Marginal Penalty for (C=20,  $\lambda$ =1.5,  $\tau_1$ =230,  $\tau_2$ =115) Marginal Penalty 182 181 Marginal Penalty 08 0 179 178 177 -0.35 0.40 0.45 0.70 0.30 0.60 0.65 0.50 0.55