Ex. 13–3

a.	Feb.	10	Cash	1,360,000	
			Common Stock		400,000
			Paid-In Capital in Excess of Par—Common Stock		960,000
	May	9	Cash	700,000	
			Preferred Stock		500,000
			Paid-In Capital in Excess of Par—Preferred Stock		200,000

b. $2,060,000 ($1,360,000 + $700,000)

Ex. 13–4

a.	June	4	Cash	3,000,000	
			Common Stock		750,000
			Paid-In Capital in Excess of Stated Value		2,250,000
	Oct.	9	Cash	2,000,000	
			Preferred Stock		1,875,000
			Paid-In Capital in Excess of Par—Preferred Stock		125,000

b. $5,000,000 ($3,000,000 + $2,000,000)

Ex. 13–5

Jan.	30	Land	270,000	
		Common Stock		180,000
		Paid-In Capital in Excess of Par		90,000