

200		93,400	
210		93,400	
215		92,400	
	215 - 01	92,400	440,000,000 * 70% * 30% = 92,400
216		1,000	
	216 - 01	1,000	= 1,000
500		6,600	
510		6,600	
511		6,600	
	511 - 02 가	6,600	440,000,000 * 30% * 5% = 6,600
		100,000	