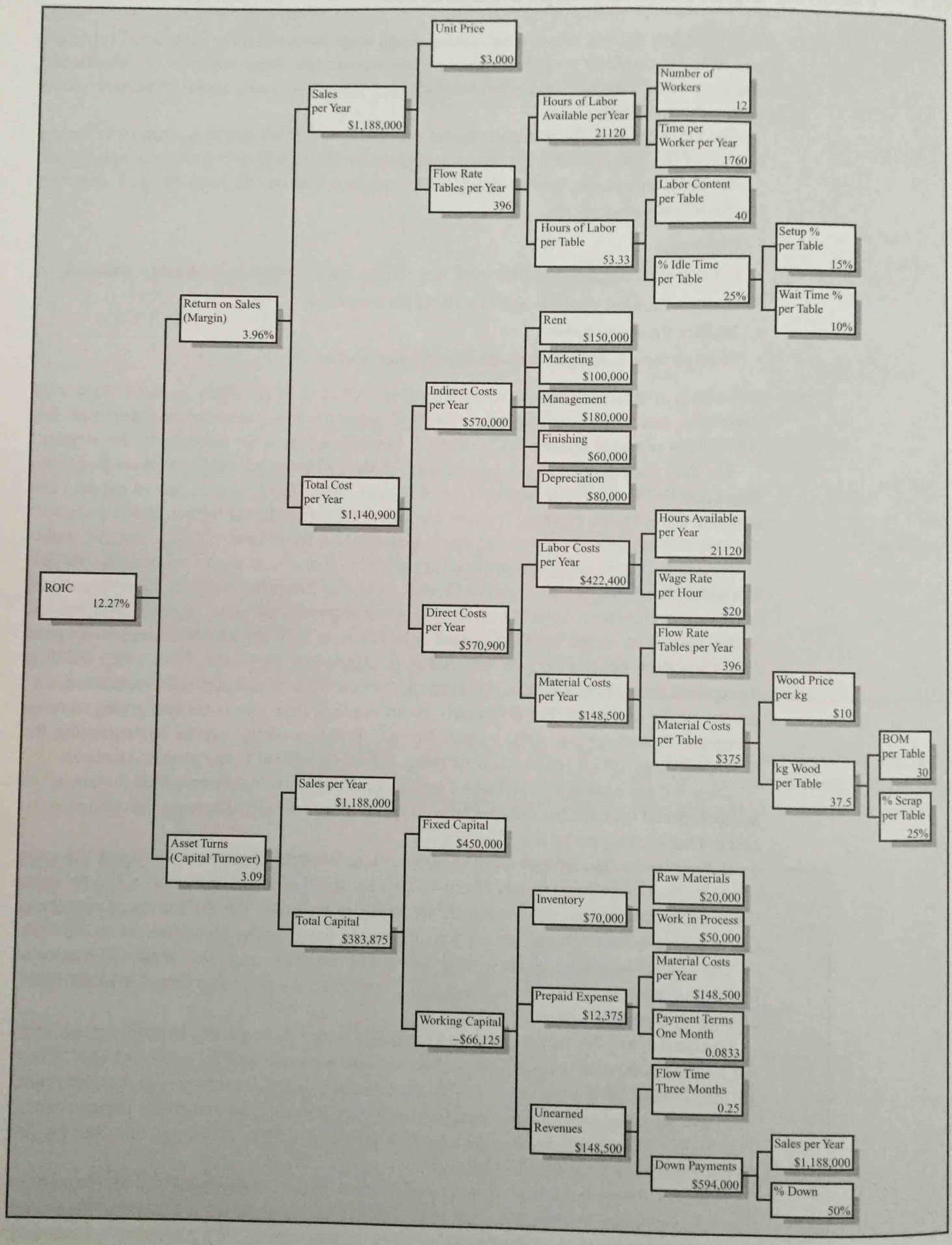FIGURE 6.7 ROIC Tree in Excel