(0	c) $(80 \times 60) \div 2^2$		2	M1	For two of 80, 60, 2 or 4 rather than 2 <sup>2</sup> oe
	eg $(80 \times 60) \div 2^2 = 1200$ oe	1200		A1	dep on M1 for answer coming from use of the
	working with rounded values seen required				3 rounded numbers – if 1200 seen then ignore any other working and comments
					,