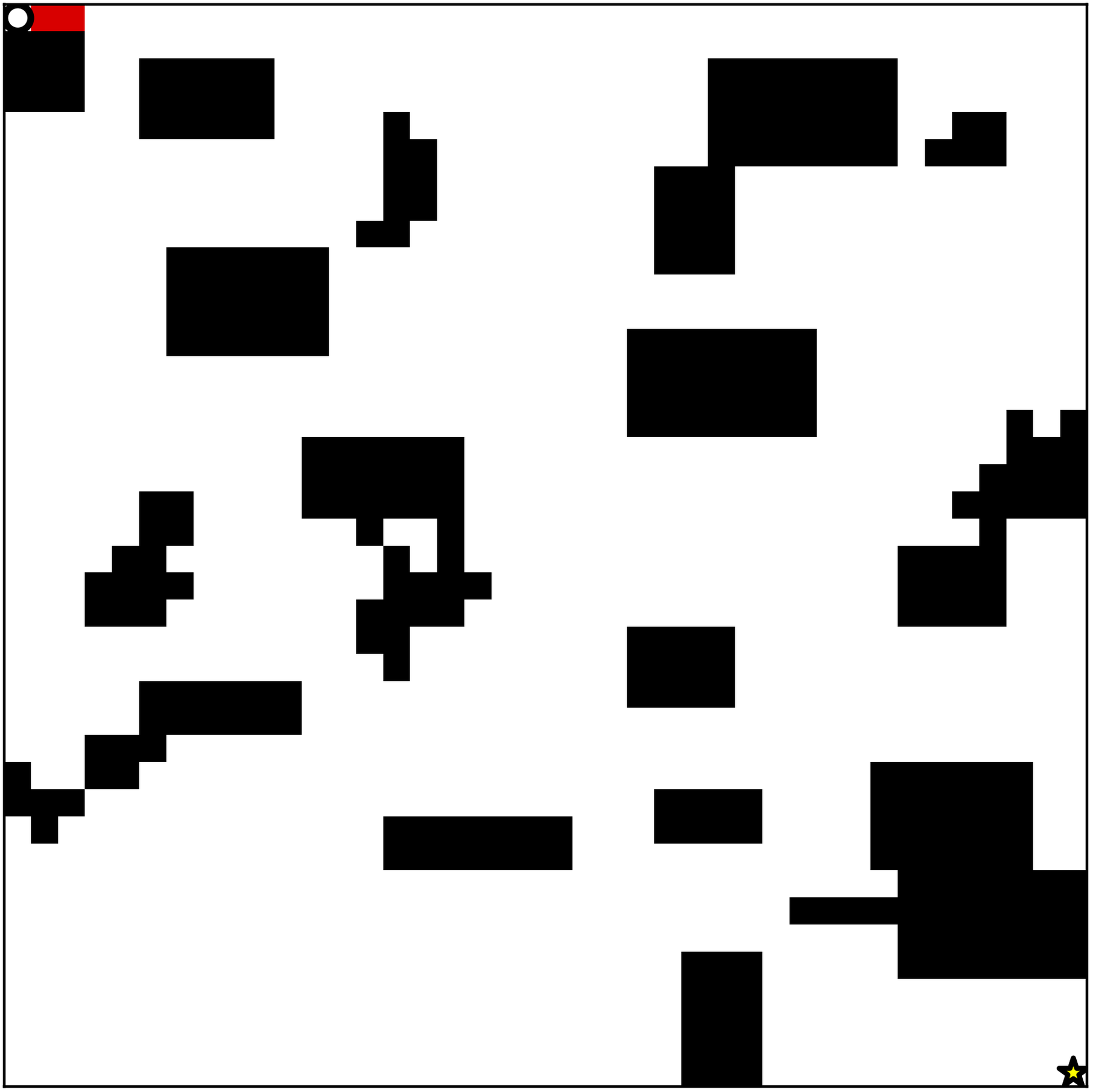COSE (counterfactual set)