

**QUESTION THREE:**

The following Balances was extracted from the book **Razan Company** on Dec,31,2016.

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Account Title	BD	Account Title	BD
Cash	12800	Capital	.....
Account Receivable	3600	Drawings	2000
Lands	42000	Services Revenues	13500
Building	57000	Fees Earned	17000
Machines	14300	Salaries Expenses	15000
Account Payable	5600	Rent Expenses	6100
Notes Payable	4400	Repair Expenses	2900

**REQUIRED:** Prepare The Trail Balance for Razan Company on Dec,31,2016.  
and Find the value of capital.

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[illegible]