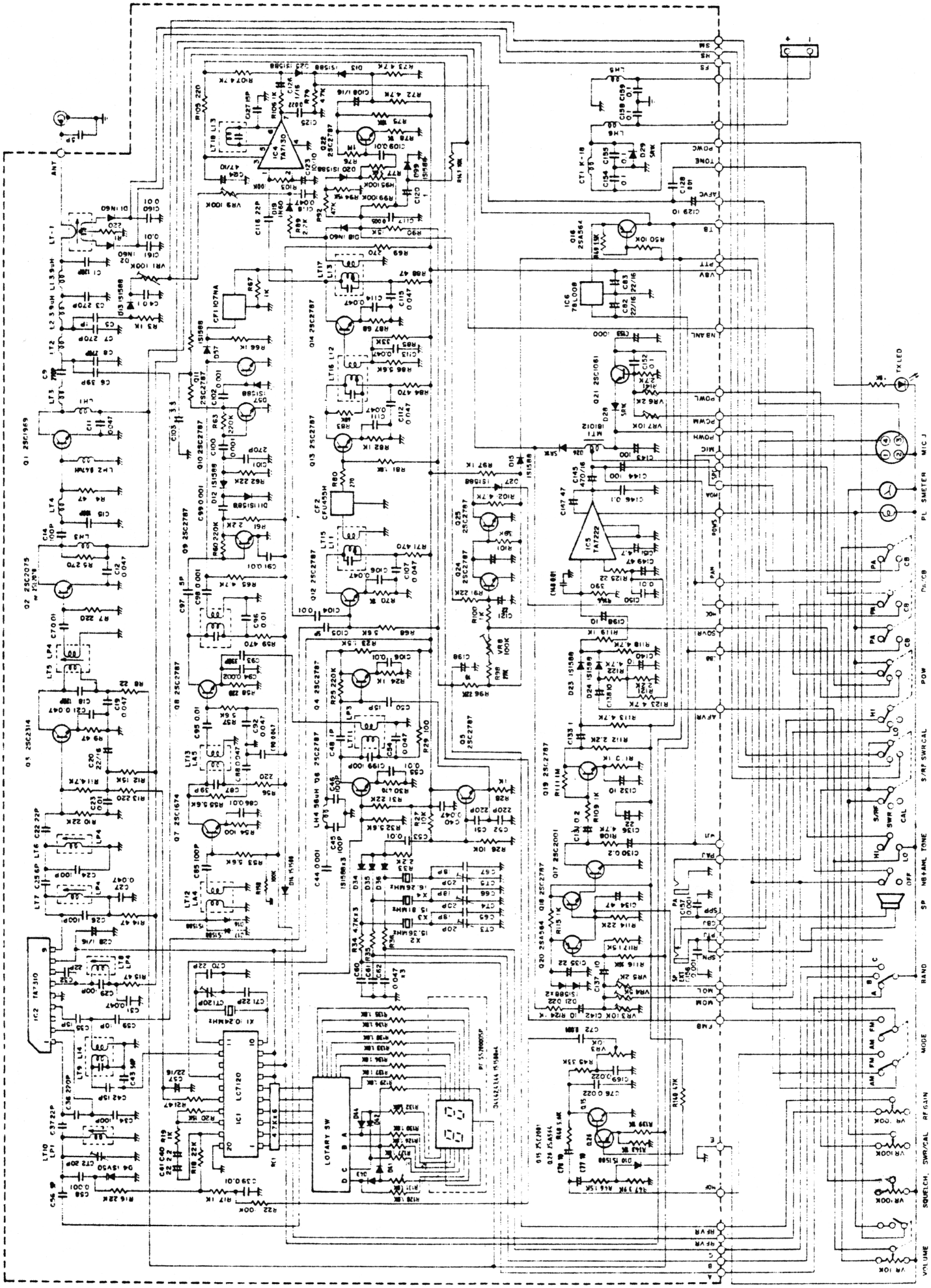FORMAC 240