### Section A

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Cost</th>
<th>Cost per unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAKE</td>
<td>5</td>
<td>$40</td>
<td>$8</td>
</tr>
<tr>
<td>WATER</td>
<td>12</td>
<td>$24</td>
<td>$2</td>
</tr>
<tr>
<td>SANDWICH</td>
<td>30</td>
<td>$90</td>
<td>$3</td>
</tr>
<tr>
<td>BOOK</td>
<td>3</td>
<td>$60</td>
<td>$20</td>
</tr>
<tr>
<td>SHOES</td>
<td>1 pair</td>
<td>$99</td>
<td>$99</td>
</tr>
</tbody>
</table>
### Section B

<table>
<thead>
<tr>
<th>Item</th>
<th>Quantity</th>
<th>Cost</th>
<th>Cost per unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>CD</td>
<td>13</td>
<td>$65</td>
<td>$5</td>
</tr>
<tr>
<td>EGGS</td>
<td>10</td>
<td>$40</td>
<td>$4</td>
</tr>
<tr>
<td>CARROTS</td>
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<td>$48</td>
<td>$4</td>
</tr>
<tr>
<td>PEN</td>
<td>70</td>
<td>$70</td>
<td>$1</td>
</tr>
<tr>
<td>T-SHIRT</td>
<td>9</td>
<td>$54</td>
<td>$6</td>
</tr>
</tbody>
</table>