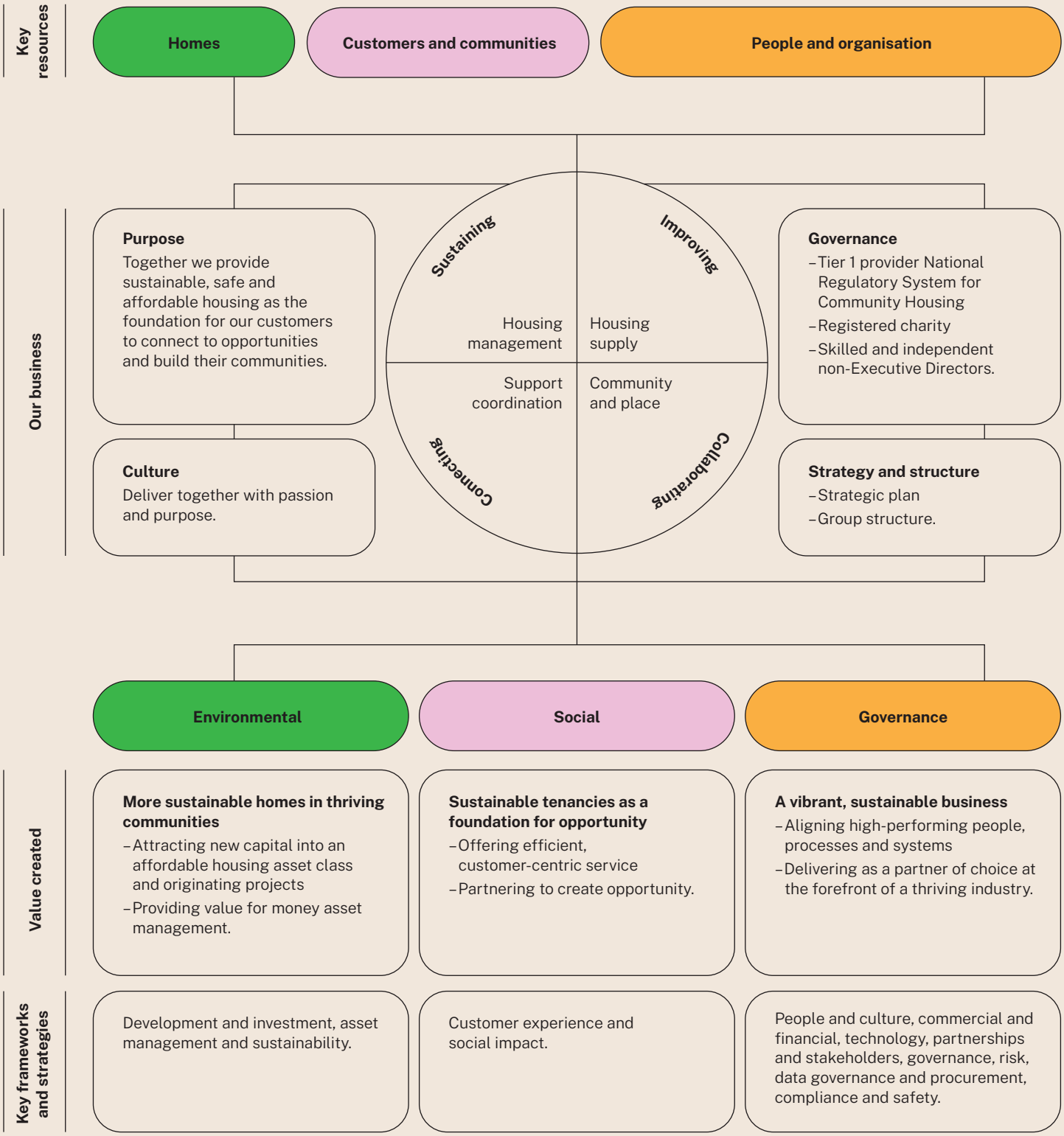Value creation framework