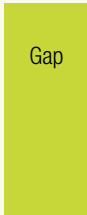
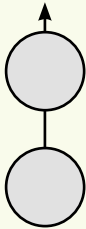


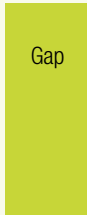
Planning functions  
(e.g. process improvement)



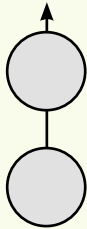
Gap



Doing functions  
(operations)



Gap



Evaluating functions  
(e.g. quality control)

**EXHIBIT 10.5** The separation between planning, doing and evaluating created by organizational structure