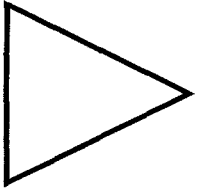


Exam Number 4464

Question 2

Exhibit D



Year 2

	Assets		Liabilities	
	Basis	Value	Basis	Value
Equipment	60	60	Debt	60
Total Assets	60	60	Total Liabilities	60