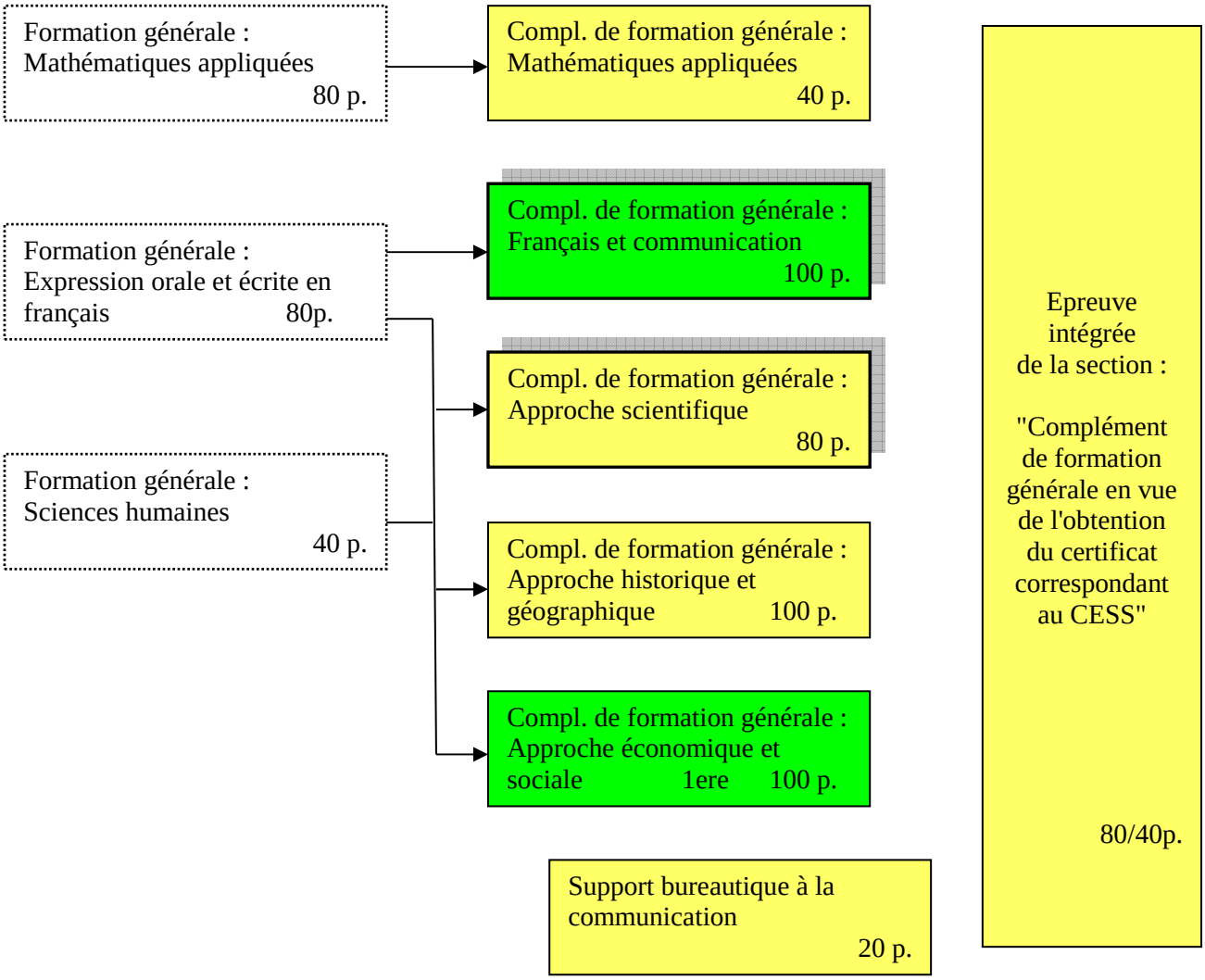COMPLEMENT CESS