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TABLE (BY TOPIC)**

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Income from continuing operations  
(\$1,000,000/25,000) \$40.00 Loss from  
discontinued operations, net of tax  
(\$140,000/25,000) (5.60) Net income  
(\$860,000/25,000) \$34.40 (b) Common  
shareholders need to know how much of  
a company's available income can be  
attributed to the shares they own.