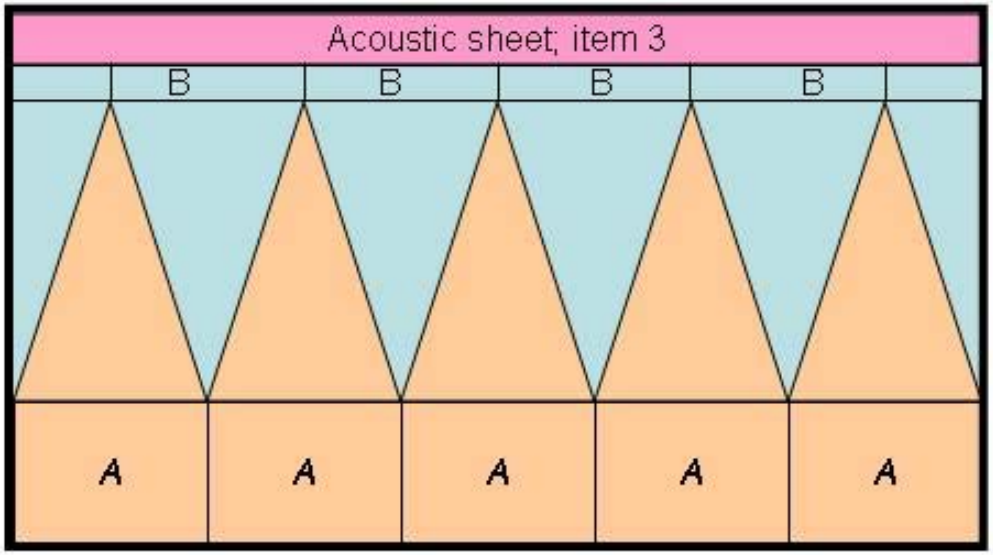Acoustic Foam layout