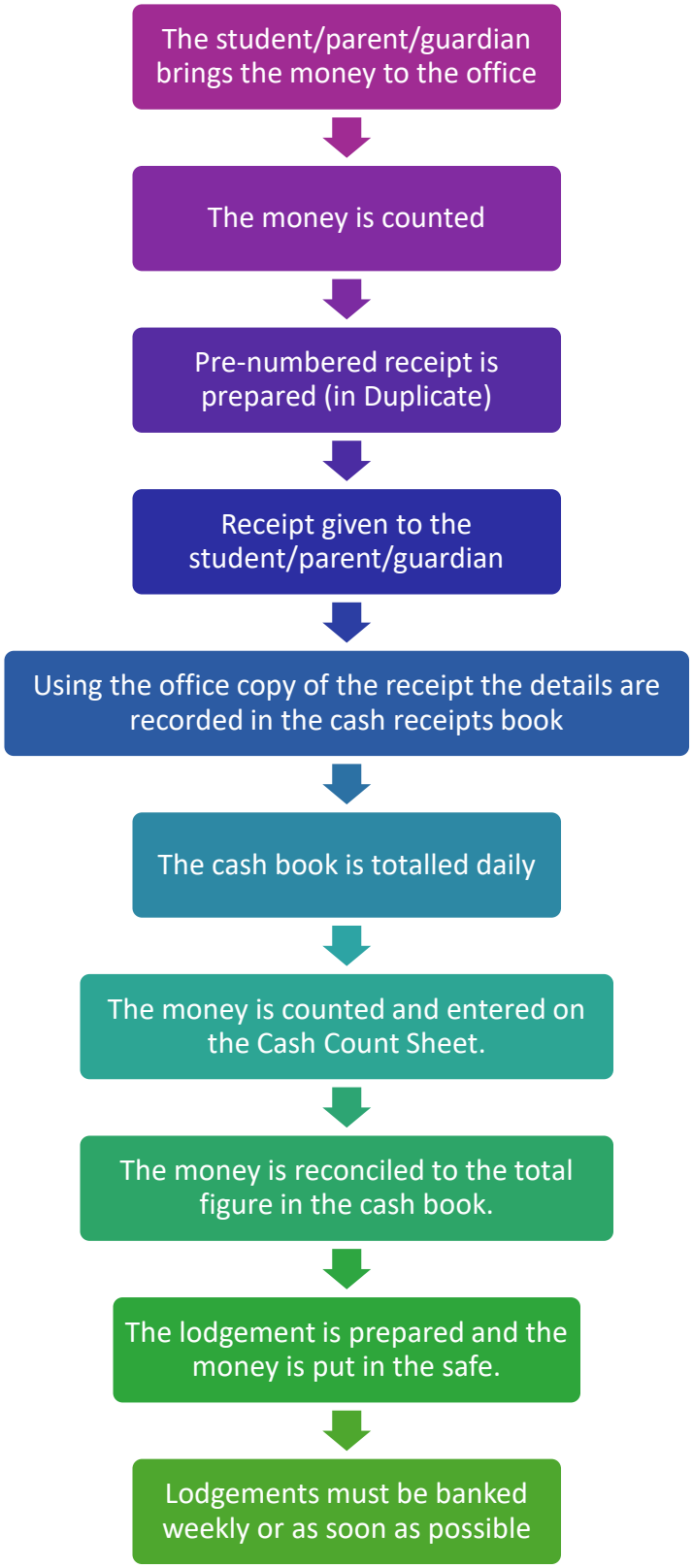Cash Receipt Cycle