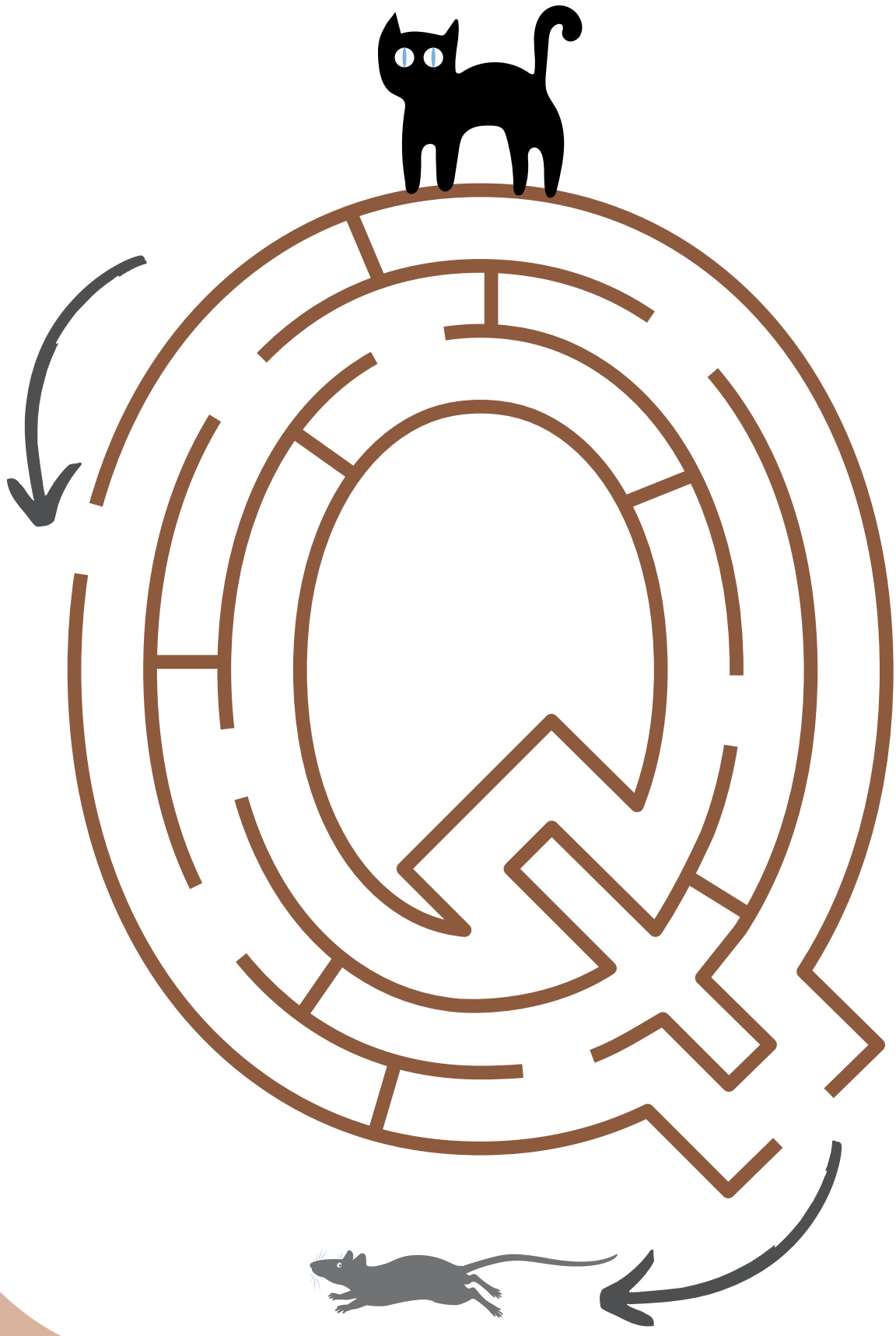LETTER Q