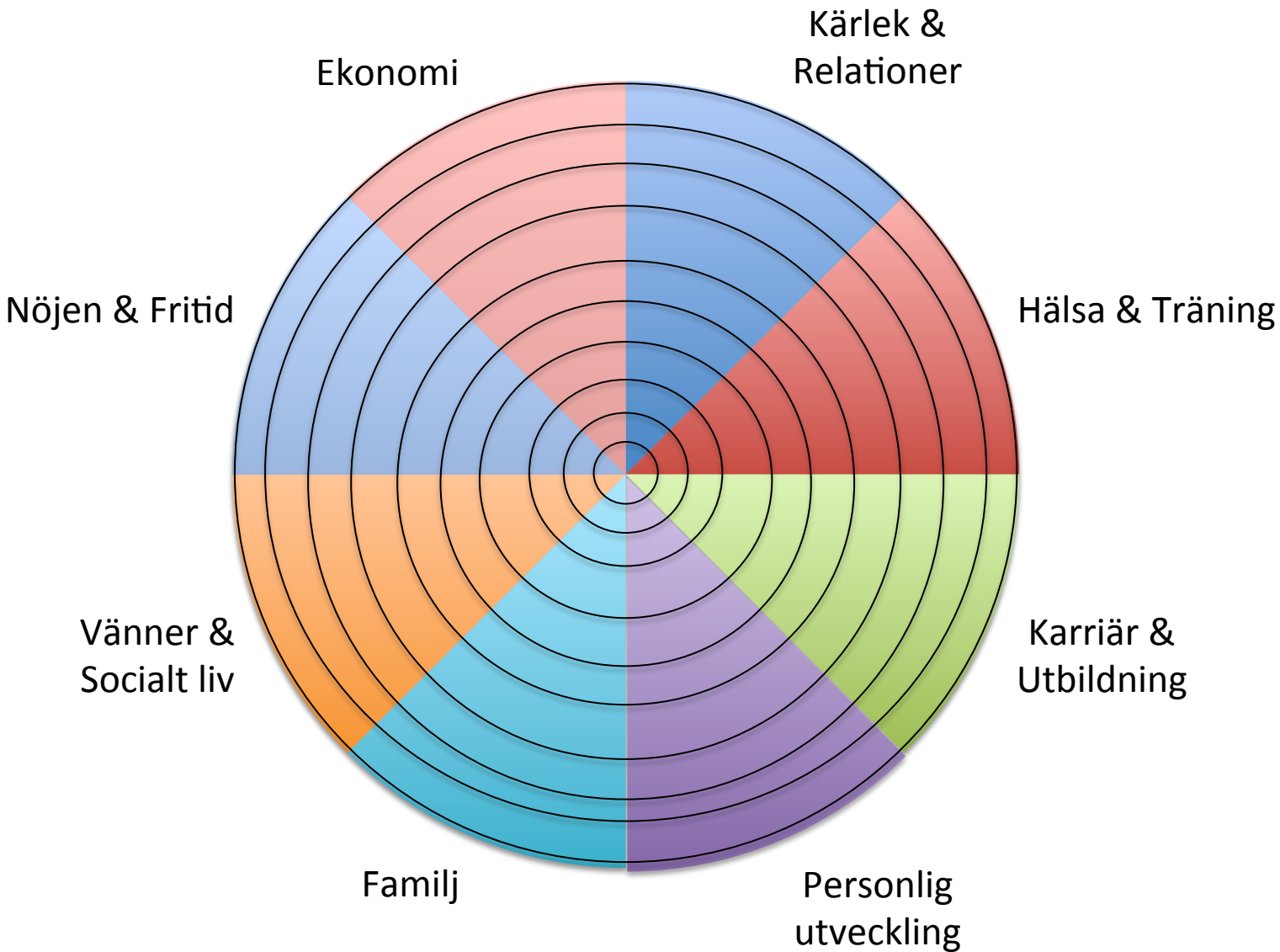LIVSSKATTNING