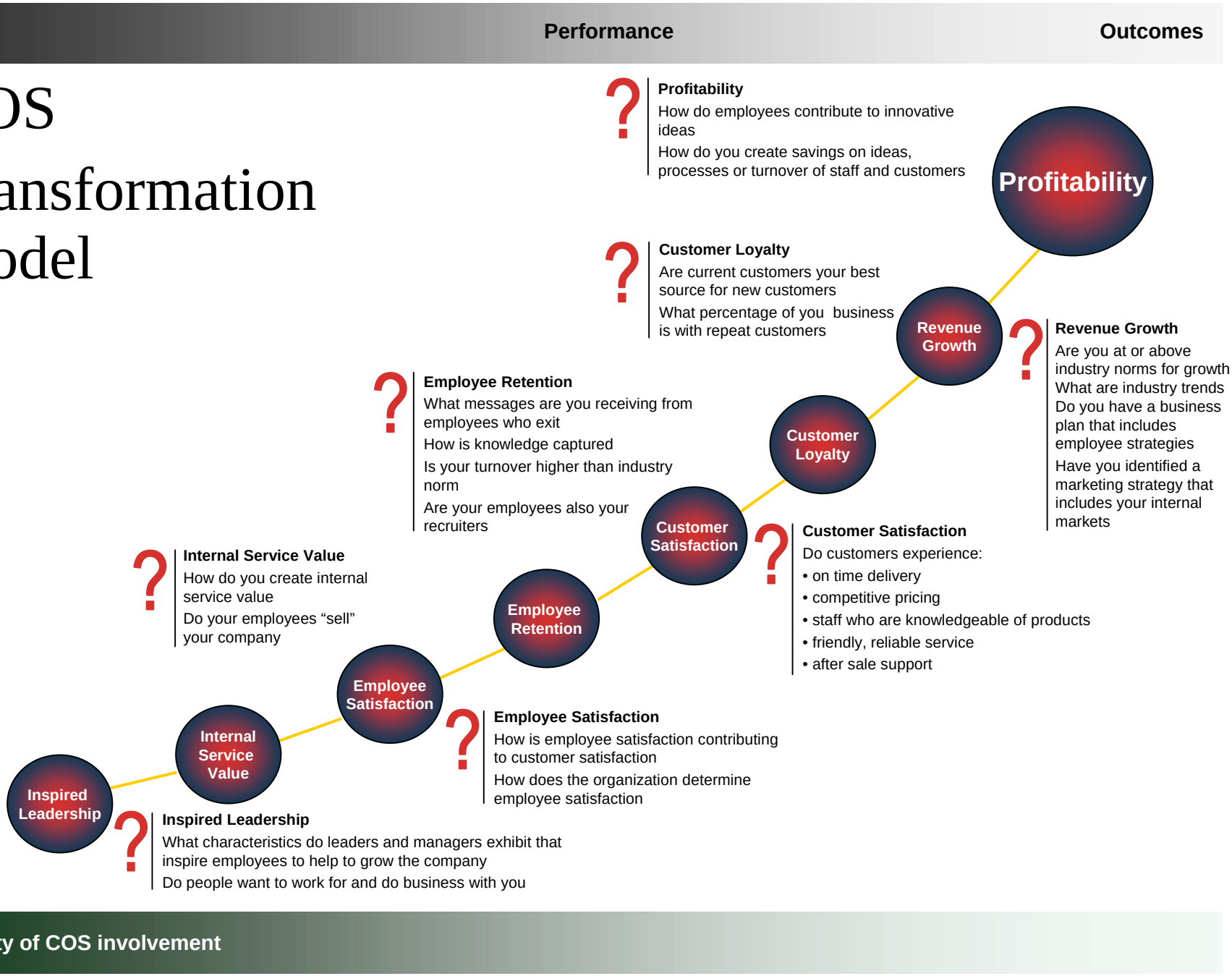COS Transformation Model