



**NATIONAL
SENIOR CERTIFICATE**

GRADE 12

SEPTEMBER 2023

**CONSUMER STUDIES
MARKING GUIDELINE**

MARKS: 200

This marking guideline consists of 15 pages.

SECTION A**QUESTION 1: SHORT QUESTIONS**

1.1	1.1.1	C ✓	(1)
	1.1.2	D ✓	(1)
	1.1.3	B ✓	(1)
	1.1.4	B ✓	(1)
	1.1.5	A ✓	(1)
	1.1.6	D ✓	(1)
	1.1.7	C ✓	(1)
	1.1.8	B ✓	(1)
	1.1.9	D ✓	(1)
	1.1.10	A ✓	(1)
	1.1.11	C ✓	(1)
	1.1.12	B ✓	(1)
	1.1.13	A ✓	(1)
	1.1.14	D ✓	(1)
	1.1.15	C ✓	(1)
	1.1.16	D ✓	(1)
	1.1.17	C ✓	(1)
	1.1.18	B ✓	(1)
	1.1.19	A ✓	(1)
	1.1.20	B ✓	(1)
	1.2.1	F ✓	(1)
	1.2.2	C ✓	(1)
	1.2.3	G ✓	(1)
	1.2.4	B ✓	(1)
	1.2.5	A ✓	(1)
	1.3.1	C ✓	(1)
	1.3.2	E ✓	(1)
	1.3.3	B ✓	(1)
	1.4.1	Offer to purchase ✓	(1)
	1.4.2	Body corporate ✓	(1)
	1.4.3	Mortgage bond/loan ✓	(1)
	1.4.4	Lease agreement ✓	(1)
	1.4.5	Full title ✓	(1)
1.5	B, E, F ✓✓✓ (in any order)		(3)
1.6	A, C, D, F ✓✓✓✓ (in any order)		(4)

SECTION B**QUESTION 2: THE CONSUMER**

2.1 **State the main source of income to the South African Government.**
Income tax ✓ (Remembering, easy) (1)

2.2 **Write the acronym PAYE in full.**
Pay-as-you-earn ✓ (Remembering, easy) (1)

2.3 **Explain the terms below.**

2.3.1 **Warranty**

A warranty is a written guarantee, ✓ promising to repair and replace ✓
an article if it breaks or does not work properly within a specific period.
(S p 175)

OR

A warranty is a written promise ✓ to replace or repair, ✓ an item if the
item does not satisfy the terms of the warranty. (F p153)
(Remembering moderate) (2)

2.3.2. **Guarantee**

A guarantee is an assurance that a product will remain in working
order ✓ for a particular length of time. A guarantee is a promise from the
manufacturer that they will sort out ✓ any problems with a product or
service within a specific, fixed period of time. (S p175)

OR

A guarantee is a promise in writing that the quality or durability ✓ of a
product or service will meet certain standards and that if the product or
service does not satisfy the terms of the guarantee, the money you
paid for it will be returned. ✓ (F p153)
(Remembering moderate) (2)

2.4 2.4.1. **Identify the scam illustrated in the cartoon.**
Work from home scam ✓ (Remembering easy) (1)

2.4.2. **Why would consumers be so vulnerable for this scam?**
Consumers are seeking extra income, and this sounds like an easy
way to earn money. ✓ (Remembering easy) (1)

2.4.3. **Advise a consumer on TWO warning signs of this type of scam.**
• You have to pay money before you can start the job ✓
• You are offered a job that you have not applied for ✓
(S p 177, F p 156)
(Remembering moderate) (2)

2.5 Discuss how the following taxes affect the consumer's disposable income.

2.5.1 VAT

VAT is a hidden tax and the consumer is not always aware of how much tax they are paying. ✓ All consumers pay VAT, regardless of their income or the purchase price of the item. VAT added to products make it more expensive thus less disposable income for consumers. ✓
(S p181, F p 159)

(Understanding, moderate) (2)

2.5.2 Property tax

Property tax is paid according to a sliding scale. Consumers will not be able to afford to buy a house due to the taxes charged ✓ for ownership of a house. (Tax will result in less disposable income for ownership of a house)

Property tax increase as the market value of the house increases, thus reducing their disposable income. ✓

(S p 181, F p 159)

(Understanding, moderate) (2)

2.6 2.6.1 Explain how a pyramid scheme works.

A pyramid scheme exists when the members receive compensation from recruiting other members ✓ rather than the sale of any goods or services. As more members are recruited, the previous members move to a higher level in the pyramid. ✓ (S p 178)

OR

There is one person at the top of the pyramid who recruits people to invest money in the scheme. ✓ Each of the people he recruits then recruits more people, so that the number grows from a single person at the top through layers to a large number of people at the base. ✓

(F p 157)

(Understanding, Easy) (2)

2.6.2 Differentiate how the consumer may be affected by a legal (multi-level marketing / tiered-level scheme) and a pyramid scheme. Tabulate your answer as follows:

	Legal pyramid scheme (Multi-level marketing / tiered-level scheme)	Pyramid scheme
Effect on consumer	The consumer pays money and receives a product in return. ✓ The more people you recruit the better commission you can earn. ✓	The consumer pays money, receives a promise ✓ of returns on investment but loses all their money at the end. ✓
	(2)	(2)
	(understanding, moderate)	(F p 162, S p 178–179)

(4)

2.7 2.7.1 **Discuss reasons why stokvels are increasing and how consumers would benefit by joining a stokvel.**

Consumers are experiencing tough economic times, ✓ especially after the Covid-19 pandemic. People have lost jobs and are trying to gain financial stability. ✓

By joining a stokvel consumers are able to save money ✓ and this helps to manage finances. ✓ The stokvel can grant credit to a member ✓ and the members can have a share in the profits from the scheme. ✓

A stokvel creates mini communities (support networks) in which like-minded people can meet regularly to socialise and support each other in keeping up with monthly contributions. ✓ The savings from a stokvel enables the consumer to make large cash purchases. ✓

(Applying, moderate, S p 177, F p 156)

(Any 5 x 1) (5)

2.8 2.8.1 **Outline the ways municipalities can distribute these funds to benefit service delivery to citizens.**

- Provide basic services to all citizens (water, electricity etc.) ✓
- A free amount of electricity/water/gas allocated per household ✓
- Sewerage collection and disposal ✓
- Refuse removal ✓
- Municipal health services ✓ / Provisions for health clinics ✓
- Fire-fighting services ✓

(Applying, easy, S p201–204, F p 179)

(Any 5 x 1) (5)

2.9 2.9.1 **Define the term inflation.**

Inflation occurs when prices continue to increase, ✓ but the amount of money available to purchase these goods stays the same. ✓ (S p 184)

OR

The rise in prices of goods and services, ✓ measured over a specific period. ✓

(F p 162)

(Remembering, moderate) (2)

2.9.2 **Analyse how the decrease of inflation could impact the consumer during this time.**

- Inflation would normally decrease the purchasing power, but with the slight drop of inflation, consumers would have more disposable income during this time ✓
- December is normally a tough month ✓ and consumers would welcome this decrease as they could have more money to spend over the festive season. ✓
- Consumers with fixed incomes such as pensioners would have some relief ✓ during this time as inflation affects them the most. ✓
- Manufacturers could increase their production of products as more products would be purchased during this time. ✓
- Consumers who are borrowing money for a long-term loan could benefit if they borrow the money with a lowered fixed rate ✓
- Consumers who have a higher fixed rate on a mortgage would not benefit with this drop of inflation. ✓

- If the house prices grow at a slower rate, more consumers would be able to afford the buying of property. ✓

(Analyse, difficult) (8)
[40]

QUESTION 3: FOOD AND NUTRITION

3.1 State THREE benefits that organically grown food may have for the natural environment.

- Chemicals/fertilisers/pesticides/herbicides which could harm the natural environment are not used. ✓
- Water is cleaner / pollution is limited/less ✓
- Organic farming improves soil quality ✓
- Crop rotation prevents pests and diseases to be established in a field ✓
- Organic farming provides good conditions for livestock. ✓

(Remembering, easy)
(Any 3 x 1) (3)

3.2 Give reasons why the following additives are added to food:

3.2.1 Lecithin

Emulsifier ✓

Prevents the separation of oils and water / allows oils and liquids to mix together / enables the combination of oil and water ✓ (Remembering, easy)

(2)

3.2.2 Vitamin C / ascorbic acid

Anti-oxidant ✓

Prevents the oxidation of foods, ✓ prevents rancidity, ✓ or discolouration ✓

(Remembering, easy)
(Any 2 x 1) (2)

3.2.3 Sulphur dioxide

Prevents the browning in dried fruit/ fruit juices ✓ (Remembering, easy) (1)

3.3 Redraw the table below and complete the table with the following information

		Dixie	Freya
3.3.1	Eating disorder	Anorexia ✓ (1)	Bulimia ✓ (1) (Remembering, easy)
3.3.2	Eating habits	Secretive about food, ✓ starve themselves, using laxatives ✓ or overuse of diet pills ✓ Any (2)	Repeated episodes of binge eating ✓ / eating large amount of food ✓ followed by purging ✓ or using laxatives to get rid of the food ✓ Fasting may form part of the eating habit. ✓ (Any 2) (Understanding, easy)

(2)

(4)

(F p 83 S p 94–95)

- 3.4 3.4.1 **Give TWO main reasons for obesity.**
- Taking in more kilojoules than your body burns up / overeating ✓
 - Lack of exercise ✓ (Remembering, easy) (2)
- 3.4.2 **Write a paragraph on the management of obesity. Make special mention of lifestyle changes, carbohydrate and fat intake.**
- Obesity can be managed by the control of food that you eat, creating good eating habits ✓ and your physical activities. ✓ A balanced energy-restricted diet must be followed by incorporating more low-GI foods ✓ and wholegrains, ✓ carbohydrates that are high in fibre ✓ to keep you fuller for longer. Legumes could be consumed as they have a low-GI ✓ value in that they fill you up and are low in fat. ✓ Reduce your fat intake by grilling, baking or steaming food instead of frying. ✓ Eat more chicken and fish because it contains less fat and cholesterol than red meat. ✓ Eat less sugary food / sweetened food / sugary drinks. ✓ Snack on healthier food and eat less junk food / fast food with hidden fats. ✓
- Marking guidelines:**
- 2 marks for lifestyle changes ✓✓
 - 2 marks for reduced carbohydrate intake ✓✓
 - 2 marks for reduced fat intake ✓✓
- (Applying, moderate) (6)
- 3.5 3.5.1 **Name the ingredient of the food label that should be avoided by a person who is gluten intolerant.**
- Wholewheat ✓ (Remembering, easy) (1)
- 3.5.2 **Describe the condition *gluten intolerance*.**
- Gluten intolerance is an intestinal disorder that occurs when the body cannot tolerate gluten. ✓ The lining of the small intestine is damaged as a result of the reaction to eating gluten. ✓ When a person with celiac disease eats food containing gluten, his or her immune system reacts by damaging the villi. ✓ The villi are then less able to absorb essential nutrients. ✓ (S p 93)
- OR**
- Gluten intolerance is a spectrum of disorders including celiac disease, in which gluten has a harmful effect on the body. ✓ Gluten damages the lining of the small intestine ✓ causing nutrients to pass through the body without being absorbed. ✓ Celiac disease could lead to malnutrition if left untreated. ✓ (F p 77–78)
- (Understanding, moderate) (4)
- 3.5.3 **Justify the validity of this claim by providing the claim conditions.**
- (a) Low in fat**
- The claim is valid. Low in fat should be 3 g per 100 g ✓ and the total fat per 100 g is 2,3 g ✓ (Applying, moderate) (2)
- (b) High in fibre**
- The claim is valid. High in fibre should be 4,6 g per 100 g ✓ and the total fibre per 100 g is 11,6 g. ✓ (Applying, moderate) (2)

3.6 Date markings appear on labels and packaging of foods. Discuss the implication of the “use by” date marking on pre-packed labels for the consumer.

- ‘Use by’ indicates that the product is not marketable / cannot be sold after this date. ✓
- It appears on perishable products, e.g. milk, meat, fish etc. ✓
- ‘Use-by’ shows the period for which the product will be of good quality and safe to eat. ✓
- The consumer may get sick / food poisoning if the product is eaten after this date. ✓
- A ‘use-by’ date that is close means that the product must be used within a short time. ✓

(Applying, moderate)

(Any 3 x 1) (3)

3.7 Evaluate the menu below for a person who is lactose intolerant.

Advantages:

- Muesli with almonds is suitable as almonds are high in calcium and lactose intolerant person would also have a calcium deficiency ✓
- Yogurt is good as it is a cultured dairy and a lactose intolerant person can tolerate ✓ the lactose that has been converted to lactic acid in the manufacturing.
- Omelette with salmon is good as salmon contain calcium. ✓
- Eggs also have some calcium. ✓

Disadvantages:

- Cheese in the omelette cannot be tolerated by lactose intolerant person ✓
- The coffee will prevent calcium absorption which could lead to a deficiency. ✓

Conclusion: The breakfast is suitable ✓

Marking guidelines:

- 1 mark for conclusion
- 3 marks for advantages
- 2 marks for disadvantages

(6)
[40]

QUESTION 4: CLOTHING

- 4.1 4.1.1 **Give the correct fashion term for the word 'rebooted' as it was used in the text.**

Fashion revival / Retrospective fashion ✓

(Remembering, easy) (F p50, S p53) (1)

- 4.1.2 **Identify the curve that represent the fad.**

A ✓

(1)

- 4.1.3 **Define the following terms used in the text.**

(a) Trademark

Any word, symbol, name or device that a person uses to identify ✓
and distinguish his or her goods from those manufactured or sold
by others. ✓

(2)

(b) Knock-offs

Copies or imitations ✓ of something popular that sells for less than
the original. ✓

(Remembering, moderate) (2)

- 4.1.4 **Explain the negative economic impact of counterfeiting the Moon Boot brand.**

- The original Moon Boot brand can have a loss of sales / lose income ✓
- The original brand image will be harmed ✓
- Consumers may lose faith in the brand, thus buying less ✓
- It prevents registered trademarks from entering the markets where piracy of the brand already exists. ✓
- Counterfeiting deprives national economies of customs duties and tax revenues. ✓
- No competition in the market, or price wars to match up with lower prices of counterfeit goods. ✓

(Understanding, moderate) (S p 62 F p 72)

(Any 4 x 1) (4)

- 4.2 4.2.1 **Describe why bamboo is considered as being sustainable.**

- Bamboo grows fast ✓
- No pesticides are used ✓ / grows in an environmentally way ✓
- Made from renewable crop with good yields ✓
- Can easily be replanted ✓
- Required very little water ✓
- Processing uses few chemicals that will not harm the environment ✓
- Fewer chemicals used during growth and processing ✓

(Applying moderate)(S p 67, F p 60)

(Any 3 x 1) (3)

4.3 4.3.1 **Explain how technology would have an influence on fashion changes.**

- Technology allows for new fabrics to be created with new characteristics, such as improved elasticity ✓
- Stretch fabrics was created to make body hugging garments more comfortable to wear ✓
- Biotechnology and nanotechnology improved the range of fabrics for sportswear to perform better ✓
- Developments in the manufacturing industry created machines to improve pattern-design and improved methods of knitting ✓
- Technology created social media and internet which made it possible to access and view more clothing ✓ and it also improved the distribution methods of fashion garments ✓
- The need for sustainability has lead to improved eco-friendly fabrics. ✓

(Applying, easy) (S p 54, F p50)

(Any 3 x 1) (3)

4.4 **Analyse the suitability of this outfit for a fashion magazine editor.**

- The navy suit is a classic style ✓ and it looks formal ✓
- The floral top can express individuality and looks formal ✓
- The gold earrings, bracelet and watch are classic jewellery that gives a formal appearance ✓
- The neckpiece is not overpowering, can be seen as a fashion trend ✓ and provides interest and style to the outfit ✓
- The navy shoes are a classic style ✓ looks formal ✓ and can be versatile ✓
- **Conclusion:** The outfit is suitable ✓

One mark for conclusion and 3 facts.

(Analyse, moderate)

(Any 3 facts) (3)

[20]

QUESTION 5: HOUSING

- 5.1 5.1.1 **Refer to the advertisement above and identify the type of home ownership.**

Sectional title ✓ (Remembering, easy) (1)

- 5.1.2 **Use the information in the advertisement and state THREE advantages of choosing one of these units.**

- All units come with a parking bay and a 3m² balcony ✓
- Easy access to transport routes ✓
- Electric perimeter fencing with 24-hour security ✓
- No transfer duty ✓
- Number of bedroom options ✓
- Possibility to rent out for an income ✓

(Remembering, easy)
(Any 3 x 1) (3)

- 5.1.3. **Name the organisation that the builder must be registered with.**

NHBRC – National Home Builders Registration Council ✓
(Remembering, easy) (1)

- 5.1.4 **The owners of these units must pay a levy. Name TWO uses of levies for this type of homeownership.**

- The levy is used for the upkeep of recreational areas ✓
- Pay the rates and taxes ✓
- Insurance ✓
- Repairs and maintenance of common areas ✓
- Wages and salaries for gardening staff or security staff ✓
- Cover any extra expenses such as accidental damage. ✓

(Understanding, moderate)
(S p 140, F p119)
(Any 2 x 1) (2)

5.1.5 Provide TWO advantages and TWO disadvantages of building a house.

Tabulate your answer as follow:

Advantages of building	Disadvantages of building
<ul style="list-style-type: none"> • Building can cost less than buying a house ✓ • The owner can design the house to suit their needs and taste ✓ • The latest designs and technology can be used ✓ • Its possible to create an environmentally friendly house ✓ • The house can be finished according to the owners own schedule ✓ • If there are not enough funds, the building can be halted for a while ✓ • Building a home is an investment/ it is a form of saving as its an asset that can increase in value ✓ • All the fittings and components of the house is new and should work. ✓ <p>(Any 2)</p>	<ul style="list-style-type: none"> • Always a risk of faulty construction ✓ • Building can cost more than buying a house ✓ • If building is delayed, the owners may experience discomfort and stress ✓ • Managing the project and be very complicated ✓ • Building can be a time-consuming process. ✓ • Quality control is very important, but can create a lot of problems ✓ • Can be expensive to start a new garden/additional cost after the construction, landscaping ✓ • There might be unexpected costs like site preparation ✓ • The house you want to build must fit the building codes and regulations ✓ <p>(Any 2)</p>

(Remembering, moderate) (S p 138, F p 118)

(Any 4 x 1) (4)

5.2 Study the advertisement below and answer the questions to follow.

5.2.1 Name another type of freezer available to the consumer.

Chest Freezer ✓

(Remembering, easy) (1)

5.2.2 Which feature indicates that this freezer is environmentally friendly.

A+ energy rating ✓

(Understanding, easy) (1)

5.2.3 **Discuss the impact of human and non-human energy consumption when using this freezer.**

Human energy

- Saving **time** with the no-frost system, as it is easy to maintain ✓

OR

- Food is more organised with it being in different drawers, **saving time when you have to find items**
- Upright freezer is easier to pack and unpack food, no need to bend down, less **physical effort** ✓

Non-human energy:

- Upright freezer uses more electricity than chest freezers ✓
- No-Frost option uses more electricity than manual defrost freezers ✓
- A+ energy rating would be saving electricity as it is more energy efficient ✓

(Analysing, difficult) (2 x 2) (4)

5.2.4. **Calculate the total costs of an instalment sale:**

R5 800 – R1 500 = R 4300 ✓

R4 300 x 20% = R860 ✓

Total costs: R4 300 + R860 + R1 500 = R 6660 ✓

(Applying, moderate) (3)

[20]

QUESTION 6: ENTREPRENEURSHIP

6.1 **Explain the following terms with regards to a small business practise:**

6.1.1 **Start-up Costs**

Start-up costs include any costs that need to be paid ✓ in order to start the business, ✓ example business licence (S p 18)

OR

Start-up cost in Rands of everything that you need to spend money on ✓ before production can start. ✓ (F p 35)

(Remembering, easy) (2)

6.1.2 **Sustainable profitability**

Sustainable profitability means the business will be able to grow ✓ and still produce a profit in the long term. ✓ (S p 34)

OR

Sustainable profitability is a business's ability to maintain a steady level of production and sales ✓ without exhausting available cash. ✓ (F p 35)

(Remembering, easy)

(2)

6.2 **State TWO factors that must be considered in your marketing strategy.**

- Product ✓
- People ✓
- Place ✓
- Promotion ✓
- Price ✓

(Remembering, easy)

(Any 2 x 1)

(2)

6.3 **Describe how an entrepreneur can maintain good customer relations.**

- It is essential to meet the needs of the customers/make sure you provide customers with what they need or want ✓
- Make the customers feel important and ensure that they want to do business with you. / Be courteous and listen to complaints attentively without interrupting ✓
- Attend to customer complaints immediately and trying to resolve the matter as well as you can ✓
- Get regular feedback from customers and use it to improve your business ✓
- Give clear information about a product or service ✓
- Fulfil your promises ✓
- Write down enquiries or complaints for future reference. ✓
- Always returning calls if you have promised to do so ✓

(Any 3 x 1) (3)

6.4 6.4.1 **Identify factors that ensured that Katie's business had the potential to become profitable.**

- She has a passion for sewing ✓
- She is hardworking ✓ and creative ✓

(Remembering, easy) (2)

6.4.2 **Explain the benefits of training the two workers.**

Training helps workers to:

- Do the job / know what is expected of them ✓
- Improve the quality of work ✓
- Increase productivity ✓
- Be motivated/ good morale ✓
- Leads to reduced waste ✓
- Reduce maintenance and repair of equipment. ✓

(Understanding, moderate. S p 26, F p 25)

(Any 4 x 1) (4)

6.4.3 **Describe any TWO pricing strategies that Katie could use to determine the selling price of her dolls.**

- Cost-based pricing: ✓ Katie could calculate the selling price by adding up all the costs involved in its production and adding a mark-up. ✓
- Demand-based pricing: ✓ Katie can determine a selling price that the clients are willing to pay for the dolls. ✓
- Premium pricing: ✓ Katie produces one of a kind handsewn dolls and can determine her selling price above the average market price for a doll. ✓
- Market-skimming: ✓ Katie's product can be seen as unique and an exclusive product as she customises the orders. This pricing strategy is set at a high price due to its exclusiveness. ✓

(Understanding, Moderate) (S p 30-31, F p 32)

(Any 2 x 2) (4)

Describe how each of the following successfully markets Katie's business.

6.4.4 **(a) Word-of-mouth**

What people said about her products/photos created interest/a desire to buy the product. ✓ the increases of orders boosted her business ✓

(Applying, moderate) (2)

(b) Cellphone photographs

Most people have cellphones ✓ therefore it is easy/quick ✓ to send photos and information to others ✓ or on social media platforms ✓
 Pictures of product attracted people ✓ to buy and order the product ✓
 (Applying, moderate) (3)

- 6.4.5 (a) Calculate the selling price of ONE fabric doll.
 Round off the selling price to the nearest rand.
 Show all calculations.

$$\begin{aligned} R240,00 + R1000,00 + R500,00 &= R1\,740,00 \checkmark \\ R1\,740,00 \times 70\% &= R1\,218,00 \checkmark \\ R1\,740,00 + R1\,218,00 \checkmark &= R2\,958,00 \checkmark \\ R2\,958,00 \div 8 \checkmark &= R369,75 \\ &= R370,00 \checkmark \end{aligned}$$

OR

$$\begin{aligned} R240,00 + R1\,000,00 + R500,00 &= R1\,740,00 \checkmark \\ R1\,740,00 \div 8 \checkmark &= R217,50 \\ R217,50 \times 70\% &= R152,25 \checkmark \\ R217,50 + R152,25 &= R369,75 \checkmark \\ &= R370,00 \checkmark \end{aligned}$$

(Applying, moderate) (6)

- (b) Calculate the profit made per doll.
 $R2\,958,00 - R1\,740,00 \checkmark = R1\,218,00 \div 8 = R152,25 \checkmark$

OR

$$R369,75 - R217,50 \checkmark = R152,25 \checkmark$$

(Applying, moderate) (2)

6.5 **Analyse whether Katie's business was sustainable in her production by contributing to the making of a green product.**

- Using recycled fabric to make dolls ✓
- Product is not using electricity ✓ thus more sustainable, reducing the electricity usage ✓
- Packaging is reusable ✓ and can act as a carry bag for the doll
- Minimal waste as all pieces of fabric is used ✓
- Reducing greenhouse gasses ✓ as the workers can work from home and does not need to travel to work and back. ✓
- Reducing the toxic chemicals for dying fabric by using natural dye ✓
- Online store all advertisements done online and digital, thus reducing the use of paper to print invoices and printing advertisements. ✓
- Basic dolls are made in advance and then made to a client's specific order, thus no unnecessary production of products. ✓
- Products does not have an expiry date, therefore more sustainable ✓

(Analysing, difficult) (F p26, 27 S p26, 27) (8)

[40]**TOTAL: 200**