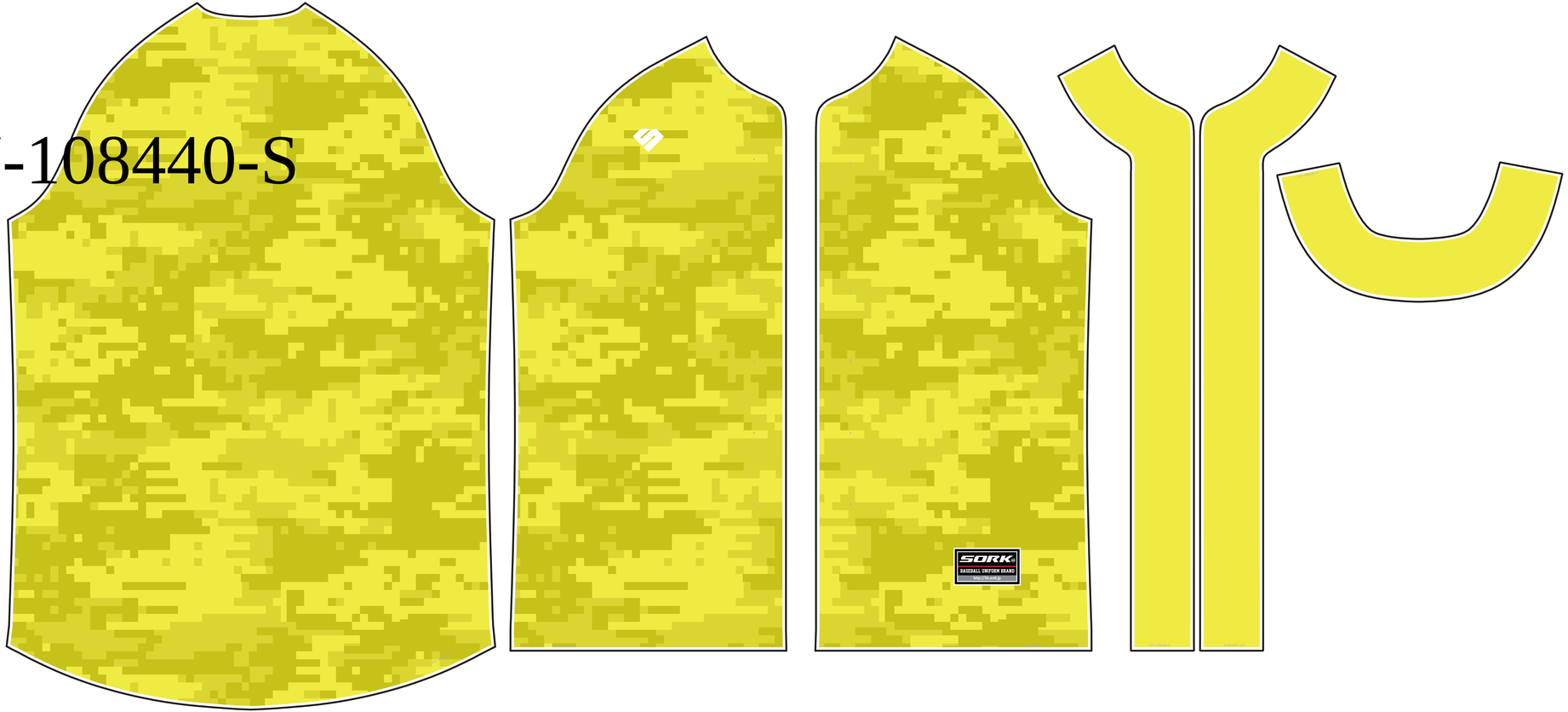NY-108440-S