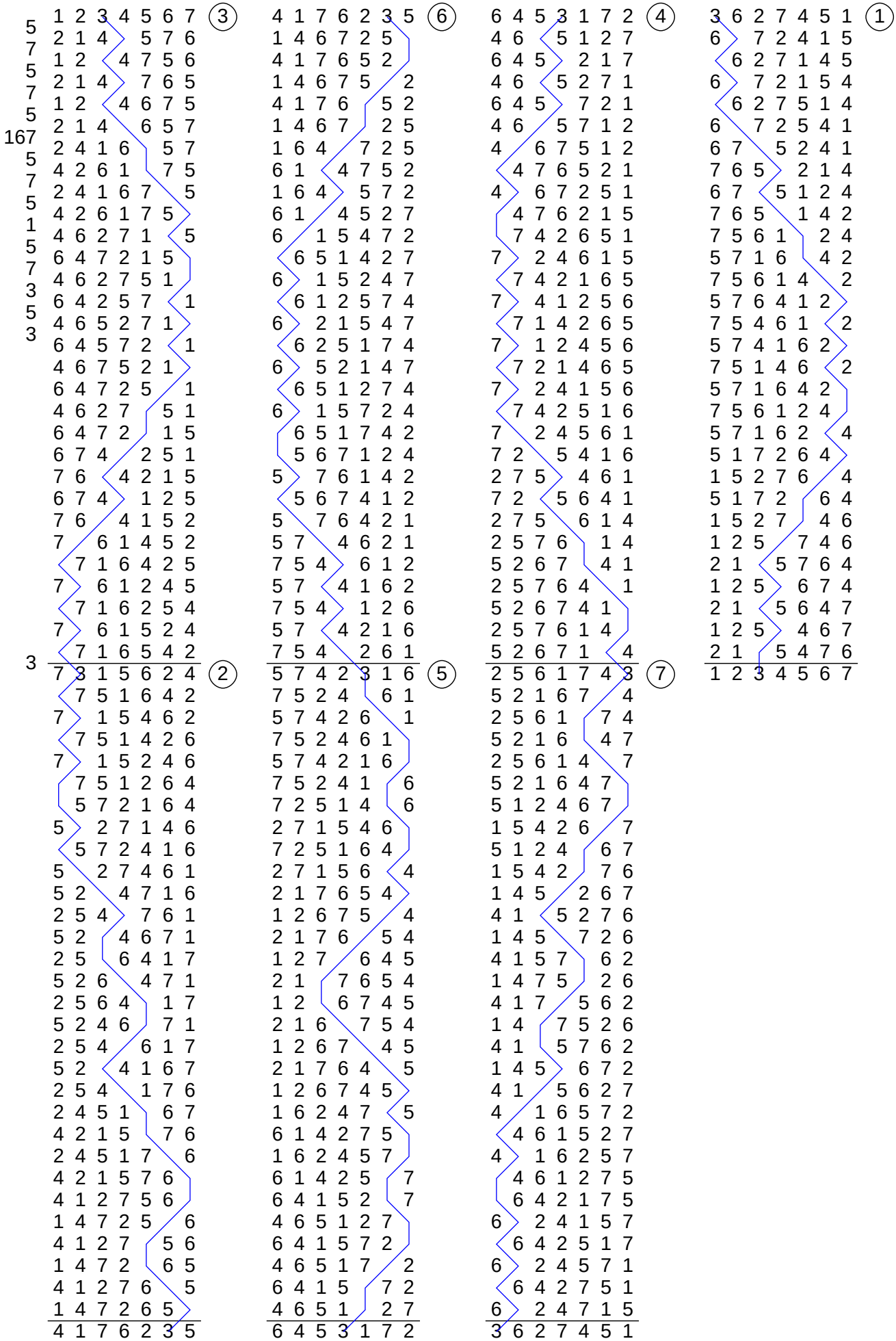Method 183b