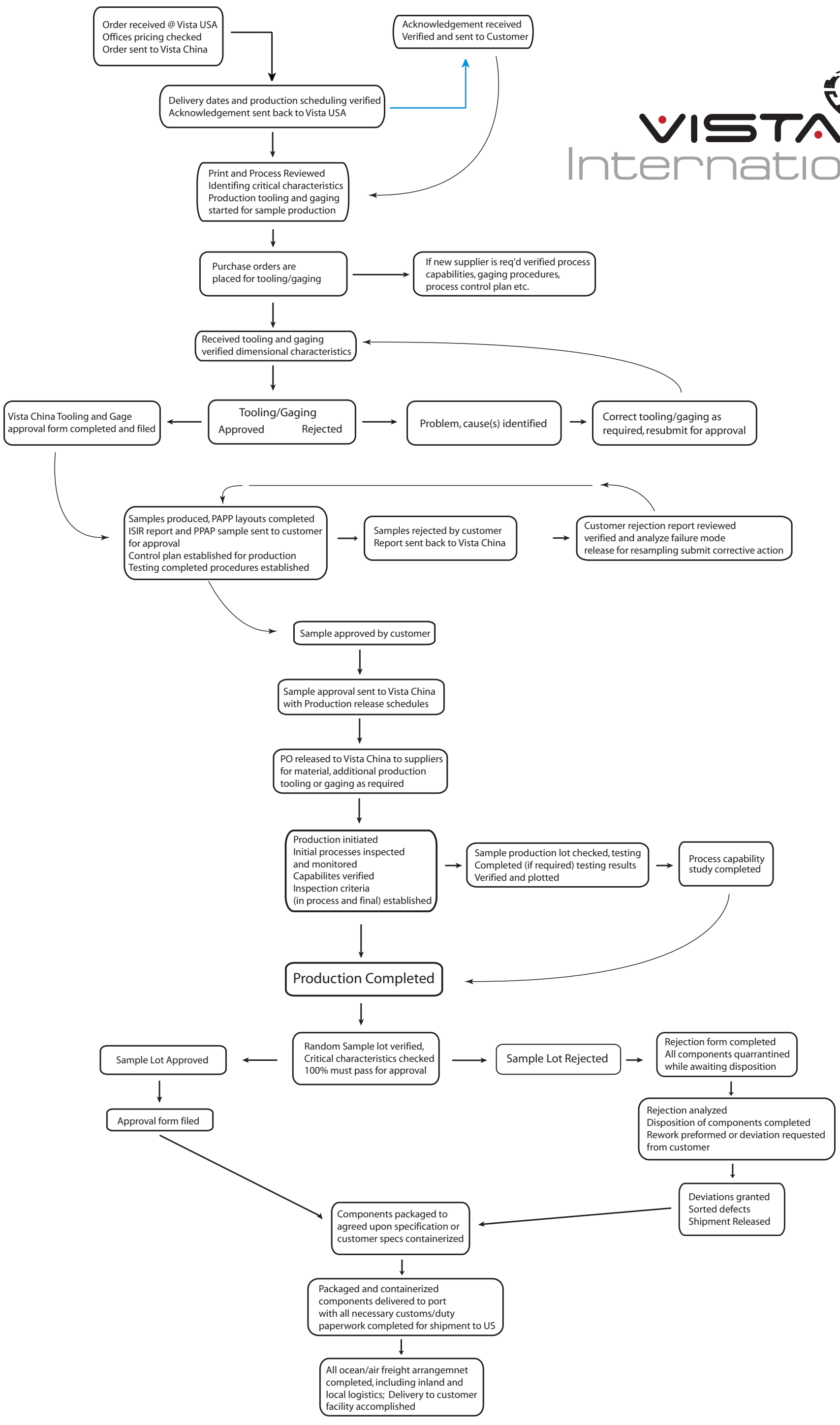ORDER TO RECEIPT