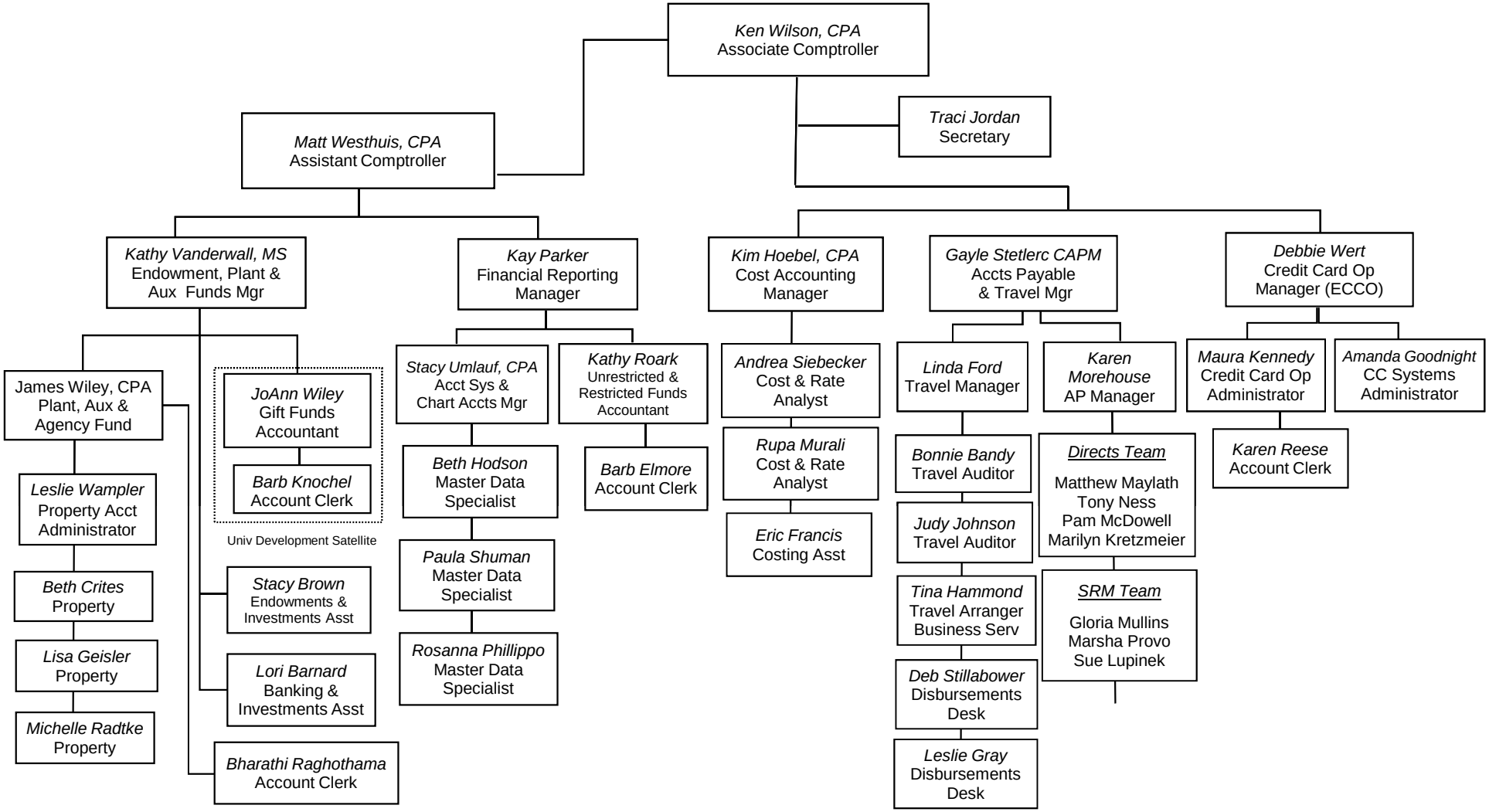# ACCOUNTING SERVICES