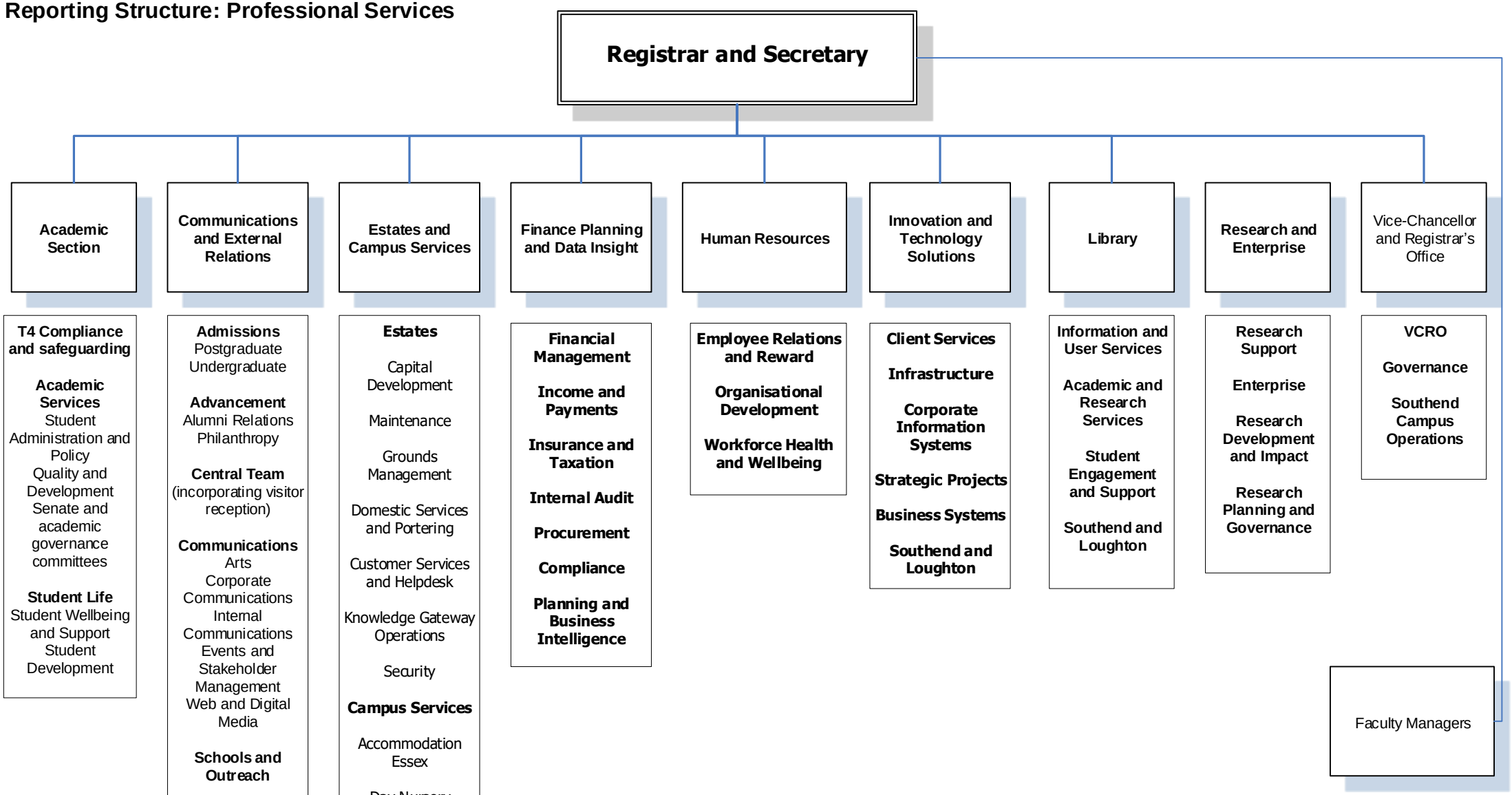Reporting Structure: Professional Services