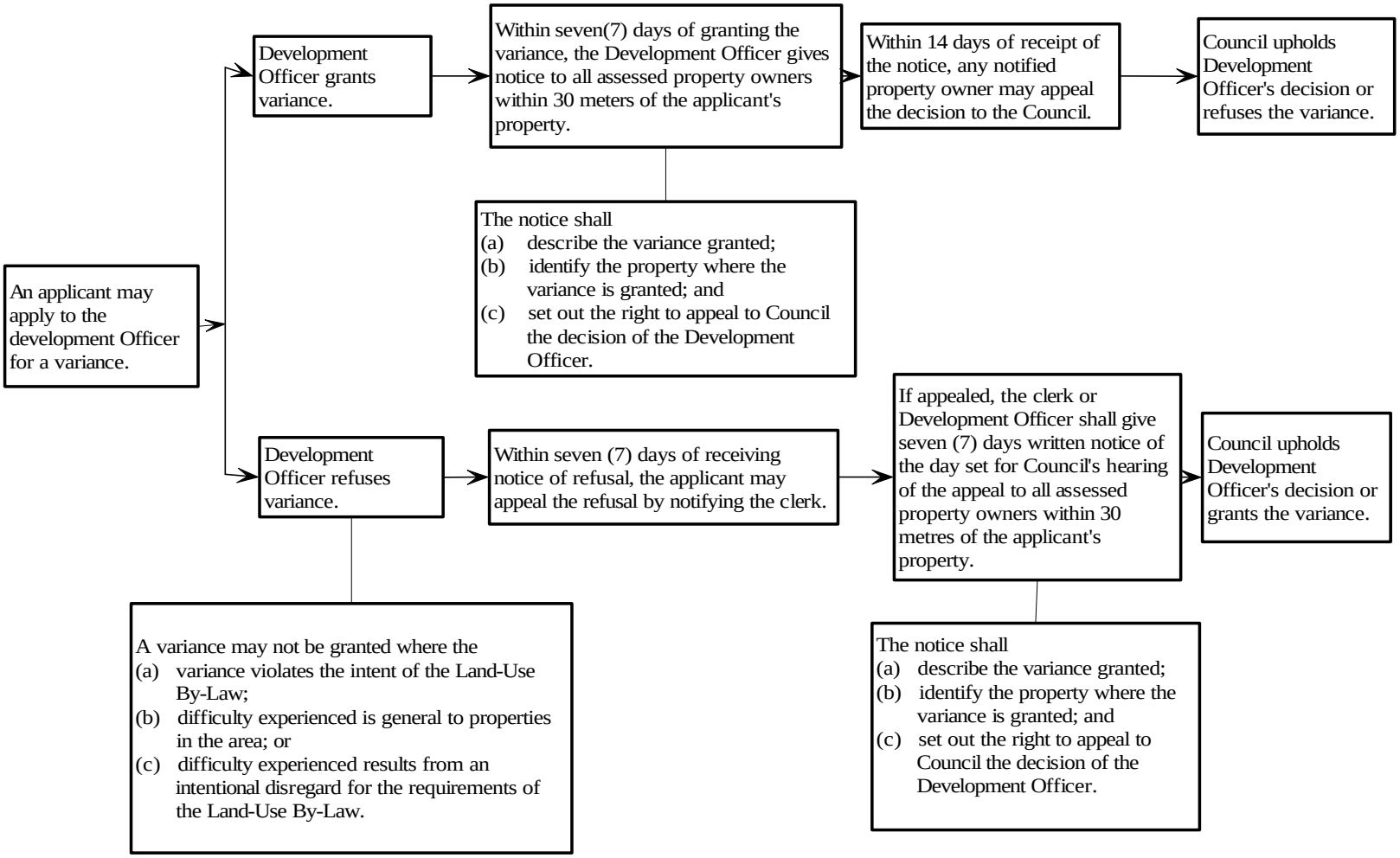Chart 7
Variances (Sections 237 - 239)