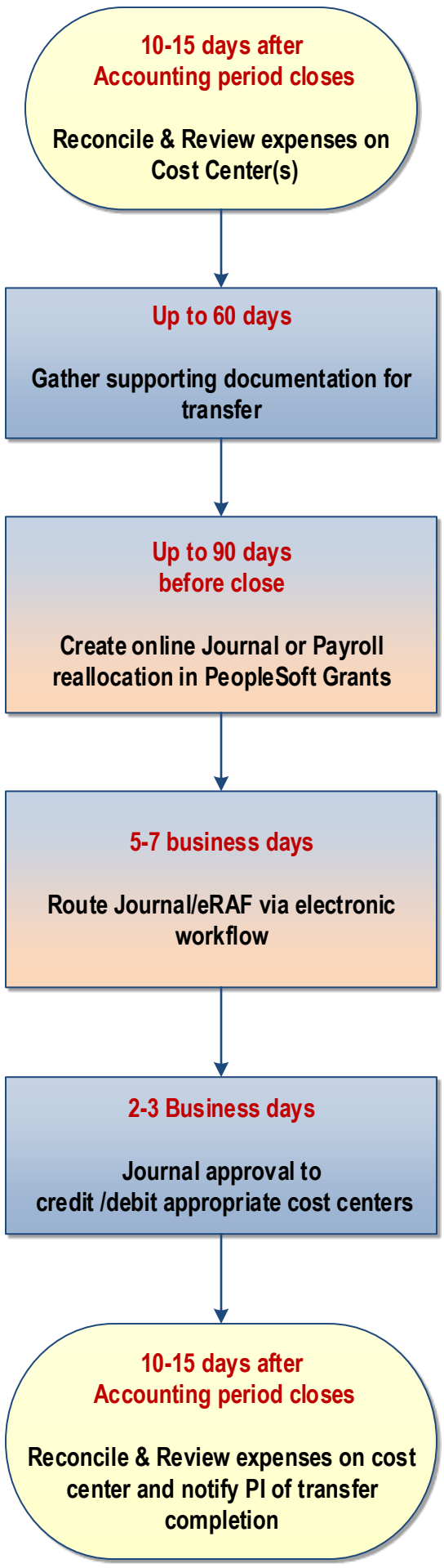Cost Transfer