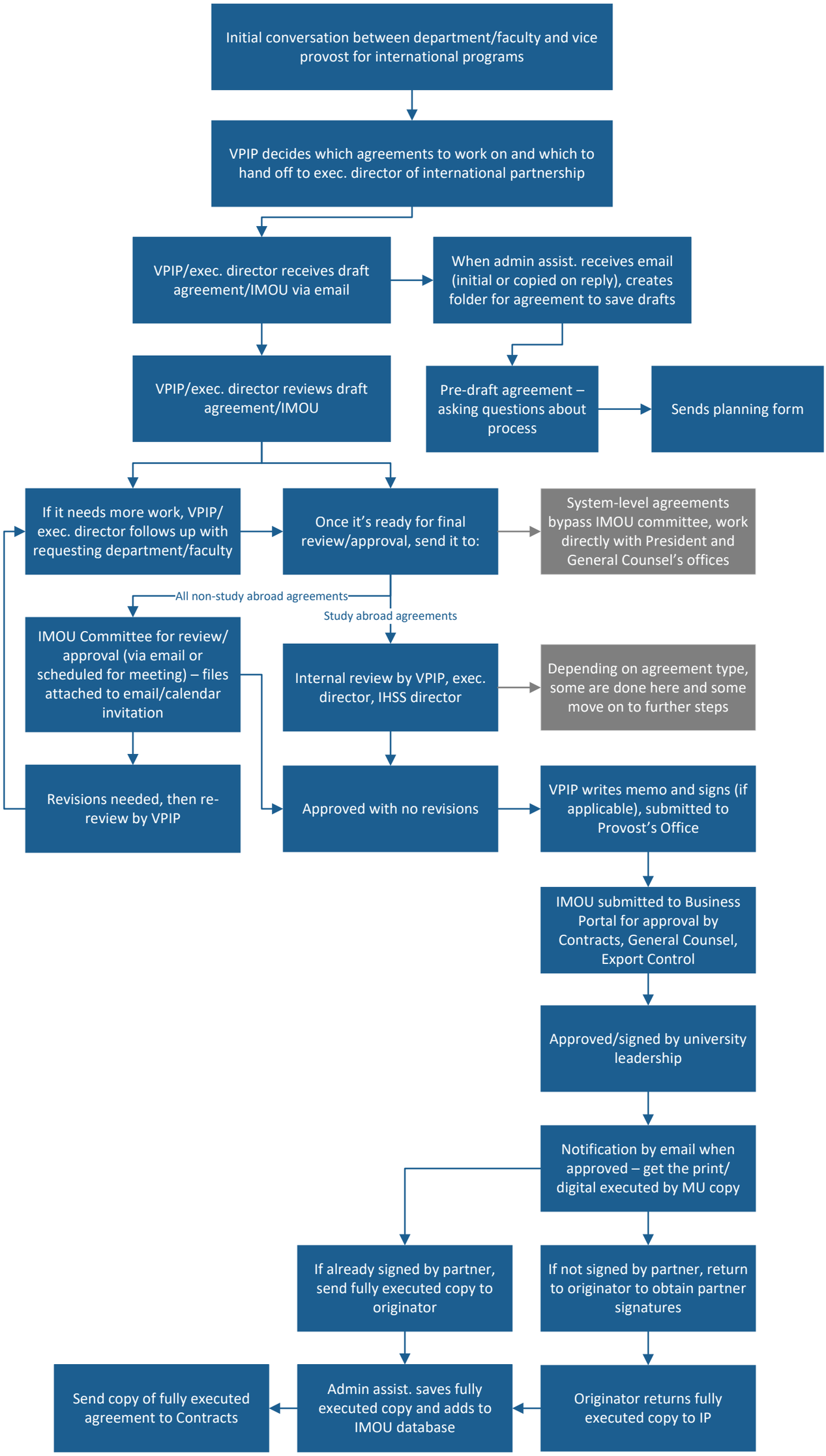IMOU process