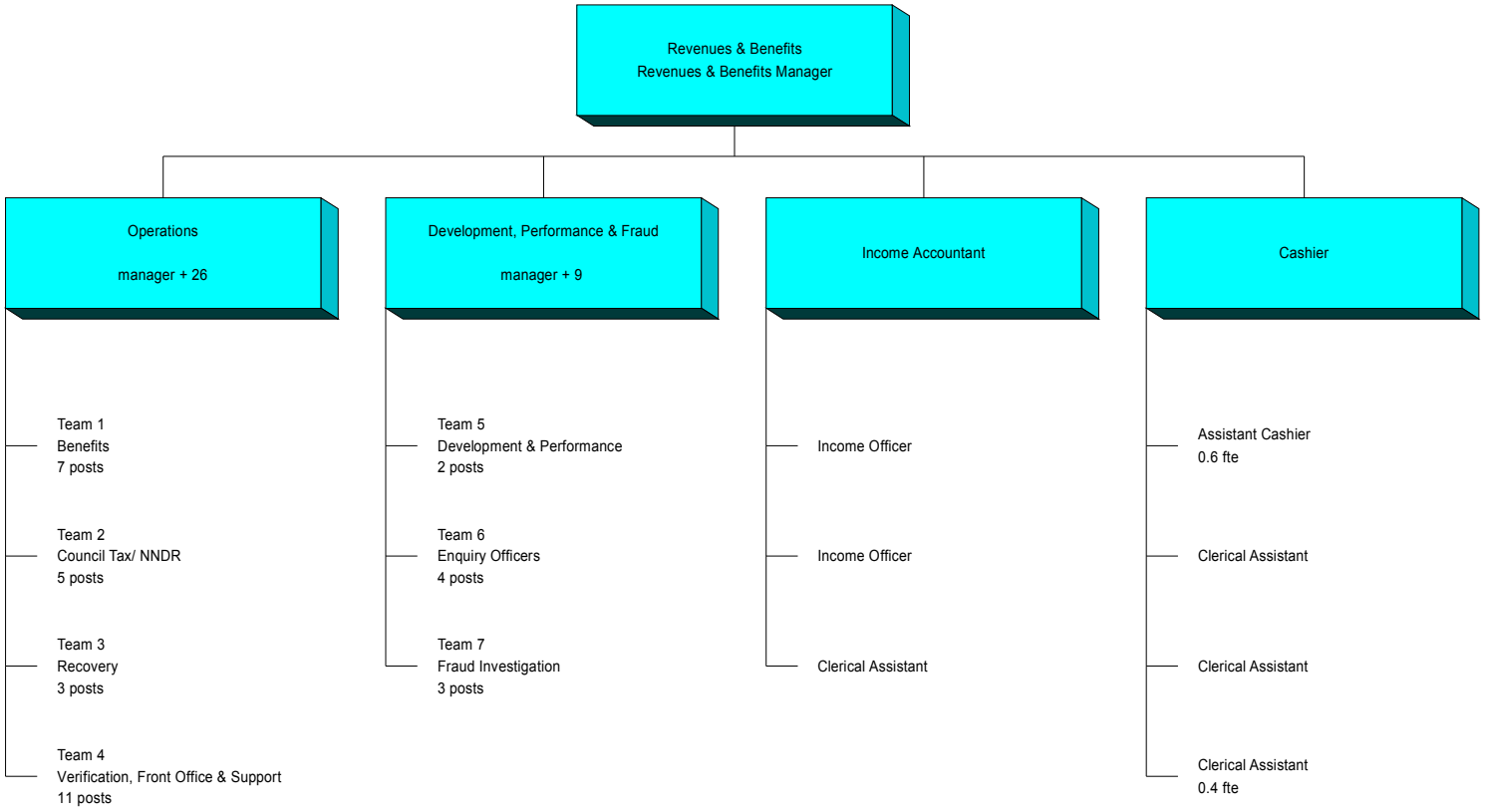Revenues & Benefits