23	$(7x – 9) – (x + 2) = (x + 2) – (4x – 14)$ oe eg $6x – 11 = 16 – 3x$ **OR** $x + 2 = 4x – 14 + d$ and $7x – 9 = 4x – 14 + 2d$ oe eg $-3x + 16 = d$ and $3x + 5 = 2d$		4	M1	for setting up an equation in x **OR** two simultaneous equations in x and d
	$x = 3$ **and** $a = –2$ **and** $d = 7$ **OR** $x = 3$ **and** eg $(S_{40} =)\frac{40}{2}\left[2(4x-14)+39(-3x+16)\right]$ **or** $x = 3$ **and** eg $(S_{40} =)\frac{40}{2}\left[2(4x-14)+39(6x-11)\right]$			M1	correct values or values from correct substitution **OR** $x = 3$ **and** S_{40} expressed in terms of x allow (40 – 1) for 39
	$(S_{40} =)\frac{40}{2}(2\times"-2"+39\times"7")$ **or** eg $(S_{40} =)\frac{40}{2}\left[2(4\times"3"-14)+39(-3\times"3"+16)\right]$ **or** $(S_{40} =)\frac{40}{2}\left[2(4\times"3"-14)+39(6\times"3"-11)\right]$			M1	allow use of their a **and** their d **or** their x as long as clearly stated allow (40 – 1) for 39
	Working required	5380		A1	(dep on M1)
					Total 4 marks

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