

Tawas Township, Iosco County Land Value Study
April 1, 2021 - March 31, 2023

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Liber/Page
101-010-300-001-00	1284 SPARTON RD	01/21/22	WD	\$450,000	\$204,900	45.53	\$409,758	\$384,237	\$343,995	185.30	185.30	\$2,074	2022000577
140-002-300-001-00	401 E SHERMAN RD	05/12/22	WD	\$144,900	\$52,400	36.16	\$52,400	\$144,900	\$144,900	54.64	54.64	\$2,652	2022005284
070-028-300-001-00	N WILSON CREEK RD	01/20/22	WD	\$216,000	\$108,400	50.19	\$108,400	\$216,000	\$216,000	120.00	120.00	\$1,800	2022000398
070-023-100-003-00	TOWERLINE RD	06/04/21	WD	\$70,000	\$35,100	50.14	\$30,800	\$70,000	\$70,000	34.75	34.75	\$2,014	2022002487
110-036-100-002-30	WILBER RD	07/22/22	WD	\$25,000	\$9,000	36.00	\$19,000	\$25,000	\$19,000	10.00	10.00	\$2,500	2022004459
110-036-400-001-30	2205 WILBER RD	05/27/22	LC	\$200,000	\$87,400	43.70	\$175,111	\$101,269	\$76,380	40.20	40.20	\$2,519	2022003339

Totals: \$1,105,900 \$497,200 44.96 \$795,469 \$941,406 \$870,275 444.89 444.89

**AGRICULTURAL
ACREAGE RATES**

Sale. Ratio => 44.96
Std. Dev. => 6.37
Average per Net Acre=> 2,116.04
2023 PA => \$ 1,900.00 2024 PA => \$ 2,100.00

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Effec. Front	Depth	Dollars/FF	Land Table
100-002-100-007-00	497 TOWNLINE RD	06/01/21	WD	\$70,000	\$30,300	43.29	\$60,527	\$15,268	\$5,795	96.6	255.0	\$158	ALL SECTIONS
101-015-300-002-00	1283 LAIDLAW RD	11/24/21	WD	\$146,000	\$70,900	48.56	\$141,720	\$15,159	\$10,879	181.3	191.0	\$84	ALL SECTIONS
101-023-400-005-00**	200 N PLANK RD	10/15/21	WD	\$150,000	\$75,100	50.07	\$150,360	\$18,230	\$18,590	309.8	470.0	\$59	ALL SECTIONS
101-023-400-017-00	628 W M-55	06/18/21	WD	\$106,000	\$59,700	56.32	\$119,322	(\$7,322)	\$6,000	100.0	200.0	(\$73)	ALL SECTIONS
101-023-400-030-00**	514 M-55	12/14/22	WD	\$90,500	\$36,900	40.77	\$73,770	\$24,043	\$7,313	121.9	200.0	\$197	ALL SECTIONS
101-025-100-009-00	233 M-55	12/14/22	WD	\$40,000	\$29,900	74.75	\$59,834	(\$10,834)	\$9,000	150.0	200.0	(\$72)	ALL SECTIONS
101-025-100-020-00	421 EMILY DR	12/30/21	WD	\$75,000	\$40,700	54.27	\$81,406	(\$2,370)	\$4,036	67.3	220.0	(\$35)	ALL SECTIONS
101-025-100-031-00	103 EMILY DR	06/10/21	WD	\$71,000	\$34,600	48.73	\$69,236	\$9,836	\$8,072	134.5	220.0	\$73	ALL SECTIONS
101-025-200-002-40	461 M-55	11/16/21	WD	\$60,000	\$16,500	27.50	\$32,915	\$32,673	\$5,588	93.1	155.0	\$351	ALL SECTIONS
101-034-100-005-00	1085 MEADOW RD	11/19/21	LC	\$55,000	\$22,500	40.91	\$44,969	\$20,094	\$10,063	167.7	217.0	\$120	ALL SECTIONS
102-F10-000-001-00	1509 M-55	03/22/22	WD	\$85,000	\$61,400	72.24	\$122,868	(\$28,868)	\$9,000	150.0	200.0	(\$192)	ALL SECTIONS
102-P10-000-003-00**	129 PLANK RD	04/21/22	WD	\$240,000	\$104,400	43.50	\$208,665	\$54,088	\$22,753	379.2	240.0	\$143	ALL SECTIONS

Totals: \$1,188,500 \$582,900 49.05 \$1,165,592 \$139,997 \$117,089 1,951.5

**RESIDENTIAL
FRONT FOOT RATE**

Sale. Ratio => 49.05
Std. Dev. => 13.25
Average per FF=> \$72

Tawas Township, Iosco County Land Value Study

April 1, 2021 - March 31, 2023

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Land Table
100-004-300-004-25	1461 S LORENZ RD	02/20/23	WD	\$165,000	\$78,100	47.33	\$156,137	\$16,263	\$7,400	1.00	1.00	\$16,263	ALL SECTIONS
101-023-100-001-70	531 MILLER RD	12/15/21	WD	\$190,000	\$72,300	38.05	\$144,666	\$52,734	\$7,400	1.00	1.00	\$52,734	ALL SECTIONS
101-024-100-010-70	472 LAKE MAYNARD TR	03/20/23	WD	\$135,000	\$64,300	47.63	\$128,653	\$13,747	\$7,400	1.00	1.00	\$13,747	ALL SECTIONS
101-035-300-001-50	854 TOWNLINE RD	04/19/21	WD	\$186,000	\$87,500	47.04	\$174,907	\$18,493	\$7,400	1.00	1.00	\$18,493	ALL SECTIONS
101-026-100-012-00	691 M-55	05/02/22	WD	\$158,000	\$67,800	42.91	\$135,525	\$30,356	\$7,881	1.07	1.07	\$28,503	ALL SECTIONS
101-027-200-008-00	200 OATES RD	03/30/23	WD	\$138,000	\$67,400	48.84	\$134,898	\$11,775	\$8,673	1.17	1.17	\$10,047	ALL SECTIONS
101-023-200-005-00	254 N PLANK RD	05/11/21	WD	\$175,500	\$91,300	52.02	\$182,649	\$1,879	\$9,028	1.22	1.22	\$1,540	ALL SECTIONS
101-024-300-013-00	432 M-55	10/13/21	WD	\$159,900	\$73,500	45.97	\$146,923	\$23,189	\$10,212	1.38	1.38	\$16,804	ALL SECTIONS
101-025-200-027-00	337 S PLANK RD	10/24/22	WD	\$145,000	\$55,200	38.07	\$110,357	\$45,447	\$10,804	1.46	1.46	\$31,128	ALL SECTIONS
101-021-300-001-50	1984 M-55	02/23/22	WD	\$110,000	\$59,700	54.27	\$119,456	\$1,782	\$11,238	1.55	1.55	\$1,147	ALL SECTIONS
101-035-300-001-60	740 TOWNLINE	08/16/21	WD	\$80,500	\$55,100	68.45	\$110,291	(\$18,431)	\$11,360	1.60	1.60	(\$11,519)	ALL SECTIONS
100-006-100-005-90	1164 S MCARDLE RD	10/27/21	WD	\$160,000	\$66,900	41.81	\$133,798	\$37,978	\$11,776	1.76	1.76	\$21,578	ALL SECTIONS
101-022-300-003-90	78 N REMPET RD	08/12/21	WD	\$85,000	\$53,200	62.59	\$106,402	(\$9,522)	\$11,880	1.80	1.80	(\$5,290)	ALL SECTIONS
101-026-100-008-50**	732 ANSCHUETZ DR	10/27/21	WD	\$277,500	\$93,800	33.80	\$187,446	\$104,743	\$14,689	1.99	0.94	\$52,767	ALL SECTIONS

Totals: \$2,165,400 \$986,100 \$1,972,108 \$330,433 \$137,141 19.00 17.95

RESIDENTIAL
0-1.99 ACRES

Sale. Ratio => 45.54
Std. Dev. => 9.43
Average per Net Acre=> 17,395.79

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Land Table
100-003-200-011-00	1040 OATES RD	06/22/22	WD	\$99,000	\$41,600	42.02	\$83,186	\$23,214	\$7,400	2.00	1.00	\$11,584	ALL SECTIONS
100-002-100-025-00	714 RUEL RD	04/01/21	WD	\$170,000	\$86,100	50.65	\$172,183	\$10,403	\$12,586	2.03	2.03	\$5,125	ALL SECTIONS
101-023-400-002-50	230 N PLANK RD	09/02/21	WD	\$15,000	\$7,500	50.00	\$14,905	\$15,000	\$14,905	2.40	2.40	\$6,240	ALL SECTIONS
101-022-300-003-00	1440 M-55	08/19/21	WD	\$175,000	\$28,000	16.00	\$56,056	\$134,502	\$15,558	2.79	2.79	\$48,209	ALL SECTIONS
101-027-100-003-60	1115 M-55	06/24/22	WD	\$253,275	\$116,000	45.80	\$231,937	\$36,932	\$15,594	2.97	2.97	\$12,435	ALL SECTIONS
101-024-100-013-20	230 TIMRECK RD	03/16/23	WD	\$127,000	\$71,600	56.38	\$143,299	(\$729)	\$15,570	3.00	3.00	(\$243)	ALL SECTIONS
101-009-100-003-00	1258 N PLANK RD	06/30/21	WD	\$157,000	\$70,400	44.84	\$140,808	\$31,808	\$15,616	3.04	3.04	\$10,463	ALL SECTIONS
101-028-200-003-00	1897 M-55	08/12/22	WD	\$115,750	\$47,300	40.86	\$94,668	\$36,842	\$15,760	3.40	3.40	\$10,836	ALL SECTIONS
101-016-100-002-00**	997 PLANK RD	11/12/21	WD	\$160,000	\$83,700	52.31	\$167,411	\$7,763	\$15,174	3.46	2.00	\$2,244	ALL SECTIONS
101-021-400-001-20	1612 W M 55	11/12/21	WD	\$264,900	\$131,600	49.68	\$263,217	\$17,683	\$16,000	4.00	4.00	\$4,421	ALL SECTIONS
100-004-400-004-25	1356 S REMPET RD	07/11/22	WD	\$326,000	\$147,500	45.25	\$294,962	\$47,338	\$16,300	4.30	4.30	\$11,009	ALL SECTIONS
101-014-300-003-75	635 KOBBS RD	12/10/21	WD	\$305,000	\$138,000	45.25	\$275,967	\$46,033	\$17,000	5.00	5.00	\$9,207	ALL SECTIONS
101-018-400-004-04	MILLER RD	11/02/22	WD	\$31,000	\$8,500	27.42	\$17,000	\$31,000	\$17,000	5.00	5.00	\$6,200	ALL SECTIONS
101-027-400-006-60	411 OATES RD	10/31/22	WD	\$321,500	\$142,100	44.20	\$284,289	\$54,211	\$17,000	5.00	5.00	\$10,842	ALL SECTIONS
101-027-400-007-00	371 OATES RD	09/15/22	WD	\$95,000	\$36,900	38.84	\$73,767	\$38,233	\$17,000	5.00	5.00	\$7,647	ALL SECTIONS
101-031-400-004-10	2738 TOWNLINE RD	11/09/22	WD	\$30,000	\$8,700	29.00	\$17,408	\$30,000	\$17,408	5.12	5.12	\$5,859	ALL SECTIONS
101-029-200-003-10	2311 W M-55	04/09/21	LC	\$150,000	\$78,600	52.40	\$157,285	\$11,653	\$18,938	5.57	5.57	\$2,092	ALL SECTIONS
101-036-200-002-00	195 MEADOW RD	07/28/21	WD	\$295,500	\$112,500	38.07	\$224,927	\$91,449	\$20,876	6.14	6.14	\$14,894	ALL SECTIONS
101-023-400-001-20	138 N PLANK RD	05/14/21	WD	\$279,900	\$101,500	36.26	\$202,936	\$100,560	\$23,596	6.94	6.94	\$14,490	ALL SECTIONS
101-036-200-006-00	223 MEADOW RD	07/01/21	WD	\$49,000	\$41,300	84.29	\$82,602	(\$9,190)	\$24,412	7.18	7.18	(\$1,280)	ALL SECTIONS
101-036-200-003-00	235 MEADOW RD	07/08/21	WD	\$300,000	\$109,500	36.50	\$218,992	\$107,392	\$26,384	7.76	7.76	\$13,839	ALL SECTIONS
101-018-300-001-30	MILLER RD	10/12/22	WD	\$31,000	\$14,400	46.45	\$28,832	\$31,000	\$28,832	8.48	8.48	\$3,656	ALL SECTIONS

Totals: \$3,750,825 \$1,623,300 \$3,246,637 \$893,097 \$388,909 100.59 98.12

RESIDENTIAL
2-9.99 ACRES

Sale. Ratio => 43.28
Std. Dev. => 12.94
Average per Net Acre=> 8,878.76

Tawas Township, Iosco County Land Value Study
April 1, 2021 - March 31, 2023

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Land Table
100-003-200-001-40	OATES RD	02/03/22	WD	\$42,500	\$17,000	40.00	\$34,000	\$42,500	\$34,000	10.00	10.00	\$4,250	ALL SECTIONS
101-026-300-002-90	433 S KOBBS RD	08/22/22	WD	\$240,000	\$90,500	37.71	\$180,989	\$93,011	\$34,000	10.00	10.00	\$9,301	ALL SECTIONS
101-033-200-002-15	621 LORENZ RD	12/27/22	WD	\$377,000	\$145,800	38.67	\$291,568	\$119,452	\$34,020	10.02	10.02	\$11,921	ALL SECTIONS
101-014-200-004-25	900 N KOBBS RD	05/21/21	WD	\$345,000	\$175,000	50.72	\$349,994	\$29,206	\$34,200	10.20	10.20	\$2,863	ALL SECTIONS
100-004-400-005-00	REMPERT RD	03/01/23	WD	\$37,000	\$17,200	46.49	\$34,380	\$37,000	\$34,380	10.38	10.38	\$3,565	ALL SECTIONS
101-009-300-003-50	LORENZ RD	09/13/22	WD	\$36,000	\$17,200	47.78	\$34,380	\$36,000	\$34,380	10.38	10.38	\$3,468	ALL SECTIONS
100-004-200-007-55	1181 S LORENZ RD	02/28/23	WD	\$377,000	\$131,200	34.80	\$262,380	\$152,060	\$37,440	13.44	13.44	\$11,314	ALL SECTIONS
101-009-300-003-00	LORENZ RD	09/10/21	WD	\$55,000	\$19,500	35.45	\$39,000	\$55,000	\$39,000	15.00	15.00	\$3,667	ALL SECTIONS
101-017-400-001-10**	661 N LORENZ RD	06/01/22	WD	\$185,000	\$112,100	60.59	\$224,177	\$11,823	\$51,000	15.00	10.00	\$788	ALL SECTIONS
101-024-100-016-00	339 N WILBER RD	09/01/22	WD	\$352,000	\$110,900	31.51	\$221,767	\$173,503	\$43,270	19.27	19.27	\$9,004	ALL SECTIONS
101-031-400-004-25	TOWNLIN RD	01/12/23	LC	\$92,500	\$38,000	41.08	\$76,010	\$92,500	\$76,010	28.01	12.57	\$3,302	ALL SECTIONS

Totals: \$2,139,000 \$874,400 \$1,748,645 \$842,055 \$451,700 151.70 131.26

**RESIDENTIAL
10-29.99 ACRES**

**Sale. Ratio => 40.88 Average
Std. Dev. => 5.45 per Net Acre=> 5,550.79**

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Land Table
100-003-400-003-00	1044 WHITTEMORE RD	07/30/21	WD	\$141,000	\$72,800	51.63	\$145,535	\$58,465	\$63,000	30.00	30.00	\$1,949	ALL SECTIONS
101-016-400-003-00	1717 LAIDLAW RD	12/13/21	WD	\$500,000	\$274,100	54.82	\$548,214	\$35,786	\$84,000	40.00	40.00	\$895	ALL SECTIONS
100-004-400-002-00	REMPERT RD	05/19/22	WD	\$224,900	\$67,200	29.88	\$134,372	\$200,765	\$110,237	63.78	63.78	\$3,148	ALL SECTIONS

Totals: \$865,900 \$414,100 \$828,121 \$295,016 \$257,237 133.78 133.78

**RESIDENTIAL
30+ ACRES**

**Sale. Ratio => 47.82 Average
Std. Dev. => 13.57 per Net Acre=> 2,205.23**

RESIDENTIAL ACREAGE

ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE
1	\$ 12,000.00	\$ 7,400.00	3	\$ 7,500.00	\$ 5,200.00	10	\$ 5,500.00	\$ 3,400.00	30	\$ 2,200.00	\$ 2,100.00
1.5	\$ 12,000.00	\$ 7,400.00	4	\$ 7,000.00	\$ 4,000.00	15	\$ 5,000.00	\$ 2,600.00	40	\$ 2,200.00	\$ 2,100.00
2	\$ 8,800.00	\$ 6,200.00	5	\$ 6,500.00	\$ 3,400.00	20	\$ 4,500.00	\$ 2,200.00	50	\$ 2,000.00	\$ 1,750.00
2.5	\$ 8,800.00	\$ 6,200.00	7	\$ 6,000.00	\$ 3,400.00	25	\$ 4,000.00	\$ 2,100.00	100	\$ 1,800.00	\$ 1,700.00

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101-025-100-005-25	201 W M-55	09/29/22	LC	\$110,000	\$40,800	37.09	\$81,643	\$35,957	\$7,600	80.0	660.0	\$449	TAWAS TWP
102-C10-000-014-00	232 M-55	12/27/22	WD	\$178,000	\$59,400	33.37	\$118,764	\$68,736	\$9,500	100.0	200.0	\$687	TAWAS TWP
132-T30-000-001-00	1199 W LAKE ST	10/15/21	WD	\$74,000	\$32,500	43.92	\$65,000	\$12,242	\$10,950	73.0	173.0	\$168	TAWAS CITY
121-N30-003-017-00	719 W BAY ST	05/02/22	WD	\$100,000	\$65,500	65.50	\$131,000	\$58,962	\$70,200	120.0	100.0	\$491	EAST TAWAS
121-N30-005-003-00	708 W BAY ST	05/20/21	WD	\$70,000	\$26,900	38.43	\$53,800	\$17,739	\$24,000	60.0	120.0	\$296	EAST TAWAS
031-014-200-004-40	2233 SCHAAF TR	03/02/22	WD	\$122,000	\$32,400	26.56	\$64,800	\$76,532	\$12,000	150.0	150.0	\$510	BALDWIN TWP
033-D10-000-012-00	1860 US-23	05/13/21	WD	\$115,000	\$51,400	44.70	\$102,800	\$15,614	\$7,908	98.0	142.0	\$157	BALDWIN TWP
070-014-300-009-00	322 N WASHINGTON AVE	10/07/22	WD	\$25,000	\$11,400	45.60	\$22,800	\$13,907	\$12,500	100.0	125.0	\$125	PLAINFIELD TWP
021-M10-999-003-06	4420 INDUSTRIAL WAY	02/01/22	LC	\$150,000	\$34,000	22.67	\$68,000	\$78,787	\$20,638	525.0	461.0	\$150	AUSABLE TWP
021-A40-000-020-00	2099 N US-23	04/22/21	WD	\$295,000	\$138,700	47.02	\$277,400	\$69,821	\$72,000	360.0	293.0	\$194	AUSABLE TWP
Totals:				\$1,239,000	\$493,000		\$986,007	\$448,297	\$247,296	1,666.0			

FRONT FOOT RATES COMM/INDUST	Sale. Ratio =>	39.79	Average		
	Std. Dev. =>	2.63	per FF=>	\$269	
	SIDE STREET	2023 FF RATE =>	\$ 85.00	2024 FF RATE =>	\$ 95.00
	US-23	2023 FF RATE =>	\$ 175.00	2024 FF RATE =>	\$ 175.00
	M-55	2023 FF RATE =>	\$ 95.00	2024 FF RATE =>	\$ 150.00

Parcel Number	Street Address	Sale Date	Instr.	Sale Price	Cur. Asmnt.	Asd/Adj. Sale	Cur. Appraisal	Land Residual	Est. Land Value	Net Acres	Total Acres	Dollars/Acre	Location
072-031-300-001-12	5057 SOUTH BRANCH RD	10/07/22	LC	\$167,000	\$50,500	30.24	\$101,000	\$167,000	\$167,000	41.80	41.80	\$3,995	PLAINFIELD TWP
090-028-200-002-30	3227 S NATIONAL CITY RD	07/29/22	WD	\$40,000	\$19,600	49.00	\$39,200	\$40,000	\$40,000	14.10	14.10	\$2,837	SHERMAN TWP
090-027-100-001-00	3446 MCBRIDE RD	12/17/21	WD	\$120,000	\$32,100	26.75	\$64,200	\$120,000	\$120,000	40.00	40.00	\$3,000	SHERMAN TWP
Totals:				\$327,000	\$102,200		\$204,400	\$327,000	\$327,000	95.90	95.90		

ACREAGE RATES COMM/INDUST	Sale. Ratio =>	31.25	Average	
	Std. Dev. =>	11.97	per Net Acre=>	3,409.80

COMMERCIAL		ADD 10% FOR PRIME LOCATION									
ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE
1	\$ 3,400.00	\$ 5,100.00	3	\$ 3,400.00	\$ 4,900.00	10	\$ 3,400.00	\$ 2,700.00	30	\$ 3,400.00	\$ 1,900.00
1.5	\$ 3,400.00	\$ 5,100.00	4	\$ 3,400.00	\$ 4,300.00	15	\$ 3,400.00	\$ 2,500.00	40	\$ 3,400.00	\$ 1,900.00
2	\$ 3,400.00	\$ 5,100.00	5	\$ 3,400.00	\$ 3,900.00	20	\$ 3,400.00	\$ 2,300.00	50	\$ 3,400.00	\$ 1,700.00
2.5	\$ 3,400.00	\$ 5,300.00	7	\$ 3,400.00	\$ 3,300.00	25	\$ 3,400.00	\$ 2,100.00	100	\$ 1,700.00	\$ 1,400.00

INDUSTRIAL											
ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE	ACRES	2024 PER ACRE	2023 PER ACRE
1	\$ 3,400.00	\$ 2,500.00	3	\$ 3,400.00	\$ 2,500.00	10	\$ 3,400.00	\$ 2,500.00	30	\$ 3,400.00	\$ 2,500.00
1.5	\$ 3,400.00	\$ 2,500.00	4	\$ 3,400.00	\$ 2,500.00	15	\$ 3,400.00	\$ 2,500.00	40	\$ 3,400.00	\$ 2,500.00
2	\$ 3,400.00	\$ 2,500.00	5	\$ 3,400.00	\$ 2,500.00	20	\$ 3,400.00	\$ 2,500.00	50	\$ 3,400.00	\$ 2,500.00
2.5	\$ 3,400.00	\$ 2,500.00	7	\$ 3,400.00	\$ 2,500.00	25	\$ 3,400.00	\$ 2,500.00	100	\$ 1,700.00	\$ 1,500.00