7	475 × 0.16 (= 76) oe **or** 475 × (1 – 0.16) (= 399) oe		4	M1 (working for shop A)
	1 – 0.15 (= 0.85) **or** x – 0.15x = 408 **or** 100(%) – 15(%) (= 85(%)) **or** $\frac{408}{85}$ (= 4.8) oe			M1 (working for shop B)
	408 ÷ "0.85" (= 480) **or** 408 ÷ "85" × 100 (= 480) **or** 408 × 100 ÷ "85" (= 480) oe **or** "4.8" × 100 (= 480) **or** $\frac{408}{85}\times 15\left(=72\right)$			M1 (working for shop B)
	Working required	**A** **and** 72 and 76 seen		A1 dep on M2 for **A** with correct working (72 and 76 seen)
				Total 4 marks