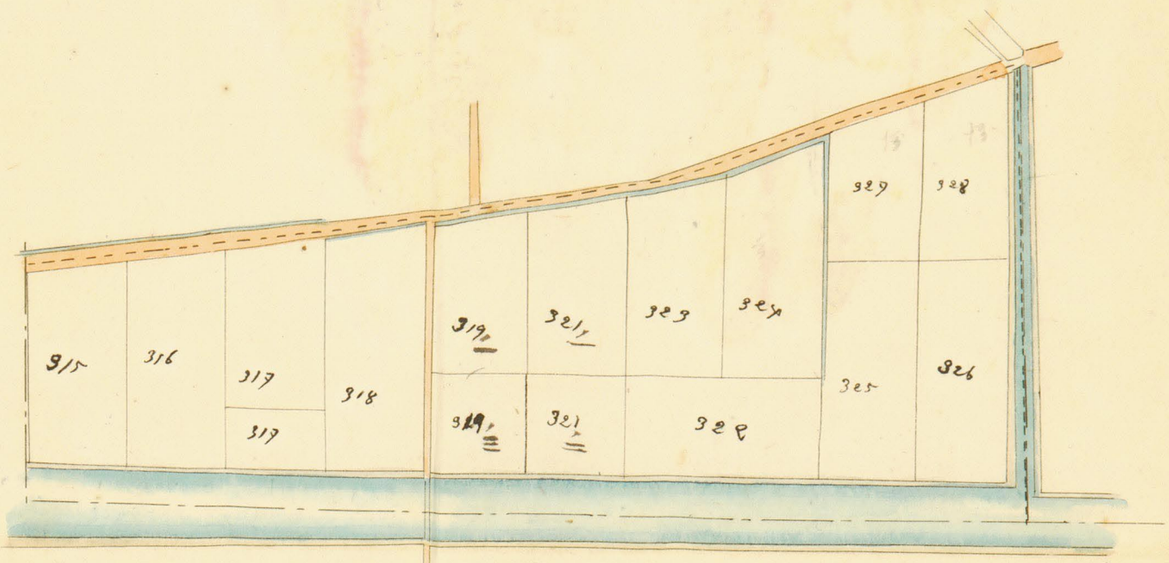平下字