

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
(a)				
	<i>To record issue of 100,000 shares of \$1 par value common stock at \$30 per share</i>			
(b)				
	<i>To record issue of 50,000 shares of no par value common stock at \$10 per share</i>			
(c)				
	<i>To record issue of 40,000 shares of \$100 par value preferred stock at \$102 per share</i>			
(d)				
	<i>To record issue of 5,000 shares of \$5 par value common stock for land with a fair value of \$75,000</i>			