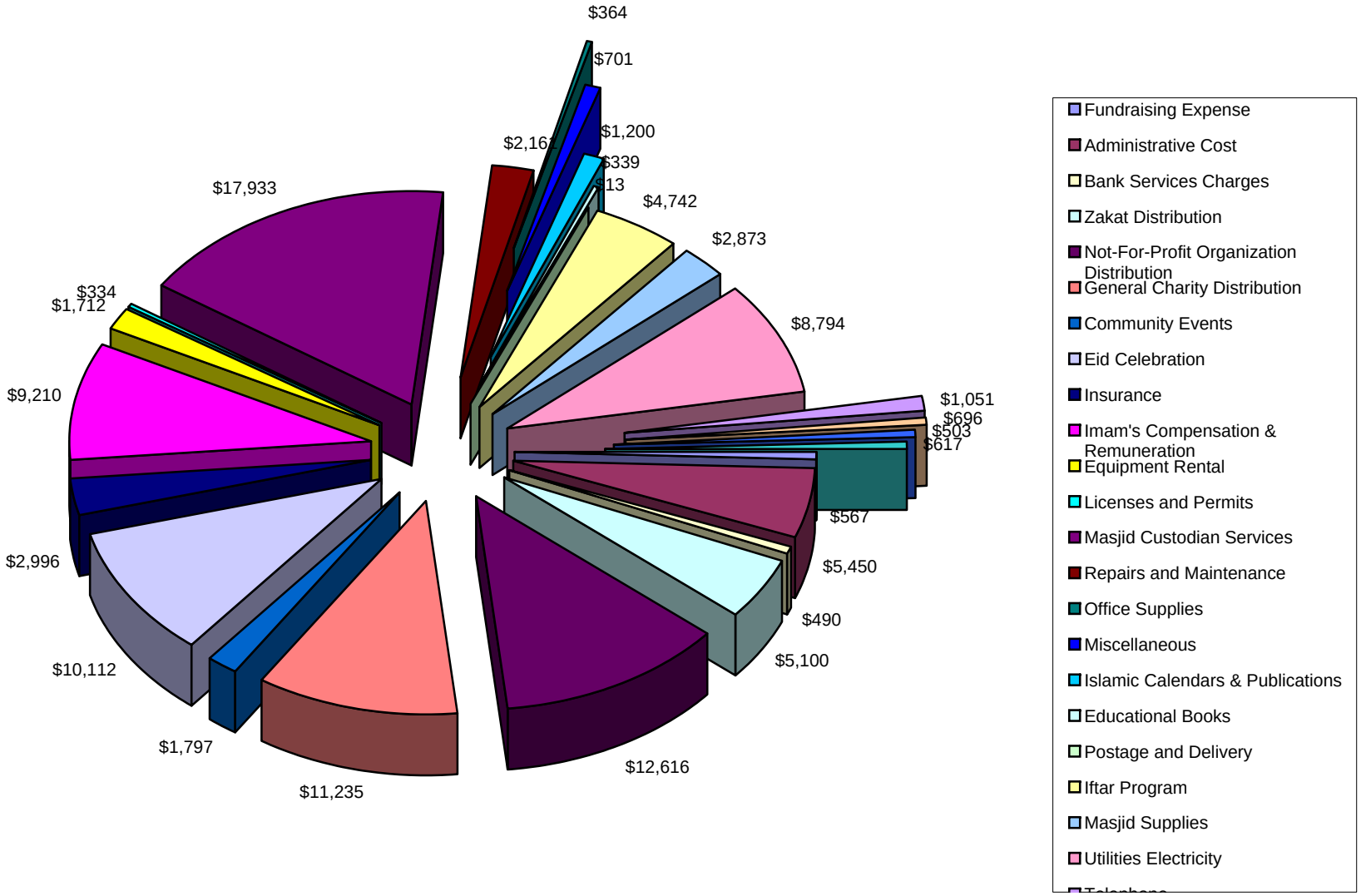ICW Three Year's Average Operating Expenses