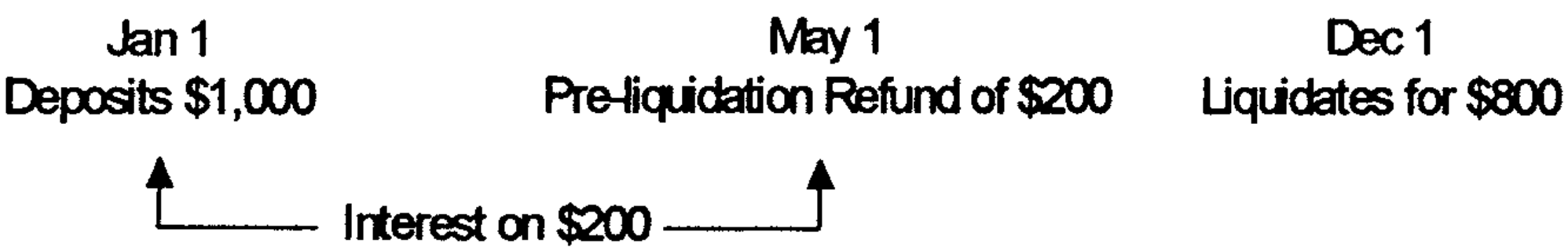
Jan 1
Deposits $1,000
May 1
Pre-liquidation Refund of $200
Dec 1
Liquidates for $800
Interest on $200