1	61	P1 A1 A1	for 300 ÷ 4.85 (= 61.8...) for 61.8... **or** 62 61	This mark may be awarded for build-up methods that get to figures that are before or after 300 Embedded answers get −1 mark.

2	260	P1	conversion to common units of capacity eg 2.2 × 4.54 (= 9.988) **or** 8 ÷ 4.54 (= 1.76...) **OR** **for company A** 2400 ÷ 4.54 (= 528.63...) **OR** 2400 ÷ 8 (= 300) **OR** a rate per minute 8 ÷ [time for Company A] (= 4.8…) oe	[time for Company A] could be 1 min 40 sec or 1.66… or 1.6 or 1.40 etc as long as it is clear it relates to 1 min 40 sec Results of calculations may be truncated or rounded.
		P1	for a complete process to find the time for one water rate in minutes. eg in litres Company A 2400 ÷ "4.8.." (= 500) or "300" × [1 min 40 sec] (= 500) **or** Company B 2400 ÷ "9.988" (= 240.28...) **OR** eg in gallons Company A "528.63.." ÷ ("1.76. .." ÷ [1 min 40 sec]) (= 500) **or** Company B "528.63…" ÷ 2.2 (= 240.28…)	
		P1	for complete processes to find the times for both company A and company B in minutes. Company A eg in litres 2400 ÷ "4.8…" (= 500) or "300" × [1 min 40 sec] (= 500) or in gallons "528.63.." ÷ ("1.76. .." ÷ [1 min 40 sec]) (= 500) **AND** Company B eg in litres 2400 ÷ "9.988" (= 240.28...) or in gallons "528.63…" ÷ 2.2 (= 240.28…)	
		A1	for an answer in the range 259 to 260	If the answer is given within the range but then rounded incorrectly award full marks.

3	2	P1 P1 A1	for a calculation from within the list 4 × 12 ÷ 4 ÷ 6 eg 4 × 12 (= 48) or 12 ÷ 4 (= 3) or 6 ÷ 4 (=1.5) or 4 ÷ 6 (= 0.66..) for a complete process, eg ("48" ÷ 6) ÷ 4 **or** for "$0.\dot{6}$" × 12 ÷ 4 cao	 Accept 12 ÷ 6 as a full process