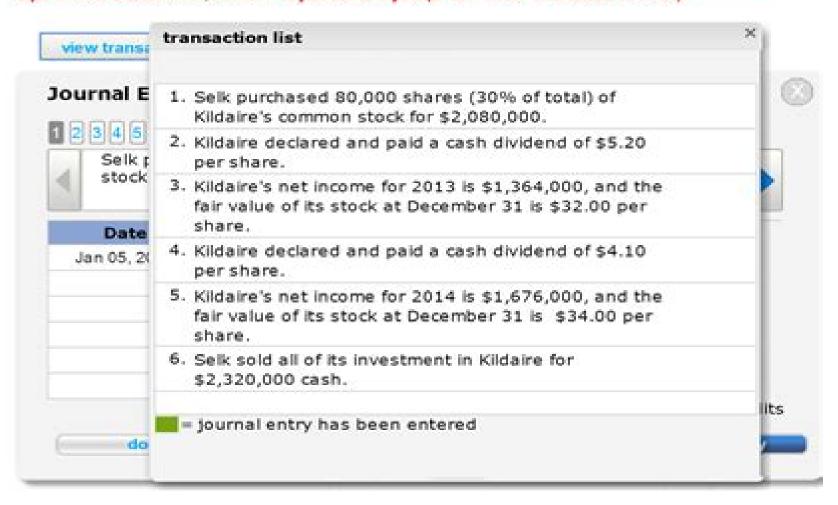
Part 1

Assume that Selk has a significant influence over Kildaire with its 30% share of stock.

Required:

 Prepare journal entries to record these transactions and events for Selk. (If no entry is required for a particular transaction, select "No journal entry required" in the first account field.)



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