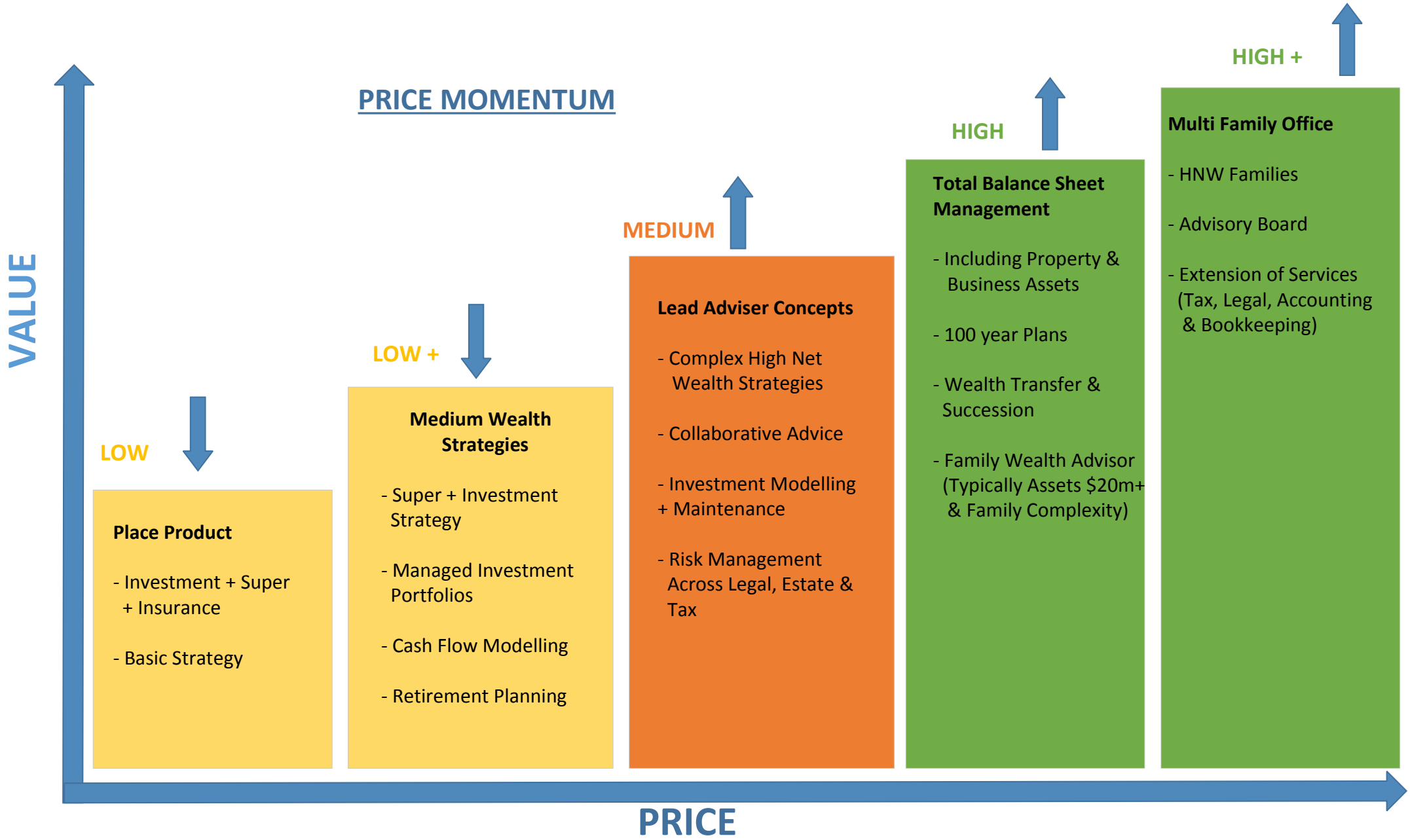VALUE EQUATION