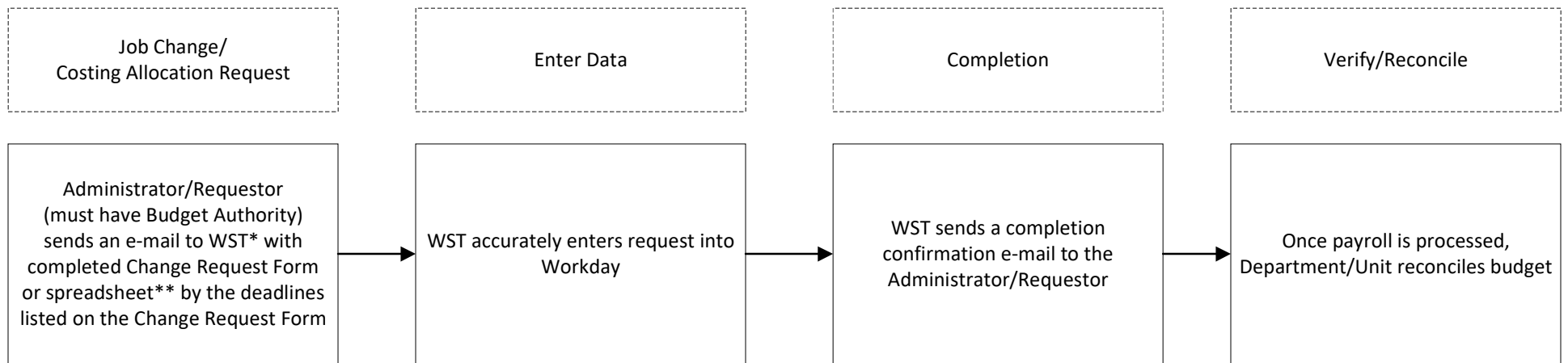


# Costing Allocations Process Map



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\*\*A standardized spreadsheet will be developed with the pilot units