23	$16x^2-36=(4x-6)(4x+6)$ $[=4(2x+3)(2x-3)]$ oe or $16x^2-36=(8x-12)(2x+3)$ $[=4(2x+3)(2x-3)]$ oe		4	M1indep	
	$2x^2+7x+6=(2x+3)(x+2)$ **and** $x^2-5x-14=(x-7)(x+2)$ [We will make an exception of $2x^2+7x+6=(4x+6)(0.5x+1)$ as this then cancels with $(4x + 6)$]			M1indep	[NB: the two fractions when divided and cancelled give an answer of $4(2x – 3)$ or $2(4x – 6)$ or $8x – 12$ (any one of these gain 2 marks)] M2 for any fraction with completely simplified non-linear numerator and non-linear denominator that will cancel to –19
	$4(2x-3)-(7+8x)(=n)$ [allow invisible brackets ie $8x – 12 – 7 + 8x$] or an expression that clearly shows the numerator is – 19 times the denominator eg $\frac{-38x-57}{2x+3}(=n)$			M1	a linear expression that should give the correct value for n (this mark implies previous M marks as not all factorising is necessary)
	Working required	–19		A1	dep on M2
					Total 4 marks