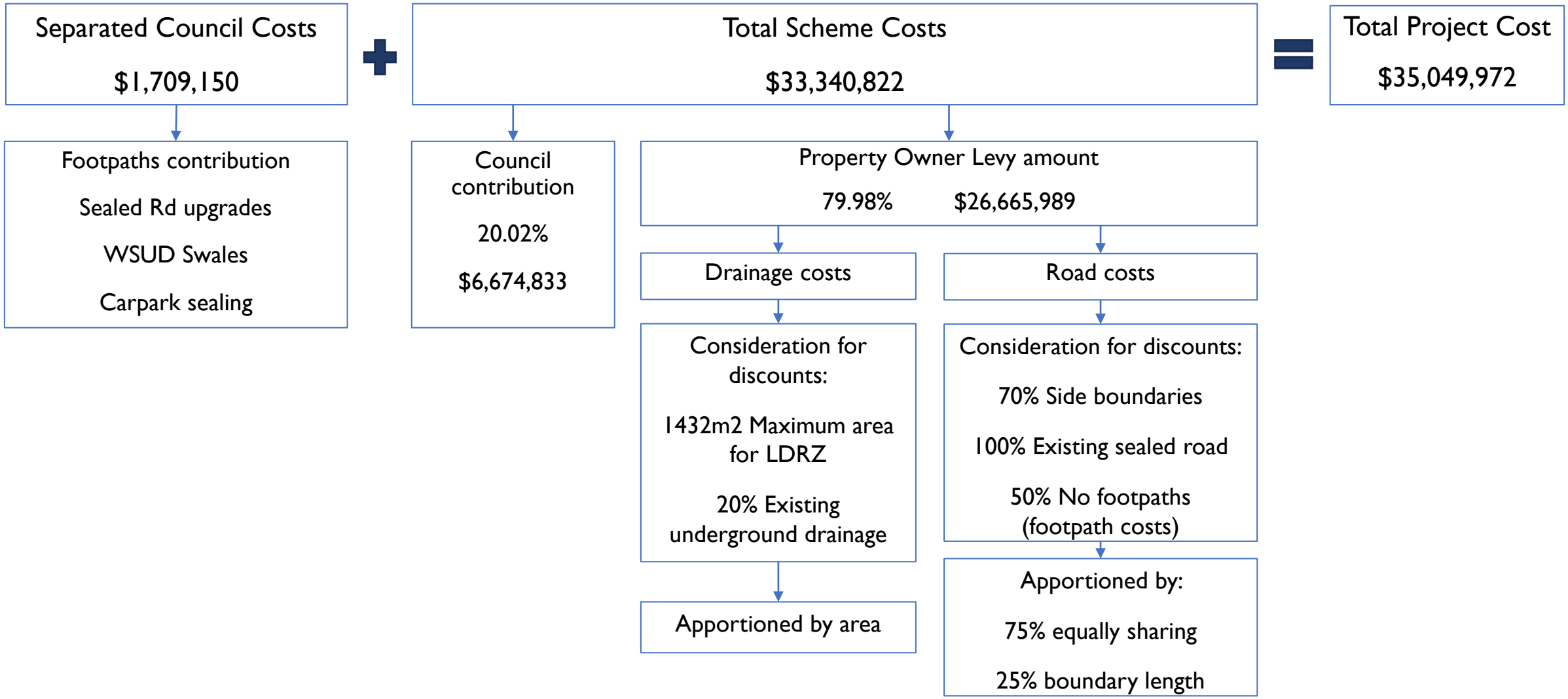Cost Apportionment (Schematic Layout)