

MINI-PRACTICE SET 3 (continued)

ACCOUNT 5% Preferred Stock (\$100 par, 10,000 shares authorized)

ACCOUNT NO. 301

DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				BALANCE					
												DEBIT			CREDIT		
2016																	
Jan.	1	Balance	✓													100	0 0 0 00

ACCOUNT	Paid-in Capital in Excess of Par—Preferred Stock
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ACCOUNT NO. 302

[illegible]

ACCOUNT	Common Stock (\$10 par, 100,000 shares authorized)
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ACCOUNT NO. 303

DATE		DESCRIPTION	POST. REF.	DEBIT				CREDIT				BALANCE							
												DEBIT			CREDIT				
2016																			
Jan.		1	Balance	✓												200	0	0	00

ACCOUNT	Paid-in Capital in Excess of Par—Common Stock
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ACCOUNT NO. 304

[illegible]

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Roger H. Hermanson



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