

(a)

Period Ending	Beginning of Period Net Book Value of Bonds Payable	Interest Expense (Net Book Value X 5% X 6/12)	Amount of Payment	Premium Amortization (payment minus expense)	End of Period Net Book Value (beginning balance less amortization)
6-30-X2	\$2,102,578				
12-31-X2					
6-30-X3					
12-31-X3					
6-30-X4					
12-31-X4					
6-30-X5					
12-31-X5					
6-30-X6					
12-31-X6					
6-30-X7					
12-31-X7					

(b)

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Date	Accounts		Debit	Credit
1-Jan				
30-Jun				
31-Dec				

(c)

Bonds payable	\$	-	
Plus: Unamortized premium on bonds payable		-	\$ -