

(a)

Contribution Income Statements			
	SD	CF	MS
Sales	<u>\$4,400,000</u>	<u>\$3,000,000</u>	<u>\$12,960,000</u>
Less:			
Segment margin	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(b)

Combined Contribution Income Statements	
Sales	<u>\$20,360,000</u>
Less:	
Net income	<u>\$ -</u>

(c)