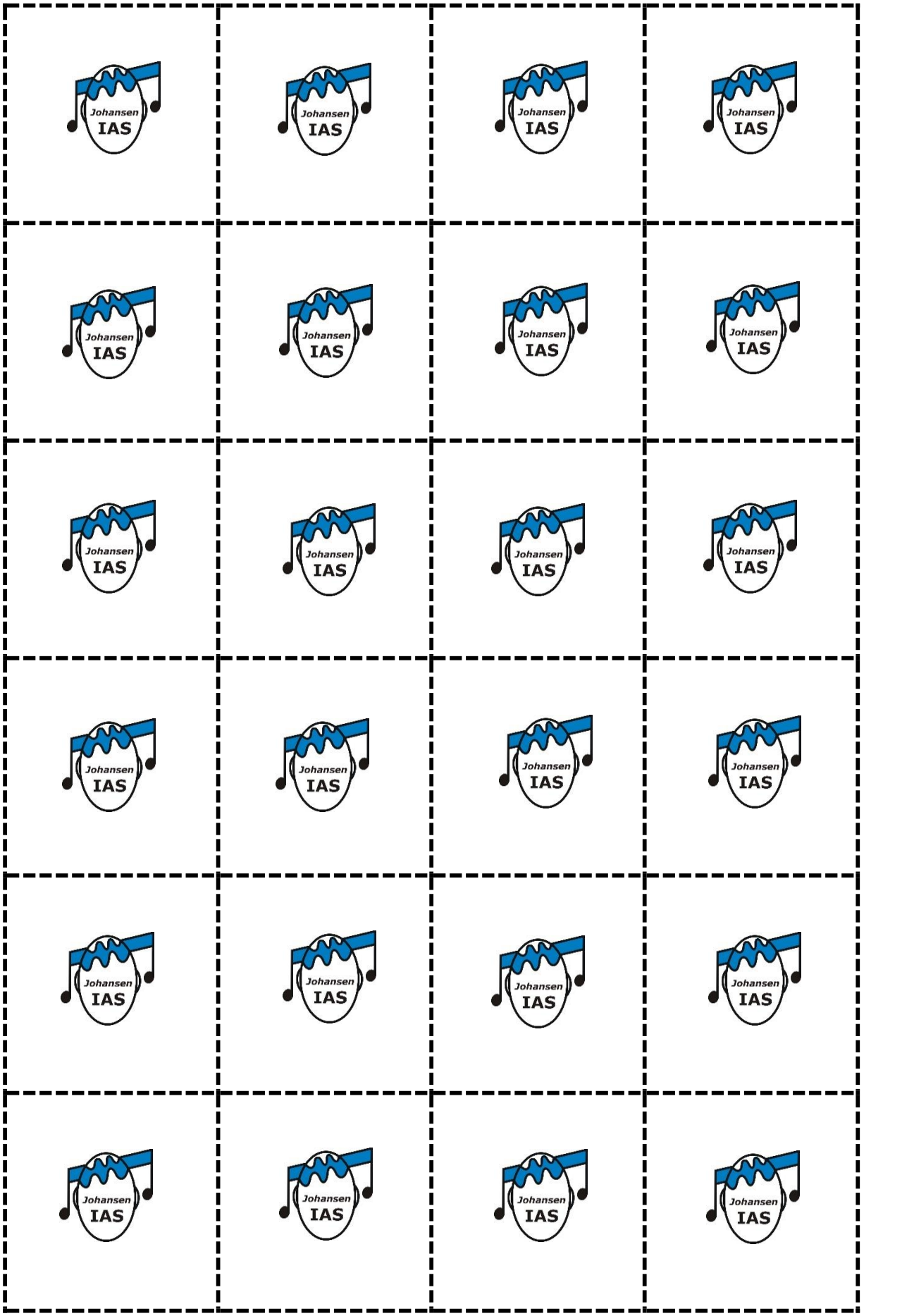
Johansen
IAS