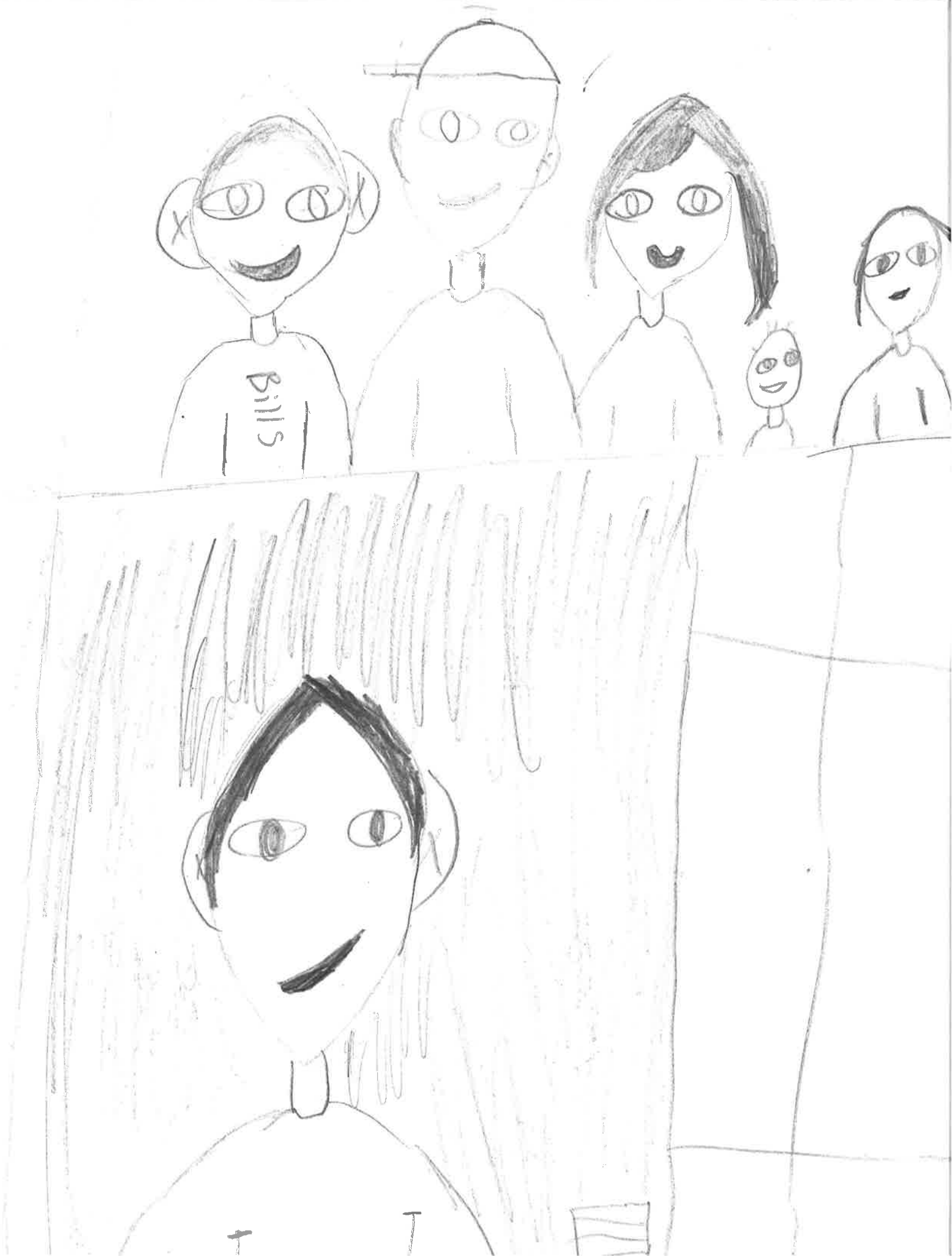
Bills