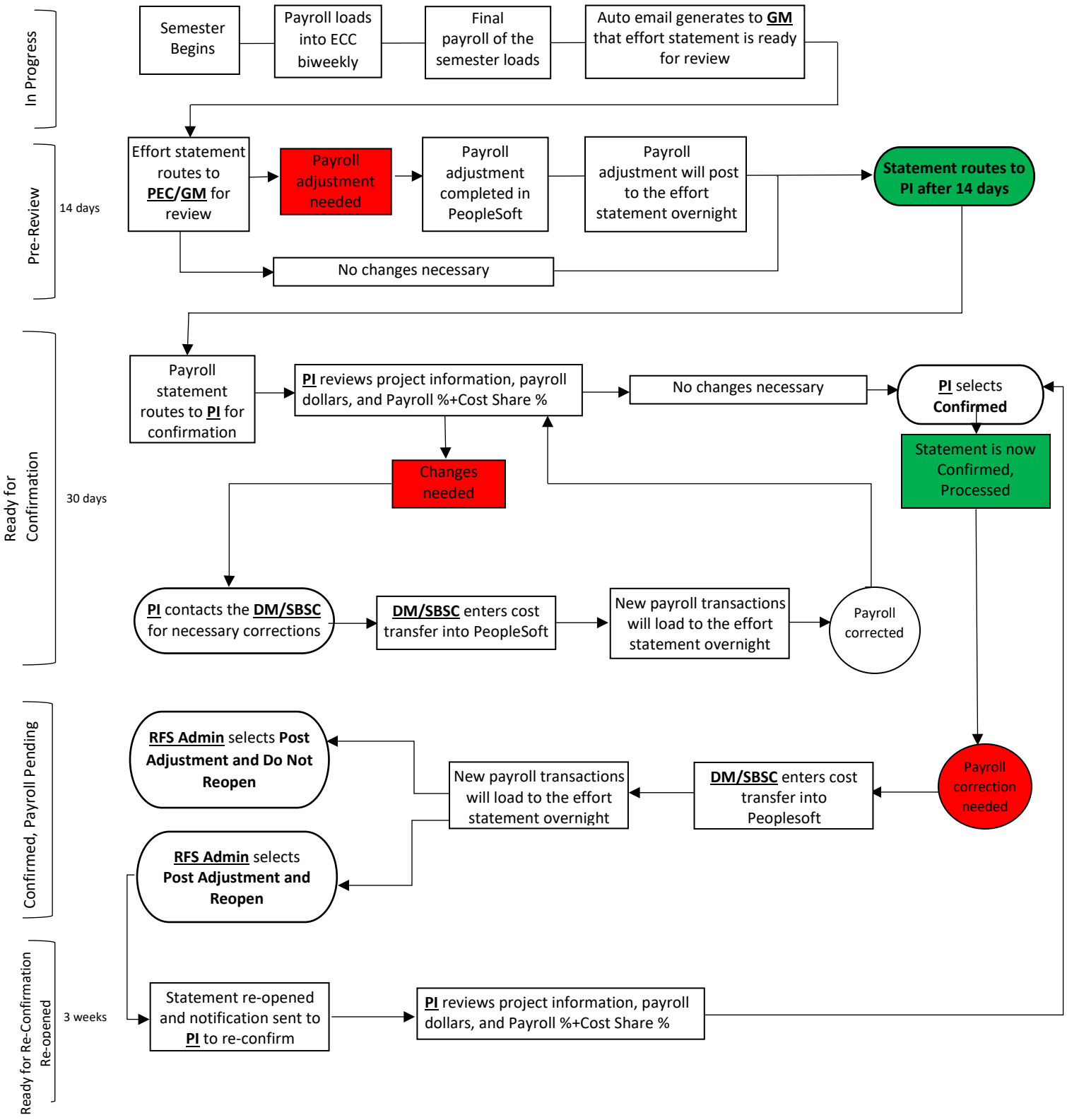OU – Effort Statement Processing