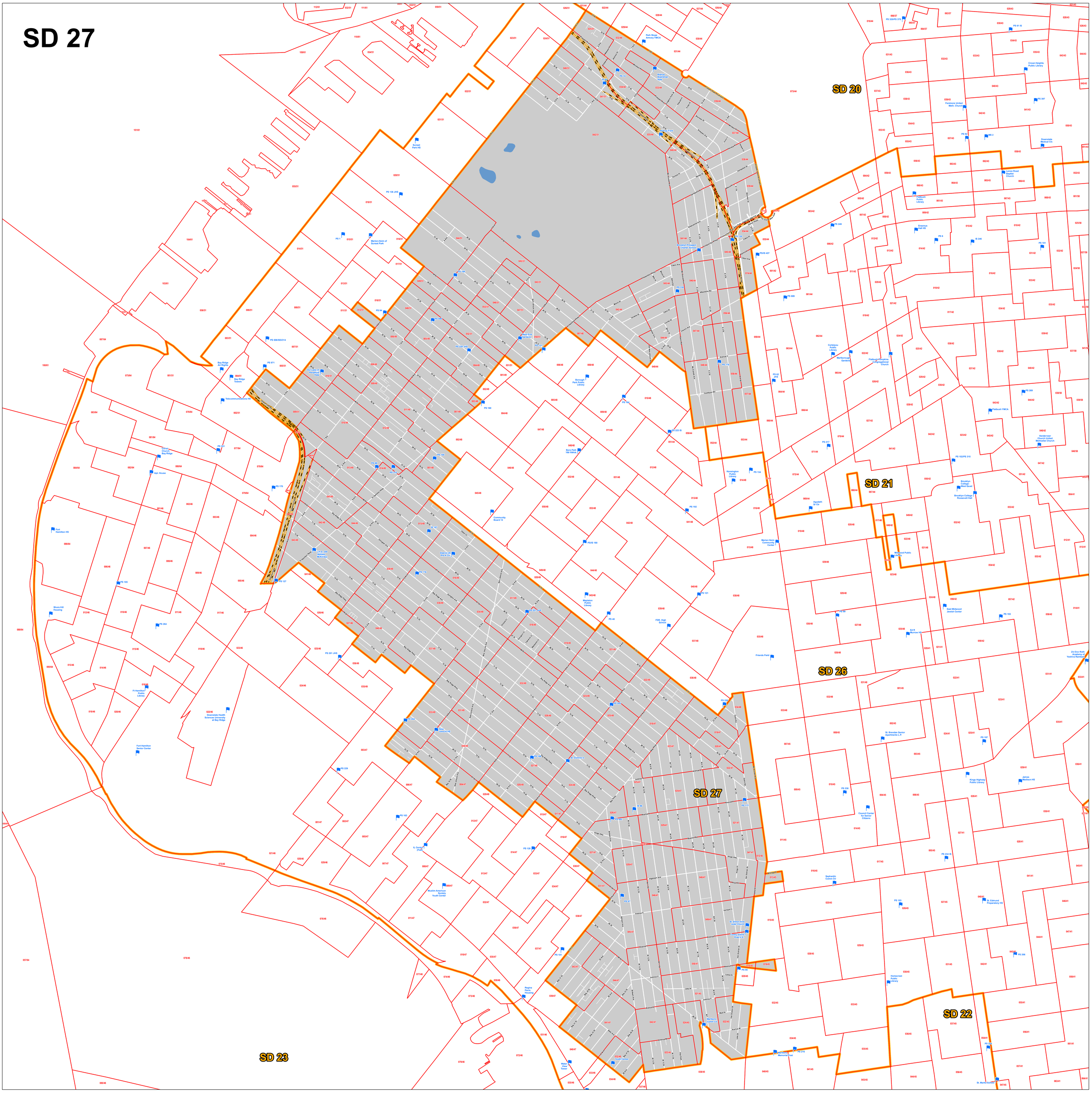SD 27