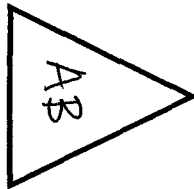


Exam Number 4464

Question 3

Exhibit A



	Assets			Liabilities	
	Basis	Value		Basis	Value
Cash	20	20			
Stock	100	100	Debt	30	
Total Assets	120	180	Total Liabilities	120	
				180	