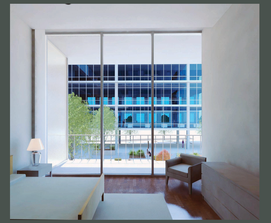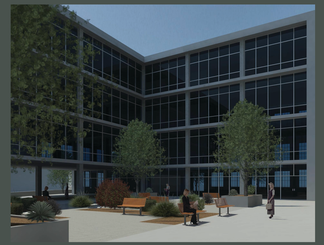BILLER'S