

**Solution:**

Let's calculate A as follows:

$$\text{Total assets at beginning} = \$105,781$$

$$\text{Total shareholders' equity} = \$19,269 + \$37,536 = \$56,805$$

By balance sheet equation, we get

$$A = \$105,781 - \$56,805 = \$48,976$$

Now we calculate B. We have

$$B = \text{Sales} - \text{COGS} = \$48,047 - \$41,775 = \$6,272$$

Now we calculate C.

$$C = \$37,536 + \$6,272 - \$4,818 = \$38,990$$

Finally, we calculate D as well:

$$D = \$105,128 - (\$17,953 + \$38,990) = \$48,185$$