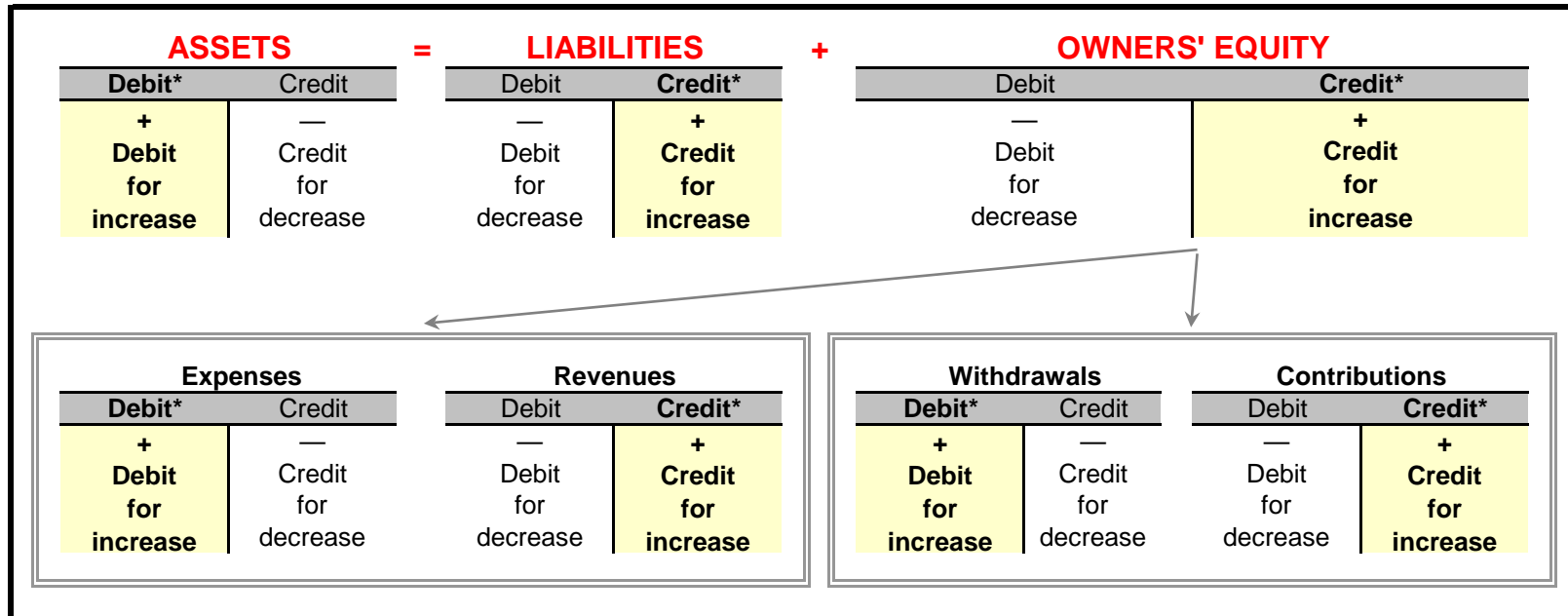


## Rules of Debit and Credit



\* Normal balance