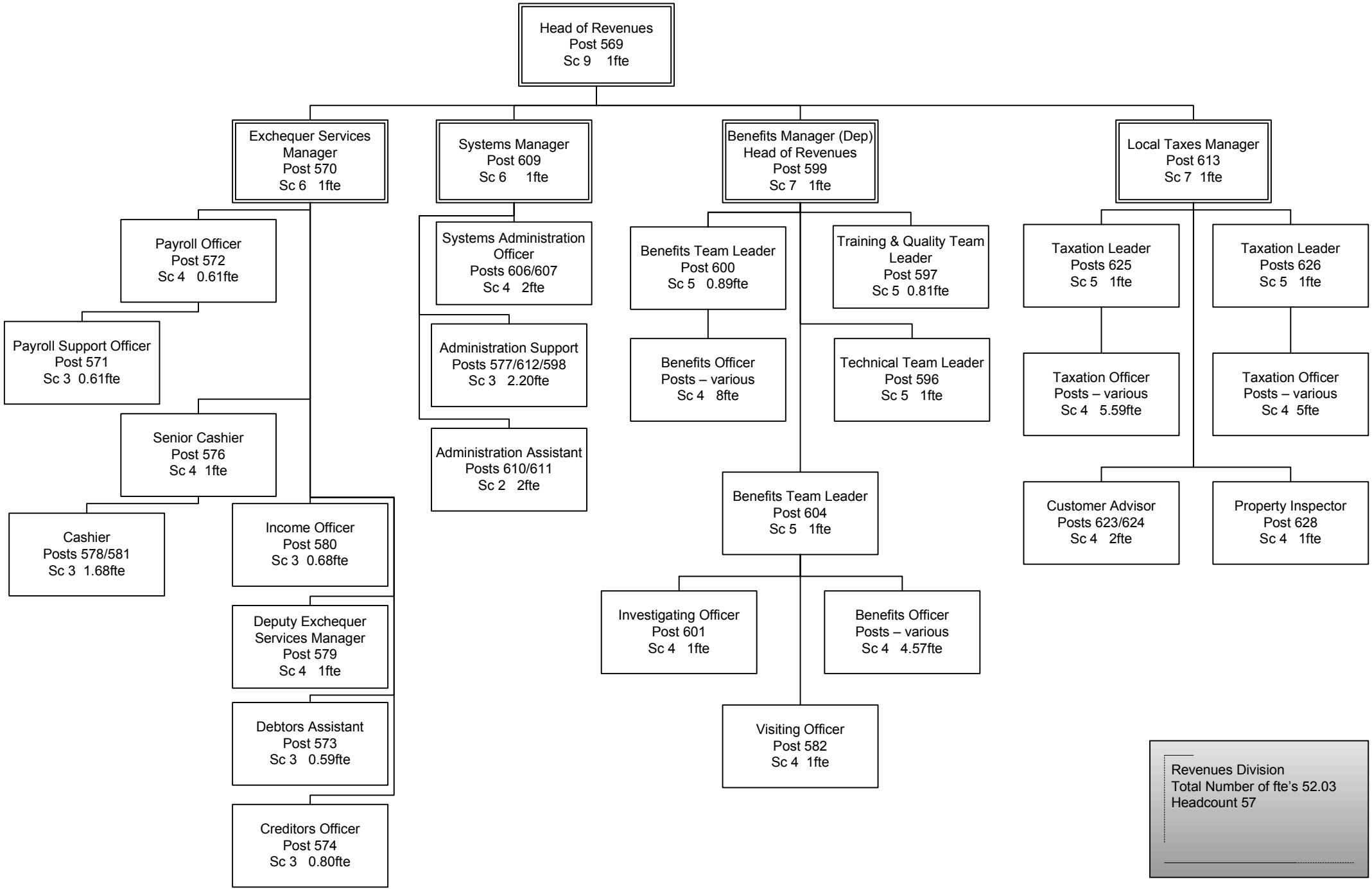Revenues Division