Decode the Joke — Fractions of Amounts

Calculate a value for each of the letters of the alphabet.

A	$\frac{3}{5}$ *of* 30	18
B	$\frac{1}{4}$ *of* 200	50
C	$\frac{1}{3}$ *of* 81	27
D	$\frac{2}{3}$ *of* 174	116
E	$\frac{5}{6}$ *of* 90	75
F	$\frac{3}{10}$ *of* 150	45
G	$\frac{5}{8}$ *of* 48	30
H	$\frac{6}{7}$ *of* 42	36
I	$\frac{2}{5}$ *of* 320	128
J	$\frac{1}{5}$ *of* 10	2
K	$\frac{11}{12}$ *of* 60	55
L	$\frac{1}{2}$ *of* 5	2.5
M	$\frac{5}{6}$ *of* 78	65

N	$\frac{3}{4}$ *of* 2400	1800
O	$\frac{3}{10}$ *of* 3	0.9
P	$\frac{3}{5}$ *of* 200	120
Q	$\frac{3}{4}$ *of* 120	90
R	$\frac{2}{7}$ *of* 35	10
S	$\frac{2}{5}$ *of* 4	1.6
T	$\frac{5}{8}$ *of* 256	160
U	$\frac{2}{5}$ *of* 60	24
V	$\frac{4}{5}$ *of* 9000	7200
W	$\frac{7}{10}$ *of* 40	28
X	$\frac{3}{4}$ *of* 28	21
Y	$\frac{2}{3}$ *of* 360	240
Z	$\frac{7}{10}$ *of* 290	203

Now decode the joke….

28	36	240		128	1.6		18		65	18	160	36	1.6		50	0.9	0.9
W	H	Y		I	S		A		M	A	T	H	S		B	O	O

55		18	2.5	28	18	240	1.6		24	1800	36	18	120	120	240	???
K		A	L	W	A	Y	S		U	N	H	A	P	P	Y	???

50	75	27	18	24	1.6	75		128	160		36	18	1.6		2.5
B	E	C	A	U	S	E		I	T		H	A	S		L

0.9	160	1.6		0.9	45		120	10	0.9	50	2.5	75	65	1.6	!!!
O	T	S		O	F		P	R	O	B	L	E	M	S	!!!