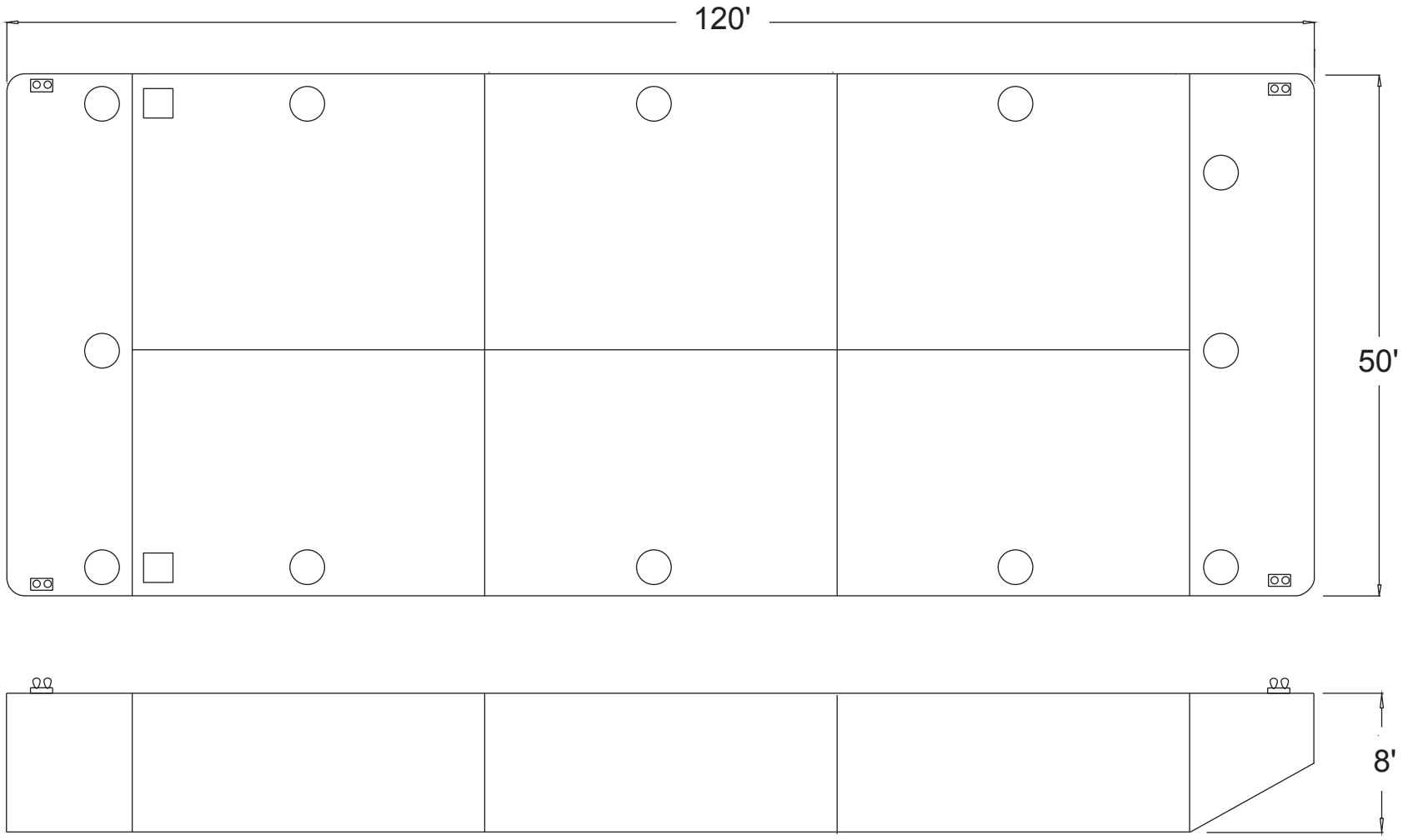SEI 120-50