Profit and Loss	Original Sale	With Write Off	With Write off & Extra Sales	Profit with no Write Off
Sales	12,000	12,000	12,000	12,000
New Sales			108,000	108,000
Total Sales	12,000	12,000	120,000	120,000
COGS (55%)	6,600	6,600	6,600	6,600
New COGS (55%)			59,400	59,400,
Total COGS	6,600	6,600	66,000	66,000
Gross Profit	5,400	5,400	54,000	54,000
Expenses (35%)	4,200	4,200	4,200	4,200
New Expenses (35%)			37,800	37,800
Write off sale		12,000	12,000	
Total Expenses	4,200	16,200	54,000	42,000
Net Profit	1,200	-10,800	0	12,000

There is no point in making a sale if you don't get paid

Module 2 – Cost of writing off a Sale.