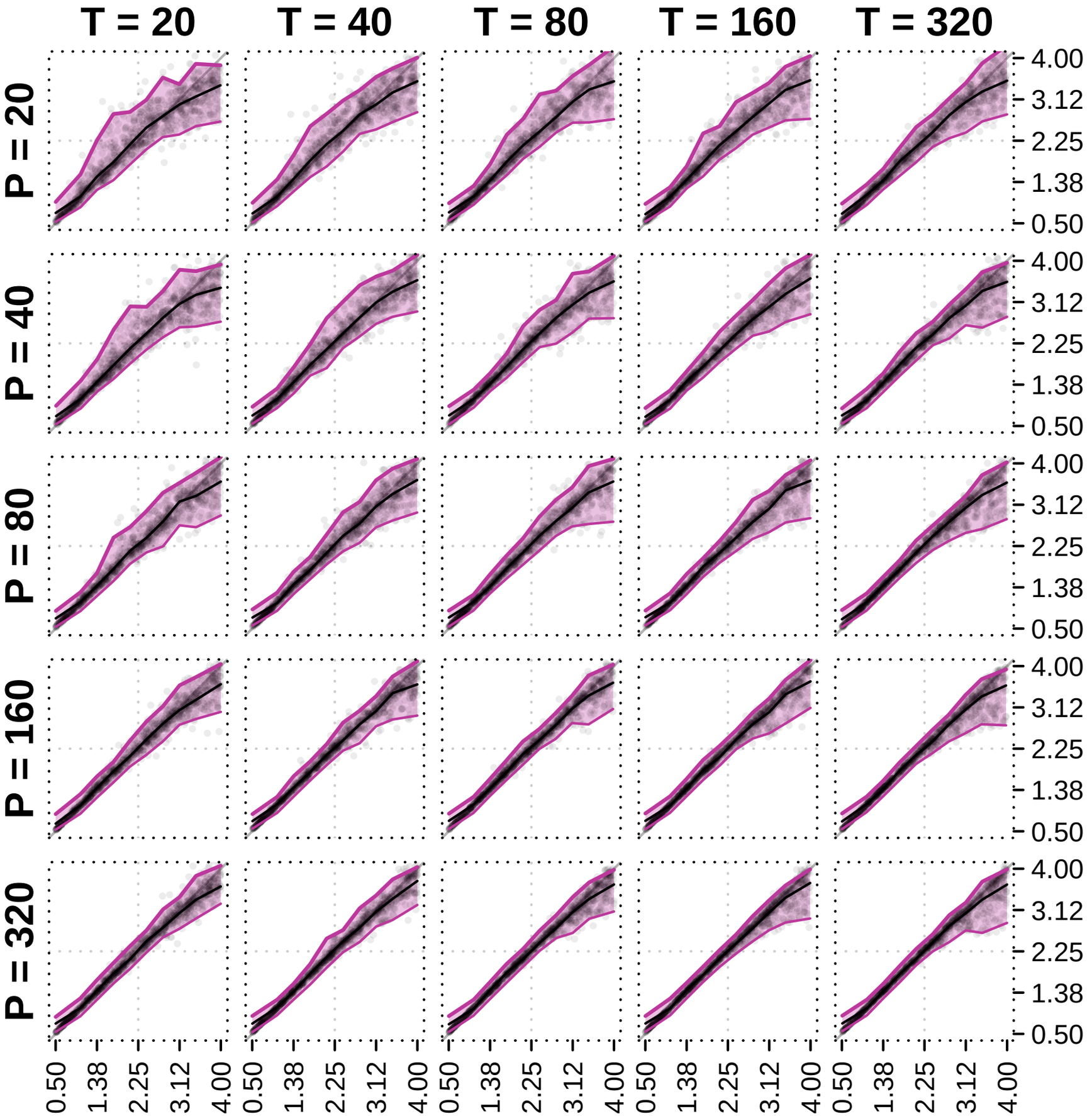T−test design on τ