

1	(a)	100 : 81	M1	for a scale factor of 0.9 oe used; OR for 10 : 9 oe OR 81 : 100 oe OR 81%	eg. 1 : 0.81, accept 1.23(4...) : 1 eg 1.2 : 1, accept 1 : 0.83(3...)
			A1	for 100 : 81 oe	
	(b)	6 : 5	P1	for 1.44 oe used as the scale factor or 1.2 oe OR for 144 : 100 oe or $\sqrt{144} : \sqrt{100}$ oe OR 5 : 6 oe	
			A1	for 6 : 5 oe	

2		37000	B1	cao	
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3		260	P1	conversion to common units of capacity eg $2.2 \times 4.54 (= 9.988)$ or $8 \div 4.54 (= 1.76...)$ OR for Company A $2400 \div 4.54 (= 528.63...)$ OR $2400 \div 8 (= 300)$ OR a rate per minute $8 \div [\text{time for Company A}] (= 4.8...)$ oe	Results of calculations may be truncated or rounded. [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
			P1	for a complete process to find the time for company A or company B in minutes. eg in litres Company A $2400 \div "4.8..." (= 500)$ or $"300" \times [1 \text{ min } 40 \text{ sec}] (= 500)$ or Company B $2400 \div "9.988" (= 240.28...)$ OR eg in gallons Company A $"528.63..." \div ("1.76..." \div [1 \text{ min } 40 \text{ sec}]) (= 500)$ or Company B $"528.63..." \div 2.2 (= 240.28...)$	
			P1	for complete processes to find the times for both company A and company B in minutes. Company A eg in litres $2400 \div "4.8..." (= 500)$ or $"300" \times [1 \text{ min } 40 \text{ sec}] (= 500)$ or in gallons $"528.63..." \div ("1.76..." \div [1 \text{ min } 40 \text{ sec}]) (= 500)$ AND Company B eg in litres $2400 \div "9.988" (= 240.28...)$ or in gallons $"528.63..." \div 2.2 (= 240.28...)$	
			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.