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Great Adventures has two classes of stock authorized: 8%, \$10 par preferred, and \$1 par value common. When the company began on July 1, 2018, Tony and Suzie each purchased 10,000 shares of \$1 par value common stock at \$1 per share.

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Reporting Bonds Issued at Par (P10-2) On January 1, 2009 Trucks R Us Corporation issued \$2,000,000 in bonds that mature in five years. The bond have a stated interest rate of 10 percent and pay interest on June 30 and December 31 each year When the bonds were sold, the market rate of interest was 10 percent.

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