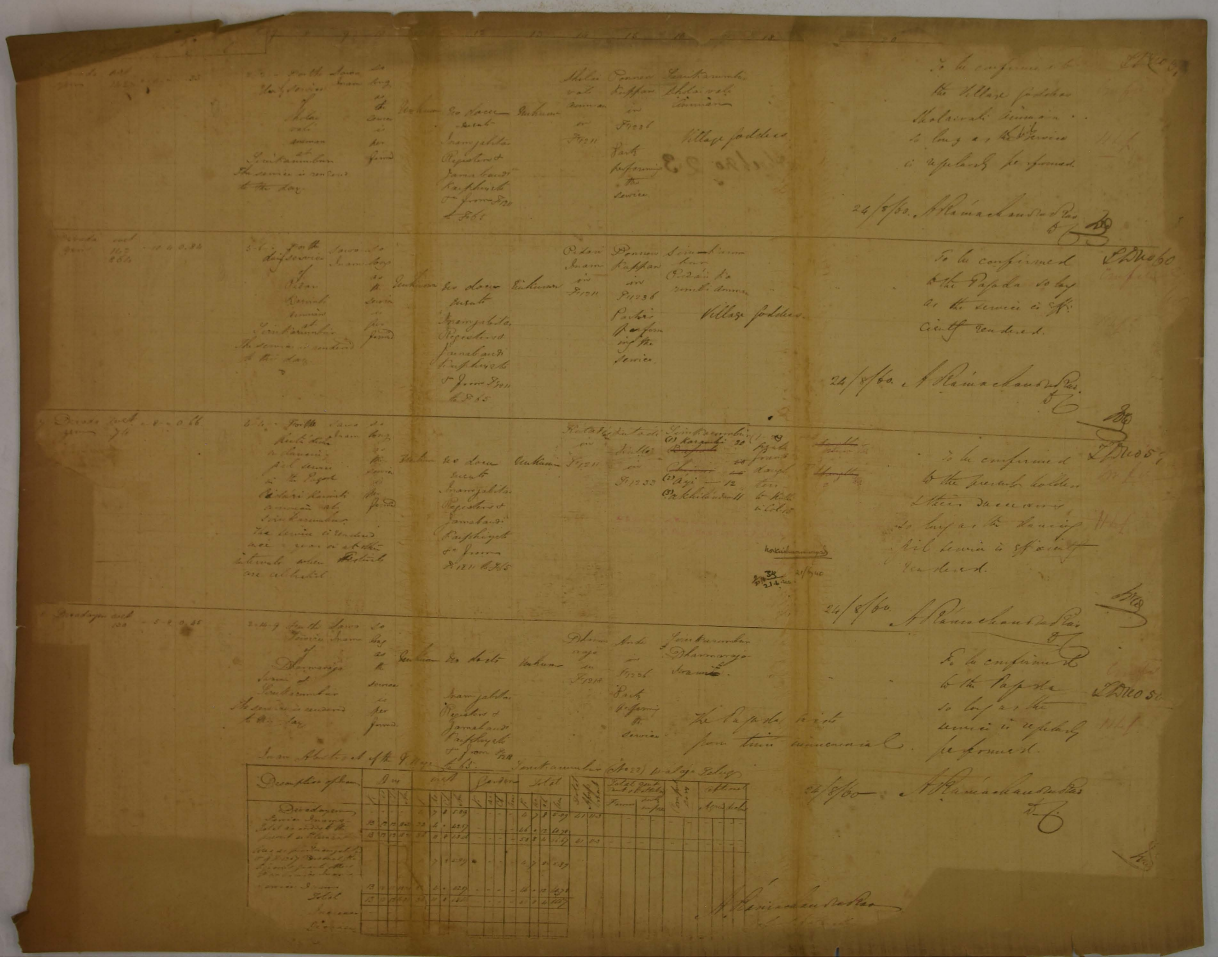Sheet No 23