CLRS 15.1-5

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$$l_{1}[j] = 2 \rightarrow f_{1}[j-1] + a_{1,j} > f_{2}[j-1] + t_{2,j-1} + a_{1,j} \qquad (1)$$

$$\leftrightarrow f_{1}[j-1] > f_{2}[j-1] + t_{2,j-1} \qquad (2)$$

$$l_{2}[j] = 1 \rightarrow f_{2}[j-1] + a_{2,j} > f_{1}[j-1] + t_{1,j-1} + a_{2,j} \qquad (3)$$

$$\leftrightarrow f_{2}[j-1] > f_{1}[j-1] + t_{1,j-1} \qquad (4)$$

$$t_{i,j} \ge 0 \to f_1[j-1] > f_2[j-1] + t_{2,j-1} \ge f_2[j-1] > f_1[j-1] + t_{1,j-1}$$
 (5)
 $\iff f_1[j-1] > f_1[j-1] + t_{1,j_1}$ (6)

(6) is a contradiction; which shows that $l_i[j] = (2, 1)$ cannot be true without negative transfer costs.