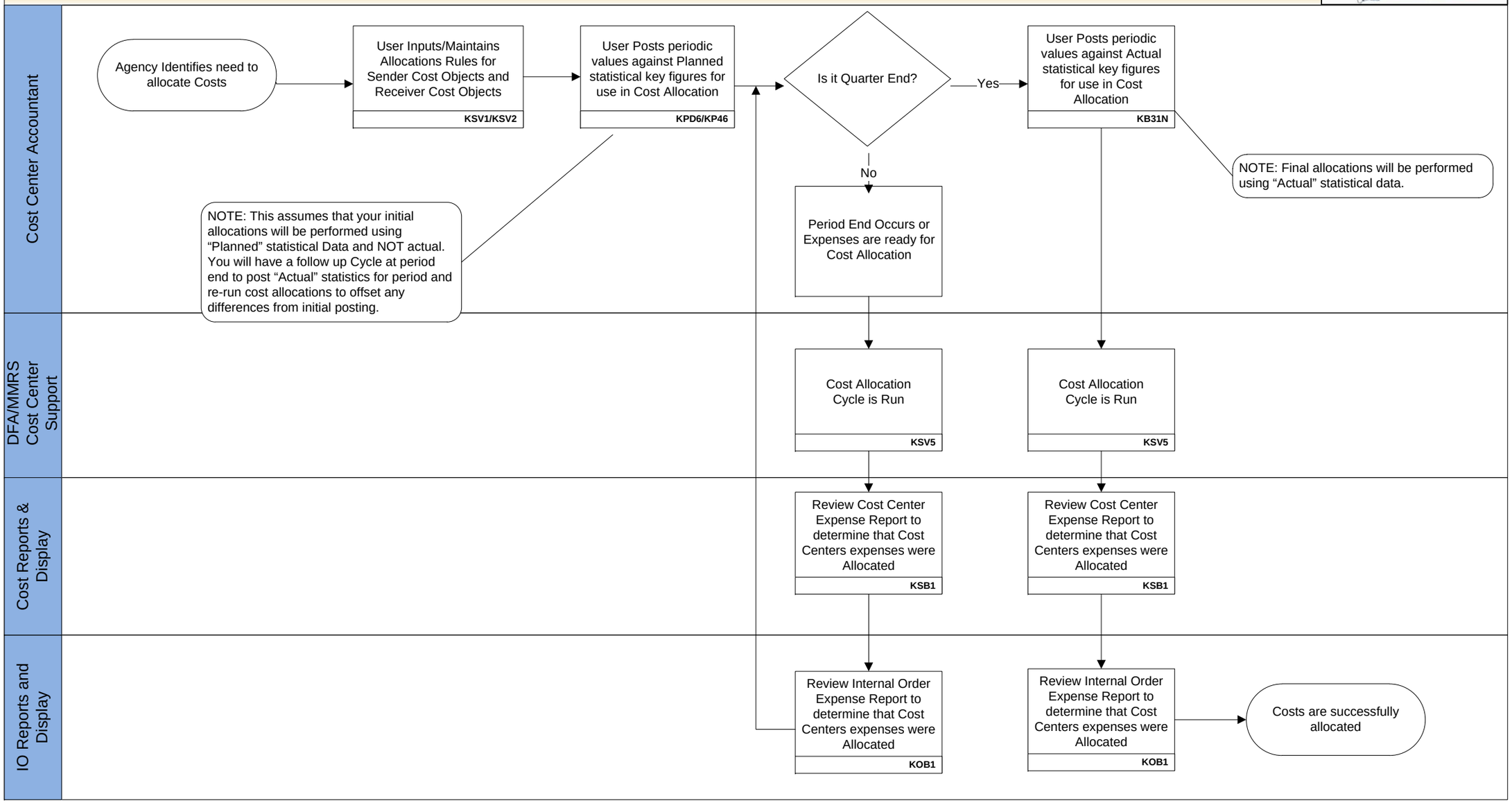CO1-Cost Allocations & Distributions