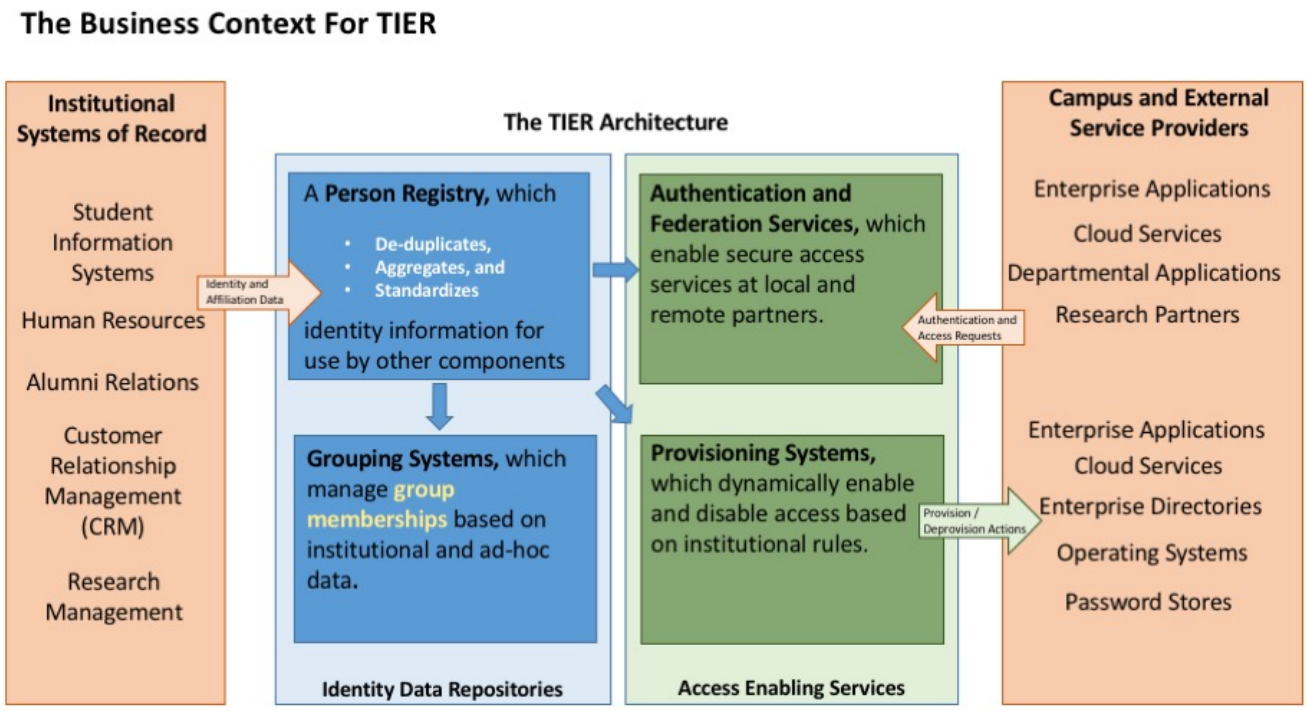Business Context for TIER (C-Level Reference)