

Exhibit 2

9/7/2004

Private Annuity

Transfer Date:	8/2004
\$7520 Rate:	4.60%
FMV of Property:	\$7,399,346
Client's Basis:	\$387,500
Payment Period:	Annual
Payment Timing:	End
Number of Annuitants:	2
Age(s):	58, 59
Annuity Factor:	15.1028
Payout Frequency Factor:	1.0000
Annual Payout:	\$489,932
Joint Life Expectancy:	31.1 Years
Reg. 1.72-5(a)(2) Life Exp. Adj. Factor:	-0.5
Tax-Free Portion:	\$12,663
Capital Gain Portion:	\$229,145
Ordinary Income Portion:	\$248,123

Tax Breakdown of Payments to Seller

