

1. The following information is taken from the financial statements of ABC Company for the year ended December 31, 2018:

	2018	2017
Revenue	100,000	90,000
Cost of Sales	(40,000)	(35,000)
Gross Profit	60,000	55,000
Operating Expenses	(20,000)	(18,000)
Operating Income	40,000	37,000
Interest Expense	(5,000)	(4,000)
Income Before Taxes	35,000	33,000
Income Tax Expense	(10,000)	(9,000)
Net Income	25,000	24,000

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Judd E. Hollander



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