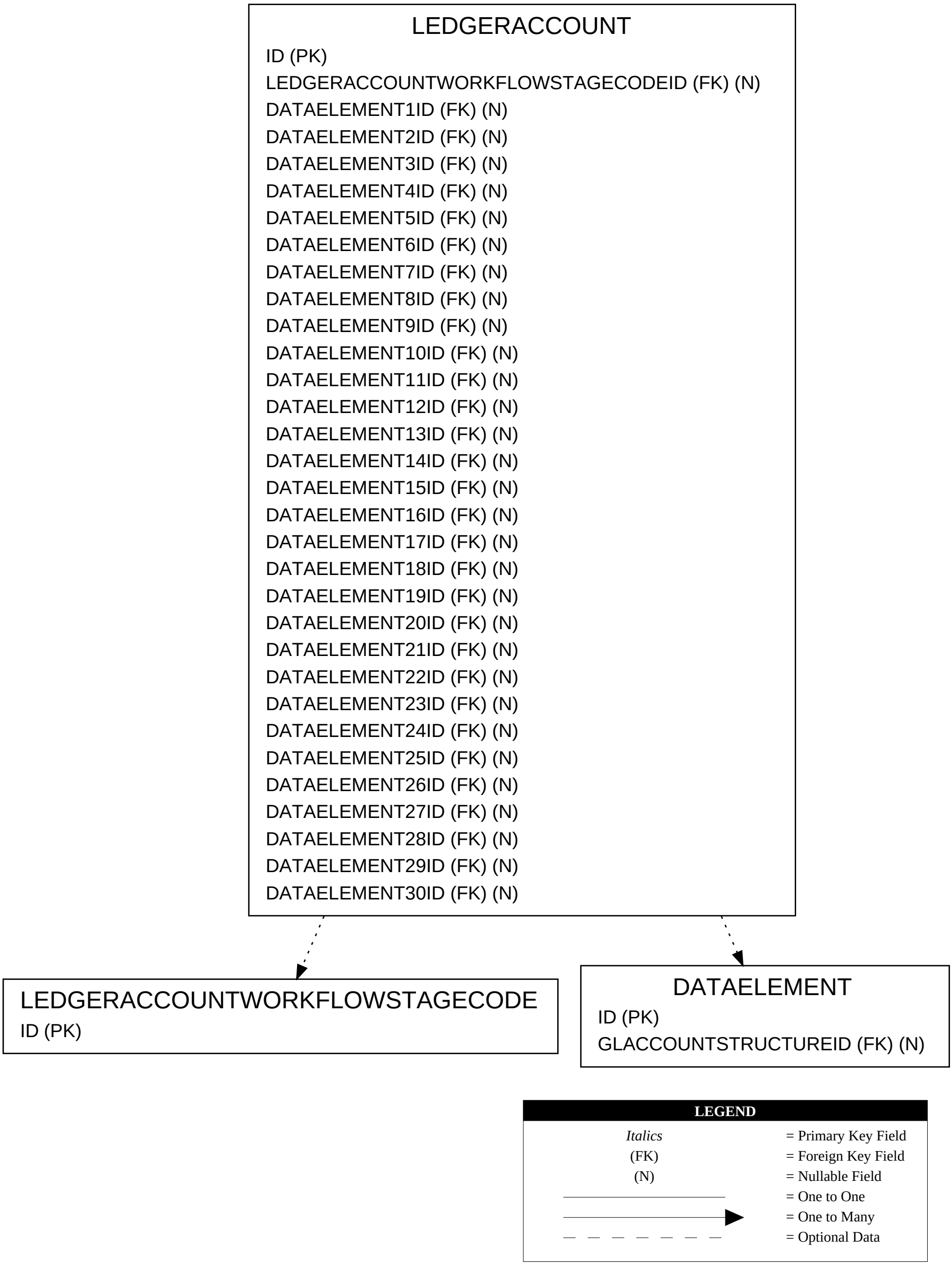LEDGERACCOUNT