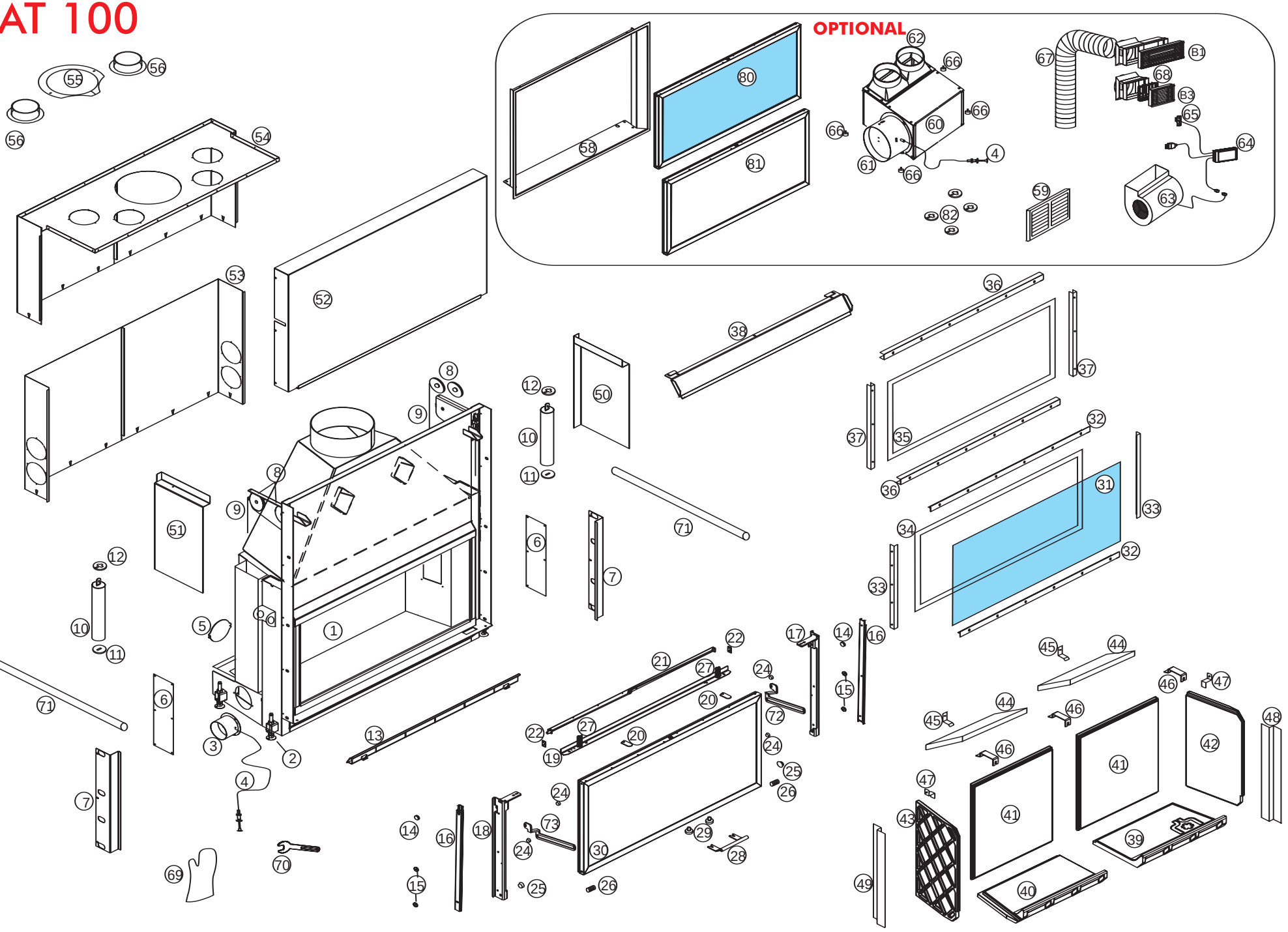FLAT 100