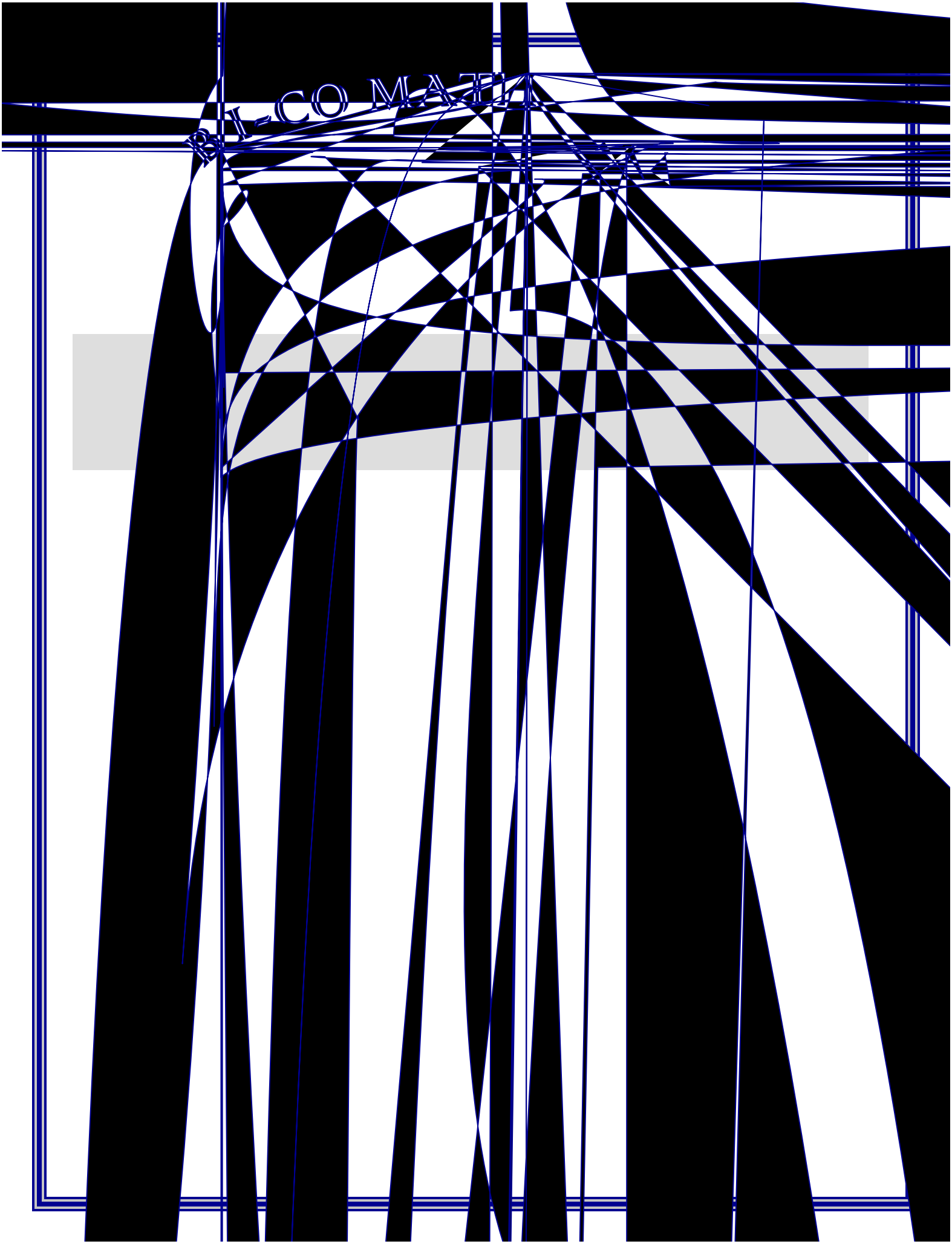BIL-CO MATH