N2 = (243 – 1) div 10 = 24

N1 = (243 – 1) mod 10 = 2

N3 = (1080 – 1) div (10 x 26) = 4

L1 = (1080 – 1) mod (10 x 26) = 39

N2 = 39 div 10 = 3

N1 = 39 mod 10 = 9