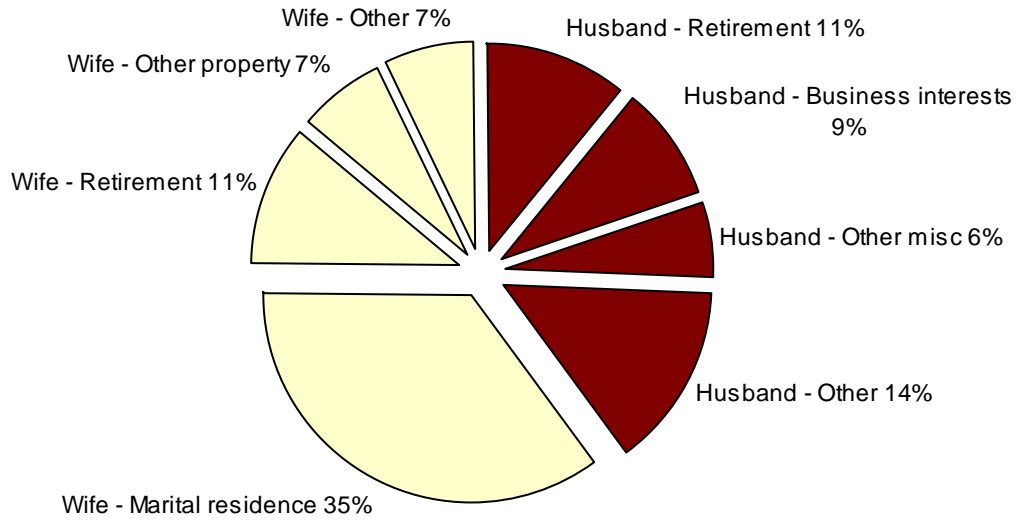


Asset Distribution Using Pre-Tax Values

Divorce of: Sample

Wife: Martha A. Sample

Husband: John P. Sample



Wife - Marital residence:	\$300,000	Husband - Retirement:	\$94,919
Wife - Retirement:	\$93,333	Husband - Business interests:	\$75,000
Wife - Other property:	\$59,000	Husband - Other misc:	\$50,000
Wife - Other:	\$60,103	Husband - Other:	\$119,893
Total:	\$512,436	Total:	\$339,812

Note: Chart displays top three categories plus "other" for each party; categories will therefore vary by case.