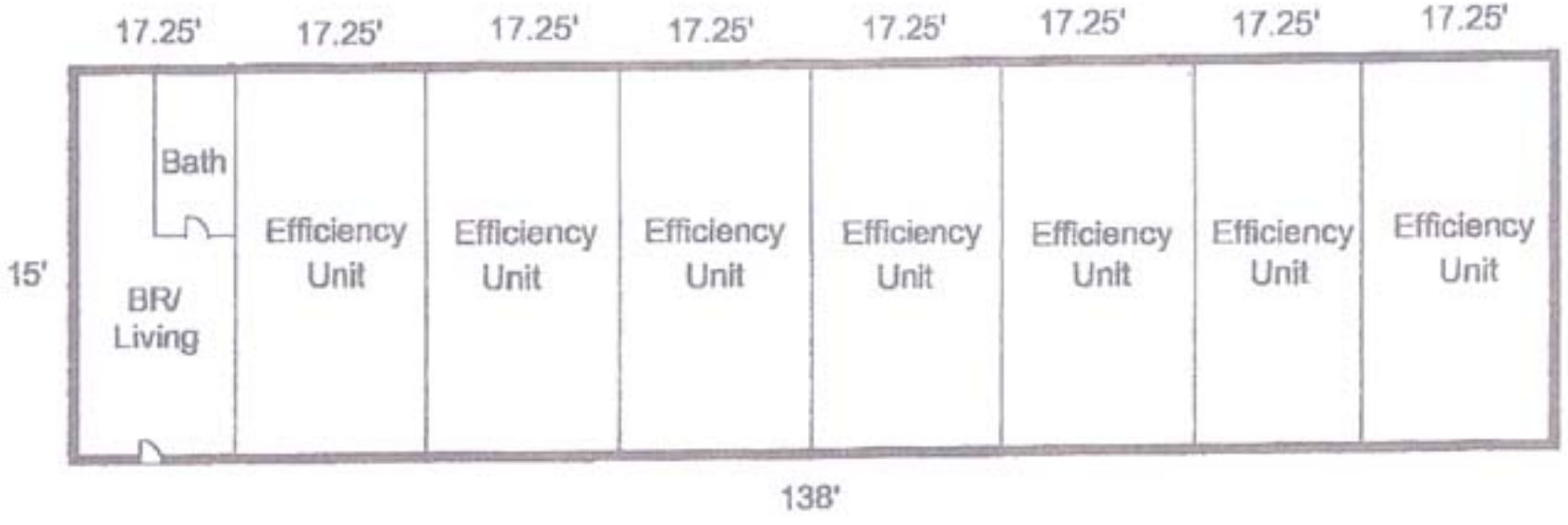Level A - Efficiency Units