UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

PEARSON EDUCATION, INC.,
JOHN WILEY & SONS, INC.,
CENGAGE LEARNING INC. AND
THE MCGRAW-HILL COMPANIES, INC.,

Plaintiffs,

-against-

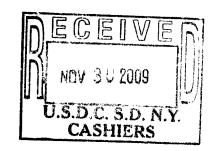
JOHN DOE D/B/A MAHMOOD ALI D/B/A PAKH PUI D/B/A MAEKO SEKO D/B/A BEAK ANGEL AND JOHN DOE NOS. 1-5,

Defendants.

09 CIV 9831



09 Civ.



COMPLAINT

Plaintiffs Pearson Education, Inc. ("Pearson"), John Wiley & Sons, Inc. ("Wiley"), Cengage Learning Inc. ("Cengage") and The McGraw-Hill Companies, Inc. ("McGraw-Hill"), by their undersigned attorneys, for their complaint against defendants

John Doe d/b/a Mahmood Ali d/b/a Pakh Pui d/b/a Maeko Seko d/b/a

Beak Angel and John Doe Nos. 1-5, aver:

Nature of the Action

1. Plaintiffs are bringing this action to obtain legal and equitable relief to remedy defendants' infringement of plaintiffs' copyrights through their sales of copies of instructors' solutions manuals.

Jurisdiction and Venue

- 2. This Court has subject matter jurisdiction over the claim in this action pursuant to 28 U.S.C. §§ 1331 and 1338 because it arises under the Copyright Act, 17 U.S.C. § 101 et seq.
- 3. Upon information and belief, venue is proper in this District pursuant to 28 U.S.C. §§ 1391 and 1400(a).

Parties

- 4. Pearson is a corporation organized and existing under the laws of the State of Delaware with its principal place of business at One Lake Street, Upper Saddle River, New Jersey 07458.
- 5. Wiley is a corporation organized and existing under the laws of the State of New York with its principal place of business at 111 River Street, Hoboken, New Jersey 07030.
- 6. Cengage is a corporation organized and existing under the laws of the State of Delaware with its principal place of business at 200 First Stamford Place, 4th Floor, Stamford, Connecticut 06902.
- 7. McGraw-Hill is a corporation organized and existing under the laws of the State of New York with its principal place of business at 1221 Avenue of the Americas, New York, New York 10020.

- 8. Upon information and belief, defendant John Doe d/b/a Mahmood Ali d/b/a Pakh Pui d/b/a Maeko Seko d/b/a Beak Angel is a natural person whose identity is presently unknown to plaintiffs.
- 9. Upon information and belief, defendants John Doe Nos. 1-5 are natural persons whose identities are presently unknown to plaintiffs.

The Businesses of Plaintiffs

- 10. Each plaintiff publishes a variety of works, including educational books.
- 11. As a standard practice, each plaintiff requires its authors to assign the copyrights to it or grant it the exclusive rights of reproduction and distribution in the United States. This practice enables each plaintiff to maximize the dissemination of each work.
- 12. Plaintiffs invest significant monies to publish their copyrighted works. Plaintiffs, for example, make substantial investments in royalties, content creation, licensing, copyediting, proofreading, typesetting, layout, printing, binding, distribution, and promotion.
- 13. Plaintiffs earn a substantial portion of their revenue from the publication of their copyrighted works and would suffer serious financial injury if their copyrights were not enforced. A substantial decline in their income could cause

plaintiffs to cease publishing one or more deserving books or journals. This would adversely impact the creation of new works, scholarly endeavor, and scientific progress.

- 14. An important part of plaintiffs' business is derived from publishing college textbooks. College professors select textbooks from competing publishers based on the pedagogical value and the quality of supplementary materials.
- 15. Instructors' solutions manuals are important supplementary materials. Professors use instructors' solutions manuals to aid in grading homework. Students, however, use instructors' solutions manuals to cheat. Professors are less likely to select a textbook if the instructors' solutions manuals are freely and/or widely available. Accordingly, plaintiffs do not sell their instructors' solutions manuals, and tightly control their distribution to known faculty.

Plaintiffs' Copyrights

Pearson has generally registered its copyrights in its works, including the works on Schedule A (the "Pearson Copyrights"). Wiley has generally registered its copyrights in its works, including the works on Schedule B (the "Wiley Copyrights"). Cengage has generally registered its copyrights in its works, including the works on Schedule B (the "Wiley Copyrights").

McGraw-Hill has generally registered its copyrights in its works, including the works on Schedule D (the "McGraw-Hill Copyrights").

The Infringing Acts of Defendants

17. Defendants have without permission reproduced and sold copies of plaintiffs' works. Specifically, defendants have reproduced and sold copies of plaintiffs' instructors' solutions manuals through online sales at websites and forums, including but not limited to, groups.google.com and solutionsmanual.spaces.live.com, using usernames including, but not limited to, "Mahmood Ali," "Pakh Pui," "Maeko Seko," and "Beak Angel" and e-mail addresses including, but not limited to, studentbrother@hotmail.com, Karimi.8888@hotmail.com, studenthelp@hotmail.com, and goodsmtb@gmail.com.

CLAIM FOR RELIEF

(Copyright Infringement - 17 U.S.C. § 501)

- 18. Plaintiffs repeat the averments contained in paragraphs 1 through 17 as if set forth in full.
- 19. Pearson has received United States Certificates of Copyright Registration for the Pearson Copyrights.
- 20. Wiley has received United States Certificates of Copyright Registration for the Wiley Copyrights.
- 21. Cengage has received United States Certificates of Copyright Registration for the Cengage Copyrights.

- 22. McGraw-Hill has received United States
 Certificates of Copyright Registration for the McGraw-Hill
 Copyrights.
- 23. The Pearson, Wiley, Cengage and McGraw-Hill Copyrights are valid and enforceable.
- 24. Defendants have infringed the Pearson, Wiley, Cengage and McGraw-Hill Copyrights in violation of 17 U.S.C. \$ 501.
- 25. Defendants' acts have irreparably damaged and, unless enjoined, will continue to irreparably damage plaintiffs. Plaintiffs have no adequate remedy at law for these wrongs and injuries. Plaintiffs are, therefore, entitled to a preliminary and permanent injunction restraining and enjoining defendants and their agents, servants, employees, and attorneys and all persons acting in concert with them, from infringing the Pearson, Wiley, Cengage and McGraw-Hill Copyrights.
- 26. Defendants have willfully infringed the Pearson,
 Wiley, Cengage and McGraw-Hill Copyrights.
- 27. Plaintiffs are entitled to recover all damages sustained as a result of defendants' unlawful conduct including (1) defendants' profits, or (2) plaintiffs' damages, or alternatively (3) statutory damages.

WHEREFORE, plaintiffs demand judgment:

- A. Preliminarily and permanently enjoining defendants, their agents, servants, employees, and attorneys and all those acting in concert with them from infringing the Pearson, Wiley, Cengage and McGraw-Hill Copyrights in violation of 17 U.S.C. § 501;
- B. Awarding plaintiffs their damages or defendants' profits, or alternatively, at plaintiffs' election, statutory damages, as a result of defendants' willful infringement of the Pearson, Wiley, Cengage and McGraw-Hill Copyrights;
- C. Awarding plaintiffs their costs in this action, including their reasonable attorneys' fees pursuant 17 U.S.C. § 505; and
 - D. Granting such other and further relief as to this

Court seems just and proper.

Dated: New York, New York

November 30, 2009

DUNNEGAN LLC

Βv

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Attorneys for Plaintiffs

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John Wiley & Sons, Inc.,

Cengage Learning Inc. and

The McGraw-Hill Companies, Inc.

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Schedule A "Pearson Copyrights"

<u>Title (Author) (Edition) (Date of Registration) (Registration #)</u>

- 1. Accounting (Horngren) (7th) (February 2, 2007) (TX0006522916)
- 2. Accounting Information Systems (Bodar) (9th) (January 9, 2004) (TX0005887164)
- 3. Adaptive Control (Astrom) (2nd) (May 2, 1995) (TX0004042910)
- 4. Adaptive Filter Theory (Haykin) (4^{th}) (October 3, 2001) (TX0005446396)
- 5. Advanced Corporate Finance: Polices and Strategies (Ogden) (October 31, 2002) (TX0005643064)
- 6. Advanced Accounting (Beams) (10th) (October 22, 2008) (TX0006899994)
- 7. Advanced Accounting (Beams) (9th) (April 10, 2006) (TX0006346581)
- 8. Applied Fluid Mechanics (Mott) (6th) (October 6, 2005) (TX0006235429)
- 9. Applied Linear Algebra (Olver) (March 9, 2005) (TX0006120903)
- 10. Applied Linear Algebra: Student Solutions Manual (Olver) (February 7, 2006) (TX0006307017)
- 11. Applied Numerical Analysis (Gerald) (7th) (0321133048) (October 6, 2003) (TX0005832443)
- 12. Applied Strength of Materials (Mott) (4th) (July 11, 2001) (TX0005355806)
- 13. Artificial Intelligence: A Modern Approach (Russell) (2nd) (February 4, 2003) (TX0005677567)
- 14. Auditing and Assurance Services: An Integrated Approach (Arens) (12th) (April 13, 2007) (TX0006548957)
- 15. Auditing Cases: An Interactive Learning Approach (Beasley) (3rd) (April 10, 2006) (TX0006339732)
- 16. Business Statistics: A Decision Making Approach (Groebner) (7th) (August 3, 2007) (TX0006837283)
- 17. C: How to Program (Deitel) (5th) (January 16, 2007) (TX0006503564)
- 18. C++ How to Program (Deitel) (6th) (September 25, 2007) (TX0006854876)
- 19. Consumer Behavior: Buying, Having and Being (Solomon) (8th) (April 10, 2008) (TX0006936098)
- 20. Corporate Computer and Network Security (Panko) (April 29, 2003) (TX0005738767)
- 21. Corporate Finance (Berk) (January 19, 2007) (TX0006579697)
- 22. Cost Accounting: A Managerial Emphasis (Horngren) (12th) (January 13, 2006) (TX0006311827)

- 23. Essentials of Organizational Behavior (Robbins) (9th) (April 23, 2007) (TX0006578393)
- 24. Elementary Statistics (Triola) (3rd) (January 23, 1986) (TX0001744071)
- 25. Financial Accounting (Horngren) (6th) (April 7, 2005) (TX0006148637)
- 26. Financial Management: Principles and Applications (Keown) (10th) (January 13, 2006) (TX0006302835)
- 27. A Framework for Marketing Management (Kotler) (4th) (September 16, 2008) (TX0006891165)
- 28. Fundamentals of Investing (Gitman) (10th) (January 29, 2007) (TX0006506102)
- 29. Fundamentals of Multinational Finance (Moffett) (2^{nd}) (March 4, 2005) (TX0006140223)
- 30. Fundamentals of Multinational Finance (Moffett) (3rd) (October 9, 2008) (TX0006894073)
- 31. Human Resource Management (Dessler) (10th) (February 7, 2005) (TX0006106153)
- 32. International Accounting (Choi) (6th) (January 30, 2008) (TX0006850645)
- 33. International Business: The Challenges of Globalization (Wild) (4th) (March 2, 2007) (TX0006539160)
- 34. International Business: Environments and Operations (Daniels) (12th) (October 14, 2008) (TX0006897186)
- 35. International Economics (Husted) (7th) (August 23, 2006) (TX0006422863)
- 36. International Management: Managing Across Borders and Cultures Text and Cases (Deresky) (6th) (December 31, 2007) (TX0006956456)
- 37. Introduction to Operations and Supply Chain Management (Bozarth) (2nd) (February 29, 2008) (TX0006843344)
- 38. Introduction to Management Accounting (Horngren) (14th) (June 7, 2007) (TX0006593822)
- 39. Macroeconomics: Theories and Polices (Froyen) (8^{th}) (October 1, 2004) (TX0006062789)
- 40. Macroeconomics (Abel) (6th) (January 29, 2007) (TX0006503487)
- 41. Macroeconomics (Williamson) (3rd) (August 3, 2007) (TX0006812904)
- 42. Macroeconomics (Blanchard) (4^{th}) (September 1, 2005) (TX0006228635)
- 43. Management (Robbins) (9th) (February 2, 2007) (TX0006522915)
- 44. Management Accounting (Atkinson) (5th) (January 29, 2007) (TX0006541412)
- 45. Management Information Systems: Managing the Digital Firm (Laudon) (10th) (February 2, 2007) (TX0006522788)
- 46. Management (Robbins) (10e) (January 7, 2009) (TX0006929804)

- 47. Managing Human Resources (Gomez-Mejia) (5th) (August 29, 2006) (TX0006412619)
- 48. Manufacturing Engineering and Technology (Kalpakjian) (5th) (October 6, 2005) (TX0006244993)
- 49. Marketing Management (Kotler) (13th) (April 7, 2008) (TX0006937152)
- 50. Microeconomics (Pindyck) (6th) (March 21, 2005) (TX0006156330)
- 51. Microeconomics (Pindyck) (7th) (July 21, 2008) (TX0006864689)
- 52. Modern Control Engineering (Ogata) (3rd) (June 2, 1997) (TX0004542404)
- 53. Modern Control Systems (Dorf) (11th) (October 22, 2007) (TX0006877323)
- 54. Modern Control Systems (Dorf) (9th) (October 25, 2000) (TX0005183216)
- 55. Modern Database Management (Hoffer) (9th) (April 7, 2008) (TX0006932459)
- 56. Operations Management (Heizer) (9th) (January 23, 2008) (TX0006959331)
- 57. Operations Management (Heizer) (8th) (September 1, 2005) (TX0006229082)
- 58. Operations Management: Processes and Value Chains (Krajewski) (8th) (May 8, 2006) (TX0006355040)
- 59. Operations Research: An Introduction (Taha) (8th) (June 28, 2006) (TX0006378520)
- 60. Options, Futures and Other Derivatives (Hull) (4th) (October 4, 1999) (TX0005065409)
- 61. Options, Futures and Other Derivatives (Hull) (7th) (November 7, 2008) (TX0006909729)
- 62. Organizational Behavior (Robbins) (12th) (June 7, 2007) (TX0006597569)
- 63. Organizational Theory, Design and Change (Jones) (5^{th}) (August 29, 2006) (TX0006412618)
- 64. Communication Systems Engineering (Proakis) (2nd) (September 26, 2001) (TX0005441572)
- 65. Principles of Electric Circuits: Conventional Current Version (Floyd) (8th) (March 14, 2006) (TX0006315786)
- 66. Principles of Electric Circuits: Eletron Flow Version (Floyd) (8th) (March 14, 2006) (TX0006315785)
- 67. Principles of Managerial Finance (Gitman) (12th) (February 5, 2008) (TX0006841473)
- 68. Principles of Managerial Finance (Gitman) (11th) (February 22, 2005) (TX0006118146)
- 69. Principles of Managerial Finance (Gitman) (10th) (August 29, 2002) (TX0005607060)
- 70. Principles of Marketing (Kotler) (11th) (October 22, 2007) (TX0006887362)

- 71. Principles of Marketing (Kotler) (12th) (April 23, 2007) (TX0006585269)
- 72. Strategic Brand Management: Building, Measuring and Managing Brand Equity (Keller) (3rd) (August 9, 2007) (TX0006850584)
- 73. Strategic Management and Business Policy: Concepts and Cases (Wheelen) (11th) (September 6, 2007) (TX0006821477)
- 74. Strategic Management and Competitive Advantage: Concepts and Cases (Barney) (2nd) (October 10, 2007) (TX0006871247)

Schedule B "Wiley Copyrights"

<u>Title (Author) (Edition) (Date of Registration) (Registration #)</u>

- 1. Elementary Differential Equations and Boundary Value Problems, Eighth Edition (Boyce) (June 7, 2004) (TX-5-981-457)
- 2. Engineering Fluid Mechanics Instructor's Resource CD-ROM, Seventh Edition (Crowe) (January 21, 2005) (TX-6-093-617) Engineering Mechanics: Statics, Solutions Manual CD-ROM, Fifth Edition (Meriam) (January 21, 2005) (TX-6-091-402)
- 3. Fundamentals of Engineering Thermodynamics: Instructor's Resource CD-ROM (Moran) (February 25, 2005) (TX-6-147-524)
- 4. Fundamentals of Fluid Mechanics, Fifth Edition (Munson) (May 2, 2005) (TX-6-169-180)
- 5. Fundamentals of Heat and Mass Transfer & Introduction to Heat Transfer Solutions Manual CD-ROM (Incropera) (January 21, 2005) (TX-6-091-403)
- 6. Fundamentals of Physics: Instructor's Solutions Manual Volume 1, Seventh Edition (Halliday) (January 21, 2005) (TX-6-101-287) Fundamentals of Physics: Instructor's Solutions Manual Volume 2, Seventh Edition (Halliday) (January 21, 2005) (TX-6-101-286)
- 7. Fundamentals of Thermodynamics, Sixth Edition (Sonntag) (November 12, 2002) (TX-5-612-550)
- 8. Intermediate Accounting: Solutions Manual Volume 1, Chapters 1-14, Eleventh Edition (Kieso) (January 21, 2005) (TX-6-099-837)
- 9. Intermediate Accounting: Solutions Manual Volume 2, Chapters 15-24, Eleventh Edition (Kieso) (January 21, 2005) (TX-6-092-671)
- 10. Introduction to Fluid Mechanics, Sixth Edition (Fox) (August 12, 2003) (TX-5-783-343)
- 11. Transport Phenomena, Second Edition (Bird) (October 11, 2001) (TX-5-459-935)

Schedule C "Cengage Copyrights"

Title (Author) (Edition) (Date of Registration) (Registration #)

- Accounting Concepts and Applications Albrecht/Stice/Stice/ Skousen) (10th Edition) (May 9, 2007) (TX0006577433).
- 2. Solutions Manual, Accounting Information Systems (Hall) (5th Edition) (November 17, 2006) (TX0006463011).
- 3. Accounting Information Systems (Gelinas/Dull) (7th Edition) (March 19, 2007) (TX0006547786).
- 4. Advanced Accounting (Fischer/Cheng/Taylor) (10th Edition) (May 29, 2008) (TX0006911127).
- 5. Instructor's Solutions Manual to Accompany Advanced Engineering Mathematics (O'Neil) (6th Edition) (May 21, 2007) (TX0006590943).
- 6. Test Bank for Auditing (Rittenberg) (2nd Edition) (April 22, 1997) (TX0004517322).
- 7. Solution Manual for Audition (Rittenberg) (2nd Edition) (May 27, 1997) (TX0004539693).
- 8. Answer Manual for Miller/Jentz's Business Law Today: Comprehensive (Miller/Jentz) (7th edition) (June 12, 2006) (TX0006381420).
- 9. Solutions Manual Corporate Finance (Smart/Megginson/Gitman) (2nd Edition) (January 22, 2007) (TX0006494635).
- 10. Cost Accounting: Foundations and Evolutions (Kinney/Raiborn) (7th Edition) (March 28, 2008) (TX0006843770).
- 11. Solutions Manual, An Introduction to Management Science Quantitative Approach to Decision Making (Anderson/Sweeney/Williams/Martin) (12th Edition) (October 10, 2007) (TX0006865345).
- 12. Entrepreneurial Finance (Leach/Melicher) (3^{rd} Edition) (June 20, 2008) (TX0006863489).
- 13. Essentials of Managerial Finance, Test Bank (Besley/Brigham) (12th Edition) (April 7, 2000) (TX0005186934).

- 14. Essentials of Managerial Finance: Instructor's Manual (Besley/Brigham) (12th Edition) (March 27, 2000) (TX0005186817).
- 15. Solutions Manual, Essentials of Statistics for Business and Economics (Anderson/Sweeney/Williams) (5th Edition) (January 8, 2008) (TX0006847226).
- 16. Financial and Managerial Accounting: or, Corporate Financial Accounting: Solutions Manual chapters 1-15 (Warren/Reeve) (9th Edition) (December 19, 2009) (TX0006490864).
- 17. Solutions Manual for Financial and Managerial Accounting: chapters 16-27 (Warren/Reeve) (9th Edition) (January 16, 2007) (TX0006503871).
- 18. Financial Accounting: An Introduction to Concepts, Methods and Uses (Stickney/Weil) (12th Edition) (September 27, 2007) (TX0006815615).
- 19. Solutions Manual-Financial Accounting: Information for Decisions (Ingram/Albright) (6th Edition) (June 9, 2006) (TX0006380337).
- 20. Solutions Manual, Financial Management: Theory and Practice (Brigham/Ehrhardt) (12th Edition) (April 27, 2007) (TX0006579389).
- 21. Test Bank to Accompany Fundamentals of Financial Management (Brigham/Houston) (9th Edition) (May 21, 2000) (TX0005226395).
- 22. Financial Reporting and Analysis: Using Financial Accounting Information (Gibson) (11th Edition) (July 7, 2008) (TX0006858958).
- 23. Fundamentals of Advanced Accounting (Fischer/Taylor/Cheng) (1st Edition) (April 20, 2007) (TX0006567556).
- 24. Fundamentals of Financial Management, Instructor's Manual (Brigham/Houston) (11th Edition) (June 12, 2006) (TX0006375413).
- 25. Test bank to accompany Fundamentals of Financial Management (Brigham/Houston) (9^{th} Edition) (May 21, 2000) (TX0005226395).

- 26. Fundamentals of Financial Management (Brigham/Houston) (11th Edition) (September 29, 2006) (TX0006434924).
- 27. Fundamentals of Logic Design (Roth) (5th Edition) (July 7, 2003) (TX0005804154).
- 28. Solutions Manual: Intermediate Accounting (Nikolai/Bazley/Jones) (10th Edition) (June 12, 2006) (TX0006393320).
- 29. Intermediate Accounting, Solutions Manual (Stice/Stice) (16th Edition) (June 12, 2006) (TX0006375415).
- 30. Intermediate Financial Management: Instructor's Manual (Brigham/Daves) (9th Edition) (November 17, 2006) (TX0006468979).
- 31. Instructor's manual/Test Bank, Intermediate Microeconomics (Nicholson/Snyder) (10th Edition) (November 3, 2006) (TX0006493713).
- 32. Introduction to Corporate Finance (Megginson/Smart) (2nd Edition) (March 28, 2008).
- 33. Investment Analysis and Portfolio Management: Solutions

 Manual (Reilly) (6th Edition) (March 27, 2000)
 (TX0005184974).
- 34. Managerial Accounting: An Introduction to Concepts, Methods, and Uses: Solutions Manual (Maher/Stickney/Weil) (7th Edition) (November 13, 2000) (TX0005302087).
- 35. Managerial Accounting: An Introduction to Concepts, Methods, and Uses: Instructor's Manual and Test Bank (Maher) (7th Edition) (June 4, 2001) (TX0005388443).
- 36. Solutions Manual, Principles of Cost Accounting (Vanderbeck) (14th Edition) (August 6, 2007) (TX0006817487).
- 37. Solutions Manual West Federal Taxation: Taxation of Business Entities (Smith/Raabe/Maloney) (11th Edition) (June 11, 2007) (TX0006595828).
- 38. Corporate Finance: A Focused Approach (Ehrhardt/Brigham) (3rd Edition) (March 28, 2008) (TX0006839623).

39. Solutions manual to Accompany Managerial Accounting: A Focus on Decision Making (Jackson) (1st Edition) (September 19, 2000) (TX0005176681).

Schedule D "McGraw-Hill Copyrights"

Title (Author)(Edition)(Date of Registration)(Registration #)

- 1. Advanced Accounting, (Hoyle) (9th Edition) (May 27, 2009) (TX0006976421).
- 2. Test Bank to Accompany Advanced Accounting, (Hoyle) (6th Edition) (January 2, 2001) (TX0005339822).
- 3. Solution Manual to Accompany Advanced Accounting, (Hoyle) (4th Edition) (April 7, 1994) (TX0003788754).
- 4. Managerial Accounting, (Garrison) (10th Edition) (January 14, 2003) (TX0005671624).
- 5. Solutions Manual to Accompany Managerial Accounting, (Garrison) (8th Edition) (February 24, 1997) (TX0004478717).
- 6. Test Bank to Accompany Managerial Accounting, (Garrison) (11th Edition) (December 9, 2004) (TX0006080806).
- 7. Corporate Finance, (Ross) (8th Edition) (November 24, 2006) (TX0006459761).
- 8. Solutions Manual to Accompany Corporate Finance, (Ross) (7th Edition) (June 4, 2004) (TX0005978276).
- 9. Test Bank to Accompany Corporate Finance, (Ross)(6th Edition) (August 1, 2001)(TX0005422644).
- 10. Advanced Financial Accounting, (Baker) (6th Edition) (June 21, 2004) (TX0005986569).
- 11. Solutions Manual to Accompany Advanced Financial Accounting, (Baker) (1th Edition) (November 21, 1988) (TX0002449358).
- 12. Intermediate Accounting, (Spiceland) (3rd Edition) (February 28, 2003) (TX0005686305).
- 13. Solution Manual to Accompany Intermediate Accounting, (Spiceland) (4th Edition- Volume 1) (March 17, 2006) (TX0006325936).