Name												

Principles of Financial and Managerial Accounting II Liquidation of Partnerships (a)

	ASSETS = LIABILITIES + OWNERS' EQUITY													
	Description	Cash	Non-Cash	Liabilities	Oh (2)	Are (1)	Ewe (2)							
	beg bal	8,100	70,600	27,500	23,300	12,100	15,800							
а														
	balances													
b														
	balances													
С														
	balances													