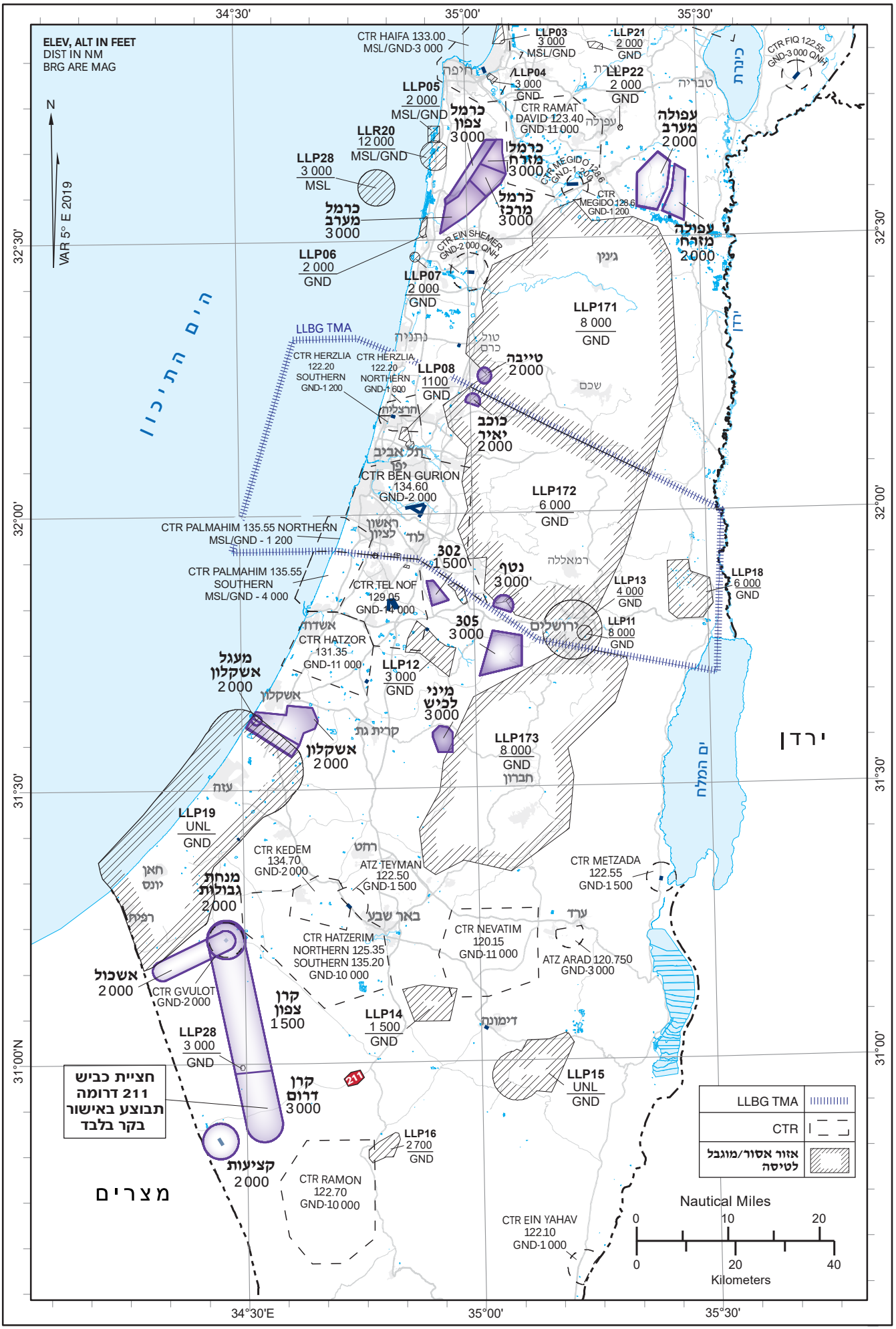CHANGES: בועת כרמל LLP28