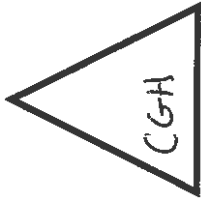


Exam Number 4393



Question 3

Exhibit A

Am #'s in Thousands

	<u>Assets</u>			<u>Liabilities</u>		
	<u>Basis</u>	<u>Value</u>		<u>Basis</u>	<u>Value</u>	
CASH	10	10		Debt		
REDAIRE	500	1,000	REVERSE LOAN		800	
EQUIP	100	600				
Total Assets	610	1610	Total Liabilities	910	1610	