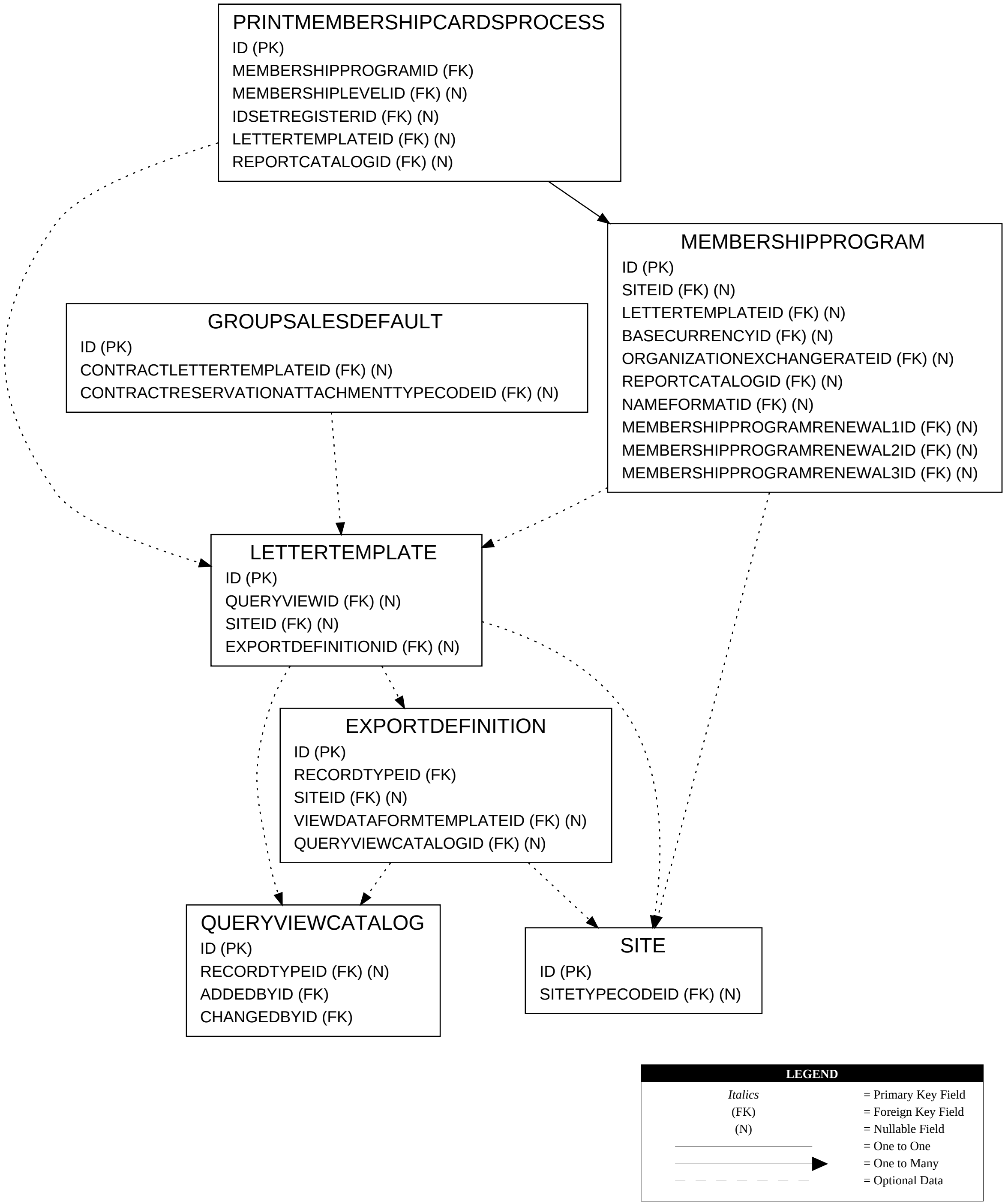LETTERTEMPLATE