# $\tau$ for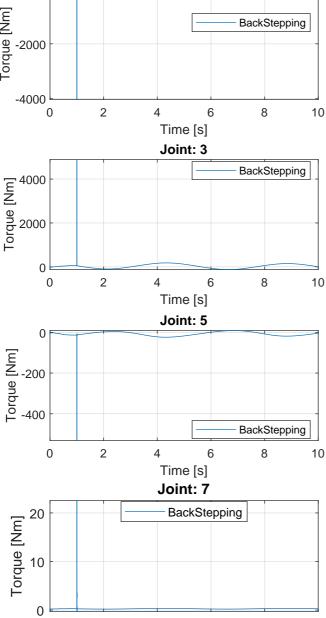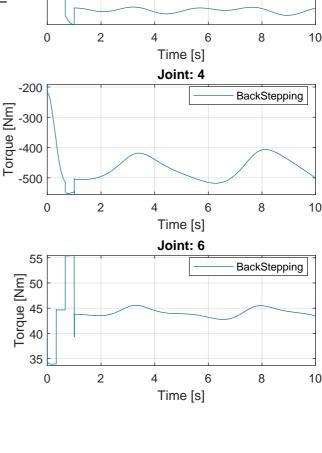 BackStepping