Three cousins (Ana, Belle and Chloe) are dividing an estate consisting of four items of furniture. The cousins' valuations of the items are shown in the following table. Determine a fair division using the Method of Sealed Bids.

Items \ Players	Ana	Belle	Chloe
Vanity	150	**300***	275
Desk	170	150	165
Tapestry	190	200	250
Dresser	510	250	540
Total			
Fair share			
Item value			
First settlement			
Total surplus			
Share of surplus			
Final settlement			