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Explanation: Using the accounting equation at the beginning of the year: Assets = Liabilities + Equity \$282,000 \$70,500 \$211,500 Using the accounting equation at the end of the year:

Assets = Liabilities + Equity \$282,000 + \$80,000 \$70,500 + \$58,000 Equity \$362,000 \$128,500 \$233,500 c. At the beginning of the year, Quaker Company's liabilities equal \$45,000.

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