

	Sub A	Sub B	Sub C
Cash	\$ 1,000,000	\$ 3,000,000	\$ 5,000,000
Trading securities	3,000,000	2,000,000	1,000,000
Accounts receivable	<u>6,000,000</u>	<u>5,000,000</u>	<u>14,000,000</u>
<b>Quick Assets</b>	\$ -	\$ -	\$ -
Inventory	4,000,000	8,000,000	7,000,000
Prepaid rent	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,000,000</u>
<b>Current Assets</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Accounts payable	\$ 5,000,000	\$ 2,000,000	\$ 8,000,000
Interest payable	1,000,000	1,000,000	6,000,000
Note payable (due in 6 months)	4,000,000	1,500,000	4,000,000
Unearned revenues	<u>3,000,000</u>	<u>500,000</u>	<u>2,000,000</u>
<b>Current Liabilities</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**QUICK RATIO**  
(quick assets ÷ current liabilities)

**CURRENT RATIO**  
(current assets ÷ current liabilities)