Left spreadsheet (PBS tab):

	A	B	C	D
1	**PTTS**			
2		Sending station		
3			Dispatcher	
4			Diverter	
5			Touchpanel	
6			Prep stand	
7			Canisters	
8		Tubing network		
9			Tubes	
10			Bends	
11			Connectors	
12			Supports	
13		Sampling points		
14			Interface kits	
15			Niddle grips	
16			Needles	
17		Blower system		
18			Blower	
19			Air distribution	
20				Air hoses
21				Supports
22		Controls system		
23			PLC	
24			Cabling	
25				Signal cables
26				Cable trays
27				Supports
28			Software	
29		Lab infrastructure		
30			False floor	
31			Elec distrib	
32			Lighting	
33			Furniture	
34		Specific tooling		
35				
36				

becomes
simplified

Right spreadsheet (WBS-top tab):

	A	B	C
1	**CanNet**		
2		Project management	
3		Engineering design	
4		PTT System	
5			Sending station
6			Tubing network
7			Sampling points
8			Blower system
9			Controls system
10			PLC
11			Cabling
12			Software
13		Lab infrastructure	
14			Electr. infrastr.
15			Furniture
16		Specific tooling	
17		Commissioning	

← *added* (rows 2–3)
← *added* (row 17)