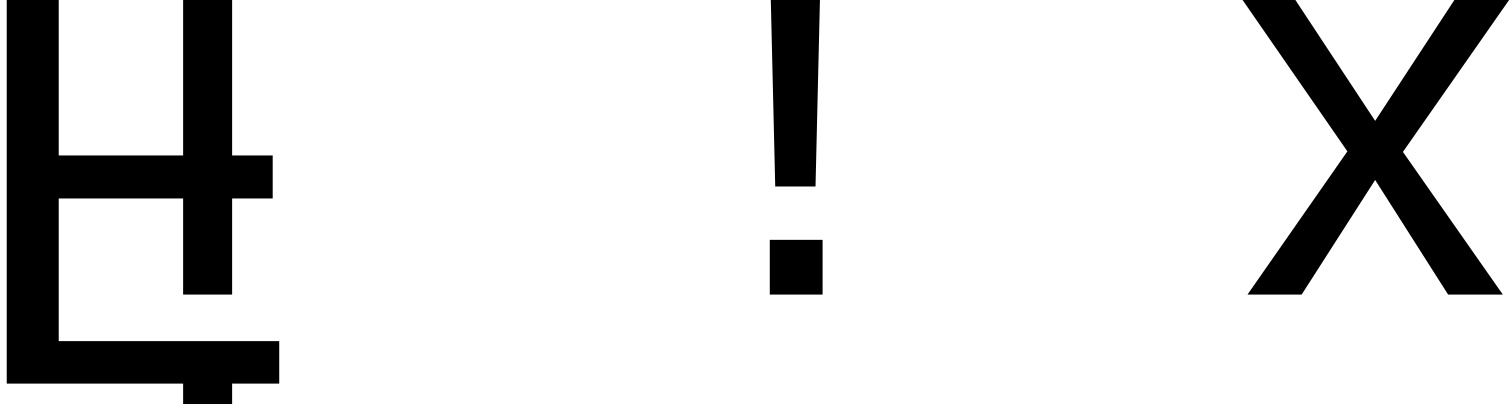‡iP U