Dry Dock Container Corporation began operations in early 20X5, when it issued 200,000 shares of $3 par value common stock for $10 per share. The following additional equity-related transactions occurred during 20X5.

Transaction A:
Issued 50,000 shares of $100 par value, 6%, cumulative preferred at $102 per share.

Transaction B:
Reacquired 10,000 common shares for treasury at $12 per share.

Transaction C:
Declared the full cash dividend on the preferred and $0.10 per share on the outstanding common shares.

Transaction D:
Paid the previously declared dividends.

Transaction E:
Sold 10,000 treasury shares at $15 per share.

Transaction F:
Declared and issued a 2% common stock dividend. The dividend occurred subsequent to the above described treasury stock transactions. The market value of the stock was $13 per share.

Transaction G:
Reacquired 20,000 common shares for treasury at $11 per share.

Transaction H:
Closed the annual net income of $800,000 from Income Summary to Retained Earnings.

(a) Prepare journal entries for the above described transactions.

(b) Prepare the 20X5 statement of stockholders' equity reflecting the above described transactions.

(c) Prepare the stockholders' equity section of Dry Dock's balance sheet at December 31, 20X5.