	ACCOUNT TITLE	1 TRIAL BALANCE DEBIT	2 TRIAL BALANCE CREDIT	3 ADJUSTMENTS DEBIT	4 ADJUSTMENTS CREDIT	5 INCOME STATEMENT DEBIT	6 INCOME STATEMENT CREDIT	7 BALANCE SHEET DEBIT	8 BALANCE SHEET CREDIT	
1										1
2										2
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4										4
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25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32

			% OF SALES

ACCOUNT TITLE	DEBIT	CREDIT