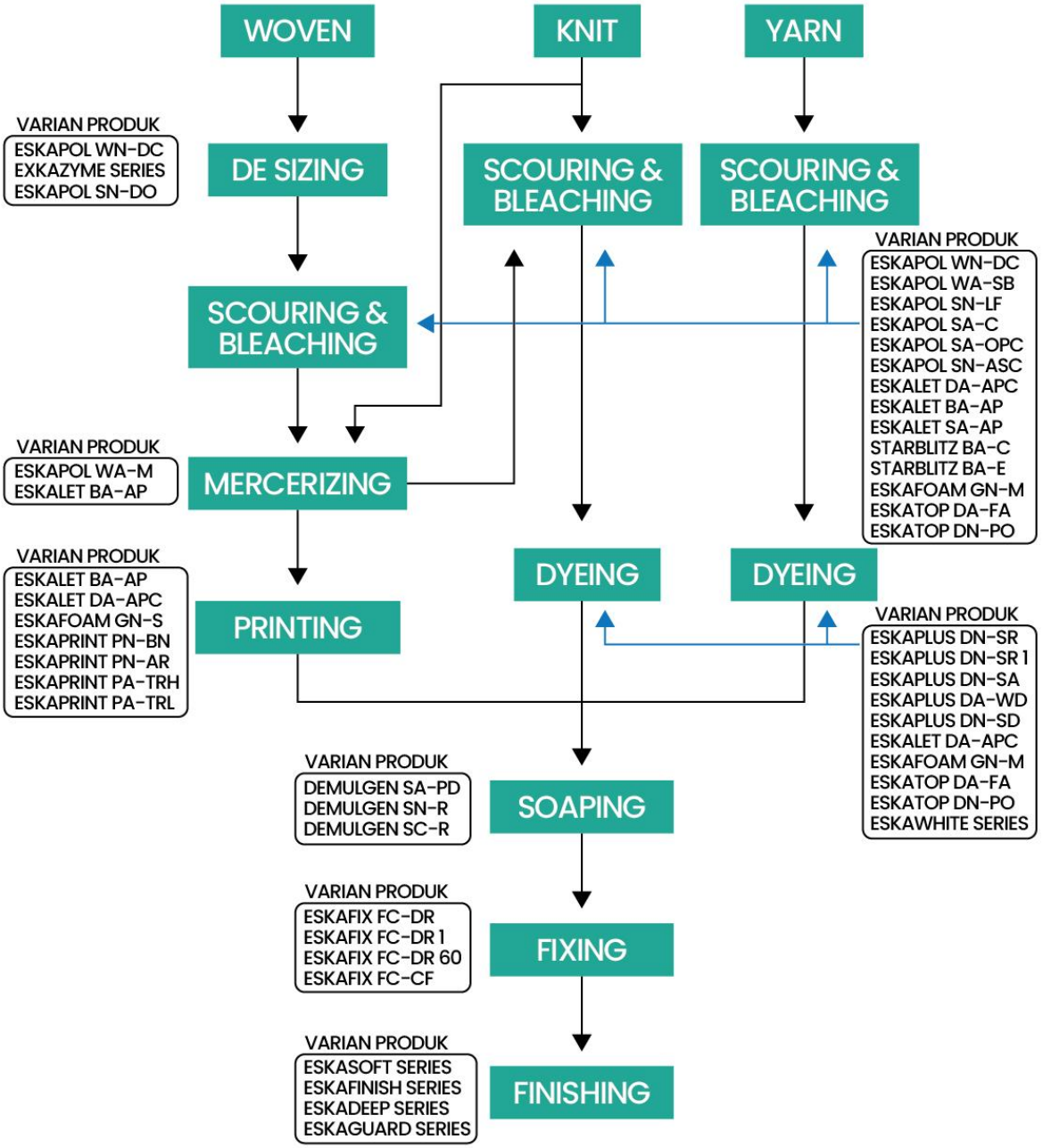COTTON PROCESS