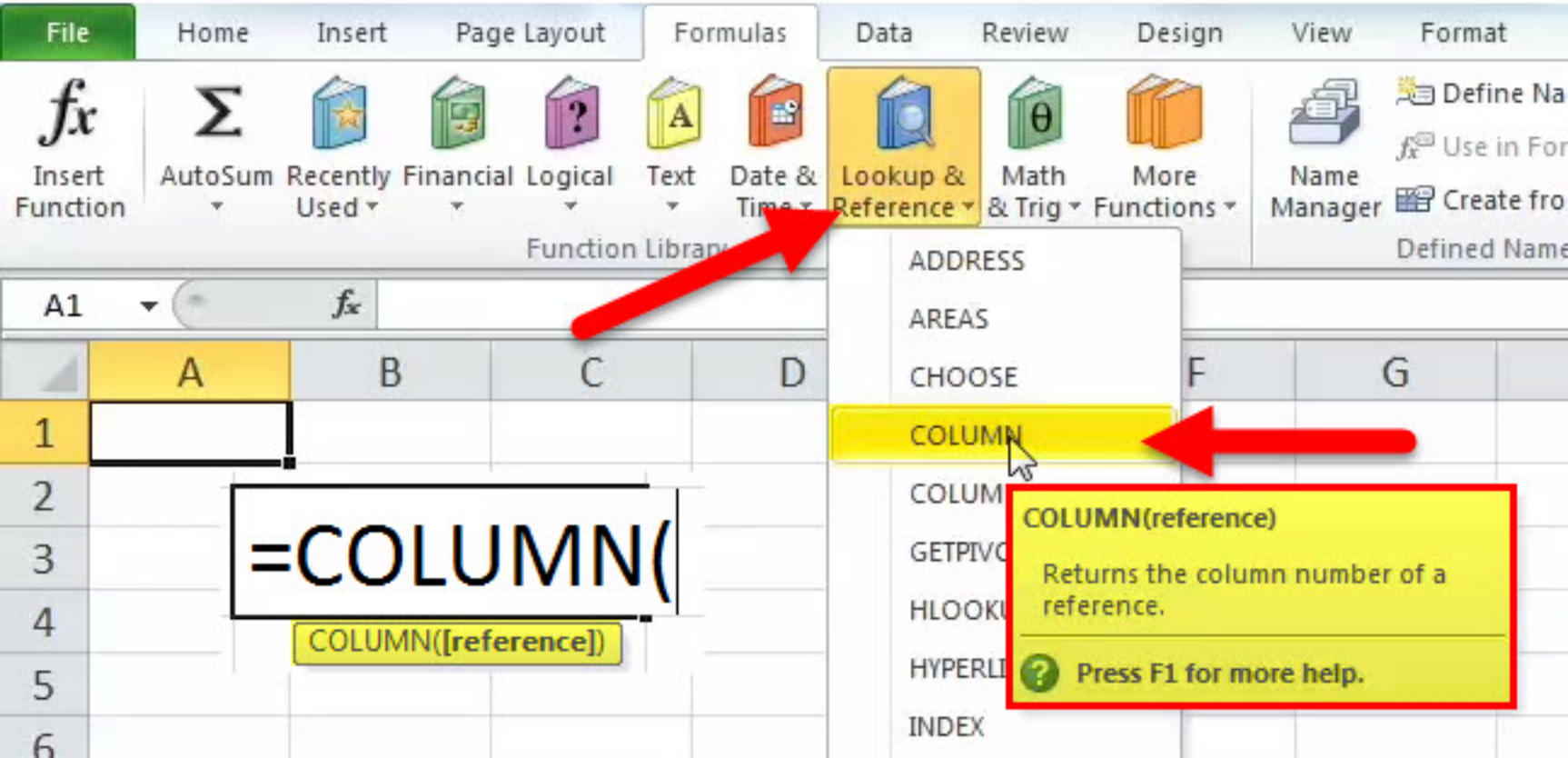COLUMN Function in Excel