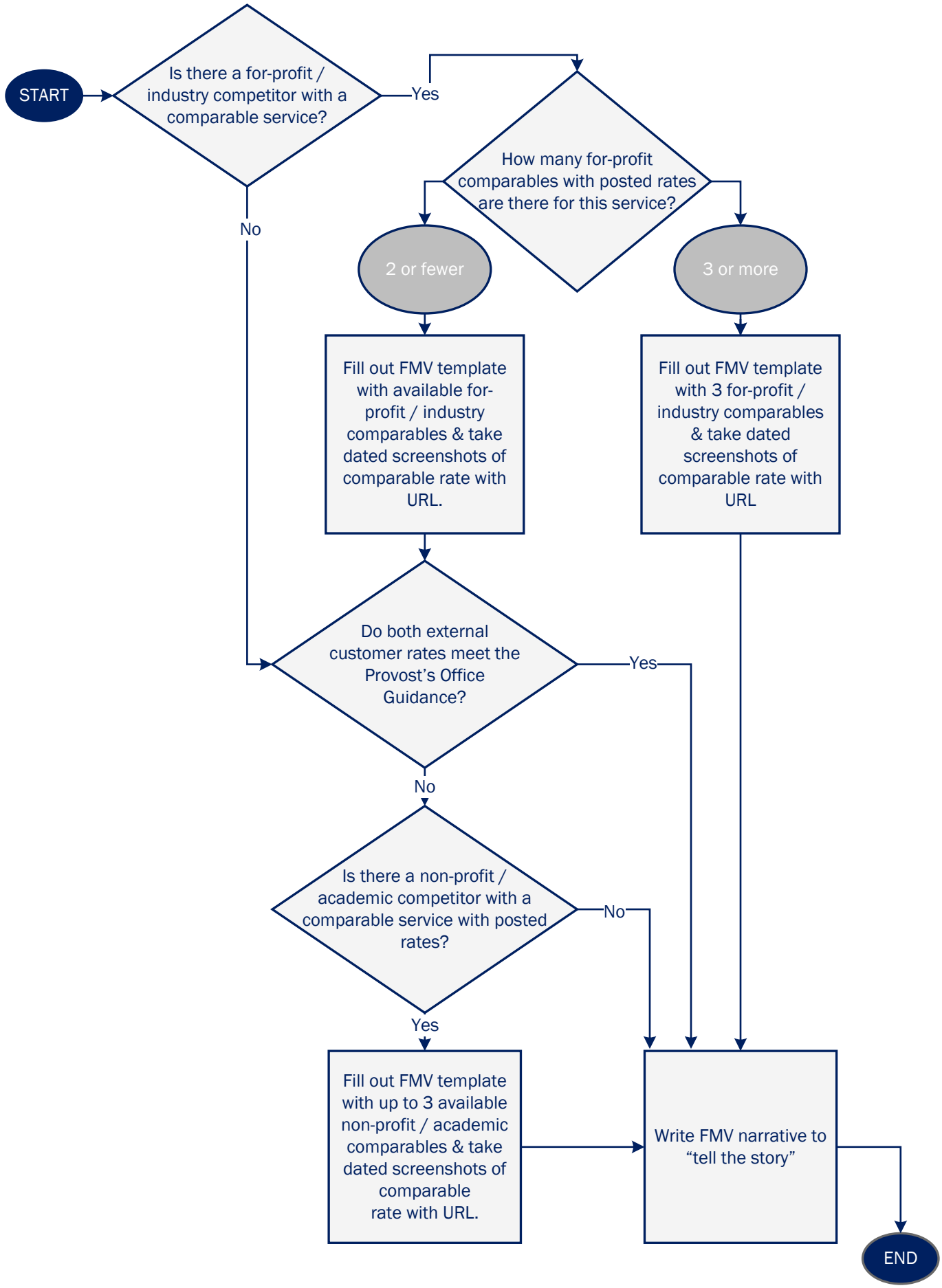Fair Market Value (FMV) Analysis Decision Tree for **EACH** service offered to external customers