Prob. 13–2A

Jan.	10	Cash	2,000,000	
		Mortgage Note Payable		2,000,000
	21	Cash	1,267,500	
		Preferred Stock (15,000 × $80)		1,200,000
		Paid-In Capital in Excess of Par—Preferred Stock		67,500
	31	Building	1,850,000	
		Land	162,500	
		Common Stock (17,500 × $100)		1,750,000
		Paid-In Capital in Excess of Par—Common Stock		262,500