

Brief Exercise 6-7

Sadowski Video Center accumulates the following cost and market data at December 31.

Inventory Categories	Cost Data	Market Data
Cameras	\$10,397	\$11,577
Camcorders	8,205	8,815
DVDs	10,193	8,703

Compute the lower-of-cost-or-market valuation for Sadowski inventory.

The lower-of-cost-or-market value \$

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