

Barton Corporation's December 31, 2022 balance sheet showed the following:

8% preferred stock, \$10 par value, cumulative, 50,000 shares authorized; 20,000 shares issued.....	\$ 500,000
Common stock, \$10 par value, 4,000,000 shares authorized; 2,600,000 shares issued, 2,560,000 shares outstanding.....	26,000,000
Paid-in capital in excess of par value – preferred stock.....	1,500,000
Paid-in capital in excess of par value – common stock.....	38,000,000
Retained earnings.....	11,400,000

Barton's total paid-in capital was

- ☐ \$53,200,000.
- ☐ \$54,600,000.
- ☐ \$66,000,000.
- ☐ \$77,400,000.

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Hussin A.Rothana



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