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only if the candidate is not losing marks elsewhere in the question for that item (no penalty for misplaced item). No double penalty applied. 2.

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Monday: Accounting: Memo:  
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Memo: 25 November 2014  
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Mary made in January 2006.

$\text{R}3\ 200 - \text{R}2\ 160 = \text{R}1\ 040$  (4) 2.2 Calculate the

cost per cake produced in  
January 2006.  $\text{R}2\ 160 /$

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