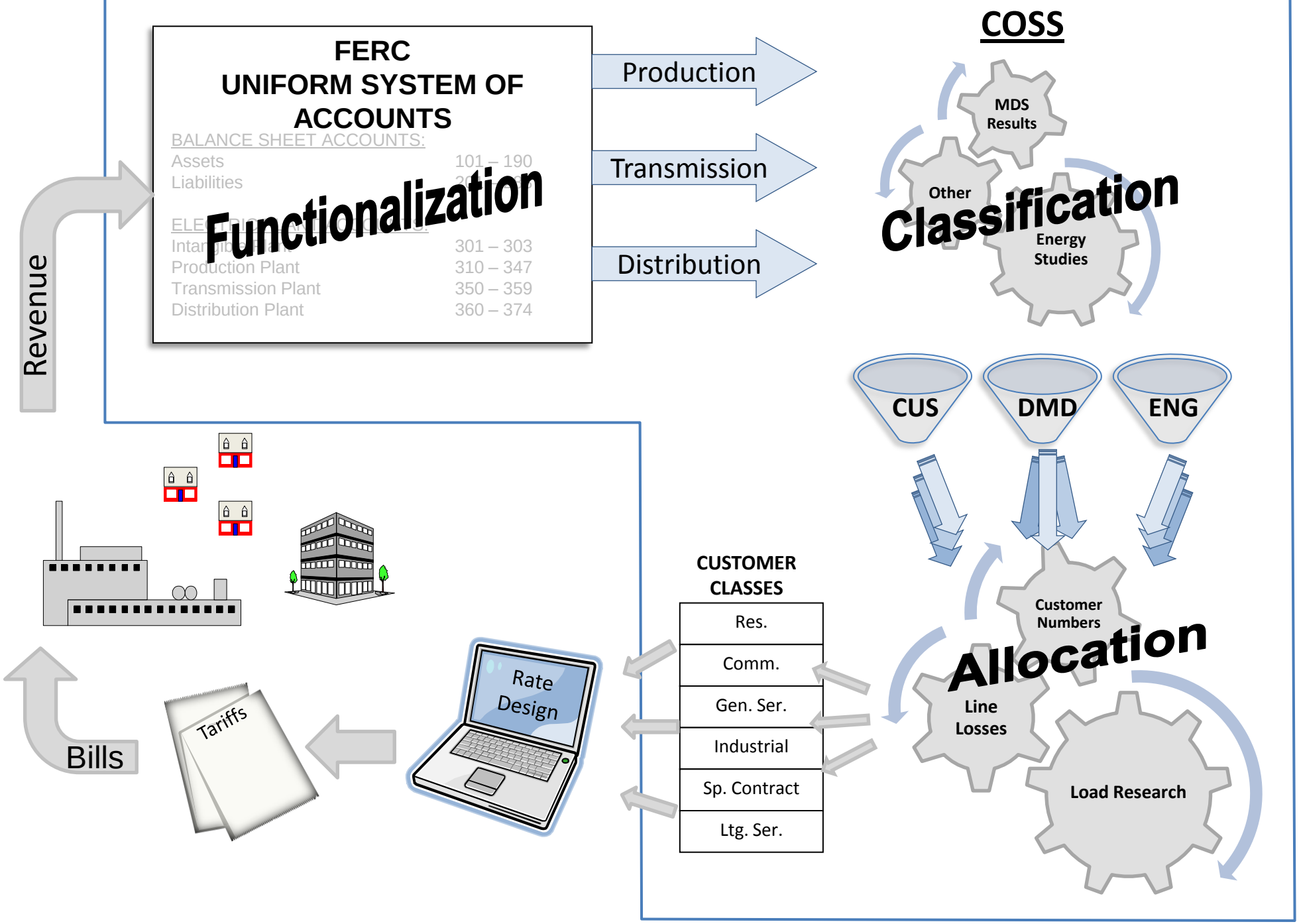COSS – REVENUE CYCLE