<table>
<thead>
<tr>
<th>Direct Cost Centers:</th>
<th>A</th>
<th>B</th>
<th>C</th>
</tr>
</thead>
<tbody>
<tr>
<td>Indirect Cost Centers:</td>
<td>X</td>
<td>Y</td>
<td>Z</td>
</tr>
</tbody>
</table>