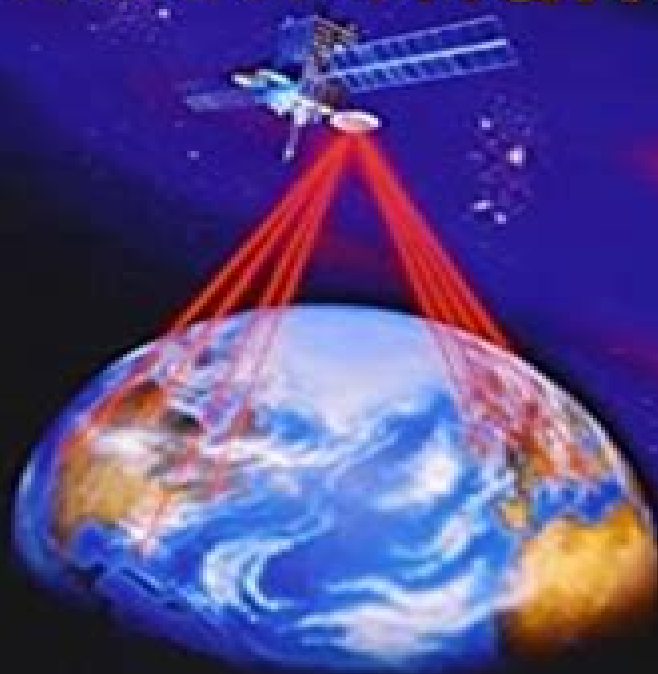


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web lower of cost and net realizable value valuation the cost percentage is then used to reduce the retail value of the ending inventory to cost fcls cost retail ratio is 40 90 000 225 000 and ending inventory at cost is therefore 20 000 40 x 50 000 ending inventory at retail 2

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