

Head Office has prepared the following list of items for sale:

Item	Description	Cost	Market Value	Net Realizable Value
1	Inventory	100	120	100
2	Accounts Receivable	200	200	200
3	Prepaid Insurance	50	50	50
4	Equipment	300	250	250
5	Land	400	400	400
6	Accounts Payable	150	150	150
7	Notes Payable	250	250	250
8	Long-Term Debt	350	350	350
9	Retained Earnings	450	450	450
10	Common Stock	550	550	550
11	Inventory	100	120	100
12	Accounts Receivable	200	200	200
13	Prepaid Insurance	50	50	50
14	Equipment	300	250	250
15	Land	400	400	400
16	Accounts Payable	150	150	150
17	Notes Payable	250	250	250
18	Long-Term Debt	350	350	350
19	Retained Earnings	450	450	450
20	Common Stock	550	550	550
21	Inventory	100	120	100
22	Accounts Receivable	200	200	200
23	Prepaid Insurance	50	50	50
24	Equipment	300	250	250
25	Land	400	400	400
26	Accounts Payable	150	150	150
27	Notes Payable	250	250	250
28	Long-Term Debt	350	350	350
29	Retained Earnings	450	450	450
30	Common Stock	550	550	550