

PRS Balance Sheet (in millions)

<u>Value</u>	<u>Assets</u>		<u>Liabilities/Equity</u>		
	<u>Basis</u>		<u>Value</u>	<u>Basis</u>	
\$5	\$4	Property 1			
\$9	\$9	Cash	\$2	-	\$1.752-7 Liability
			\$3	\$4	Partner's Equity:
			\$3	\$3	A
			\$6	\$6	B
					C