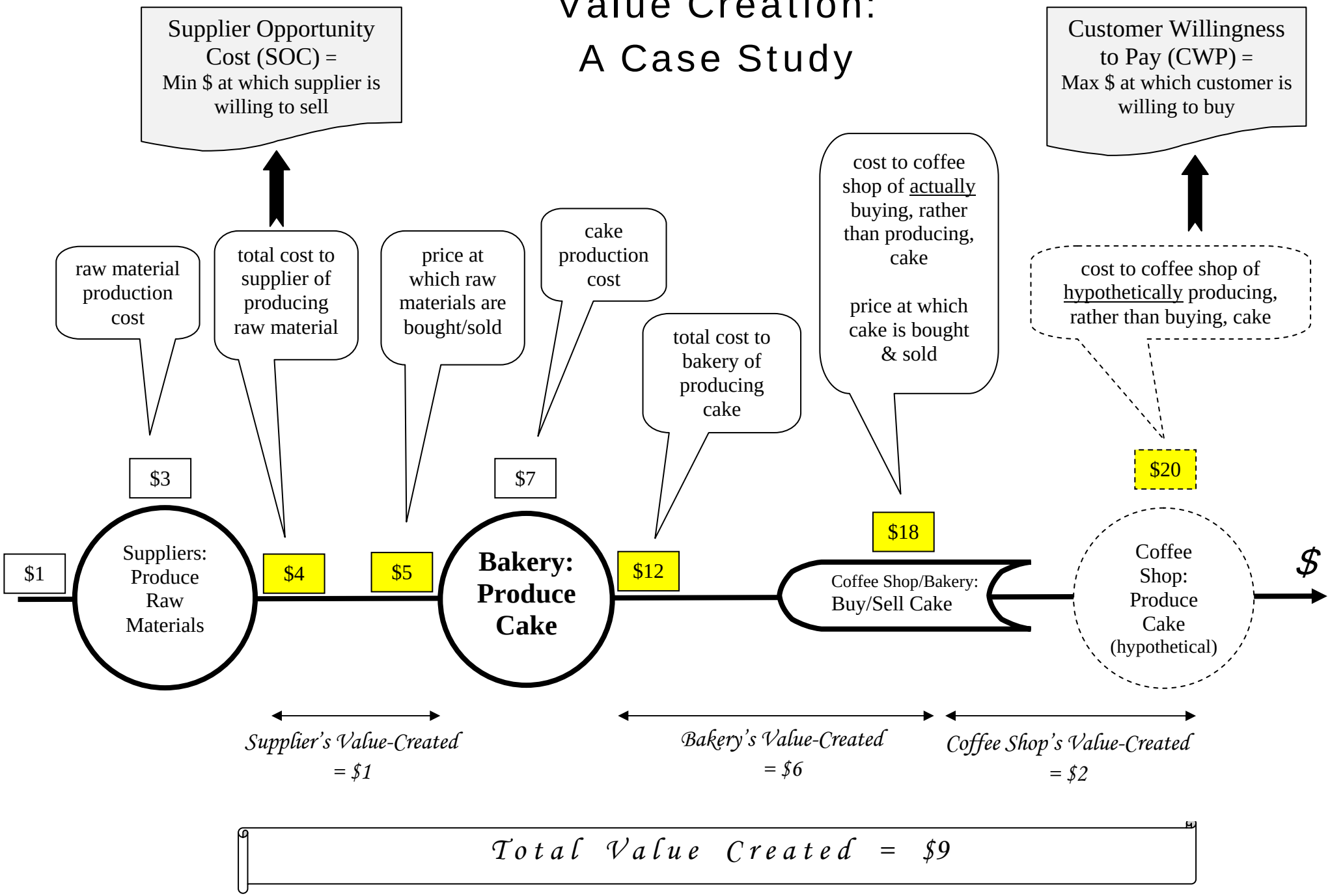Value Creation: A Case Study