**Solution 5**

**Conversion Rules**

 Used the entity type rule to convert the Account entity type

 Used the 1-M relationship rule to convert the Decomposed relationship into a foreign key for Account. (Not null constraint is not needed in this case as not all accounts will participate in the Decomposed relationship.)

**Table Design**

Account (Acctid, DecomposedInd, AcctName, Balance)

FOREIGN KEY (DecomposedInd) REFERENCES Account