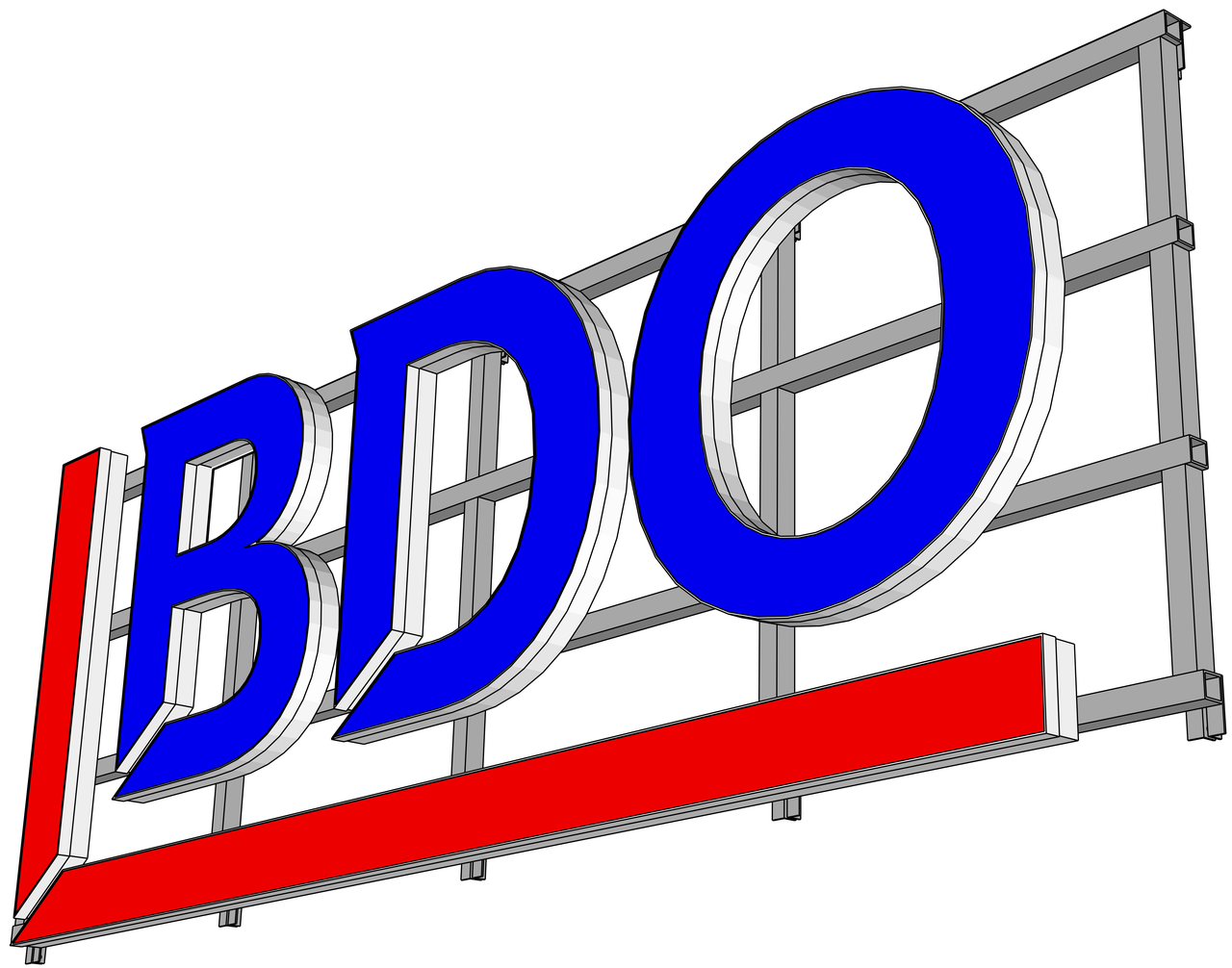
BDO