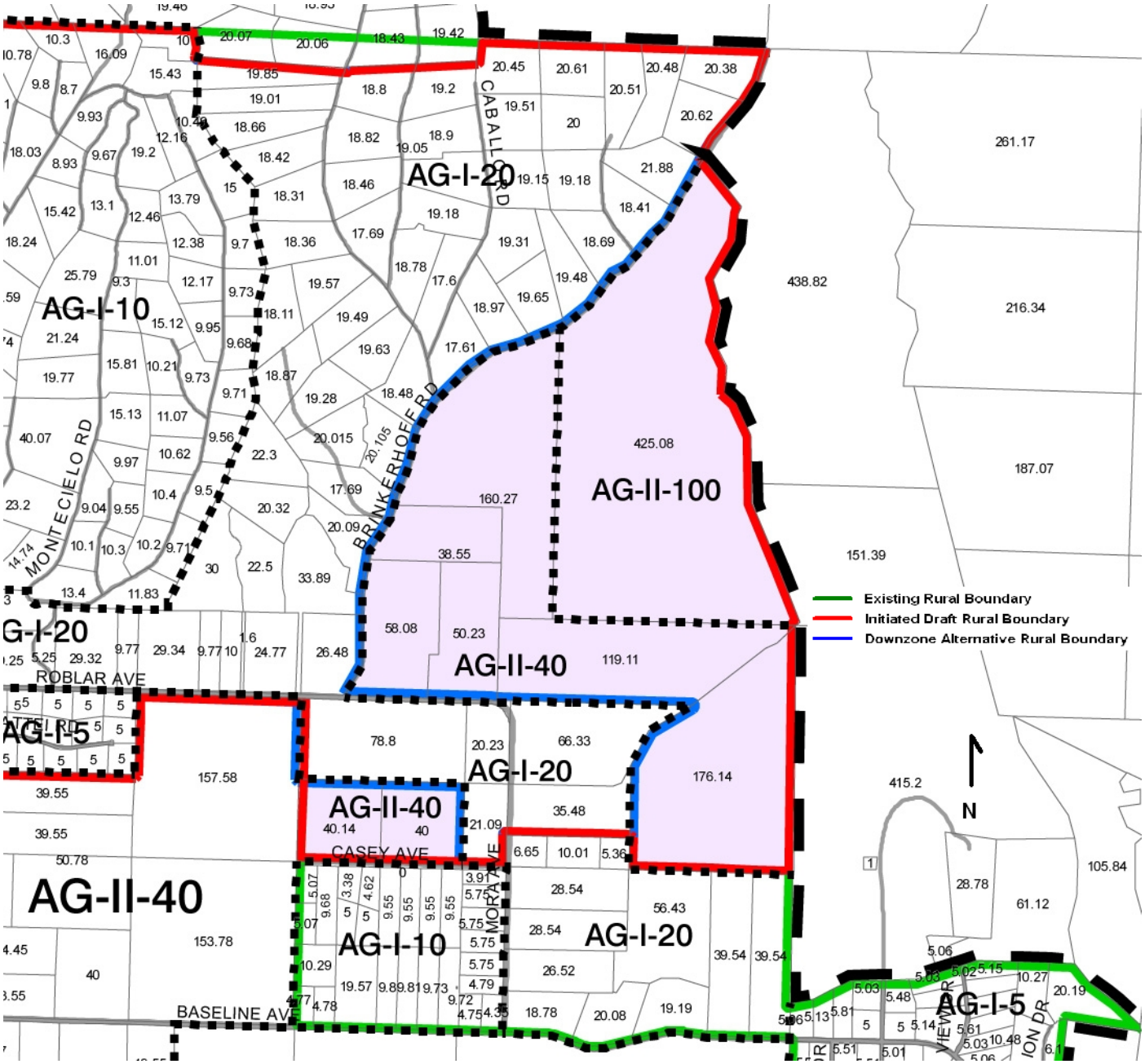ATTACHMENT K