

# **The Hideaways Collection Classics 2004**

**M** Walker

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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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