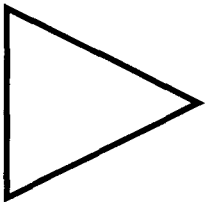


Exam Number 4058

Question 2

Exhibit A



<u>Assets</u>		<u>Liabilities</u>	
<u>Basis</u>	<u>Value</u>	<u>Basis</u>	<u>Value</u>
Equipment	\$100,000	Debt	\$60,000
Total Assets	\$100,000	Total Liabilities	\$100,000