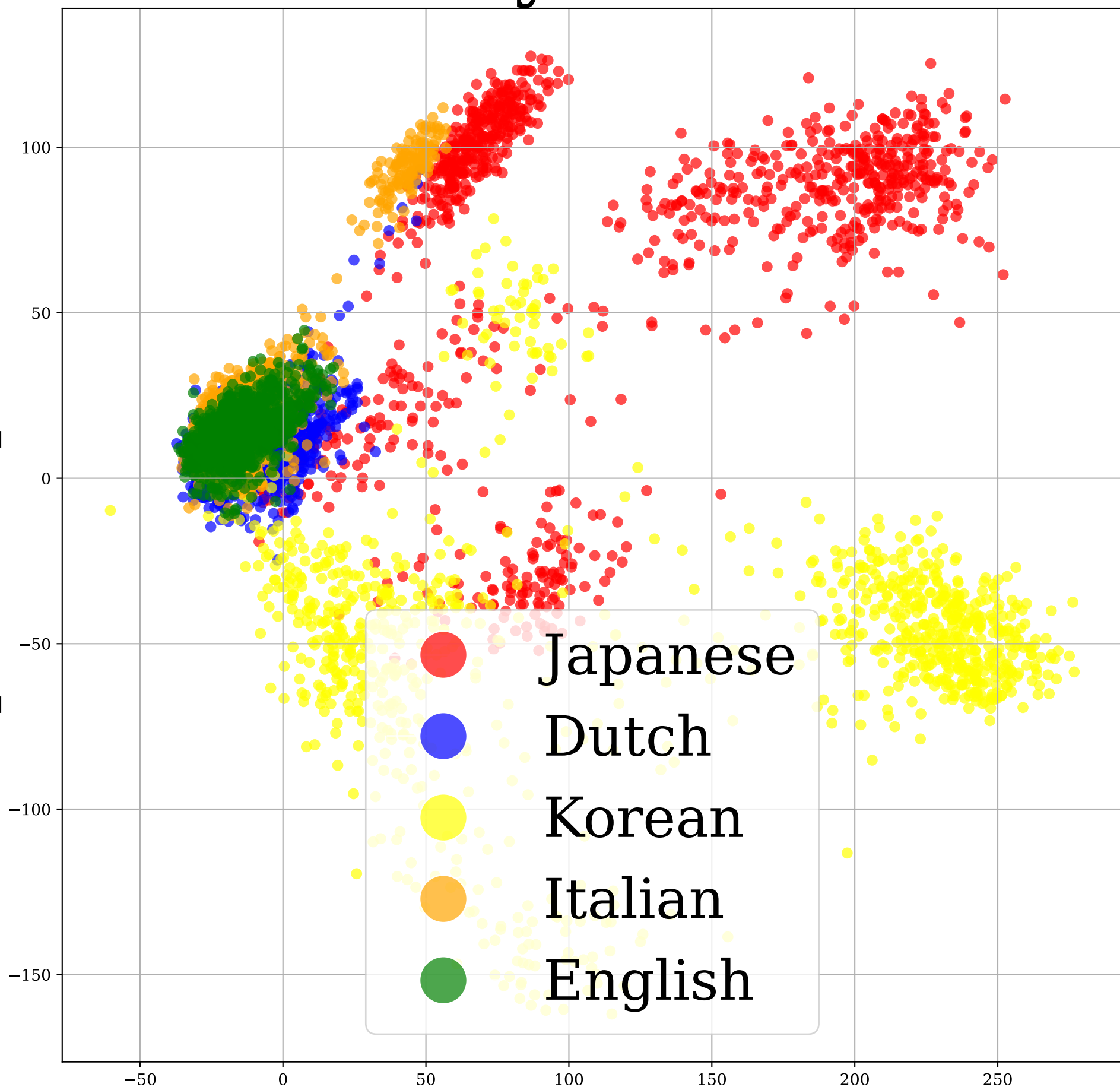Layer 28