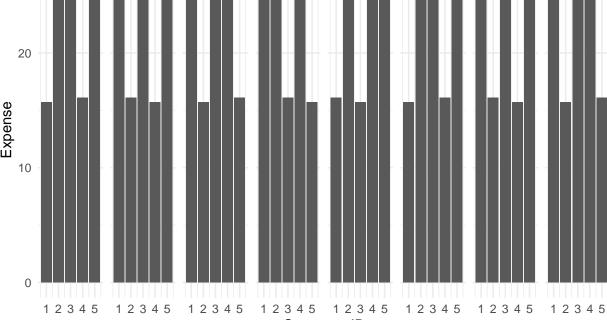Customer Expenses