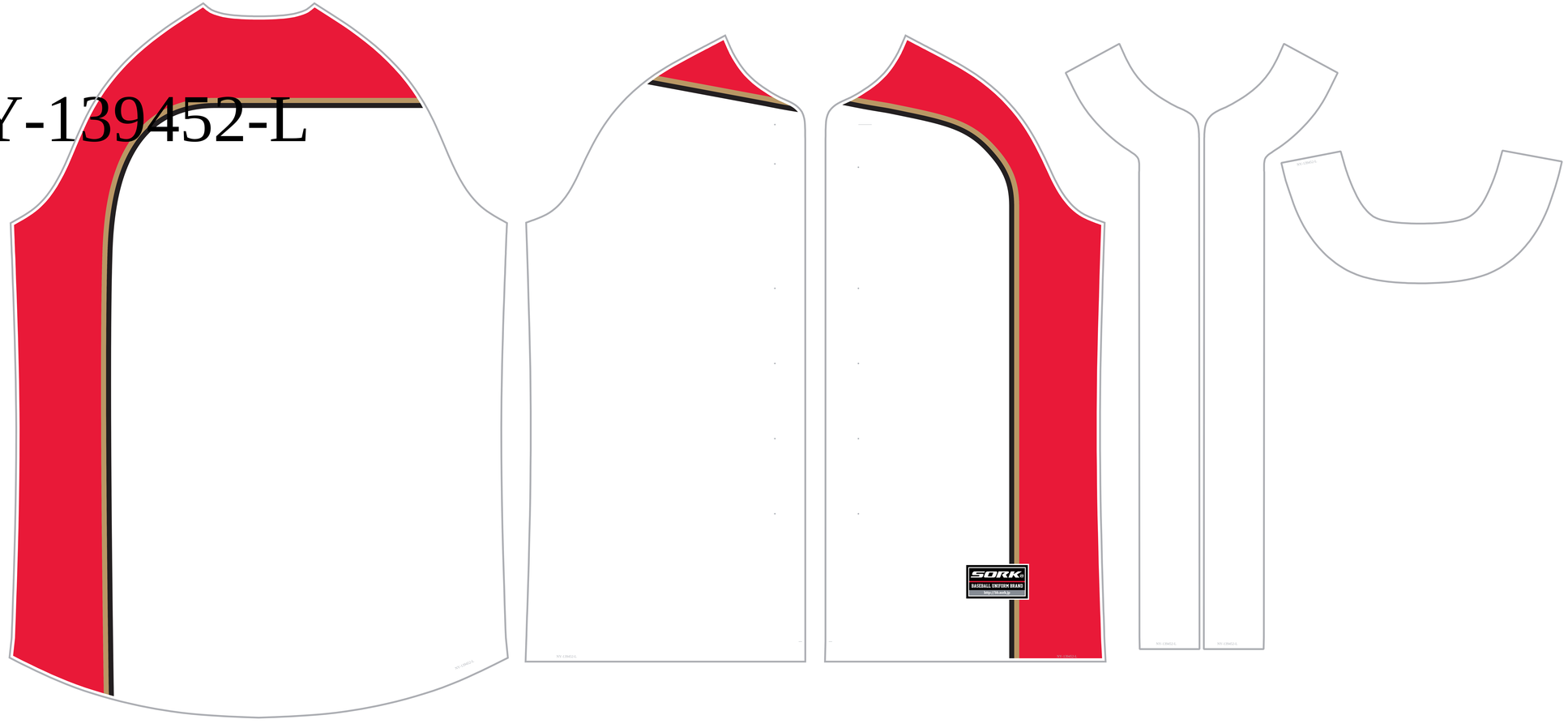NY-139452-L