THERE IS / THERE ARE
(hay + 1 elemento) / (hay + varios elementos)
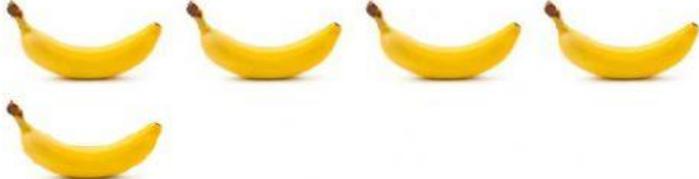
THERE IS A BALL		THERE ARE TWO CATS
THERE IS A BANANA		THERE ARE THREE BOYS
THERE IS A CAT		THERE ARE FOUR ELEPHANTS
THERE IS AN ELEPHANT		THERE ARE FIVE BANANAS
THERE IS A STRAWBERRY		THERE ARE TWO BALLS
THERE IS A BOY		THERE ARE THREE STRAWBERRIES