Elimination:

1	Sales	xx	
	Cost of Goods Sold		xx
2	Realized profit on beginning inventory		
	BI	xx	
	CGS		xx
3	Unrealized profit on ending inventory		
	CGS	xx	
	EI		xx

Parent Sales	xx
Subsidiary Sales	xx
Intercompany Sales	(xx)
Combined Sales	xx

Parent CGS	xx
Subsidiary CGS	xx
Intercompany Sales	(xx)
Realized Profit - BI	(xx)
Unrealized Profit - EI	xx
Combined CGS	xx

	Parent		Subsidiary		
Net Income	xx		xx		
Dividend Income	(xx)				
Amortization of Excess			(xx)		
Realized Profit - BI		+ Seller			
Unrealized Profit - EI		- Seller			
Adjusted Net Income	xx	+	xx	=	xx
NI Attrubuted to NCI		x % of minority interest			xx
CNI					xx