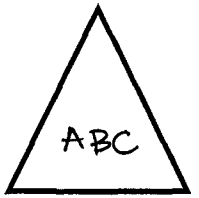
Exam Number 4464

Question 3

Exhibit C



	Assets			Liabilities	
	Basis	Value		Basis	Value
				Debt	30
cash	180	180			
				Equity	
			A	65	65
			B	74	74
			C	41	11
Total Assets	180	180	Total Liabilities	180	180