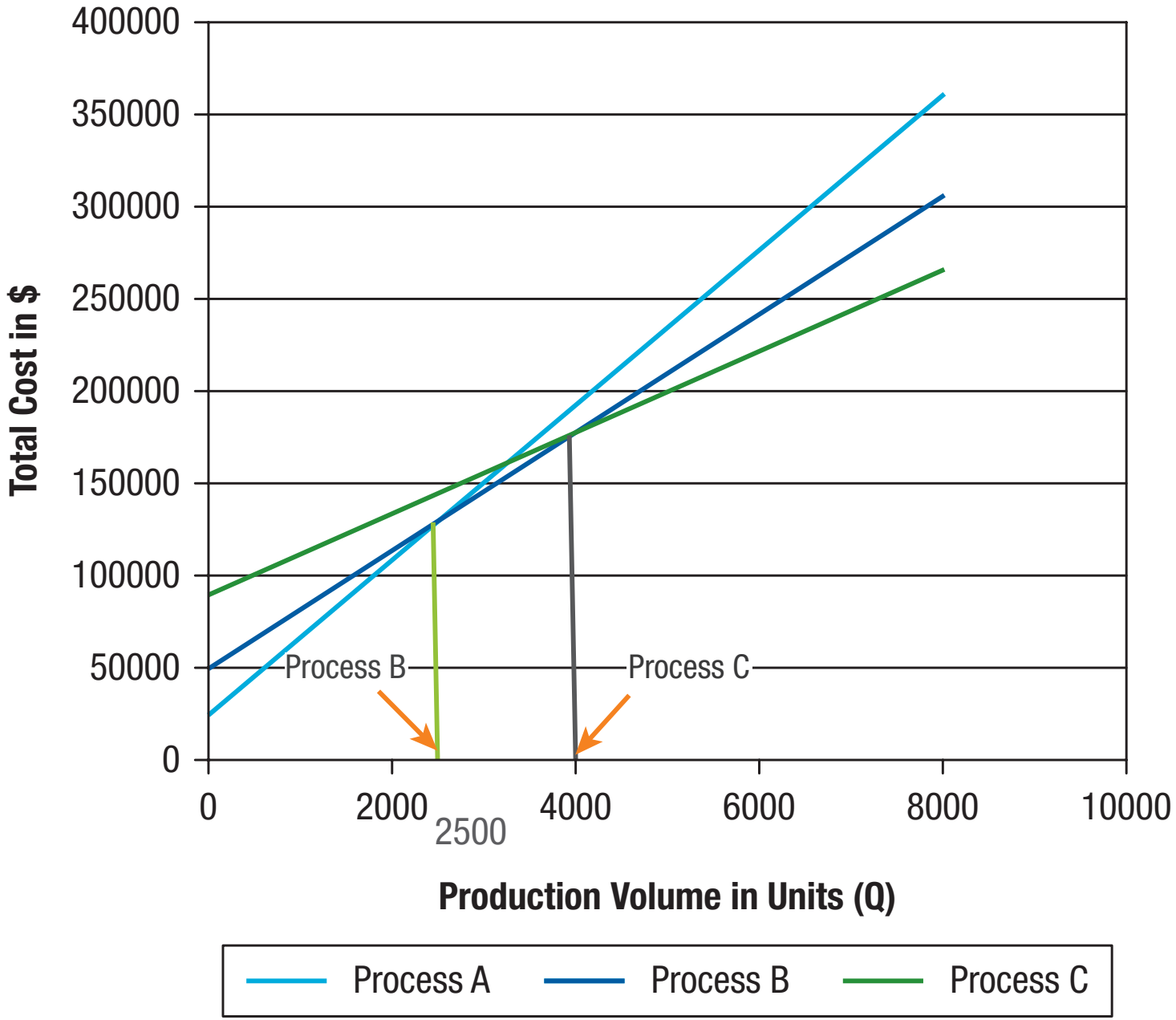FIGURE 9S.1: Choosing a Process Based on a Cost–Volume Analysis