**Suggestion: Invest in Real Estate**

*Really? That’s a pretty volatile market... it’s hard to be sure exactly what a parcel of land is actually worth.*

The large rectangle on the next page represents a large tract of land; your task is to subdivide it into smaller rectangles. Every cell in the grid, including the black squares, must be contained in exactly one rectangle, and every rectangle should contain exactly one black square. The number in this black square indicates the total value of the corresponding rectangle.

Most cells, including black squares, have a value of 1. However, each of the eighteen 3x3 patches below the grid, which represent real estate improvements, should also be placed into the grid. These patches will change the value of certain squares to the numbers on the patch; for example, wherever the first patch is placed in the grid, the lower-right square of that patch will have a value of 12 instead of 1. The patches may not overlap black squares, and they may not overlap each other.

The letters in the grid and the flags on the patches may be ignored during the subdividing process.