

TABLE B.2: Transportation Cost for the Initial Shipping Allocation Using the Matrix Least Cost Method

FROM	TO	UNITS SHIPPED	COST PER UNIT	TOTAL COST
Denver	Cleveland	1,000	\$3	\$3,000
Milwaukee	Chicago	2,000	\$2	\$4,000
Milwaukee	Cleveland	1,000	\$3	\$3,000
Columbia	Los Angeles	3,000	\$8	\$24,000
Total				\$34,000