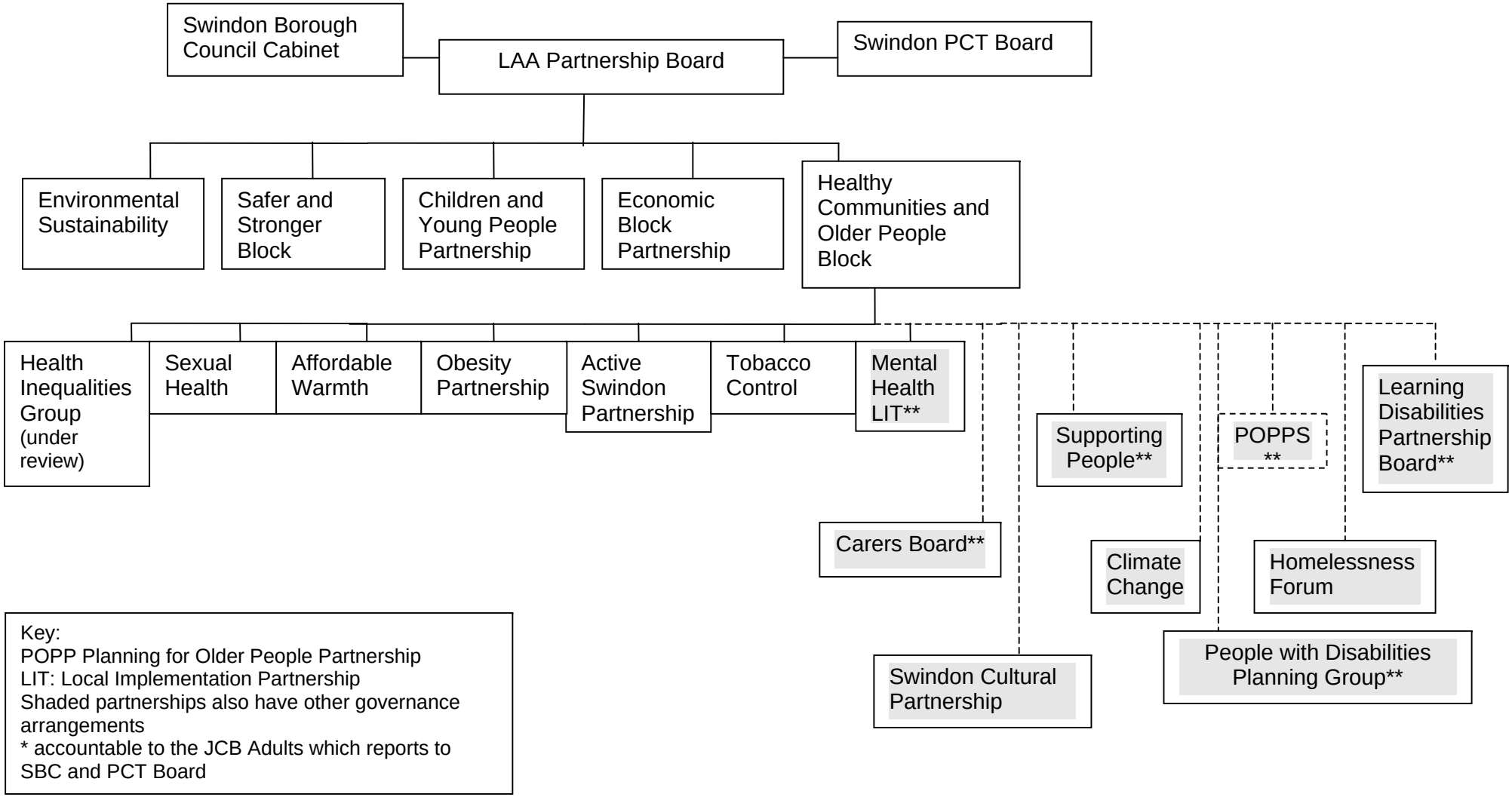Accountabilities Structure