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Add: Deferred inventory profit from 2010 (\$40,000 50%) 20,
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(24,000) Less: Intercompany profit on equipment (\$100,000 -

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($\$120,000 \times 0.02$) would cause the allowance for uncollectibles
to increase by the same amount. If the allowance increased by
only \$2,100 for the period, Sloan Company must have written off
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