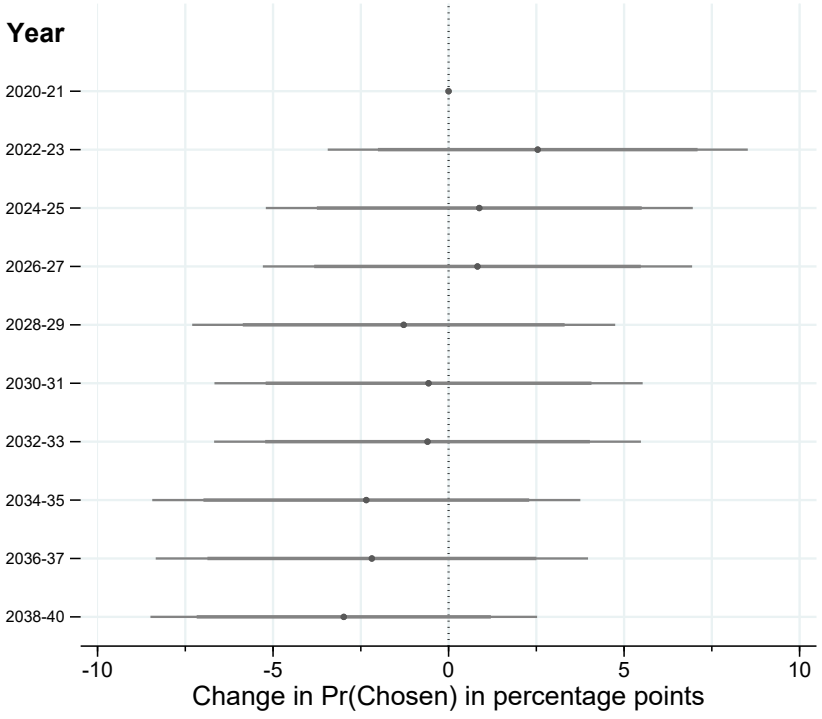Costs: Start Year