#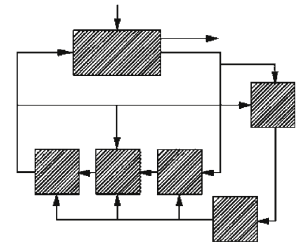 systems & control letters