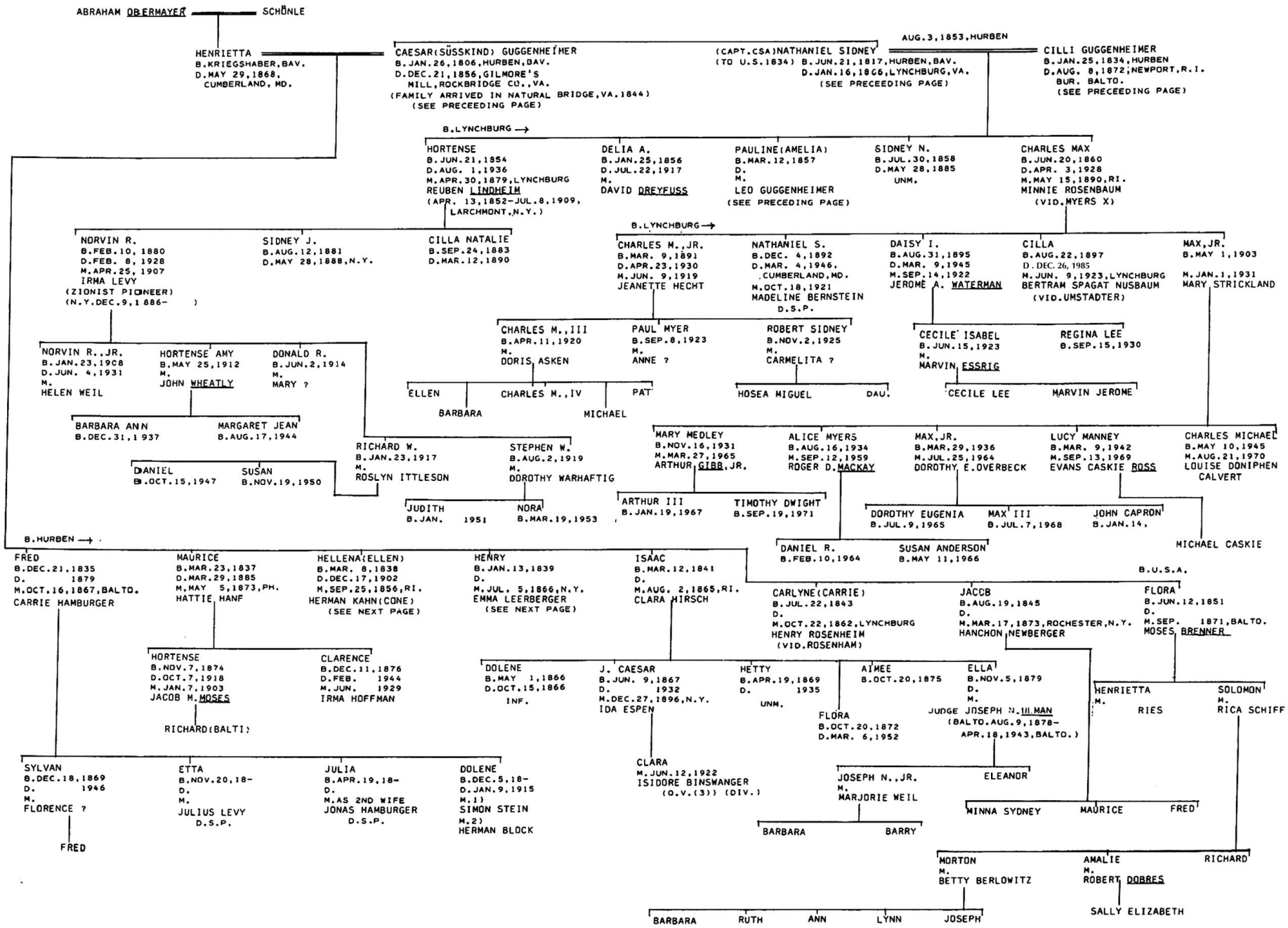GUGGENHEIMER (2)