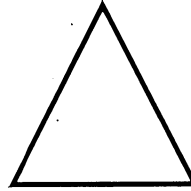


Exam Number 7291

Question 2

Exhibit 2-3



<u>Assets</u>			<u>Liabilities</u>		
	<u>Basis</u>	<u>Value</u>		<u>Basis</u>	<u>Value</u>
Cash	105	105		Debt	50
				<u>Equity</u>	
			K	50	30
			L	85	30
			M	5	-5
Total Assets	105	105	Total Liabilities	140	105