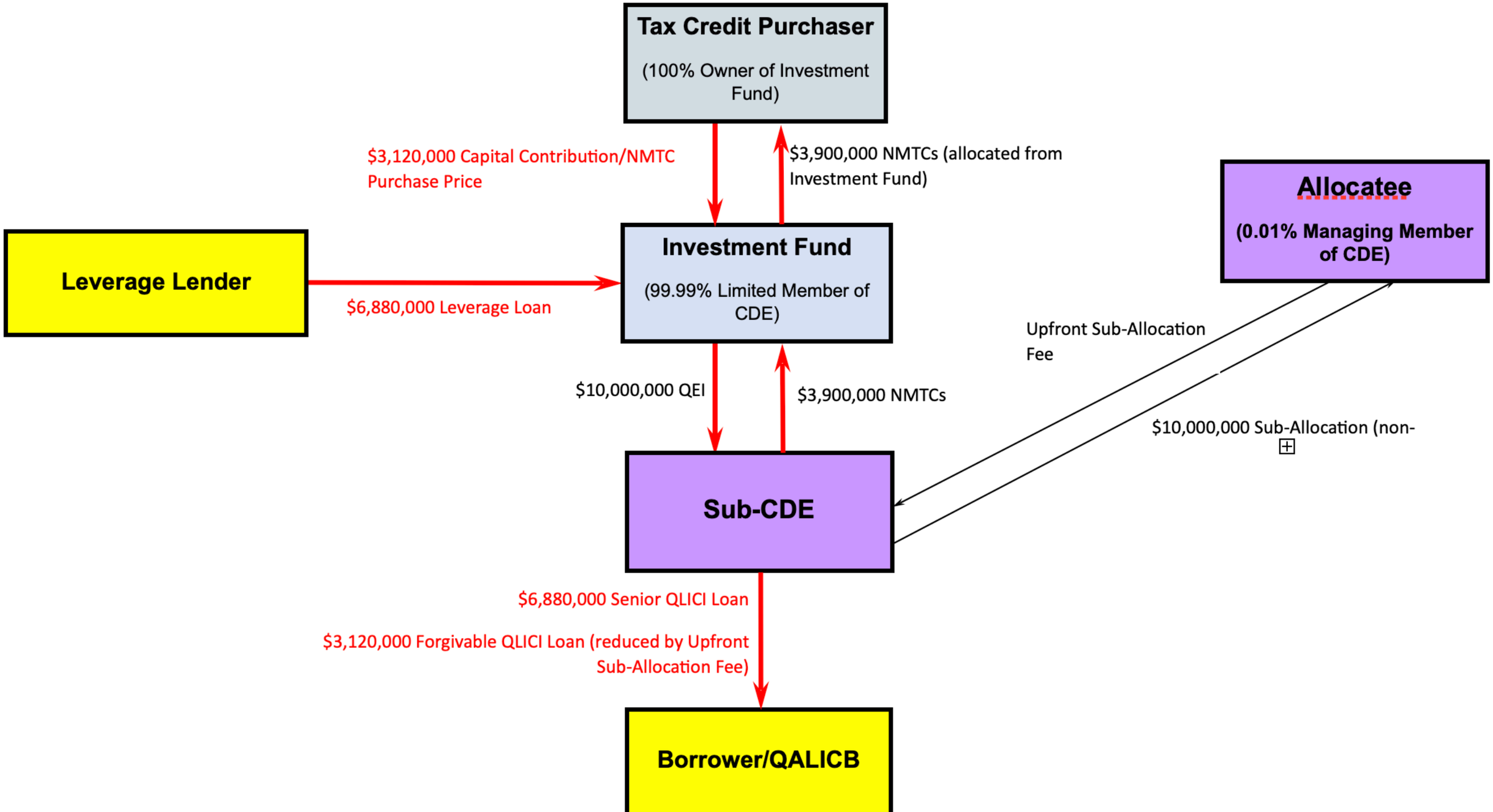Leverage Structure