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Category	Item	Unit	Price	Material	Cost	Process	Expense	Time	Time Ratio	Efficient	Ratio	Complexity	Material	Value	Quality	Value
Category 1	Item 1	Unit 1	Price 1	Material 1	Cost 1	Process 1	Expense 1	Time 1	Time Ratio 1	Efficient 1	Ratio 1	Complexity 1	Material 1	Value 1	Quality 1	Value 1
	Item 2	Unit 2	Price 2	Material 2	Cost 2	Process 2	Expense 2	Time 2	Time Ratio 2	Efficient 2	Ratio 2	Complexity 2	Material 2	Value 2	Quality 2	Value 2
	Item 3	Unit 3	Price 3	Material 3	Cost 3	Process 3	Expense 3	Time 3	Time Ratio 3	Efficient 3	Ratio 3	Complexity 3	Material 3	Value 3	Quality 3	Value 3
	Item 4	Unit 4	Price 4	Material 4	Cost 4	Process 4	Expense 4	Time 4	Time Ratio 4	Efficient 4	Ratio 4	Complexity 4	Material 4	Value 4	Quality 4	Value 4
	Item 5	Unit 5	Price 5	Material 5	Cost 5	Process 5	Expense 5	Time 5	Time Ratio 5	Efficient 5	Ratio 5	Complexity 5	Material 5	Value 5	Quality 5	Value 5
	Item 6	Unit 6	Price 6	Material 6	Cost 6	Process 6	Expense 6	Time 6	Time Ratio 6	Efficient 6	Ratio 6	Complexity 6	Material 6	Value 6	Quality 6	Value 6
	Item 7	Unit 7	Price 7	Material 7	Cost 7	Process 7	Expense 7	Time 7	Time Ratio 7	Efficient 7	Ratio 7	Complexity 7	Material 7	Value 7	Quality 7	Value 7
	Item 8	Unit 8	Price 8	Material 8	Cost 8	Process 8	Expense 8	Time 8	Time Ratio 8	Efficient 8	Ratio 8	Complexity 8	Material 8	Value 8	Quality 8	Value 8
	Item 9	Unit 9	Price 9	Material 9	Cost 9	Process 9	Expense 9	Time 9	Time Ratio 9	Efficient 9	Ratio 9	Complexity 9	Material 9	Value 9	Quality 9	Value 9
	Item 10	Unit 10	Price 10	Material 10	Cost 10	Process 10	Expense 10	Time 10	Time Ratio 10	Efficient 10	Ratio 10	Complexity 10	Material 10	Value 10	Quality 10	Value 10
Category 2	Item 11	Unit 11	Price 11	Material 11	Cost 11	Process 11	Expense 11	Time 11	Time Ratio 11	Efficient 11	Ratio 11	Complexity 11	Material 11	Value 11	Quality 11	Value 11
	Item 12	Unit 12	Price 12	Material 12	Cost 12	Process 12	Expense 12	Time 12	Time Ratio 12	Efficient 12	Ratio 12	Complexity 12	Material 12	Value 12	Quality 12	Value 12
	Item 13	Unit 13	Price 13	Material 13	Cost 13	Process 13	Expense 13	Time 13	Time Ratio 13	Efficient 13	Ratio 13	Complexity 13	Material 13	Value 13	Quality 13	Value 13
	Item 14	Unit 14	Price 14	Material 14	Cost 14	Process 14	Expense 14	Time 14	Time Ratio 14	Efficient 14	Ratio 14	Complexity 14	Material 14	Value 14	Quality 14	Value 14
	Item 15	Unit 15	Price 15	Material 15	Cost 15	Process 15	Expense 15	Time 15	Time Ratio 15	Efficient 15	Ratio 15	Complexity 15	Material 15	Value 15	Quality 15	Value 15
	Item 16	Unit 16	Price 16	Material 16	Cost 16	Process 16	Expense 16	Time 16	Time Ratio 16	Efficient 16	Ratio 16	Complexity 16	Material 16	Value 16	Quality 16	Value 16
	Item 17	Unit 17	Price 17	Material 17	Cost 17	Process 17	Expense 17	Time 17	Time Ratio 17	Efficient 17	Ratio 17	Complexity 17	Material 17	Value 17	Quality 17	Value 17
	Item 18	Unit 18	Price 18	Material 18	Cost 18	Process 18	Expense 18	Time 18	Time Ratio 18	Efficient 18	Ratio 18	Complexity 18	Material 18	Value 18	Quality 18	Value 18
	Item 19	Unit 19	Price 19	Material 19	Cost 19	Process 19	Expense 19	Time 19	Time Ratio 19	Efficient 19	Ratio 19	Complexity 19	Material 19	Value 19	Quality 19	Value 19
	Item 20	Unit 20	Price 20	Material 20	Cost 20	Process 20	Expense 20	Time 20	Time Ratio 20	Efficient 20	Ratio 20	Complexity 20	Material 20	Value 20	Quality 20	Value 20
Category 3	Item 21	Unit 21	Price 21	Material 21	Cost 21	Process 21	Expense 21	Time 21	Time Ratio 21	Efficient 21	Ratio 21	Complexity 21	Material 21	Value 21	Quality 21	Value 21
	Item 22	Unit 22	Price 22	Material 22	Cost 22	Process 22	Expense 22	Time 22	Time Ratio 22	Efficient 22	Ratio 22	Complexity 22	Material 22	Value 22	Quality 22	Value 22
	Item 23	Unit 23	Price 23	Material 23	Cost 23	Process 23	Expense 23	Time 23	Time Ratio 23	Efficient 23	Ratio 23	Complexity 23	Material 23	Value 23	Quality 23	Value 23
	Item 24	Unit 24	Price 24	Material 24	Cost 24	Process 24	Expense 24	Time 24	Time Ratio 24	Efficient 24	Ratio 24	Complexity 24	Material 24	Value 24	Quality 24	Value 24
	Item 25	Unit 25	Price 25	Material 25	Cost 25	Process 25	Expense 25	Time 25	Time Ratio 25	Efficient 25	Ratio 25	Complexity 25	Material 25	Value 25	Quality 25	Value 25
	Item 26	Unit 26	Price 26	Material 26	Cost 26	Process 26	Expense 26	Time 26	Time Ratio 26	Efficient 26	Ratio 26	Complexity 26	Material 26	Value 26	Quality 26	Value 26
	Item 27	Unit 27	Price 27	Material 27	Cost 27	Process 27	Expense 27	Time 27	Time Ratio 27	Efficient 27	Ratio 27	Complexity 27	Material 27	Value 27	Quality 27	Value 27
	Item 28	Unit 28	Price 28	Material 28	Cost 28	Process 28	Expense 28	Time 28	Time Ratio 28	Efficient 28	Ratio 28	Complexity 28	Material 28	Value 28	Quality 28	Value 28
	Item 29	Unit 29	Price 29	Material 29	Cost 29	Process 29	Expense 29	Time 29	Time Ratio 29	Efficient 29	Ratio 29	Complexity 29	Material 29	Value 29	Quality 29	Value 29
	Item 30	Unit 30	Price 30	Material 30	Cost 30	Process 30	Expense 30	Time 30	Time Ratio 30	Efficient 30	Ratio 30	Complexity 30	Material 30	Value 30	Quality 30	Value 30
Category 4	Item 31	Unit 31	Price 31	Material 31	Cost 31	Process 31	Expense 31	Time 31	Time Ratio 31	Efficient 31	Ratio 31	Complexity 31	Material 31	Value 31	Quality 31	Value 31
	Item 32	Unit 32	Price 32	Material 32	Cost 32	Process 32	Expense 32	Time 32	Time Ratio 32	Efficient 32	Ratio 32	Complexity 32	Material 32	Value 32	Quality 32	Value 32
	Item 33	Unit 33	Price 33	Material 33	Cost 33	Process 33	Expense 33	Time 33	Time Ratio 33	Efficient 33	Ratio 33	Complexity 33	Material 33	Value 33	Quality 33	Value 33
	Item 34	Unit 34	Price 34	Material 34	Cost 34	Process 34	Expense 34	Time 34	Time Ratio 34	Efficient 34	Ratio 34	Complexity 34	Material 34	Value 34	Quality 34	Value 34
	Item 35	Unit 35	Price 35	Material 35	Cost 35	Process 35	Expense 35	Time 35	Time Ratio 35	Efficient 35	Ratio 35	Complexity 35	Material 35	Value 35	Quality 35	Value 35
	Item 36	Unit 36	Price 36	Material 36	Cost 36	Process 36	Expense 36	Time 36	Time Ratio 36	Efficient 36	Ratio 36	Complexity 36	Material 36	Value 36	Quality 36	Value 36
	Item 37	Unit 37	Price 37	Material 37	Cost 37	Process 37	Expense 37	Time 37	Time Ratio 37	Efficient 37	Ratio 37	Complexity 37	Material 37	Value 37	Quality 37	Value 37
	Item 38	Unit 38	Price 38	Material 38	Cost 38	Process 38	Expense 38	Time 38	Time Ratio 38	Efficient 38	Ratio 38	Complexity 38	Material 38	Value 38	Quality 38	Value 38
	Item 39	Unit 39	Price 39	Material 39	Cost 39	Process 39	Expense 39	Time 39	Time Ratio 39	Efficient 39	Ratio 39	Complexity 39	Material 39	Value 39	Quality 39	Value 39
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Category 5	Item 41	Unit 41	Price 41	Material 41	Cost 41	Process 41	Expense 41	Time 41	Time Ratio 41	Efficient 41	Ratio 41	Complexity 41	Material 41	Value 41	Quality 41	Value 41
	Item 42	Unit 42	Price 42	Material 42	Cost 42	Process 42	Expense 42	Time 42	Time Ratio 42	Efficient 42	Ratio 42	Complexity 42	Material 42	Value 42	Quality 42	Value 42
	Item 43	Unit 43	Price 43	Material 43	Cost 43	Process 43	Expense 43	Time 43	Time Ratio 43	Efficient 43	Ratio 43	Complexity 43	Material 43	Value 43	Quality 43	Value 43
	Item 44	Unit 44	Price 44	Material 44	Cost 44	Process 44	Expense 44	Time 44	Time Ratio 44	Efficient 44	Ratio 44	Complexity 44	Material 44	Value 44	Quality 44	Value 44
	Item 45	Unit 45	Price 45	Material 45	Cost 45	Process 45	Expense 45	Time 45	Time Ratio 45	Efficient 45	Ratio 45	Complexity 45	Material 45	Value 45	Quality 45	Value 45
	Item 46	Unit 46	Price 46	Material 46	Cost 46	Process 46	Expense 46	Time 46	Time Ratio 46	Efficient 46	Ratio 46	Complexity 46	Material 46	Value 46	Quality 46	Value 46
	Item 47	Unit 47	Price 47	Material 47	Cost 47	Process 47	Expense 47	Time 47	Time Ratio 47	Efficient 47	Ratio 47	Complexity 47	Material 47	Value 47	Quality 47	Value 47
	Item 48	Unit 48	Price 48	Material 48	Cost 48	Process 48	Expense 48	Time 48	Time Ratio 48	Efficient 48	Ratio 48	Complexity 48	Material 48	Value 48	Quality 48	Value 48
	Item 49	Unit 49	Price 49	Material 49	Cost 49	Process 49	Expense 49	Time 49	Time Ratio 49	Efficient 49	Ratio 49	Complexity 49	Material 49	Value 49	Quality 49	Value 49
	Item 50	Unit 50	Price 50	Material 50	Cost 50	Process 50	Expense 50	Time 50	Time Ratio 50	Efficient 50	Ratio 50	Complexity 50	Material 50	Value 50	Quality 50	Value 50
Category 6	Item 51	Unit 51	Price 51	Material 51	Cost 51	Process 51	Expense 51	Time 51	Time Ratio 51	Efficient 51	Ratio 51	Complexity 51	Material 51	Value 51	Quality 51	Value 51
	Item 52	Unit 52	Price 52	Material 52	Cost 52	Process 52	Expense 52	Time 52	Time Ratio 52	Efficient 52	Ratio 52	Complexity 52	Material 52	Value 52	Quality 52	Value 52
	Item 53	Unit 53	Price 53	Material 53	Cost 53	Process 53	Expense 53	Time 53	Time Ratio 53	Efficient 53	Ratio 53	Complexity 53	Material 53	Value 53	Quality 53	Value 53
	Item 54	Unit 54	Price 54	Material 54	Cost 54	Process 54	Expense 54	Time 54	Time Ratio 54	Efficient 54	Ratio 54	Complexity 54	Material 54	Value 54	Quality 54	Value 54
	Item 55	Unit 55	Price 55	Material 55	Cost 55	Process 55	Expense 55	Time 55	Time Ratio 55	Efficient 55	Ratio 55	Complexity 55	Material 55	Value 55	Quality 55	Value 55
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	Item 57	Unit 57	Price 57	Material 57	Cost 57	Process 57	Expense 57	Time 57	Time Ratio 57	Efficient 57	Ratio 57	Complexity 57	Material 57	Value 57	Quality 57	Value 57
	Item 58	Unit 58	Price 58	Material 58	Cost 58	Process 58	Expense 58	Time 58	Time Ratio 58	Efficient 58	Ratio 58	Complexity 58	Material 58	Value 58	Quality 58	Value 58
	Item 59	Unit 59	Price 59	Material 59	Cost 59	Process 59	Expense 59	Time 59	Time Ratio 59	Efficient 59	Ratio 59	Complexity 59	Material 59	Value 59	Quality 59	Value 59
	Item 60	Unit 60	Price 60	Material 60	Cost 60	Process 60	Expense 60	Time 60	Time Ratio 60	Efficient 60	Ratio 60	Complexity 60	Material 60	Value 60	Quality 60	Value 60
Category 7	Item 61	Unit 61	Price 61	Material 61	Cost 61	Process 61	Expense 61	Time 61	Time Ratio 61	Efficient 61	Ratio 61	Complexity 61	Material 61	Value 61	Quality 61	Value 61
	Item 62	Unit 62	Price 62	Material 62	Cost 62	Process 62	Expense 62	Time 62	Time Ratio 62	Efficient 62	Ratio 62	Complexity 62	Material 62	Value 62	Quality 62	Value 62
	Item 63	Unit 63	Price 63	Material 63	Cost 63	Process 63	Expense 63	Time 63	Time Ratio 63	Efficient 63	Ratio 63	Complexity 63	Material 63	Value 63	Quality 63	Value 63
	Item 64	Unit 64	Price 64	Material 64	Cost 64	Process 64	Expense 64	Time 64	Time Ratio 64	Efficient 64	Ratio 64	Complexity 64	Material 64	Value 64	Quality 64	Value 64
	Item 65	Unit 65	Price 65	Material 65	Cost 65	Process 65	Expense 65	Time 65	Time Ratio 65	Efficient 65	Ratio 65	Complexity 65	Material 65	Value 65	Quality 65	Value 65
	Item 66	Unit 66	Price 66	Material 66	Cost 66	Process 66	Expense 66	Time 66	Time Ratio 66	Efficient 66	Ratio 66	Complexity 66	Material 66	Value 66	Quality 66	Value 66
	Item 67	Unit 67	Price 67	Material 67	Cost 67	Process 67	Expense 67	Time 67	Time Ratio 67	Efficient 67	Ratio 67	Complexity 67	Material 67	Value 67	Quality 67	Value 67
	Item 68	Unit 68	Price 68	Material 68	Cost 68	Process 68	Expense 68	Time 68	Time Ratio 68	Efficient 68	Ratio 68	Complexity 68	Material 68	Value 68	Quality 68	Value 68
	Item 69	Unit 69	Price 69	Material 69	Cost 69	Process 69	Expense 69	Time 69	Time Ratio 69	Efficient 69	Ratio 69	Complexity 69	Material 69	Value 69	Quality 69	Value 69
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Category 8	Item 71	Unit 71	Price 71	Material 71	Cost 71	Process 71	Expense 71	Time 71	Time Ratio 71	Efficient 71	Ratio 71	Complexity 71	Material 71	Value 71	Quality 71	Value 71
	Item 72	Unit 72	Price 72	Material 72	Cost 72	Process 72	Expense 72	Time 72	Time Ratio 72	Efficient 72	Ratio 72	Complexity 72	Material 72	Value 72	Quality 72	Value 72
	Item 73	Unit 73	Price 73	Material 73	Cost 73	Process 73	Expense 73	Time 73	Time Ratio 73	Efficient 73	Ratio 73	Complexity 73	Material 73	Value 73	Quality 73	Value 73
	Item 74	Unit 74	Price 74	Material 74	Cost 74	Process 74	Expense 74	Time 74	Time Ratio 74	Efficient 74	Ratio 74	Complexity 74	Material 74	Value 74	Quality 74	Value 74
	Item 75	Unit 75	Price 75	Material 75	Cost 75	Process 75	Expense 75	Time 75	Time Ratio 75	Efficient 75	Ratio 75	Complexity 75	Material 75	Value 75	Quality 75	Value 75
	Item 76	Unit 76	Price 76	Material 76	Cost 76	Process 76	Expense 76	Time 76	Time Ratio 76	Efficient 76	Ratio 76	Complexity 76	Material 76	Value 76	Quality 76	Value 76
	Item 77	Unit 77	Price 77	Material 77	Cost 77	Process 77	Expense 77	Time 77	Time Ratio 77	Efficient 77	Ratio 77	Complexity 77	Material 77	Value 77	Quality 77	Value 77
	Item 78	Unit 78	Price 78	Material 78	Cost 78	Process 78	Expense 78	Time 78	Time Ratio 78	Efficient 78	Ratio 78	Complexity 78	Material 78	Value 78	Quality 78	Value 78
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	Item 80	Unit 80	Price 80	Material 80	Cost 80	Process 80	Expense 80	Time 80	Time Ratio 80	Efficient 80	Ratio 80	Complexity 80	Material 80	Value 80	Quality 80	Value 80
Category 9	Item 81	Unit 81	Price 81	Material 81	Cost 81	Process 81	Expense 81	Time 81	Time Ratio 81	Efficient 81	Ratio 81	Complexity 81	Material 81	Value 81	Quality 81	Value 81
	Item 82	Unit 82	Price 82	Material 82	Cost 82	Process 82	Expense 82	Time 82	Time Ratio							





































































































































































































































































































































































































































































































































































































































































