Jane Thomas' Short Position Profit

Our valued client, Jane Thomas, opened a 100 share short position in Company X's common stock at the bid-ask price of $32.00-$32.50. When she closed her position the bid-ask prices were $32.50-$33.00. If she paid a commission rate of 0.5%, please calculate and briefly explain Ms. Thomas' profit or loss on her short investment.
Memo

To: Matt Urchek
From: John Brown
Date: 4/6/10
Re: Client Profit

Jane Thomas’ Short Position Profit

If Ms. Thomas opened a short position on Company X’s stock at the bid-ask prices of $32.00-$32.50 and closed her short position at the bid-ask prices of $32.50-$33.00 while paying a commission rate of 0.5% she would have a loss of $132.50. Her revenue from the short sale would be $3,184.00, and the cost to cover her short sale would be $3,316.50. This means her expenses would be $132.50 greater than her profits. I hope this helps give her an example of what will occur when opening and closing at certain bid-ask prices.