

$$\frac{\$10,000}{\$60,000} \times 200 = 33.33 \times 0.25 = 8 \text{ (rounded)}$$

$$\frac{\$20,000}{\$60,000} \times 200 = 66.67 \times 0.33 = 22 \text{ (rounded)}$$

$$\frac{\$30,000}{\$60,000} \times 200 = 100 \times 0.50 = 50$$

$$\text{Adjusted allowable expense} = 80$$