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Solution 20-120 (a) Service cost Interest on projected benefit obligation (10% ×

\$350,000) Expected return on plan assets (9% × \$280,000) Amortization of prior service cost (1) Amortization of loss (2) Pension expense \$240,000 35,000 (25,200) 28,000 11,000 \$288,800 (1) \$140,000 1,000 = \$140 200 × \$140 = \$28,000 (2) Fair ...

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