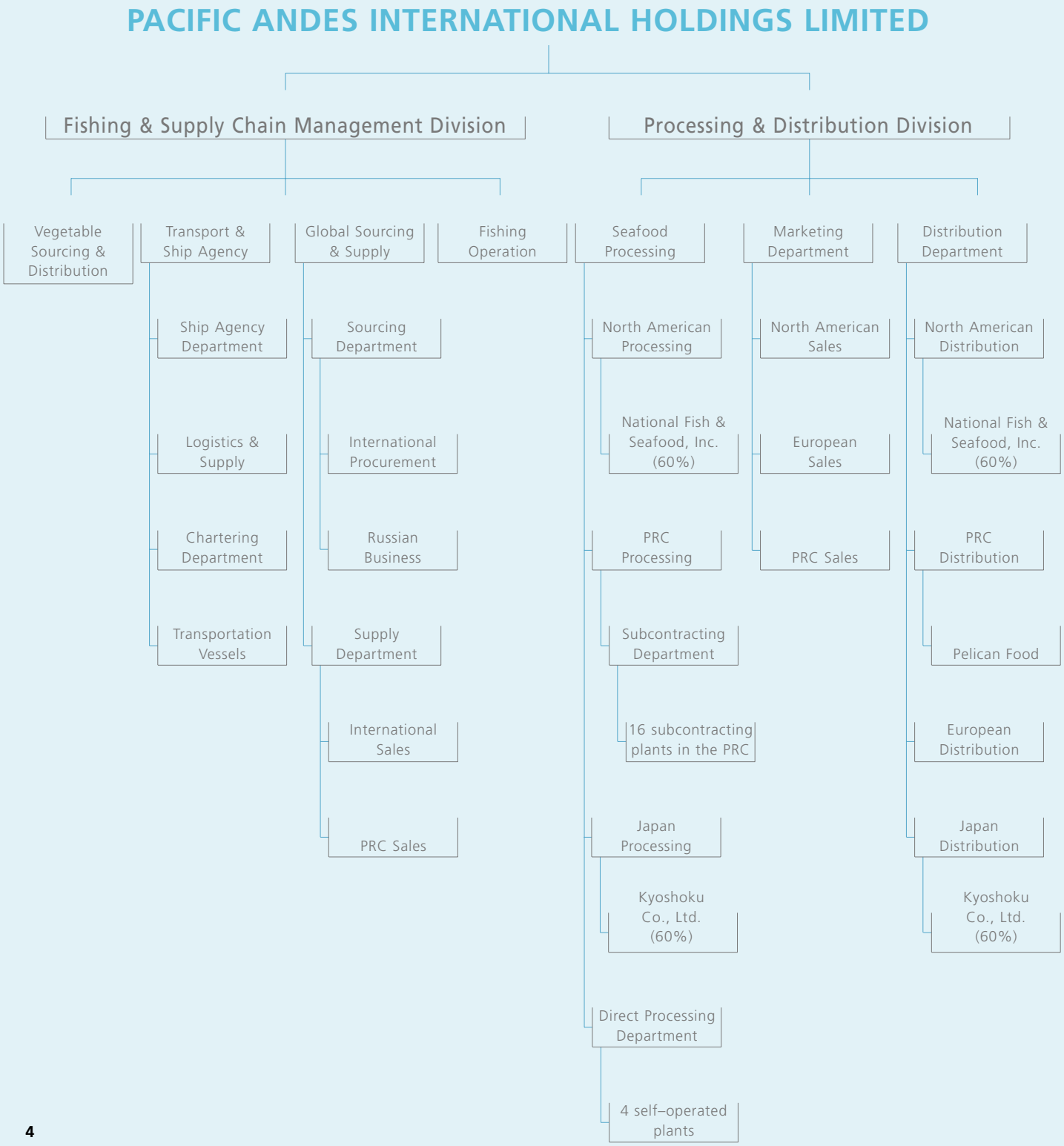BUSINESS STRUCTURE