SHOULDERS:  
25.200 (gems) + 1.500 (base) + 120% (enchs) = 26.700 + 120% = 26.700 + 32.040 = 58.740  
58.740 + 32,5% (runes) = 58.740 + 19.091 = 77.831  
  
SHIELD:  
25.200 + 47.000 + 108% = 72.200 + 108% = 72.200 + 77.976 = 150.176  
150.176 + 32,5% = 150.176 + 48.807 = 198.983  
  
OTHER ITEMS AVERAGE BASE/UNIQUE VALUES:  
7.500 + 32,5% = 7.500 + 2.438 = 9.938  
  
OPALS:  
18.900 + 24% (one ench) = 18.900 + 4.536 = 24.436  
24.436 + 32,5% = 24.436 + 7.617 = 32.053  
  
77.831 + 198.983 + 9.938 + 32.053 = 318.805