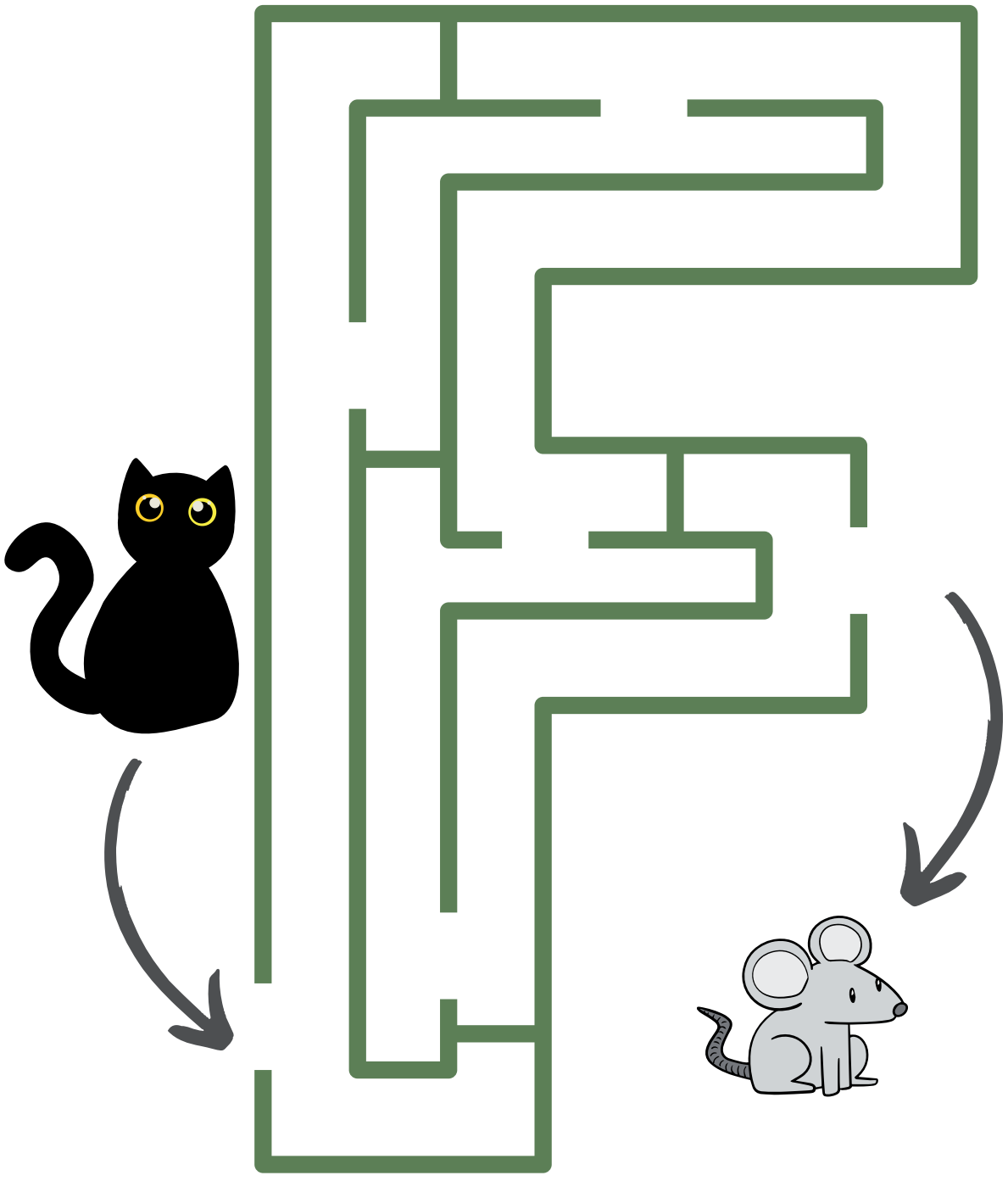LETTER F