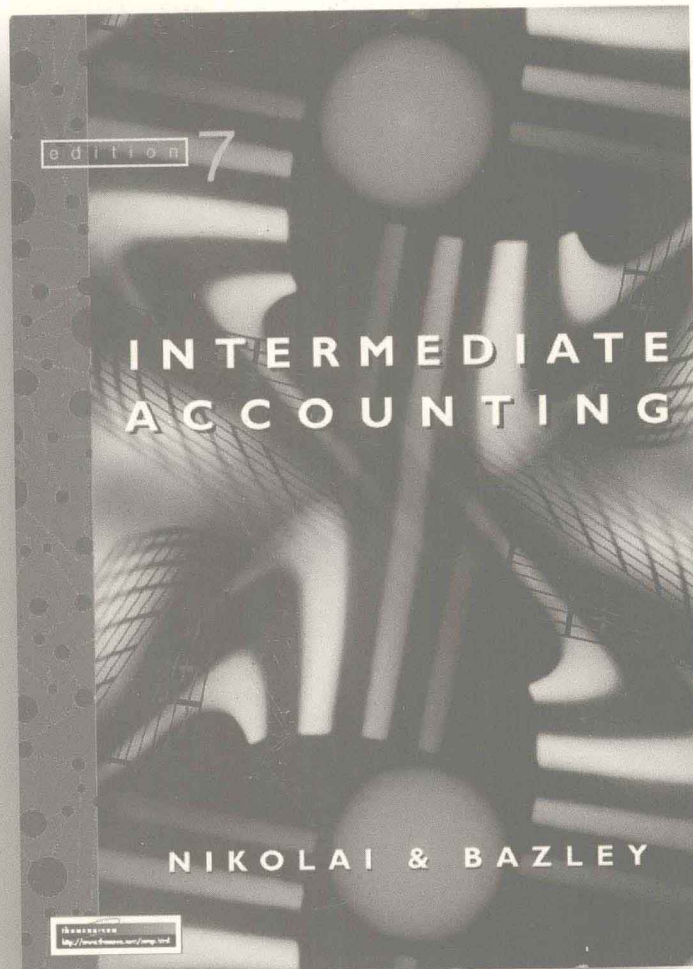


**Working Papers**  
Volume I, Chapters 1-14 and Appendix C

# **Intermediate Accounting**



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**ERNST & YOUNG PROFESSOR, SCHOOL OF ACCOUNTANCY,  
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P3-2

OLIVER MANUFACTURING COMPANY

Balance Sheet

December 31, 1997

**Assets**

**Liabilities**

**Stockholders' Equity**

## December 31, 1997

[illegible]

**P3-3 (concluded)**

[illegible]

**P3-4**

## MIDWEST COMPANY

## Balance Sheet

December 31, 1998

[illegible]





## December 31, 1997

[illegible]

**P3-5 (concluded)**

[illegible]

## December 31, 1998

[illegible]



P3-6 (continued)

2. (1)

(2)

(3)

**P3-6 (concluded)**

3.

P3-7

1.

## TRALE COMPANY

## Balance Sheet

December 31, 1997

[illegible]





P3-7 (continued)

2.

TRALE COMPANY  
Statement of Changes in Stockholders' Equity  
For the Year Ended December 31, 1997

	Preferred Stock \$50 Par	Common Stock \$10 Par	Additional Paid-In Capital on Preferred Stock	Additional Paid-In Capital on Common Stock	Retained Earnings	Total
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
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