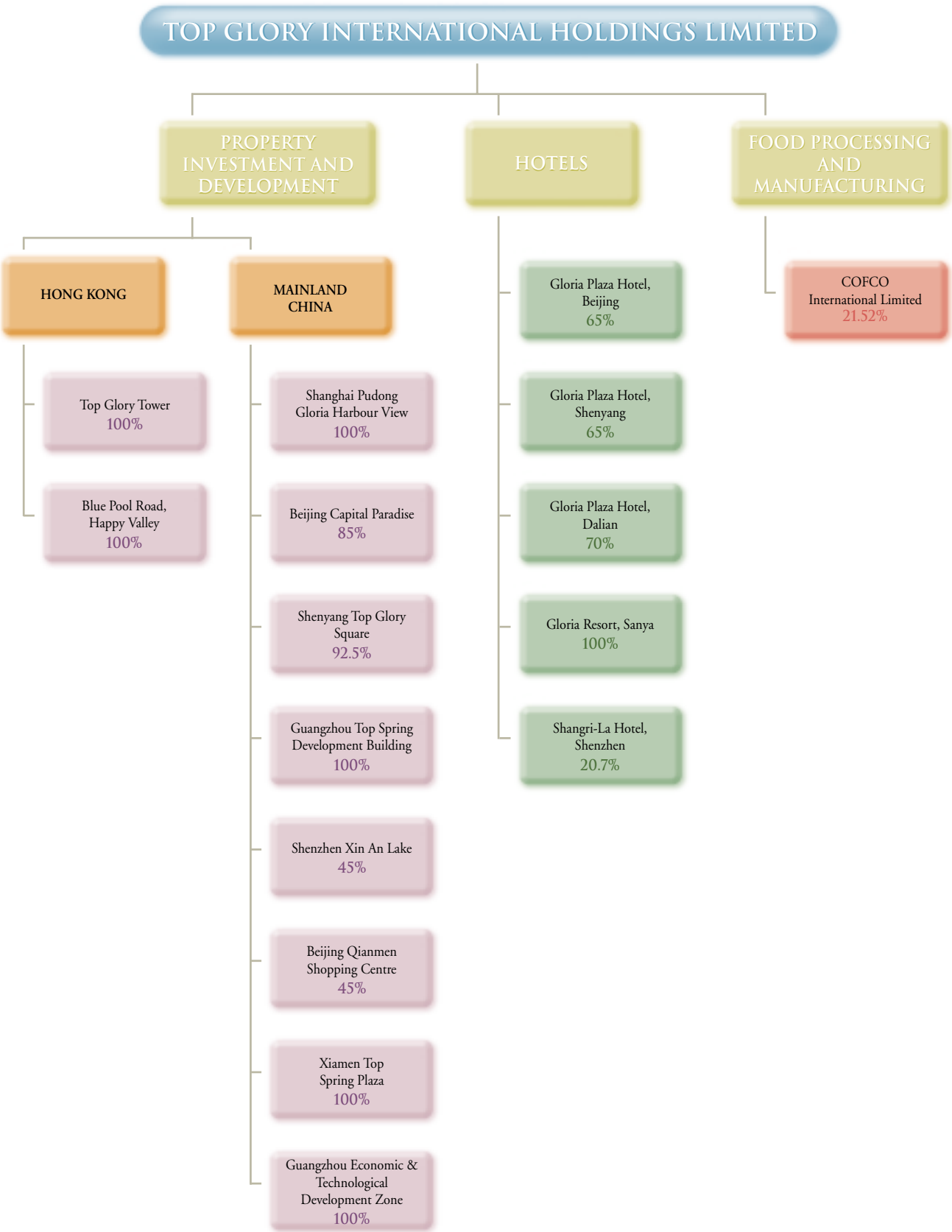Business Structure