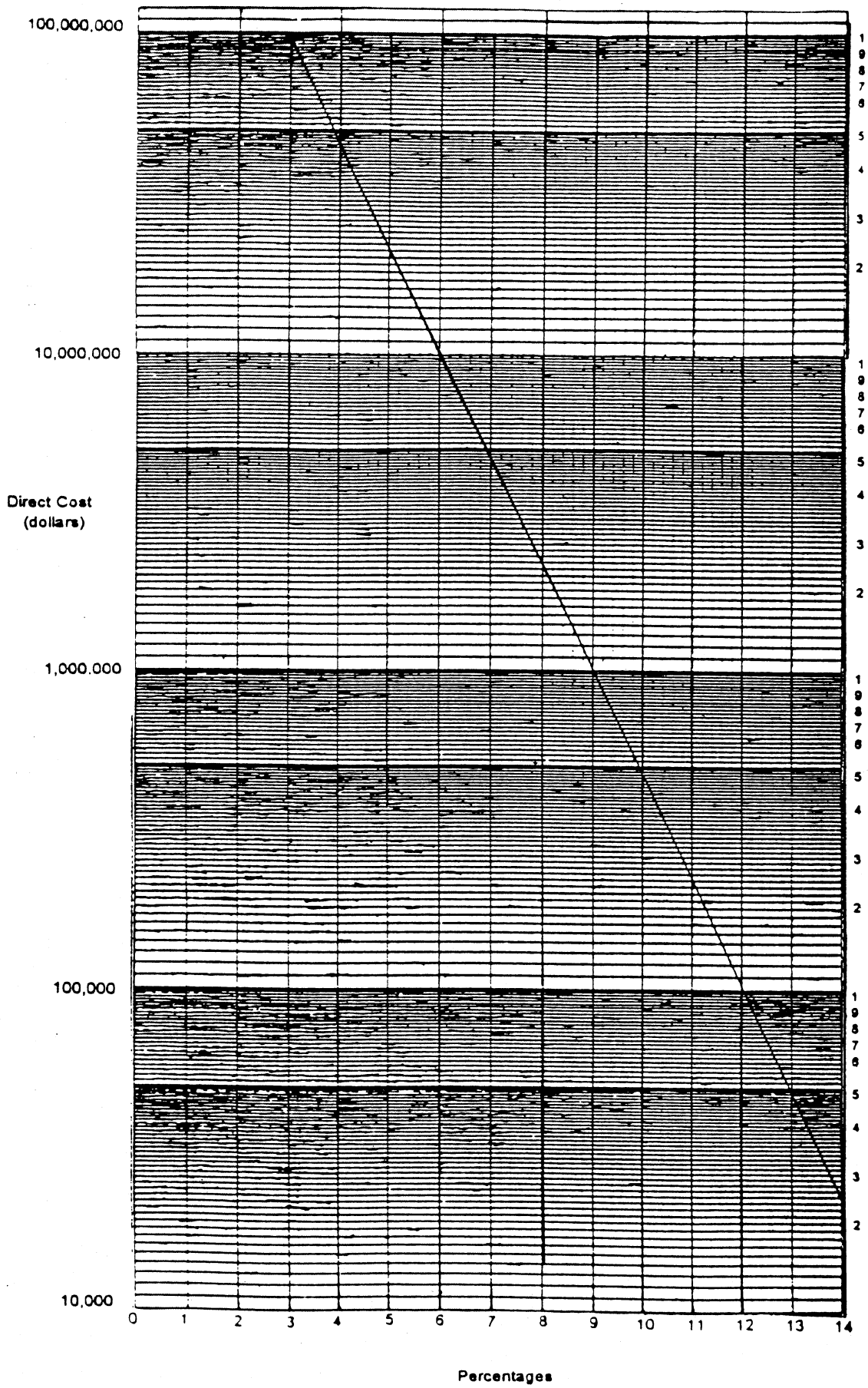

Graph 2 – Profit and Overhead
(Source: R.S. Means Co., Inc., 44th ed.)