

**XYZ Corporation**  
**Sample Conversion Worksheet – Stock Sale to Asset Sale**

Stock Sales Basis: Our Conclusion of Value  
of a 100% Interest in the Common Shares of XYZ Corporation \$4,006,000.00

**Conversion to an Asset Sale Basis**

**Asset/Liabilities**  
**To be released by Seller:**

**Assets**

Cash	\$1,050,000.00
Receivables	1,273,000.00
Due from Shareholder	99,000.00

**Liabilities**

Current Liabilities	-511,000.00
Long-term Liabilities	<u>-47,000.00</u>
Net of assets in	
Excess of liabilities	\$1,864,000.00

**Assets to be Sold**

Fixed Assets –	
Equipment, Furniture, etc.	
(Net of Depreciation)	\$ 185,000.00
Prepaid Expenses	13,000.00
Deposits	8,000.00
Goodwill	<u>1,936,000.00</u>

**Totals** \$2,142,000.00

**Grand Totals (Asset Basis)**

\$4,006,000.00