

: (400) : (420) : (421) : (421-01) (:)

400	8,666,384	8,526,384	140,000	
420	8,666,384	8,526,384	140,000	
421	8,666,384	8,526,384	140,000	
421-01	8,666,384	8,526,384	140,000	[] = 140,000 ○ 2006 가 = 50,000 ○ 2006 = 90,000