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Owners Equity

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|-------------------------------|--------------|---------------|
| Dr. W Lucy, Capital January 1 | | 36 000 |
| Less: Net loss for January | 4 000 | |
| Less: Drawings for January | <u>6 000</u> | |
| Decrease in capital | | <u>10 000</u> |
| Dr. W Lucy Capital January 31 | | 26 000 |