

$$\frac{\begin{array}{l} \$150,000 \\ \text{(consideration furnished by A)} \end{array}}{\begin{array}{l} \$300,000 \text{ (total consideration} \\ \text{deemed furnished by both spouses)} \end{array}} \times \begin{array}{l} \$400,000 \text{ (proceeds of termination)} \\ \text{(Proceeds of termination attributable to } \underline{A} \text{.)} \end{array} = \$200,000$$