## Cost

Company Heartland

Price Sold Separately Group A \$ 173,909.00 Price Sold Separately Group B \$ 40,770.00 Combined Purchase of A & B \$ 214,679.00

## Cost

Company PCS

Price Sold Separately Group A\$ 20,985.00Price Sold Separately Group B\$ 64,075.00Combined Purchase of A & B\$ 85,060.00