Exam Number __007790__

Question __1__

Exhibit __2__

△
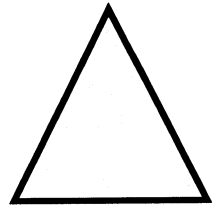
	Assets			Liabilities	
	Basis	Value		Basis	Value
cash	500	500		Debt	200
				100	
				Equity	
				130	50
				160	100
				190	150
Total Assets	500	500	Total Liabilities	500	500