## Boundary concentrated finite elements for optimal control problems with distributed observation

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We consider the discretization of an optimal boundary control problem with distributed observation by the boundary concentrated finite element method. With an  $H^{1+\delta}(\Omega)$  regular elliptic PDE on twodimensional domains as constraint, we prove that the discretization error  $||u^* - u_h^*||_{L_2(\Gamma)}$ decreases like  $N^{-\delta}$ , where N denotes the total number of unknowns. For the case  $\delta=1$  in convex polygonal domains, the discretization error for h-FEM behaves like  $N^{3/4}$ , whereas for boundary concentrated FEM the discretization error behaves like  $N^{-1}$ . This makes the boundary concentrated FEM favorable in comparison to h-FEM. This method is also suitable for treating piecewise defined data and a tracking functional acting only on a subdomain of  $\Omega$ . We present several numerical results.