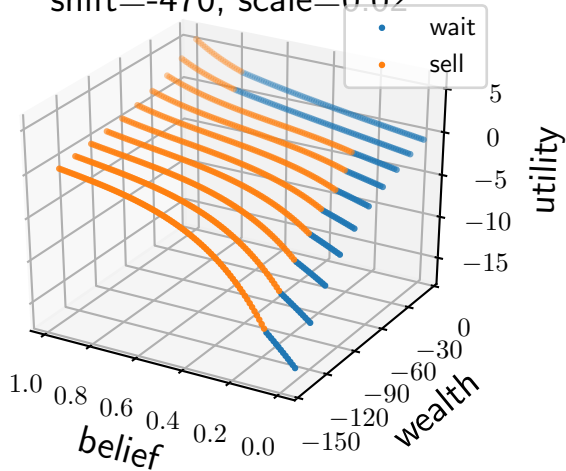Value Functions using Sinh Utility Function