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BRIEF EXERCISE 4-11 (a) Net income (Dividend revenue) \$3,000 (b) Net income \$3,000 Unrealized holding gain (net of tax) 4,000 Comprehensive income \$7,000 (c) Unrealized holding gain (net of tax) (Other comprehensive income) \$4,000 (d) Accumulated other comprehensive income, January 1, 2014 \$ 0 Unrealized holding gain (net of tax) 4,000

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Discontinued operations Loss from operation of discontinued restaurant division  
(net of tax)..... \$315,000 Loss from disposal of restaurant division (net of tax).....  
189,000 504,000 Net income..... \$10,096,000 Earnings per share.....

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