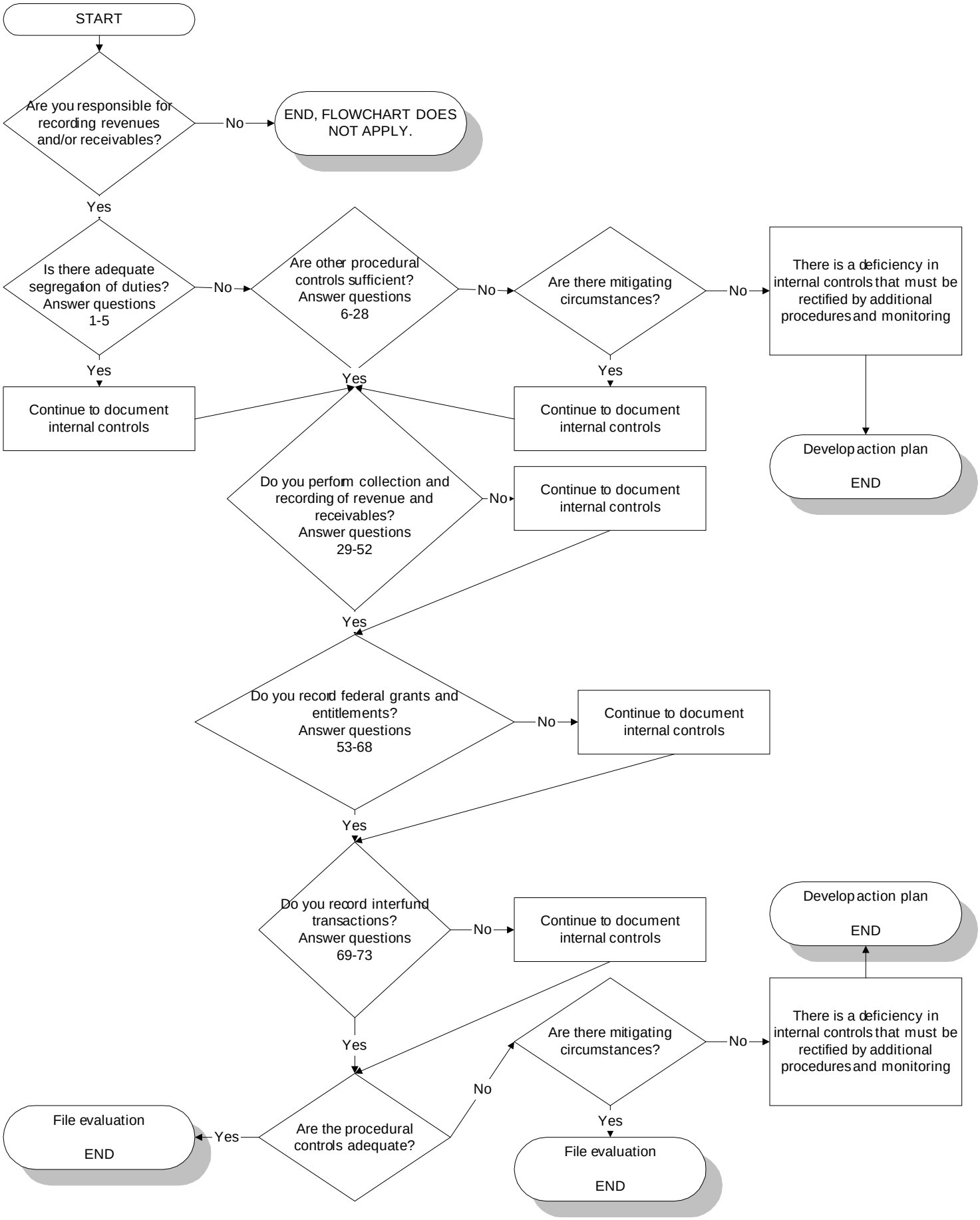RECEIVABLES & REVENUES FLOWCHART