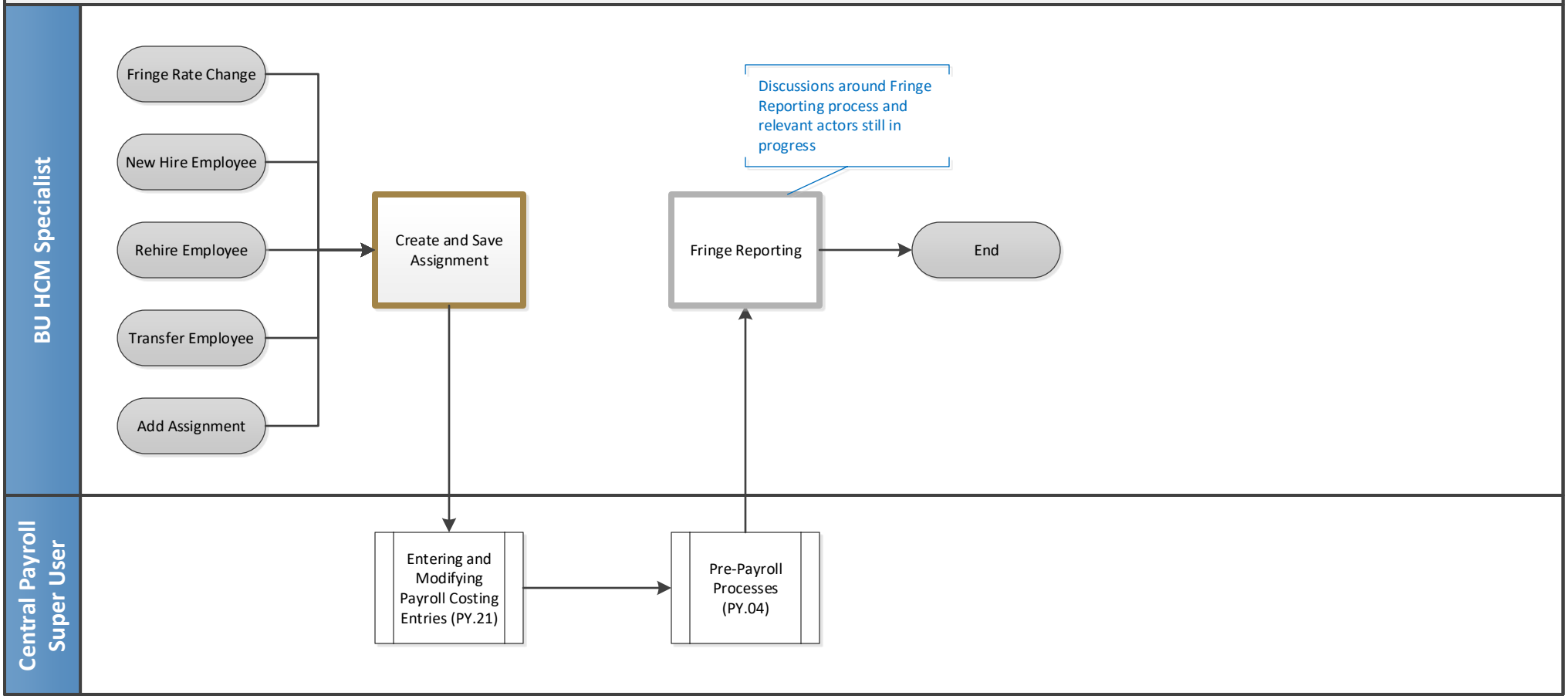PY.26 – Calculating and Allocating Fringe Benefit Costs