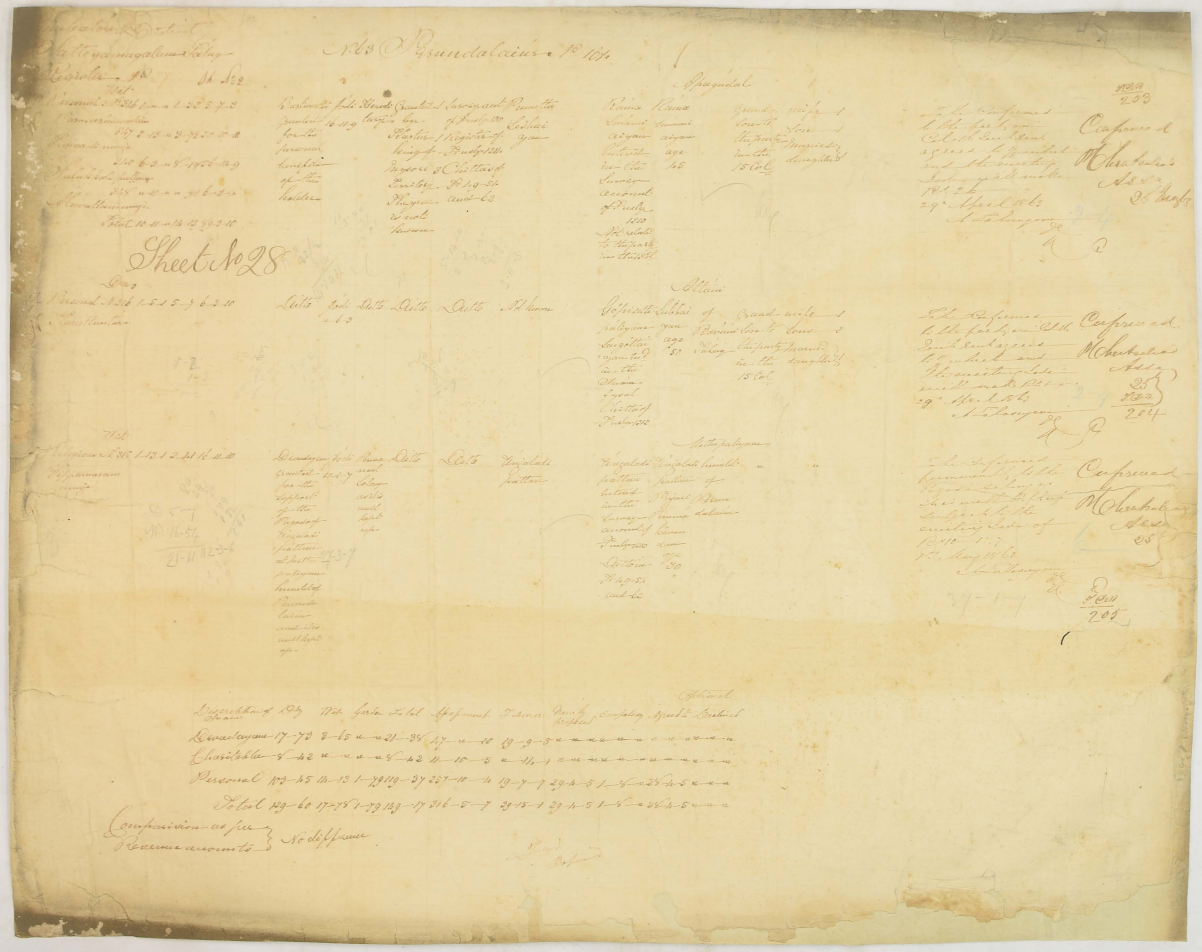Sheet No 28