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Question 1.1. (TCO B) Which of the following statements concerning the MM extension with growth is not correct?

- a. The tax shields should be discounted at the unlevered cost of equity.
- b. The value of a growing tax shield is greater than the value of a constant tax shield.
- c. For a given D/S, the levered cost of equity is greater than the levered cost of equity under MM's original (with tax) assumptions.
- d. For a given D/S, the WACC is greater than the WACC under MM's original (with tax) assumptions.
- e. The total value of the firm is independent of the amount of debt it uses.

Question 2.2. (TCO D) Which of the following statements is most correct? (Points : 20)

- a. In a private placement, securities are sold to private (individual) investors rather than to institutions.
- b. Private placements occur most frequently with stocks, but bonds can also be sold in a private placement.
- c. Private placements are convenient for issuers, but the convenience is offset by higher flotation costs.
- d. The SEC requires that all private placements be handled by a registered investment banker.
- e. Private placements can generally bring in funds faster than is the case with public offerings.

Question 3.3. (TCO E) Buster's Beverages is negotiating a lease on a new piece of equipment that would cost \$100,000 if purchased. The equipment falls into the MACRS 3-year class, and it would be used for 3 years and then sold, because the firm plans to move to a new facility at that time. The estimated value of the equipment after 3 years is \$30,000. If the borrow and purchase option is used, the cash flows would be the following: (Year 1) -2,400; (Year 2) -3,600; (Year 3) -1,400; (Year 4) -79,600; all of these cash outflows would be at the beginning of the respective years. Alternatively, the firm could lease the equipment for 3 years, with annual lease payments of \$29,000 per year, payable at the beginning of each year. The firm is in the 20% tax bracket. If it borrows and purchases, it could obtain a 3-year simple interest loan, to purchase the equipment at a before-tax interest rate of 10%. If there is a positive net advantage to leasing, the firm will lease the equipment. Otherwise, it will buy it. What is the NAL? (Points : 20)

- a. \$5,736
- b. \$6,023
- c. \$6,324
- d. \$6,640
- e. \$6,972

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