## EXHIBIT 2
### Valuation Approaches and Methods: General Guidelines

<table>
<thead>
<tr>
<th>VALUATION APPROACHES</th>
<th>VALUATION METHODS</th>
</tr>
</thead>
</table>
| Income              | Discounted Future Benefits | B/BO/S
|                     | Capitalization of Benefits | B/BO/S
| Asset-Based/Cost    | Adjusted Net Asset Method | B/BO/S
| Market-Based        | Guidelines            | B/BO/S
|                     | Valuation Methods      | B/BO/S
|                     | Royalty                | IA

B = Business  
BO = Business ownership interest  
S = Securities  
IA = Intangible assets