

# HEADQUARTERS

Administrative services  
(100 employees)  
(10,000 man-months)

Headquarters  
Department No. 1  
(2 offices)  
Company A  
.....  
Company B  
.....  
(15,000 man-months)

Headquarters  
Department No. 2  
(2 offices)  
Company A  
.....  
Company B  
.....  
(15,000 man-months)

Headquarters  
Department No. 3  
(2 offices)  
Company A  
.....  
Company B  
.....  
(15,000 man-months)

Headquarters  
Department No. 4  
(2 offices)  
Company A  
.....  
Company B  
.....  
(15,000 man-months)