

1 Investment in S	2 Goodwill
3 Due from S	4 Sales
5 Extraordinary Gain	6 Additional Paid-in Capital
7 Noncontrolling Interest	8 Common Stock
9 Inventories	10 Buildings
11 Equipment	12 Depreciation Expense
13 Bonds Payable	14 Machinery
15 Accumulated Depreciation	16 Cost of Goods Sold
17 Due to P	18 Gain on Sale of Equipment
19 Differential	20 Dividends Declared
21 Investment in Bonds of P	22 Other Revenue
23 Retained Earnings	24 Other Assets
25 Gain on Retirement of Bonds	

a 3,000	b 5,000	c 5,250	d 7,000
e 8,100	f 10,000	g 14,000	h 20,000
i 21,000	j 30,000	k 35,000	l 45,000
m 50,000	n 60,000	o 90,000	p 105,000
q 120,000	r 125,000	s 140,000	t 210,000
u 245,000	v 375,000	w 490,000	x 1,000,000