PRS Balance Sheet (in millions)

Assets			Liabilities/Equity		
Value	Basis		Value	Basis	
$5	$5	Property 1			
$9	$9	Property 2			
			$2	-	§1.752-7 Liability
					Partner's Equity:
			$3	$5	A
			$3	$3	B
			$6	$6	C