Two partners owned one business and then we brought in a 3<sup>rd</sup> partner and purchased a similar business and restructured ownership and debt of previous company.

I would like to see if you could help me assess a value to each partner. Whether it be net worth or however you would normally look at such a situation.

	А	В	С
Business Est. Value & Working Capital		1,590,520	0
Business Debt	(162,240)	(344,760)	
 New Purchase, Restructure & Working Capital	+ 1,590,520	+ 1,632,000 (1,590,520)	+ 408,000
New Debt Restructure	(492,240)	(1,586,760)	(217,000)
Cash Outlay	(80,000)	(170,000)	0