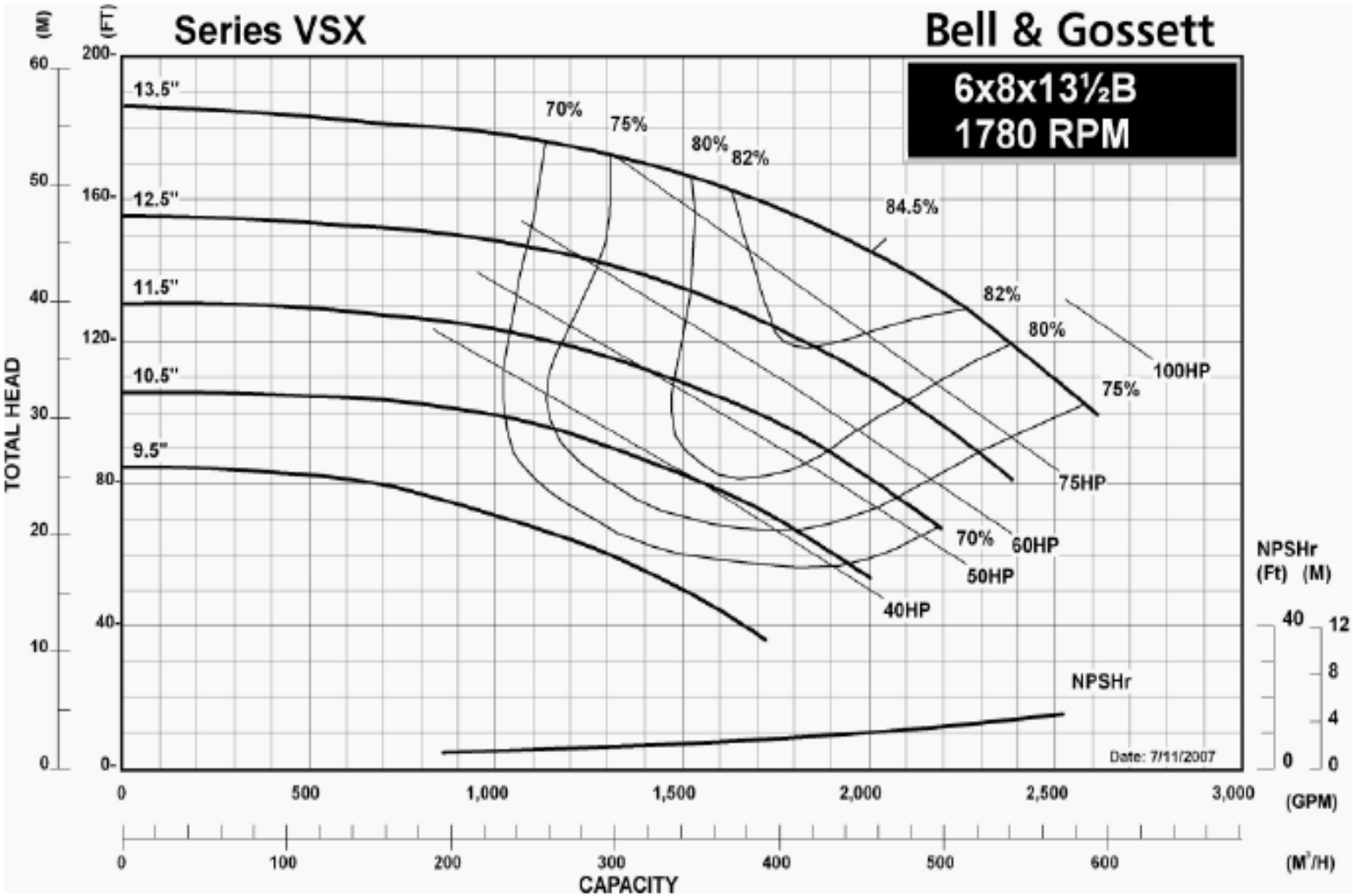Bell & Gossett