P \$27.80 \$514.02	\$/N \$30.00 \$100.00	L \$540.00 \$540.00 \$40.00		
\$541.82 x80% \$433.46	\$130.00	\$1,120.00		\$1,683.46 x80% \$1,346.76
			L/SUM	\$1,300.00