two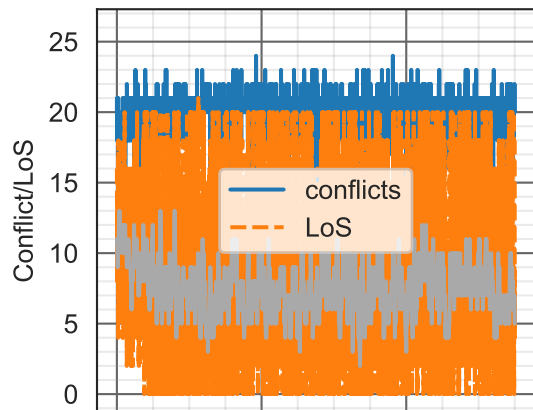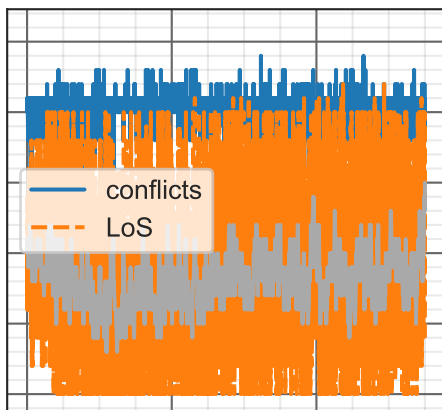_cp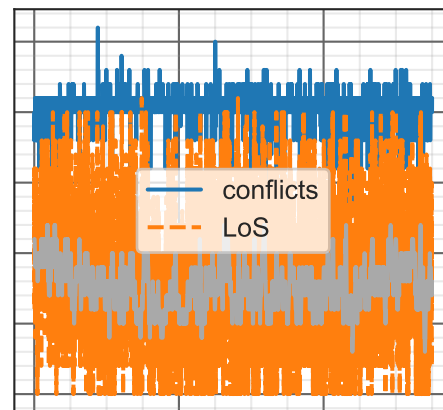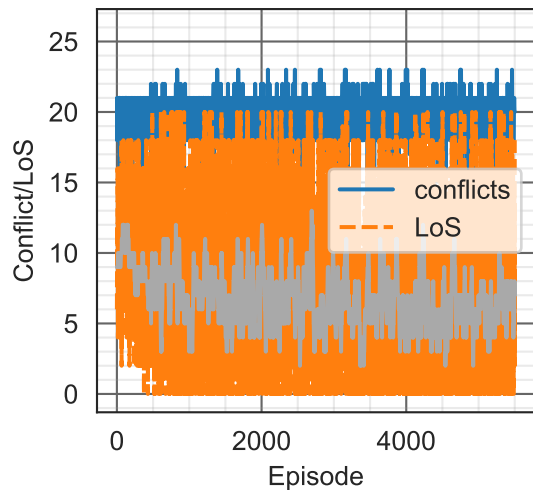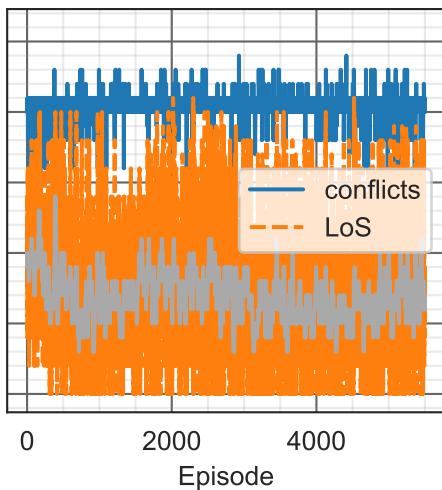a