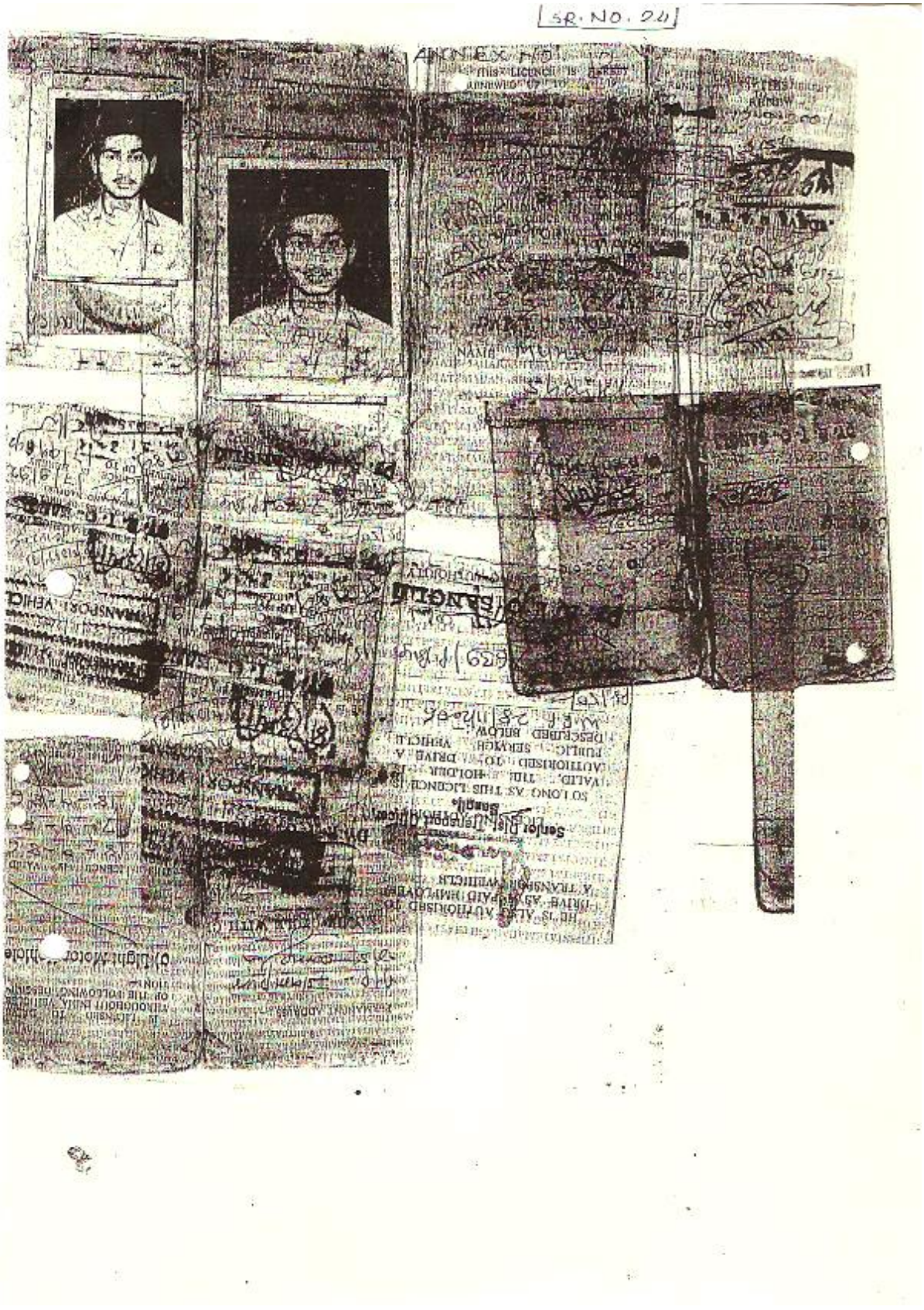[SR. NO. 24]