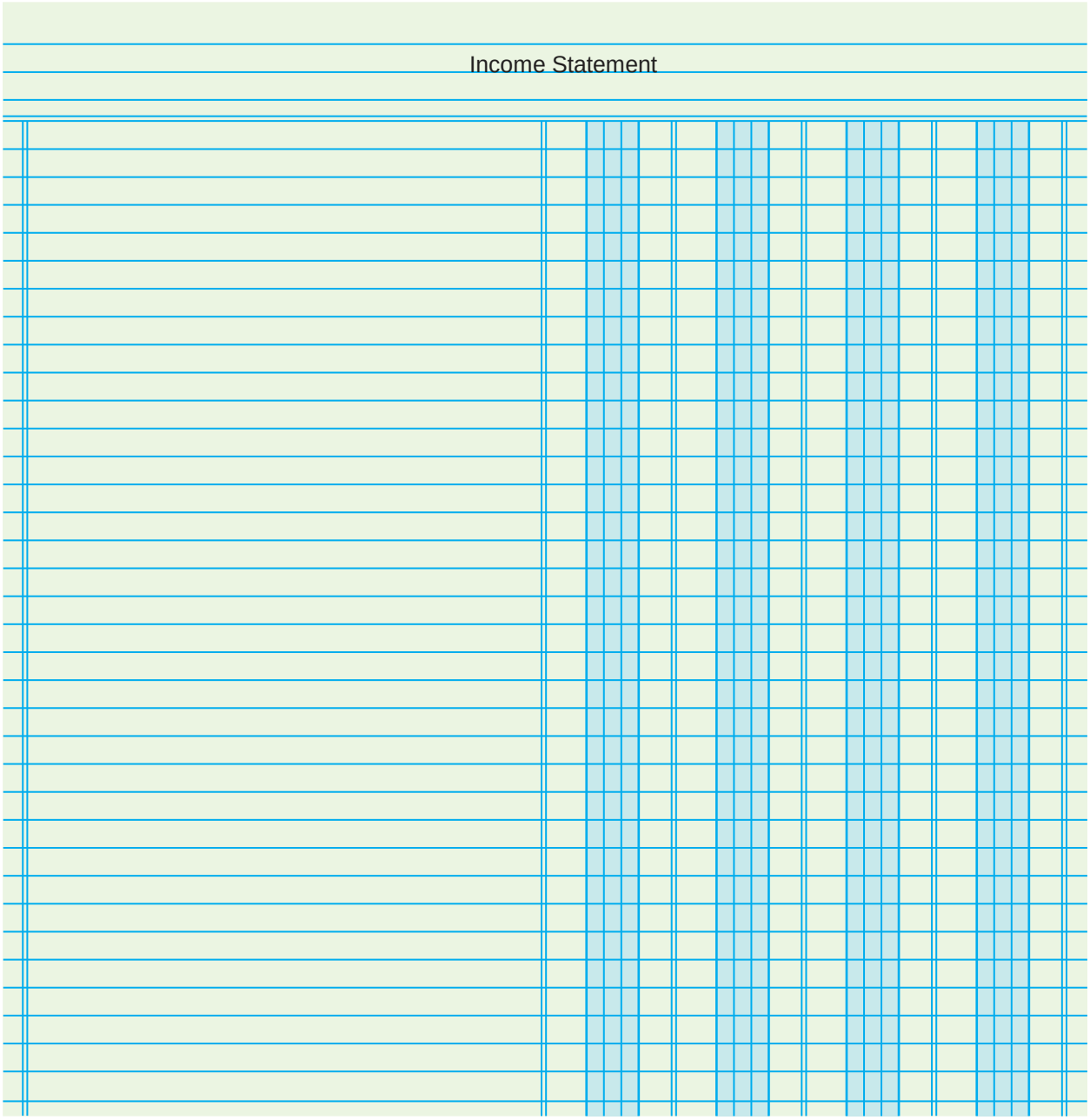Income Statement