Partnership interest $4,218.85 comprises;

Current Assets $11,917.18 (from trial balance) less

Current Liabilities $3,483.47

$8,433.71

Ling Super Fund 50% share $4,216.85

We have entered as $4,218.85 by mistake.

We have ignored intangible assets noted on Balance Sheet. Property is recorded at 50% of valuation.