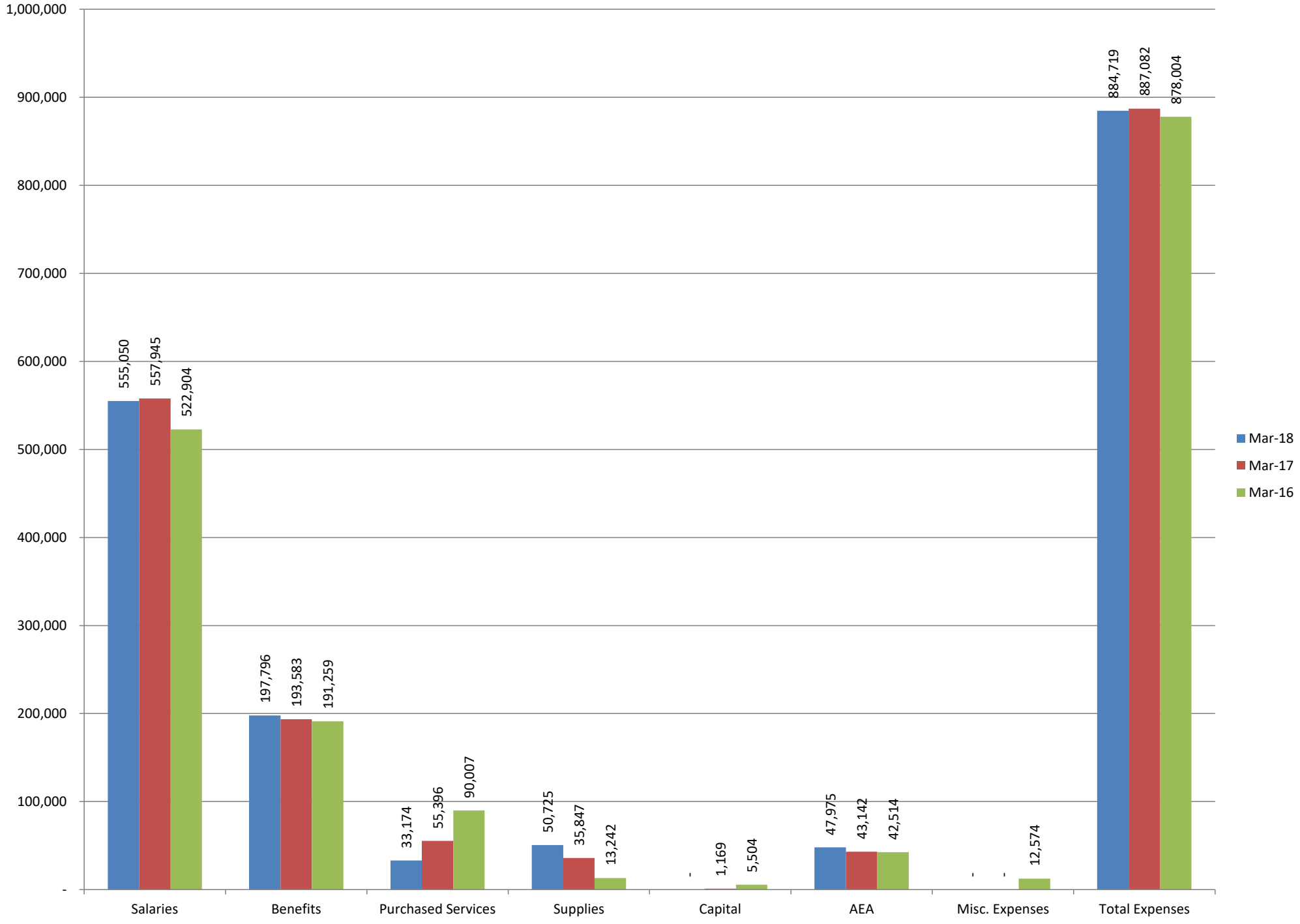THREE YEAR EXPENDITURE COMPARISION