Exam Number 4201

Question 2

Exhibit A

	Assets			Liabilities	
	Basis	Value		Basis	Value
Equip	100,000	100,000		*Debt*	60,000
				Equity	
			G	16,000	10,000
			L	84,000	30,000
Total Assets	100000	100,000	Total Liabilities	100,000	100,000