Panel A. income component —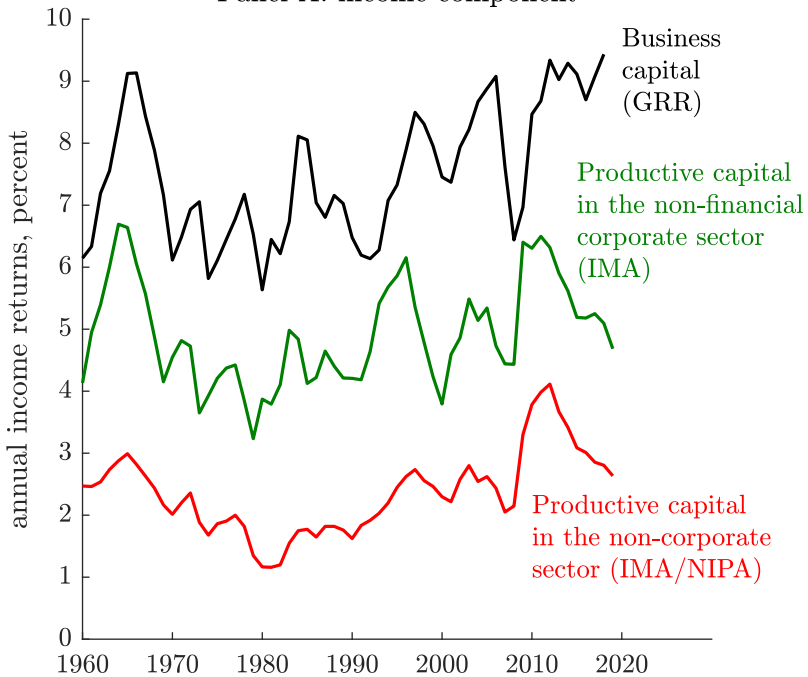 Panel B. revaluation component