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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 StockACCOUNT NO. 302

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
Jan.	1 Balance	✓				10 0 0 0 00

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

DATE	DESCRIPTION	POST. REF.	DEBIT	CREDIT	BALANCE	
					DEBIT	CREDIT
2016						
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# Mini Practice Set 3 Accounting Answers

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