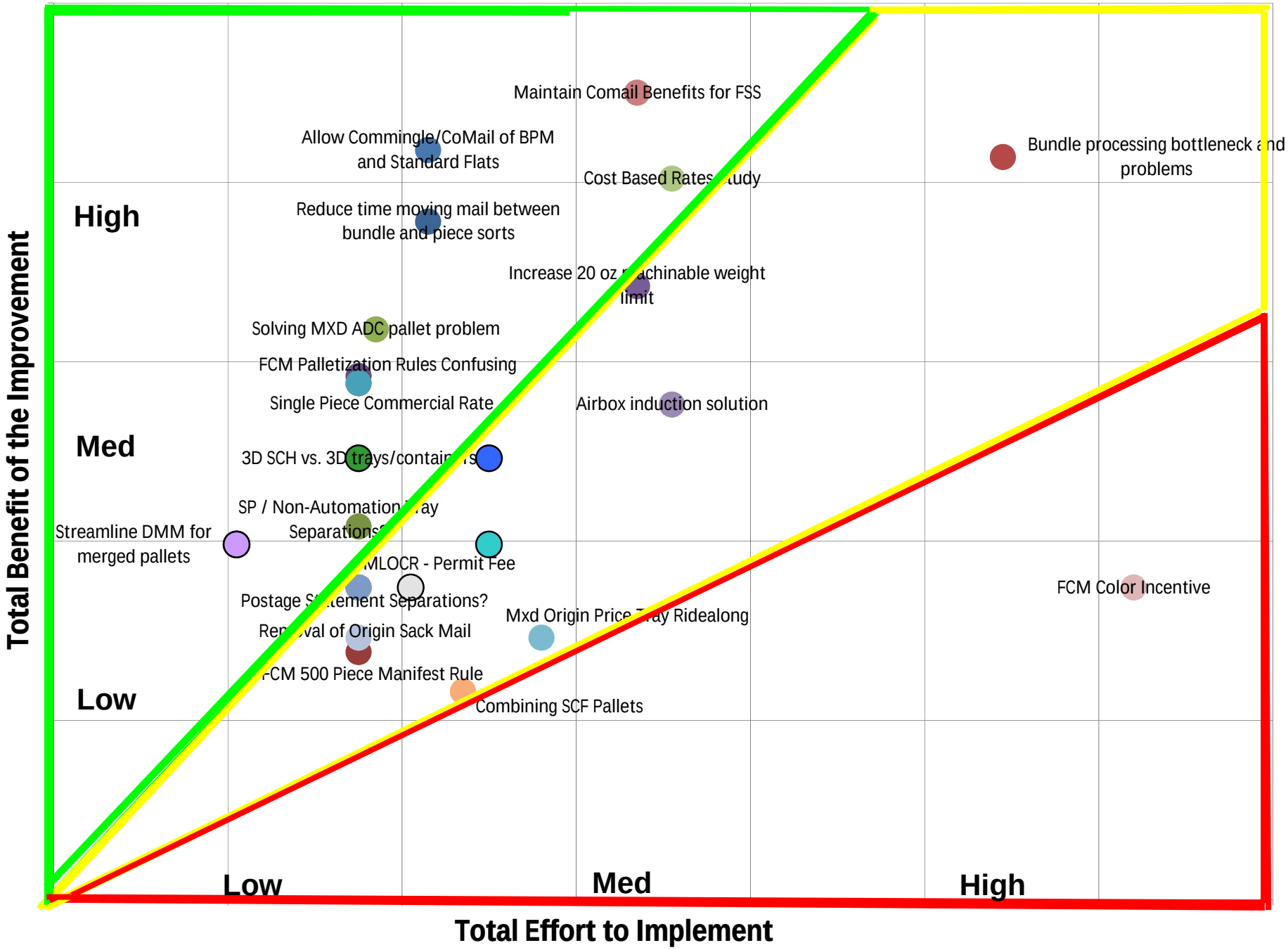Improvements - Benefit and Effort (B&E) Matrix