2 (a)	720 ÷ 12 (= 60) or 78 × 12 (= 936)			4	M1	
	78 – ‘60’ (= 18) or ‘936’ – 720 (= 216)	$'x' \times 720 = 936$ or $720(1+\frac{P}{100}) = '936'$ or $('x'=)\ \frac{'936'}{720}\ (=1.3)$ oe			M1	
	$\frac{'18'}{60} \times 100$ or $\frac{'216'}{720} \times 100$	$'1.3' \times 100 - 100$ oe or $(1.3-1) \times 100$			M1 complete method to find *P*	
			30		A1 ignore extra % sign if given by candidate.	
(b)	0.18 × 1600 (= 288) oe or 0.82 × 1600 + 800 (= 2112)			3	M1 if 1600 × 18% seen, must have further processing of the 18% or the value (288) given.	M2 for 1.5 × 12.5 (= 18.75) or 18 ÷ 1.5 (= 12)
	0.125 × (1600 + 800) (= 300) oe or (1600 + 800) × 0.875 (= 2100)				M1	
			Coupon B and correct figures seen		A1 for Coupon B **and** 288 and 300 or 18.75(%) and 18(%) or 12(%) and 12.5(%) or 2112 and 2100	
						Total 7 marks