

The following information has been calculated for A Co:

Trade receivables collection period	52 days
Raw material inventory turnover period	42 days
Work in progress inventory turnover period	30 days
Trade payables payment period	66 days
Finished goods inventory turnover period	45 days

**What is the length of the working capital cycle?**

- A 103 days
- B 131 days
- C 235 days
- D 31 days