

11-M.1 MASTERY PROBLEM (LO2, 3, 4, 5, 6, 8), p. 340

Journalizing and posting transactions using a general journal and a cash payments journal

1., 2.

GENERAL JOURNAL

PAGE

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | | CREDIT | | |
|------|---------------|----------|------------|-------|--|--------|--|----|
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| 15 | | | | | | | | 15 |
| 16 | | | | | | | | 16 |

1., 3.

CASH PAYMENTS JOURNAL

PAGE

| DATE | ACCOUNT TITLE | CK. NO. | POST. REF. | 1 | | 2 | | 3 | | 4 | | 5 | | |
|------|---------------|---------|------------|---------|--------|------------------------|---------------------------|-------------|--|---|--|---|--|----|
| | | | | GENERAL | | ACCOUNTS PAYABLE DEBIT | PURCHASES DISCOUNT CREDIT | CASH CREDIT | | | | | | |
| | | | | DEBIT | CREDIT | | | | | | | | | |
| 16 | | | | | | | | | | | | | | 16 |
| 17 | | | | | | | | | | | | | | 17 |
| 18 | | | | | | | | | | | | | | 18 |

11-M.1 MASTERY PROBLEM (continued)

2. ACCOUNTS PAYABLE LEDGER

VENDOR Century Foods

VENDOR NO. 220

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | CREDIT BALANCE | | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|----------------|--|---|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 1 | 9 | 4 | 8 | 25 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |

VENDOR Great Lakes Produce

VENDOR NO. 260

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | CREDIT BALANCE | | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|----------------|--|---|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 3 | 1 | 8 | 4 | 26 |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |

VENDOR Kelsar Supply

VENDOR NO. 280

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | CREDIT BALANCE | | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|----------------|--|---|---|---|----|--|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 9 | 6 | 8 | 28 | |
| | | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | | | | |

11-M.1 MASTERY PROBLEM (continued)

2.

ACCOUNTS RECEIVABLE LEDGER

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | DEBIT BALANCE | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|---------------|--|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 5 | 8 | 9 | 15 |
| | | | | | | | | | | | | | | | |

CUSTOMER Connie's Bakery

CUSTOMER NO. 120

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | DEBIT BALANCE | | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|---------------|--|---|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 1 | 5 | 6 | 2 | 00 |
| | | | | | | | | | | | | | | | | |

CUSTOMER JD's Café

CUSTOMER NO. 160

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | DEBIT BALANCE | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|---------------|--|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 9 | 7 | 0 | 36 |
| | | | | | | | | | | | | | | | |

CUSTOMER Restaurant Deville

CUSTOMER NO. 180

| DATE | | ITEM | POST. REF. | DEBIT | | | CREDIT | | | DEBIT BALANCE | | | | | |
|------|------|------|------------|-------|--|--|--------|--|--|---------------|--|---|---|---|----|
| 20- | Dec. | 1 | Balance | ✓ | | | | | | | | 5 | 7 | 4 | 05 |
| | | | | | | | | | | | | | | | |

CUSTOMER Rib Shack

CUSTOMER NO. 190

11-M.1 MASTERY PROBLEM (continued)

2., 3.

GENERAL LEDGER

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 16 482 | 15 |
| | | | | | | |
| | | | | | | |

ACCOUNT Supplies—Store

ACCOUNT NO. 1150

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 3 049 | 24 |
| | | | | | | |
| | | | | | | |

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 18 431 |
| | | | | | | 18 |
| | | | | | | |

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 8 941 |
| | | | | | | 7 |
| | | | | | | |

11-M.1 MASTERY PROBLEM (concluded)

2., 3.

ACCOUNT Dividends Payable

ACCOUNT NO. 2180

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| | | | | | | |
| | | | | | | |
| | | | | | | |

ACCOUNT Dividends

ACCOUNT NO. 3130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-------------|-----------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. | 1 Balance | ✓ | | | 877200 | |
| | | | | | | |
| | | | | | | |

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-------------|-----------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. | 1 Balance | ✓ | | | 841710 | |
| | | | | | | |
| | | | | | | |

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-------------|-----------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. | 1 Balance | ✓ | | | | 418994 |
| | | | | | | |
| | | | | | | |

11-M.2 MASTERY PROBLEM (Review of Chapters 9, 10, and 11), p. 340

Journalizing and posting transactions

1.

GENERAL JOURNAL

PAGE

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | | CREDIT | | |
|------|---------------|----------|------------|-------|--|--------|--|----|
| | | | | | | | | |
| 1 | | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
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| 14 | | | | | | | | 14 |

11-M.2 MASTERY PROBLEM (continued)

1., 2.

SALES JOURNAL

PAGE

| DATE | ACCOUNT DEBITED | SALE NO. | POST. REF. | 1 | | | | 2 | | | | 3 | | | | | |
|------|-----------------|----------|------------|---------------------------|--|--|--|--------------|--|--|--|--------------------------|--|--|--|--|---|
| | | | | ACCOUNTS RECEIVABLE DEBIT | | | | SALES CREDIT | | | | SALES TAX PAYABLE CREDIT | | | | | |
| 1 | | | | | | | | | | | | | | | | | 1 |
| 2 | | | | | | | | | | | | | | | | | 2 |
| 3 | | | | | | | | | | | | | | | | | 3 |
| 4 | | | | | | | | | | | | | | | | | 4 |
| 5 | | | | | | | | | | | | | | | | | 5 |
| 6 | | | | | | | | | | | | | | | | | 6 |
| 7 | | | | | | | | | | | | | | | | | 7 |

2. Sales Journal Proof

| Column Title | Debit Totals | Credit Totals |
|---------------------------------|--------------|---------------|
| Accounts Receivable Debit | _____ | |
| Sales Credit | | _____ |
| Sales Tax Payable Credit | _____ | _____ |
| Totals | ===== | ===== |

1., 3.

PURCHASES JOURNAL

PAGE

| DATE | ACCOUNT CREDITED | PURCH. NO. | POST. REF. | PURCHASES DR. ACCTS. PAY. CR. | | | | |
|------|------------------|------------|------------|-------------------------------|--|--|--|---|
| | | | | | | | | |
| 1 | | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
| 5 | | | | | | | | 5 |
| 6 | | | | | | | | 6 |
| 7 | | | | | | | | 7 |
| 8 | | | | | | | | 8 |
| 9 | | | | | | | | 9 |

11-M.2 MASTERY PROBLEM (continued)

1., 4.

CASH RECEIPTS JOURNAL

PAGE 7

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | GENERAL | | ACCOUNTS RECEIVABLE CREDIT | SALES CREDIT | SALES TAX PAYABLE CREDIT | SALES DISCOUNT DEBIT | CASH DEBIT |
|------|---------------|----------|------------|---------|--------|----------------------------|--------------|--------------------------|----------------------|------------|
| | | | | DEBIT | CREDIT | | | | | |
| 1 | | | | | | | | | | |
| 2 | | | | | | | | | | |
| 3 | | | | | | | | | | |
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| 13 | | | | | | | | | | |
| 14 | | | | | | | | | | |
| 15 | | | | | | | | | | |

4. Cash Receipts Journal Proof

| Column Title | Debit Totals | Credit Totals |
|----------------------------------|--------------|---------------|
| General Debit | | |
| General Credit | | |
| Accounts Receivable Credit | | |
| Sales Credit | | |
| Sales Tax Payable Credit | | |
| Sales Discount Debit | | |
| Cash Debit | | |
| Totals | | |

11-M.2 MASTERY PROBLEM (continued)

1, 5.

CASH PAYMENTS JOURNAL

| DATE | ACCOUNT TITLE | CK. NO. | POST. REF. | GENERAL | | ACCOUNTS PAYABLE DEBIT | PURCHASES DISCOUNT CREDIT | CASH CREDIT |
|------|---------------|---------|------------|---------|--------|------------------------|---------------------------|-------------|
| | | | | DEBIT | CREDIT | | | |
| 1 | | | | | | | | |
| 2 | | | | | | | | |
| 3 | | | | | | | | |
| 4 | | | | | | | | |
| 5 | | | | | | | | |
| 6 | | | | | | | | |
| 7 | | | | | | | | |
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| 9 | | | | | | | | |
| 10 | | | | | | | | |
| 11 | | | | | | | | |
| 12 | | | | | | | | |
| 13 | | | | | | | | |
| 14 | | | | | | | | |
| 15 | | | | | | | | |

PAGE

5. Cash Payments Journal Proof

| Column Title | Debit Totals | Credit Totals |
|---------------------------------|--------------|---------------|
| General Debit | | |
| General Credit | | |
| Accounts Payable Debit | | |
| Purchases Discount Credit | | |
| Cash Debit | | |
| Totals | | |

11-M.2 MASTERY PROBLEM (continued)

1. ACCOUNTS RECEIVABLE LEDGER

CUSTOMER LaDonna Atkins

CUSTOMER NO. 110

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--------|---------|------------|-------|--------|---------------|
| 20- | Dec. 1 | Balance | ✓ | | | 221198 |
| | | | | | | |

CUSTOMER Coastal County Schools

CUSTOMER NO. 120

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--------|---------|------------|-------|--------|---------------|
| 20- | Dec. 1 | Balance | ✓ | | | 164750 |
| | | | | | | |

CUSTOMER Joseph Greggs

CUSTOMER NO. 130

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--------|---------|------------|-------|--------|---------------|
| 20- | Dec. 1 | Balance | ✓ | | | 349450 |
| | | | | | | |

CUSTOMER Kelsey Pittman

CUSTOMER NO. 140

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--------|---------|------------|-------|--------|---------------|
| 20- | Dec. 1 | Balance | ✓ | | | 241750 |
| | | | | | | |

CUSTOMER Larry Simpson

CUSTOMER NO. 150

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--|------|------------|-------|--------|---------------|
| | | | | | | |
| | | | | | | |

7.

| DATE | | ITEM | POST. REF. | DEBIT | CREDIT | DEBIT BALANCE |
|------|--|------|------------|-------|--------|---------------|
| | | | | | | |
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| | | | | | | |
| | | | | | | |

11-M.2 MASTERY PROBLEM (continued)

1.

ACCOUNTS PAYABLE LEDGER

VENDOR Barger Office Supply

VENDOR NO. 210

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---------------|---------|------------|-------|--------|----------------|
| 20- Dec. 1 | Balance | ✓ | | | 2 2 8 4 00 |
| | | | | | |

VENDOR Francis Industries

VENDOR NO. 220

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---------------|---------|------------|-------|--------|----------------|
| 20- Dec. 1 | Balance | ✓ | | | 1 5 9 5 00 |
| | | | | | |

VENDOR Jing Corporation

VENDOR NO. 230

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---------------|---------|------------|-------|--------|----------------|
| 20- Dec. 1 | Balance | ✓ | | | 3 2 9 0 00 |
| | | | | | |

VENDOR Quitman Manufacturing

VENDOR NO. 240

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|---------------|---------|------------|-------|--------|----------------|
| 20- Dec. 1 | Balance | ✓ | | | 1 5 8 9 00 |
| | | | | | |

VENDOR Wilson Metals

VENDOR NO. 250

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|------|------|------------|-------|--------|----------------|
| | | | | | |
| | | | | | |

7.

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | CREDIT BALANCE |
|------|------|------------|-------|--------|----------------|
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11-M.2 MASTERY PROBLEM (continued)

1., 2., 3., 4., 5.

GENERAL LEDGER

ACCOUNT Cash

ACCOUNT NO. 1110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-----------------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| ²⁰⁻ Dec. 1 | Balance | ✓ | | | 21 | 35950 |
| | | | | | | |
| | | | | | | |

ACCOUNT Petty Cash

ACCOUNT NO. 1120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-----------------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| ²⁰⁻ Dec. 1 | Balance | ✓ | | | 15 | 000 |
| | | | | | | |
| | | | | | | |

ACCOUNT Accounts Receivable

ACCOUNT NO. 1130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-----------------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| ²⁰⁻ Dec. 1 | Balance | ✓ | | | 977 | 148 |
| | | | | | | |
| | | | | | | |

ACCOUNT Supplies—Office

ACCOUNT NO. 1145

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-----------------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| ²⁰⁻ Dec. 1 | Balance | ✓ | | | 1648 | 66 |
| | | | | | | |
| | | | | | | |

ACCOUNT Accounts Payable

ACCOUNT NO. 2110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|-----------------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| ²⁰⁻ Dec. 1 | Balance | ✓ | | | 875 | 800 |
| | | | | | | |
| | | | | | | |

11-M.2 MASTERY PROBLEM (continued)

ACCOUNT Sales Tax Payable

ACCOUNT NO. 2120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 41805 |
| | | | | | | |
| | | | | | | |

ACCOUNT Dividends Payable

ACCOUNT NO. 2180

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| | | | | | | |
| | | | | | | |

ACCOUNT Dividends

ACCOUNT NO. 3130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|------|------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| | | | | | | |
| | | | | | | |

ACCOUNT Sales

ACCOUNT NO. 4110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|----------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 16278911 |
| | | | | | | |
| | | | | | | |

ACCOUNT Sales Discount

ACCOUNT NO. 4120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 61890 | |
| | | | | | | |
| | | | | | | |

11-M.2 MASTERY PROBLEM (continued)

ACCOUNT Sales Returns and Allowances

ACCOUNT NO. 4130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|-------------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 3 4 9 1 1 0 | |
| | | | | | | |
| | | | | | | |

ACCOUNT Purchases

ACCOUNT NO. 5110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|-----------------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 1 1 4 9 1 0 8 4 | |
| | | | | | | |
| | | | | | | |

ACCOUNT Purchases Discount

ACCOUNT NO. 5120

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|-------------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 3 4 7 1 8 0 |
| | | | | | | |
| | | | | | | |

ACCOUNT Purchases Returns and Allowances

ACCOUNT NO. 5130

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|-------------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 2 4 7 1 6 2 | |
| | | | | | | |
| | | | | | | |

ACCOUNT Advertising Expense

ACCOUNT NO. 6105

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|-------------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 8 4 9 7 2 0 | |
| | | | | | | |
| | | | | | | |

11-M.2 MASTERY PROBLEM (concluded)

ACCOUNT Cash Short and Over

ACCOUNT NO. 6110

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | | 615 |
| | | | | | | |
| | | | | | | |

ACCOUNT Miscellaneous Expense

ACCOUNT NO. 6135

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 4173 | 56 |
| | | | | | | |
| | | | | | | |

ACCOUNT Rent Expense

ACCOUNT NO. 6145

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 8800 | 00 |
| | | | | | | |
| | | | | | | |

ACCOUNT Utilities Expense

ACCOUNT NO. 6170

| DATE | ITEM | POST. REF. | DEBIT | CREDIT | BALANCE | |
|---------------|---------|------------|-------|--------|---------|--------|
| | | | | | DEBIT | CREDIT |
| 20- Dec. 1 | Balance | ✓ | | | 4481 | 19 |
| | | | | | | |
| | | | | | | |

6. Cash Proof

Cash on hand at the beginning of the month
 Plus total cash received during the month
 Equals total.
 Less total cash paid during the month.
 Equals cash balance on hand at the end of the month
 Checkbook balance on the next unused check stub.

11-C CHALLENGE PROBLEM (LO2, 6), p. 341

Journalizing business transactions

GENERAL JOURNAL

PAGE

| DATE | ACCOUNT TITLE | DOC. NO. | POST. REF. | DEBIT | | CREDIT | | |
|------|---------------|----------|------------|-------|--|--------|--|----|
| | | | | | | | | |
| 1 | | | | | | | | 1 |
| 2 | | | | | | | | 2 |
| 3 | | | | | | | | 3 |
| 4 | | | | | | | | 4 |
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| 7 | | | | | | | | 7 |
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| 9 | | | | | | | | 9 |
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