

**Prob. 13–2A**

<b>June 6</b>	<b>Building.....</b>	<b>1,200,000</b>	
	<b>Land .....</b>	<b>300,000</b>	
	<b>Common Stock .....</b>		<b>1,350,000</b>
	<b>Paid-In Capital in Excess of Par—</b>		
	<b>Common Stock .....</b>		<b>150,000</b>
<b>14</b>	<b>Cash .....</b>	<b>540,000</b>	
	<b>Preferred Stock .....</b>		<b>375,000</b>
	<b>Paid-In Capital in Excess of Par—</b>		
	<b>Preferred Stock .....</b>		<b>165,000</b>
<b>30</b>	<b>Cash .....</b>	<b>500,000</b>	
	<b>Mortgage Note Payable .....</b>		<b>500,000</b>