

(a)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
	Cash		2,000,000	
	Common Stock			600,000
	Pd-in Cap in Excess of Par - CS			1,400,000
	<i>To record issuance of 200,000 shares of \$3 par value common stock at \$10 per share</i>			
A				
B				
C				
D				

(c)

Stockholders' Equity

Capital stock:

Preferred stock,	\$	-	
Common stock,		-	\$ -
		<u> </u>	

Additional paid-in capital:

	\$	-	
		-	-
		<u> </u>	<u> </u>
Total paid-in capital			\$ -
			<u> </u>
			\$ -
			<u> </u>
			<u> </u>
Total stockholders' equity			<u><u>\$ -</u></u>