

(a)

Period Ending	Beginning of Period Net Book Value of Bonds Payable	Interest Expense (Net Book Value X 7% X 6/12)	Amount of Payment	Discount Amortization (expense minus payment)	End of Period Net Book Value (beginning balance plus amortization)
6-30-X3	\$4,792,085				
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)

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

(c)

Bonds payable	\$	-	
Less: Unamortized discount on bonds payable		-	\$ -