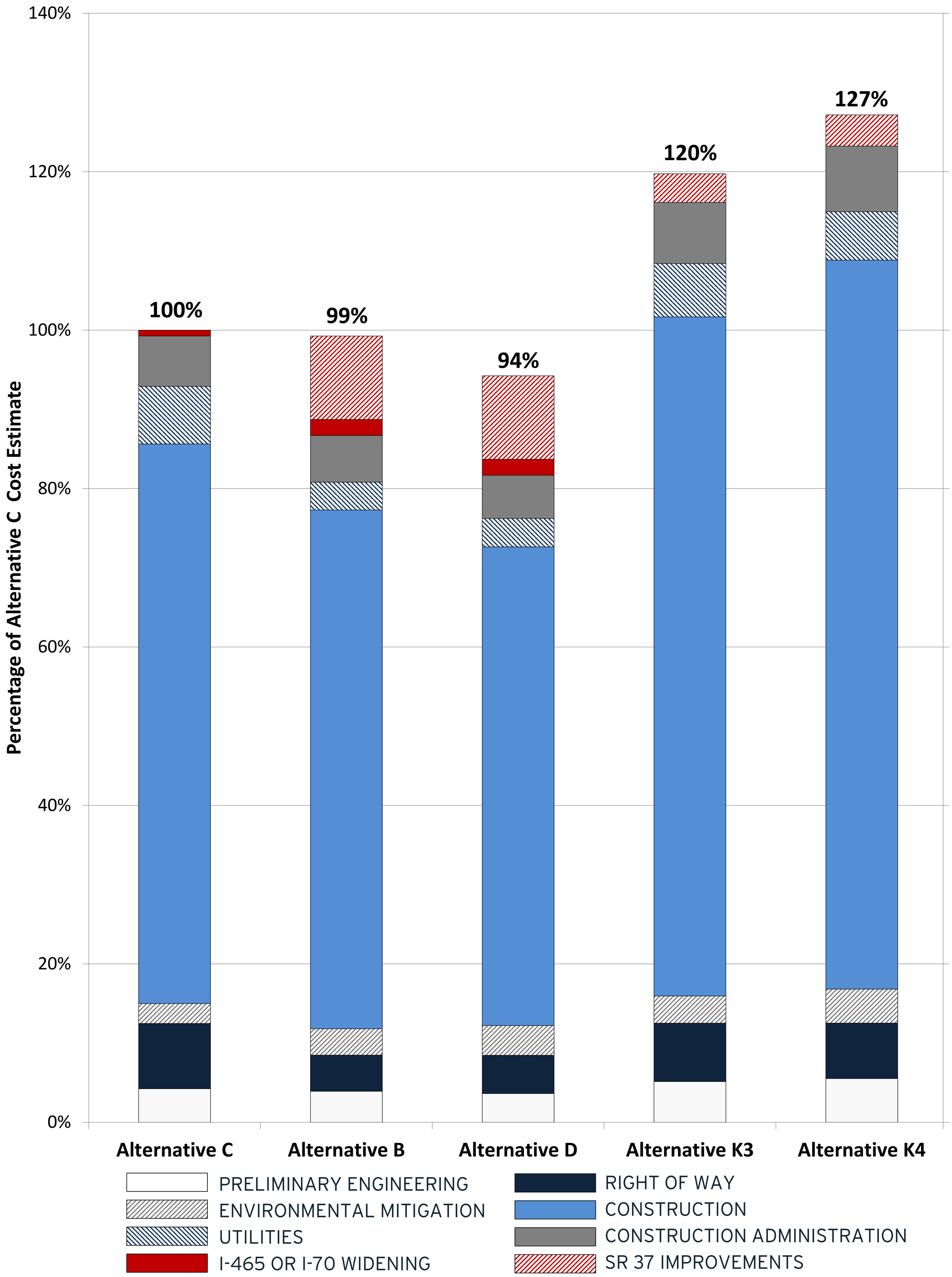Cost Comparison