

		Interest Revenue																											
		Fair Value Adjustment	\$	2,501.86																									
		Unrealized Holding Gain or Loss - In																											
	c.	31-Dec-23 Unrealized Holding Gain or Loss - Income	\$	12,369.81																									
		Fair Value Adjustment																											
	d.	Roosevelt will held it because if Roosevelt sold at December 31, 2023,																											
E17.5	a.	<table><tr><th>Date</th><th>Cash Received</th><th>Interest Revenue</th><th>Bond Discount</th><th>Carrying Amount of</th></tr><tr><td>1/1/2019</td><td>-</td><td>-</td><td>-</td><td>\$ 278,384.00</td></tr><tr><td>12/31/2019</td><td>\$27,000.00</td><td>\$ 33,406.08</td><td>\$ 6,406.08</td><td>\$ 284,790.08</td></tr><tr><td>12/31/2020</td><td>\$27,000.00</td><td>\$ 34,174.81</td><td>\$ 7,174.81</td><td>\$ 291,964.89</td></tr><tr><td>12/31/2021</td><td>\$27,000.00</td><td>\$ 35,035.79</td><td>\$ 8,035.79</td><td>\$ 300,000.68</td></tr></table>	Date	Cash Received	Interest Revenue	Bond Discount	Carrying Amount of	1/1/2019	-	-	-	\$ 278,384.00	12/31/2019	\$27,000.00	\$ 33,406.08	\$ 6,406.08	\$ 284,790.08	12/31/2020	\$27,000.00	\$ 34,174.81	\$ 7,174.81	\$ 291,964.89	12/31/2021	\$27,000.00	\$ 35,035.79	\$ 8,035.79	\$ 300,000.68		
Date	Cash Received	Interest Revenue	Bond Discount	Carrying Amount of																									
1/1/2019	-	-	-	\$ 278,384.00																									
12/31/2019	\$27,000.00	\$ 33,406.08	\$ 6,406.08	\$ 284,790.08																									
12/31/2020	\$27,000.00	\$ 34,174.81	\$ 7,174.81	\$ 291,964.89																									
12/31/2021	\$27,000.00	\$ 35,035.79	\$ 8,035.79	\$ 300,000.68																									
	b.	31-Dec-23 Cash	\$	27,000.00																									
		Debt Investments	\$	7,174.81																									
		Interest Revenue																											
E17.6	a.	31-Dec-22 Fair Value Adjustment	€	1,100																									
		Unrealized Holding Gain or Loss - E																											
	b.	<table><tr><th colspan="2">Steffi Graf Inc.</th></tr><tr><th colspan="2">Statement of Financial Position</th></tr><tr><th colspan="2">At December 31, 2022</th></tr><tr><td colspan="2">Current Assets:</td></tr><tr><td colspan="2">Debt Investment</td></tr><tr><td colspan="2">Equity</td></tr><tr><td colspan="2">Accum. Other Comprehensive Loss</td></tr></table>			Steffi Graf Inc.		Statement of Financial Position		At December 31, 2022		Current Assets:		Debt Investment		Equity		Accum. Other Comprehensive Loss												
Steffi Graf Inc.																													
Statement of Financial Position																													
At December 31, 2022																													
Current Assets:																													
Debt Investment																													
Equity																													
Accum. Other Comprehensive Loss																													
	c.	20-Jan-23 Cash	€	15,100																									
		Loss on Sale of Investment	€	2,400																									
		Debt Investment																											
E17.7	a.	31-Dec-22 Debt Investment	\$	8,301.86																									
		Unrealized Holding Gain or Loss - In																											
	b.	31-Dec-23 Unrealized Holding Gain or Loss - Income	\$	8,169.81																									
		Debt Investment																											
E17.8	a.	Net Income before Gain and Loss	¥	100,000																									
		Debt Investment	¥	1,000																									
		Bonds Payable	¥	25,000																									
		Net Income	¥	126,000																									
	b.	31-Dec-22 Bonds Payable	¥	25,000																									
		Unrealized Holding Gain or Loss - In																											

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