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Revenues 13,880 = \$ k \$15,000 Cost
of goods sold (11,090) a = (11,980)

Other expenses (1,210) (1,160)

Income before income taxes 1,580

1,860 Income taxes (35% tax rate) 553

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= l (651) Net income 1,027 = \$ m \$ b
= 1,209 STATEMENT OF RETAINED
EARNINGS Beginning balance 3,719
= \$ n \$ 2,650 Net income 1,027 = o c
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balance 4,652 = \$ p \$ d = 3,719
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