Original datagram:

TL = 472 MTU = 280 IHL = 20 (IHL * 4)

Num fragments = (TL – IHL) / (MTU – IHL) = 452 / 260 = 1.74 or 2

NFB = INT ((MTU – IHL) / 8)
= INT ((280 – 20) / 8) = 260 / 8 =32.5, take INT of this
= 32

Fragment 1:

packet data = NFB * 8 octets = 256

TL = data + IHL = 276

FO = (Fragment # - 1) * NFB = 0

Fragment 2:

remaining data = 452 – 256 = 196 data

TL = data + IHL = 196 + 20 = 216

FO = (Fragment # - 1) * NFB = 32