

Number of carbons contained in the intermediates of  $\beta$ -oxidation

7  $\text{FADH}_2$ , each of which provides 2 ATP when oxidized by CoQ of the electron transport chain:  
Yield = 14 ATP

7  $\text{NADH}$ , each of which provides 3 ATP when oxidized by Complex I of the electron transport chain:  
Yield = 21 ATP

Each acetyl CoA provides 12 ATP when converted to  $\text{CO}_2$  and  $\text{H}_2\text{O}$  by the TCA cycle:  
Yield = 96 ATP

