

Sample Company, Inc.

General Journal Entries from 1/1/2010 to 3/31/2010

<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
Batch Number:	000081					
Entry Number:	00001	Fiscal Period:	01	Fiscal Year:	2010	
1020	Bank account, operating	1/31/2010	Misc. cash entries	January 2010 entries	810,164.93	0.00
1020	Bank account, operating	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	67,733.61
1020	Bank account, operating	1/31/2010	Misc. journal entries	January 2010 entries	0.00	13,500.00
1030	Bank account, payroll	1/31/2010	Misc. payroll entries	January 2010 entries	67,733.61	0.00
1030	Bank account, payroll	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	67,733.61
1021	Bank account, American Express	1/31/2010	Misc. journal entries	January 2010 entries	31,253.93	0.00
1022	Bank account, VISA	1/31/2010	Misc. journal entries	January 2010 entries	306,747.00	0.00
1023	Bank account, Mastercard	1/31/2010	Misc. journal entries	January 2010 entries	73,196.19	0.00
1100	Accts receivable, intercompany	1/31/2010	Misc. cash entries	January 2010 entries	0.00	1,800,001.23
1100	Accts receivable, intercompany	1/31/2010	To record misc. sales	January 2010 entries	1,057,632.45	0.00
1100	Accts receivable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	103,109.92	0.00
1100	Accts receivable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	6,019.28	0.00
1100	Accts receivable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	150,038.35	0.00
1600	Acc. depreciation	1/31/2010	Misc. journal entries	January 2010 entries	0.00	5,000.00
1620	Acc. depreciation Equipment	1/31/2010	Misc. journal entries	January 2010 entries	0.00	35,000.00
2010	Accts payable, intercompany	1/31/2010	Misc. cash entries	January 2010 entries	685,676.10	0.00
2010	Accts payable, intercompany	1/31/2010	Misc. payables enries	January 2010 entries	0.00	611,802.04
2010	Accts payable, intercompany	1/31/2010	Misc. inventory purchases	January 2010 entries	0.00	615,189.76
2010	Accts payable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	0.00	37,609.03
2010	Accts payable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	0.00	429,156.00
2010	Accts payable, intercompany	1/31/2010	Misc. journal entries	January 2010 entries	0.00	131,466.55
2220	Employee FICA tax payable	1/31/2010	Misc. cash entries	March 2209 entries	7,589.22	0.00
2220	Employee FICA tax payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	6,773.37
2230	Employer FICA tax payable	1/31/2010	Misc. cash entries	January 2010 entries	40,475.74	0.00
2230	Employer FICA tax payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	36,124.60
2200	Federal tax payable	1/31/2010	Misc. cash entries	January 2010 entries	91,070.42	0.00
2200	Federal tax payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	81,280.36
2300	Employee benefits payable	1/31/2010	Misc. cash entries	January 2010 entries	37,946.02	0.00
2300	Employee benefits payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	33,866.83
2310	Employee pension payable	1/31/2010	Misc. cash entries	January 2010 entries	25,297.34	0.00
2310	Employee pension payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	22,577.88
2350	Employee deductions payable	1/31/2010	Misc. cash entries	January 2010 entries	30,356.82	0.00
2350	Employee deductions payable	1/31/2010	Misc. payroll entries	January 2010 entries	0.00	27,093.47
2420	Corp. income taxes payable	1/31/2010	Misc. journal entries	January 2010 entries	0.00	8,000.00
2400	State sales tax payable	1/31/2010	Misc. cash entries	January 2010 entries	81,009.42	0.00
2400	State sales tax payable	1/31/2010	Misc. journal entries	January 2010 entries	0.00	64,807.54
2410	County sales tax payable	1/31/2010	Misc. cash entries	January 2010 entries	0.00	37,492.60
2410	County sales tax payable	1/31/2010	To record misc. sales	January 2010 entries	29,294.75	0.00

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2420	Corp. income taxes payable	1/31/2010	Misc. cash entries	January 2010 entries	27,907.82	0.00
2420	Corp. income taxes payable	1/31/2010	To record misc. sales	January 2010 entries	0.00	22,326.26
2710	Long term debt payments	1/31/2010	Misc. journal entries	January 2010 entries	12,000.00	0.00
4000-100	Sales	1/31/2010	To record misc. sales	January 2010 entries	0.00	367,216.30
4000-200	Sales	1/31/2010	To record misc. sales	January 2010 entries	0.00	180,765.12
4000	Sales	1/31/2010	To record misc. sales	January 2010 entries	0.00	57,164.22
4000	Sales	1/31/2010	To record misc. sales	January 2010 entries	0.00	941,000.00
4000	Sales	1/31/2010	To record misc. sales	January 2010 entries	0.00	55,010.76
4010-100-10	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	3,867.71
4010-100-20	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	5,633.38
4010-100-30	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	1,601.56
4010-100-40	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	1,931.42
4010-200-10	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	4,945.78
4010-200-20	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	5,335.13
4010-200-30	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	3,153.26
4010-200-40	Sales, accessories	1/31/2010	To record misc. sales	January 2010 entries	0.00	2,664.29
4020	Sales, chairs	1/31/2010	To record misc. sales	January 2010 entries	0.00	67,036.04
4030	Sales, desks	1/31/2010	To record misc. sales	January 2010 entries	0.00	216,495.85
4040	Sales, cabinets	1/31/2010	To record misc. sales	January 2010 entries	0.00	170,110.01
4050	Sales, dividers	1/31/2010	To record misc. sales	January 2010 entries	0.00	293,604.97
4060	Sales, samples	1/31/2010	To record misc. sales	January 2010 entries	0.00	54,701.35
4200	Delivery revenue	1/31/2010	To record misc. sales	January 2010 entries	0.00	96,207.12
4210	Rental revenue	1/31/2010	To record misc. sales	January 2010 entries	0.00	87,143.91
4220	Interest income	1/31/2010	To record misc. sales	January 2010 entries	0.00	7,010.64
4230	Miscellaneous income	1/31/2010	To record misc. sales	January 2010 entries	0.00	10,444.88
5000-100	Cost of goods sold	1/31/2010	Misc. inventory purchases	January 2010 entries	141,849.61	0.00
5000-200	Cost of goods sold	1/31/2010	Misc. inventory purchases	January 2010 entries	68,895.71	0.00
5000	Cost of goods sold	1/31/2010	Misc. inventory purchases	January 2010 entries	17,037.29	0.00
5000	Cost of goods sold	1/31/2010	Misc. inventory purchases	January 2010 entries	17,829.00	0.00
5000	Cost of goods sold	1/31/2010	Misc. inventory purchases	January 2010 entries	16,994.27	0.00
5010-100-10	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	1,547.08	0.00
5010-100-20	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	2,535.02	0.00
5010-100-30	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	896.87	0.00
5010-100-40	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	927.08	0.00
5010-200-10	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	2,522.35	0.00
5010-200-20	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	2,400.81	0.00
5010-200-30	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	1,639.70	0.00
5010-200-40	COGS, accessories	1/31/2010	Misc. inventory purchases	January 2010 entries	1,332.15	0.00
5020	COGS, chairs	1/31/2010	Misc. inventory purchases	January 2010 entries	31,873.56	0.00
5030	COGS, desks	1/31/2010	Misc. inventory purchases	January 2010 entries	104,443.37	0.00
5040	COGS, cabinets	1/31/2010	Misc. inventory purchases	January 2010 entries	82,627.13	0.00

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5050	COGS, dividers	1/31/2010	Misc. inventory purchases	January 2010 entries	142,404.57	0.00
6000	Accounting and legal fees	1/31/2010	Guthrie and Standish	987870	500.00	0.00
6000	Accounting and legal fees	1/31/2010	Wong & Co. CPA's	76346	2,448.97	0.00
6000	Accounting and legal fees	1/31/2010	Arnason-Sommerville & Assoc.	32120	819.59	0.00
6000	Accounting and legal fees	1/31/2010	Alexander & Cheng CPA	12875	1,133.49	0.00
6020	Advertising	1/31/2010	Office of Tomorrow	15507	2,207.40	0.00
6020	Advertising	1/31/2010	International Office News	62456	619.40	0.00
6020	Advertising	1/31/2010	Desks & Chairs 2000	8089	2,424.97	0.00
6020	Advertising	1/31/2010	NNPC & Company	832046	12,117.66	0.00
6020	Advertising	1/31/2010	DGG&F Associates	833722	2,436.94	0.00
6020	Advertising	1/31/2010	Business Week	35480	924.96	0.00
6020	Advertising	1/31/2010	Furniture World	99018	1,121.60	0.00
6020	Advertising	1/31/2010	Vito's Advertising	761996	20,000.00	0.00
6020	Advertising	1/31/2010	European Office Magazine	37005	2,542.97	0.00
6020	Advertising	1/31/2010	London Times	86089	798.61	0.00
6020	Advertising	1/31/2010	UK Marketing Associates	75591	766.71	0.00
6020	Advertising	1/31/2010	HR Smith & Co.	81723	85,554.00	0.00
6020	Advertising	1/31/2010	Far East Journal	20604	8,359.00	0.00
6020	Advertising	1/31/2010	Pacific Rim Associates	45068	98,515.00	0.00
6020	Advertising	1/31/2010	DGG&F Associates	49966	500.00	0.00
6020	Advertising	1/31/2010	Wall Street Journal	19984	1,000.00	0.00
6020	Advertising	1/31/2010	American Marketing Associates	87224	445.15	0.00
6020	Advertising	1/31/2010	CA Marketing Associates	76396	1,000.00	0.00
6080-100	Automotive	1/31/2010	National Auto Center	62588	3,179.22	0.00
6080-100	Automotive	1/31/2010	Hertz Rent a Car	08563	351.61	0.00
6080-100	Automotive	1/31/2010	BC Porsche Motorworks	68559	621.43	0.00
6080-100	Automotive	1/31/2010	Snappy Auto Care	64661	1,450.78	0.00
6080-100	Automotive	1/31/2010	Shell Oil Co.	90532	2,402.81	0.00
6080-100	Automotive	1/31/2010	Motorspeed West	802066	1,347.93	0.00
6080-200	Automotive	1/31/2010	Auto Service and Repair	801997	277.12	0.00
6080-200	Automotive	1/31/2010	Chevron Oil	07021	721.14	0.00
6080-200	Automotive	1/31/2010	Shell Oil Co.	15793	991.21	0.00
6080-200	Automotive	1/31/2010	NY Mercedes Benz	572919	4,142.22	0.00
6080-200	Automotive	1/31/2010	Avis	52269	1,401.17	0.00
6080-200	Automotive	1/31/2010	Quality Oil	80922	945.77	0.00
6080	Automotive	1/31/2010	Shell Oil	79680	251.98	0.00
6080	Automotive	1/31/2010	BP Oil	20571	970.00	0.00
6080	Automotive	1/31/2010	Euro Auto Repair	5463	508.25	0.00
6080	Automotive	1/31/2010	Shell Oil	70369	34,724.00	0.00
6080	Automotive	1/31/2010	Asian Oil & Gas	98578	91,970.00	0.00
6080	Automotive	1/31/2010	Nissan Motor Co.	95223	9,805.00	0.00

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6080	Automotive	1/31/2010	Unocal	82926	1,400.00	0.00
6080	Automotive	1/31/2010	Euro Auto Repair	1333	1,572.78	0.00
6080	Automotive	1/31/2010	US Oil & Gas	29458	2,500.00	0.00
6120-100	Commissions	1/31/2010	Misc. payroll entries	January 2010 entries	22,281.47	0.00
6120-200	Commissions	1/31/2010	Misc. payroll entries	January 2010 entries	11,999.16	0.00
6120	Commissions	1/31/2010	Office Agents R Us	6822	1,668.20	0.00
6120	Commissions	1/31/2010	Wholesale Francais	50571	1,327.05	0.00
6120	Commissions	1/31/2010	Euro Brokers Inc.	32109	2,543.25	0.00
6120	Commissions	1/31/2010	Japan Connection	60532	98,593.00	0.00
6120	Commissions	1/31/2010	Asia Pacific Brokers Ltd.	5308	50,497.00	0.00
6120	Commissions	1/31/2010	Office Agents R Us	35739	33,866.00	0.00
6120	Commissions	1/31/2010	Office Agents R Us	56030	600.00	0.00
6120	Commissions	1/31/2010	I Sell Anything	34451	940.07	0.00
6120	Commissions	1/31/2010	US Brokers Inc.	23611	1,509.70	0.00
6140	Delivery and distribution	1/31/2010	ABC Messenger	51772	6,000.84	0.00
6140	Delivery and distribution	1/31/2010	EZ Delivery	46310	2,140.05	0.00
6140	Delivery and distribution	1/31/2010	Speedy Delivery	73651	3,555.40	0.00
6140	Delivery and distribution	1/31/2010	Airborne Express	4684261	1,925.13	0.00
6140	Delivery and distribution	1/31/2010	International Express	38045	1,819.77	0.00
6140	Delivery and distribution	1/31/2010	Federal Express	31118	1,641.51	0.00
6140	Delivery and distribution	1/31/2010	Valley Express	261490	2,706.56	0.00
6140	Delivery and distribution	1/31/2010	Specialized Messenger Services	31806	1,025.65	0.00
6140	Delivery and distribution	1/31/2010	Carlin Couriers	41169	2,188.21	0.00
6140	Delivery and distribution	1/31/2010	DHL Express	10489	491.40	0.00
6140	Delivery and distribution	1/31/2010	London Messenger	64085	251.03	0.00
6140	Delivery and distribution	1/31/2010	DHL Express	64136	8,914.00	0.00
6140	Delivery and distribution	1/31/2010	World Delivery Services	35753	25,360.00	0.00
6140	Delivery and distribution	1/31/2010	Pacific Package	98805	21,857.00	0.00
6140	Delivery and distribution	1/31/2010	DHL Express	98682	365.39	0.00
6140	Delivery and distribution	1/31/2010	World Delivery Services	35753	139.75	0.00
6140	Delivery and distribution	1/31/2010	UPS	54951	97.94	0.00
6160	Depreciation	1/31/2010	Misc. journal entries	January 2010 entries	40,000.00	0.00
6180	Donations	1/31/2010	American Red Cross	626333	470.99	0.00
6180	Donations	1/31/2010	International Help	89303	164.37	0.00
6180	Donations	1/31/2010	Salvation Army	00925	373.65	0.00
6180	Donations	1/31/2010	World Charities	45794	841.31	0.00
6180	Donations	1/31/2010	International Red Cross	708633	1,706.73	0.00
6180	Donations	1/31/2010	Canadian Support	333460	546.72	0.00
6180	Donations	1/31/2010	Sales University	63485	840.55	0.00
6180	Donations	1/31/2010	Canadian Red Cross	86394	1,169.27	0.00
6200-100	Dues and subscriptions	1/31/2010	Wall Street Journal	38621	662.27	0.00

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6200-100	Dues and subscriptions	1/31/2010	Business Journal	60554	245.05	0.00
6200-100	Dues and subscriptions	1/31/2010	Time	77465	137.12	0.00
6200-100	Dues and subscriptions	1/31/2010	US Supply Trade Assn.	76949	1,690.10	0.00
6200-100	Dues and subscriptions	1/31/2010	New York Times	70023	283.50	0.00
6200-100	Dues and subscriptions	1/31/2010	Office Supply Society	414701	118.39	0.00
6200-100	Dues and subscriptions	1/31/2010	Better Business Bureau	53110	330.68	0.00
6200-100	Dues and subscriptions	1/31/2010	People	03178	239.72	0.00
6200-100	Dues and subscriptions	1/31/2010	Newsweek	16901	196.81	0.00
6200-100	Dues and subscriptions	1/31/2010	International Furniture Assn.	90335	229.15	0.00
6200-100	Dues and subscriptions	1/31/2010	Wholesale Office Assn.	772912	293.52	0.00
6200-100	Dues and subscriptions	1/31/2010	National Office	84394	135.25	0.00
6200-200	Dues and subscriptions	1/31/2010	International Assn.	649693	850.79	0.00
6200-200	Dues and subscriptions	1/31/2010	Business Times	61800	421.24	0.00
6200-200	Dues and subscriptions	1/31/2010	Supply Dealers Association	70602	800.00	0.00
6200-200	Dues and subscriptions	1/31/2010	World Trade Assn.	11201	1,000.00	0.00
6200-200	Dues and subscriptions	1/31/2010	City Club	39263	570.02	0.00
6200-200	Dues and subscriptions	1/31/2010	Fortune	14552	243.37	0.00
6200-200	Dues and subscriptions	1/31/2010	State Office Society	906487	1,348.46	0.00
6200-200	Dues and subscriptions	1/31/2010	Wall Street Journal	77655	195.28	0.00
6200-200	Dues and subscriptions	1/31/2010	Trade Journal Inc.	877490	57.15	0.00
6200-200	Dues and subscriptions	1/31/2010	Better Business Bureau	53038	155.56	0.00
6220	Employee benefit plan	1/31/2010	Misc. payroll entries	January 2010 entries	27,093.44	0.00
6240-100	Employee benefits, direct	1/31/2010	Misc. payroll entries	January 2010 entries	11,288.94	0.00
6240-200	Employee benefits, direct	1/31/2010	Misc. payroll entries	January 2010 entries	11,288.94	0.00
6260	Equipment lease or rent	1/31/2010	XYZ Company Inc.	47082	701.08	0.00
6260	Equipment lease or rent	1/31/2010	Xerox Corp.	42317	1,134.90	0.00
6260	Equipment lease or rent	1/31/2010	Rentco	03228	1,024.95	0.00
6260	Equipment lease or rent	1/31/2010	Rents R Us.	74045	1,862.15	0.00
6260	Equipment lease or rent	1/31/2010	Ace Supply	44237	1,226.41	0.00
6260	Equipment lease or rent	1/31/2010	Equipment Service Co.	38392	1,269.89	0.00
6260	Equipment lease or rent	1/31/2010	National Rents	301446	1,909.81	0.00
6260	Equipment lease or rent	1/31/2010	Rentco	1007	352.74	0.00
6260	Equipment lease or rent	1/31/2010	Big Al's Equipment Inc.	06805	1,592.23	0.00
6260	Equipment lease or rent	1/31/2010	Xerox Corp.	60535	418.81	0.00
6260	Equipment lease or rent	1/31/2010	Equipment Service Co.	88060	1,398.82	0.00
6260	Equipment lease or rent	1/31/2010	Rents R Us	337139	1,171.19	0.00
6260	Equipment lease or rent	1/31/2010	Computer Services Inc.	260009	1,351.77	0.00
6280	Insurance	1/31/2010	World Casualty Inc.	77978	6,019.42	0.00
6280	Insurance	1/31/2010	USA Insurance Group	802931	3,026.93	0.00
6280	Insurance	1/31/2010	Safety Insurance Co.	77169	5,466.19	0.00
6280	Insurance	1/31/2010	National Insurance	75098	5,528.16	0.00

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6280	Insurance	1/31/2010	National Insurance	13122	6,045.68	0.00
6280	Insurance	1/31/2010	TOP Insurance & Casualty	289475	7,703.17	0.00
6280	Insurance	1/31/2010	USA Insurance Group	176	7,534.06	0.00
6280	Insurance	1/31/2010	World Casualty Inc.	21978	7,009.87	0.00
6280	Insurance	1/31/2010	Global Insurance Co.	93568	1,988.48	0.00
6280	Insurance	1/31/2010	Global Insurance Co.	10655	76,609.00	0.00
6280	Insurance	1/31/2010	Global Insurance Co.	93568	2,312.87	0.00
6300	Interest, long term debt	1/31/2010	Misc. journal entries	January 2010 entries	1,500.00	0.00
6360	Licenses and permits	1/31/2010	International Trade Board	65486	1,757.17	0.00
6360	Licenses and permits	1/31/2010	City Department of Business	166833	216.85	0.00
6360	Licenses and permits	1/31/2010	State Board of Licenses	861255	856.54	0.00
6360	Licenses and permits	1/31/2010	City Dept. of Consumer Affairs	40871	268.07	0.00
6360	Licenses and permits	1/31/2010	Department of Permits	80330	108.93	0.00
6360	Licenses and permits	1/31/2010	Business Permit Board	71648	115.89	0.00
6360	Licenses and permits	1/31/2010	Dept. of Safety and Health	304597	186.03	0.00
6360	Licenses and permits	1/31/2010	National Board of Commerce	77489	187.77	0.00
6360	Licenses and permits	1/31/2010	State Board of Licenses	00304	106.04	0.00
6360	Licenses and permits	1/31/2010	State Board of Permits	55891	753.50	0.00
6360	Licenses and permits	1/31/2010	Business Permit Board	49835	2,032.33	0.00
6360	Licenses and permits	1/31/2010	City Department of Business	74049	671.25	0.00
6360	Licenses and permits	1/31/2010	Department of Permits	786153	188.66	0.00
6360	Licenses and permits	1/31/2010	City Dept. of Consumer Affairs	27358	115.19	0.00
6380-100	Miscellaneous	1/31/2010	Lanna's Catering	01792	2,095.22	0.00
6380-100	Miscellaneous	1/31/2010	Flaying Fish Factory	60959	337.93	0.00
6380-100	Miscellaneous	1/31/2010	Systems Business Machines	98414	1,044.54	0.00
6380-100	Miscellaneous	1/31/2010	Custom Florist	47656	988.45	0.00
6380-100	Miscellaneous	1/31/2010	NPB Sales	26514	567.91	0.00
6380-100	Miscellaneous	1/31/2010	Spot Bagel Bakery	55812	541.33	0.00
6380-100	Miscellaneous	1/31/2010	Sunnyhills Florist	2175666	166.63	0.00
6380-100	Miscellaneous	1/31/2010	Gift Emporium	41960	1,056.61	0.00
6380-100	Miscellaneous	1/31/2010	The Barrel Outlet	17588	1,902.70	0.00
6380-100	Miscellaneous	1/31/2010	A-1 Supplies and Repairs	41823	228.36	0.00
6380-100	Miscellaneous	1/31/2010	Mission Gift Shop	095404	2,076.76	0.00
6380-200	Miscellaneous	1/31/2010	YYC Gift Co.	23273	1,178.03	0.00
6380-200	Miscellaneous	1/31/2010	USA Trading Co.	56771	109.42	0.00
6380-200	Miscellaneous	1/31/2010	Jangco	24108	1,924.48	0.00
6380-200	Miscellaneous	1/31/2010	Cynthia's Sales	89385	2,211.94	0.00
6380-200	Miscellaneous	1/31/2010	Systems Business Machines	13562	2,417.70	0.00
6380-200	Miscellaneous	1/31/2010	Oak Tree Florist	70424	2,254.37	0.00
6380-200	Miscellaneous	1/31/2010	See's Candies	2901	1,796.87	0.00
6380-200	Miscellaneous	1/31/2010	Custom Florist	2219	2,492.69	0.00

Sample Company, Inc.

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6380-200	Miscellaneous	1/31/2010	George & Co. Inc.	85209	2,448.31	0.00
6380-200	Miscellaneous	1/31/2010	Pacific Gifts and Stuff	23776	2,240.88	0.00
6380-200	Miscellaneous	1/31/2010	River Park Books	05144	1,075.40	0.00
6380-200	Miscellaneous	1/31/2010	West Coast Stores Inc.	91125	2,108.60	0.00
6380-200	Miscellaneous	1/31/2010	Europort	22	559.59	0.00
6380-200	Miscellaneous	1/31/2010	A-1 Supplies and Repairs.	306189	1,039.34	0.00
6400	Moving	1/31/2010	ACE Moving	23014	1,586.17	0.00
6400	Moving	1/31/2010	Canadian Moving & Storage	679861	1,206.18	0.00
6400	Moving	1/31/2010	Continental Moving & Storage	66327	4,771.44	0.00
6400	Moving	1/31/2010	Breaker's Moving	76372	772.20	0.00
6400	Moving	1/31/2010	North American Storage	52103	1,229.65	0.00
6400	Moving	1/31/2010	Canadian Moving & Storage	405641	302.98	0.00
6400	Moving	1/31/2010	Bekins Transfer	652335	152.30	0.00
6400	Moving	1/31/2010	Gordon's Local Moving	18124	107.39	0.00
6400	Moving	1/31/2010	North American Storage	58313	67.33	0.00
6500-100	Office supplies	1/31/2010	Vancouver Catalog Inc.	551235	993.41	0.00
6500-100	Office supplies	1/31/2010	Good Leasing	46583	1,997.60	0.00
6500-100	Office supplies	1/31/2010	Fresh Water Inc.	7789	1,675.98	0.00
6500-100	Office supplies	1/31/2010	BPI Paging Systems	11253	3,678.30	0.00
6500-100	Office supplies	1/31/2010	New York Company	94875	2,287.95	0.00
6500-100	Office supplies	1/31/2010	One Day Office Inc.	56428	2,471.43	0.00
6500-100	Office supplies	1/31/2010	Business world	315248	1,428.75	0.00
6500-100	Office supplies	1/31/2010	The Office Place	854972	2,199.77	0.00
6500-100	Office supplies	1/31/2010	AAA Supply Co.	054893	1,673.43	0.00
6500-200	Office supplies	1/31/2010	BPI Paging Systems	77971	3,175.31	0.00
6500-200	Office supplies	1/31/2010	The Front Office	11568	1,732.52	0.00
6500-200	Office supplies	1/31/2010	Overnight Supply	45892	882.41	0.00
6500-200	Office supplies	1/31/2010	Supply Depot	22336	1,093.86	0.00
6500-200	Office supplies	1/31/2010	Vancouver Catalog Inc.	99852	1,705.63	0.00
6500-200	Office supplies	1/31/2010	Fresh Water Inc.	15689	703.74	0.00
6500-200	Office supplies	1/31/2010	National Supply Inc.	00589	1,564.66	0.00
6500-200	Office supplies	1/31/2010	New York Company	01506	1,913.65	0.00
6500-200	Office supplies	1/31/2010	24 Hour Inc.	549	5,301.40	0.00
6520	Postage	1/31/2010	Postmaster	6002	5,467.50	0.00
6520	Postage	1/31/2010	Postmaster	173869	5,238.06	0.00
6520	Postage	1/31/2010	Postmaster	852389	57.89	0.00
6520	Postage	1/31/2010	Postmaster	65263	6,236.75	0.00
6520	Postage	1/31/2010	Postmaster	532363	4,093.88	0.00
6520	Postage	1/31/2010	Postmaster	94885	777.43	0.00
6520	Postage	1/31/2010	Postmaster	822	87,027.00	0.00
6520	Postage	1/31/2010	Postmaster	1962	384.38	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6540	Promotion and entertainment	1/31/2010	Mastercard	08189	2,914.96	0.00
6540	Promotion and entertainment	1/31/2010	Diners Club	1568	2,142.68	0.00
6540	Promotion and entertainment	1/31/2010	Visa	55689	8,735.18	0.00
6540	Promotion and entertainment	1/31/2010	L&L Catering	7745	1,870.38	0.00
6540	Promotion and entertainment	1/31/2010	Entertainment Inc.	35468	33,034.52	0.00
6540	Promotion and entertainment	1/31/2010	American Express	114587	7,897.14	0.00
6540	Promotion and entertainment	1/31/2010	Shogun Deli	25647	117.65	0.00
6540	Promotion and entertainment	1/31/2010	International Bar & Grill	02489	2,206.44	0.00
6540	Promotion and entertainment	1/31/2010	American Express	554731	2,119.51	0.00
6540	Promotion and entertainment	1/31/2010	Let Us Eat	31482	2,060.94	0.00
6540	Promotion and entertainment	1/31/2010	Visa	9952	648.85	0.00
6540	Promotion and entertainment	1/31/2010	Diners Club	94821	256.49	0.00
6540	Promotion and entertainment	1/31/2010	Mastercard	187654	1,296.96	0.00
6540	Promotion and entertainment	1/31/2010	Caterers of Paris	5839	1,727.36	0.00
6540	Promotion and entertainment	1/31/2010	American Express	1458	818.91	0.00
6540	Promotion and entertainment	1/31/2010	Diners Club	5987654	557.43	0.00
6540	Promotion and entertainment	1/31/2010	Visa	2367459	1,209.10	0.00
6540	Promotion and entertainment	1/31/2010	Party Management Inc.	145	728.89	0.00
6540	Promotion and entertainment	1/31/2010	Diners Club	91952	61,615.00	0.00
6540	Promotion and entertainment	1/31/2010	Mastercard	1548975	43,880.00	0.00
6540	Promotion and entertainment	1/31/2010	American Express	5546122	87,303.00	0.00
6540	Promotion and entertainment	1/31/2010	Events Management	1591	10,619.00	0.00
6540	Promotion and entertainment	1/31/2010	Fun Times	552	40,560.00	0.00
6540	Promotion and entertainment	1/31/2010	Visa	88994423	73,042.00	0.00
6540	Promotion and entertainment	1/31/2010	Parties Galore	15852	771.37	0.00
6540	Promotion and entertainment	1/31/2010	Visa	9568952	329.28	0.00
6540	Promotion and entertainment	1/31/2010	Bill's Catering	9759	106.17	0.00
6540	Promotion and entertainment	1/31/2010	American Express	88234892	615.86	0.00
6540	Promotion and entertainment	1/31/2010	Mastercard	978435987	208.55	0.00
6540	Promotion and entertainment	1/31/2010	Diners Club	98114876	1,076.35	0.00
6560	Rent, office	1/31/2010	Nationwide Property Mgmt.	37283	804.81	0.00
6560	Rent, office	1/31/2010	US Commercial Realty	83740	1,001.83	0.00
6560	Rent, office	1/31/2010	Continental Brokers	62083	2,228.13	0.00
6560	Rent, office	1/31/2010	North American Property	67285	1,016.35	0.00
6560	Rent, office	1/31/2010	US Commercial Realty	56376	3,205.57	0.00
6560	Rent, office	1/31/2010	Smith & Jones	95584	1,734.65	0.00
6560	Rent, office	1/31/2010	Nationwide Property Mgmt.	18089	2,449.64	0.00
6560	Rent, office	1/31/2010	North American Property	43424	2,753.88	0.00
6560	Rent, office	1/31/2010	Candian Leasing	5595	12,043.60	0.00
6560	Rent, office	1/31/2010	Continental Brokers	85645	10,696.43	0.00
6560	Rent, office	1/31/2010	HLL Property Mgmt.	5404	8,000.00	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6560	Rent, office	1/31/2010	HLL Property Mgmt.	4236	75,500.00	0.00
6560	Rent, office	1/31/2010	HLL Property Mgmt.	9577	4,000.00	0.00
6580	Repairs and maintenance	1/31/2010	ICE Regrigeration	103754	1,344.59	0.00
6580	Repairs and maintenance	1/31/2010	San Jose Repair	24513	470.45	0.00
6580	Repairs and maintenance	1/31/2010	Sid's Repair	01401	716.83	0.00
6580	Repairs and maintenance	1/31/2010	Northern Maintenance	9951	574.13	0.00
6580	Repairs and maintenance	1/31/2010	Business First	54789	2,103.76	0.00
6580	Repairs and maintenance	1/31/2010	Godfather Janitorial	32814	1,765.73	0.00
6580	Repairs and maintenance	1/31/2010	Hardware Club	56784	1,305.75	0.00
6580	Repairs and maintenance	1/31/2010	Morgan's Supply	55412	718.66	0.00
6580	Repairs and maintenance	1/31/2010	Fix It First	89752	1,830.76	0.00
6580	Repairs and maintenance	1/31/2010	San Jose Tool & Die	65432	2,073.42	0.00
6580	Repairs and maintenance	1/31/2010	AO Paint & Hardware	52314	2,386.37	0.00
6580	Repairs and maintenance	1/31/2010	Build It Hardware	918345	2,332.20	0.00
6580	Repairs and maintenance	1/31/2010	Business First	547892	1,524.79	0.00
6580	Repairs and maintenance	1/31/2010	Clearwater Hardware	10875	1,599.09	0.00
6580	Repairs and maintenance	1/31/2010	Mac's Building Emporium	4534	1,796.59	0.00
6600	Shipping supplies	1/31/2010	Bedford Packaging	70496	23,775.26	0.00
6600	Shipping supplies	1/31/2010	Eastside Mailing	164496	1,086.45	0.00
6600	Shipping supplies	1/31/2010	CA Printing	31954	10,508.69	0.00
6600	Shipping supplies	1/31/2010	Western Packaging & Supply	720674	1,424.07	0.00
6600	Shipping supplies	1/31/2010	Toronto Box & Bag	38496	2,806.37	0.00
6600	Shipping supplies	1/31/2010	BC Box of Canada	393582	2,211.39	0.00
6620	Shop supplies	1/31/2010	MP Inc. & Co.	14379	1,821.89	0.00
6620	Shop supplies	1/31/2010	Safety Systems Inc.	740	12,077.56	0.00
6620	Shop supplies	1/31/2010	Eastern Uniform Co.	171368	12,796.62	0.00
6620	Shop supplies	1/31/2010	Mid West Contract	52368	959.79	0.00
6640	Subcontract costs	1/31/2010	CM Jones Inc.	836491	6,914.14	0.00
6640	Subcontract costs	1/31/2010	Office Busters	331967	2,007.31	0.00
6640	Subcontract costs	1/31/2010	IMA Temp Agency	811697	1,767.68	0.00
6640	Subcontract costs	1/31/2010	Austin Employment	62193	1,236.06	0.00
6660	Traveling expenses	1/31/2010	American Express	54142	2,474.19	0.00
6660	Traveling expenses	1/31/2010	Reno Air	54530	2,140.28	0.00
6660	Traveling expenses	1/31/2010	United Airlines	195876	9,035.01	0.00
6660	Traveling expenses	1/31/2010	Northern Airlines	235014	1,773.64	0.00
6660	Traveling expenses	1/31/2010	Air Canada	84499	1,875.80	0.00
6660	Traveling expenses	1/31/2010	U Fly Airlines	20140	1,704.78	0.00
6660	Traveling expenses	1/31/2010	Visa	3600	4,597.12	0.00
6660	Traveling expenses	1/31/2010	U Fly Airlines	04451	3,274.51	0.00
6660	Traveling expenses	1/31/2010	Northern Airlines	26049	9,975.19	0.00
6660	Traveling expenses	1/31/2010	Reno Air	28451	8,943.98	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6660	Traveling expenses	1/31/2010	Visa	953459	1,813.95	0.00
6680-100	Telephone, telex, fax	1/31/2010	AT&T	53201	10,003.70	0.00
6680-100	Telephone, telex, fax	1/31/2010	New York Telephone	938991	4,842.89	0.00
6680-100	Telephone, telex, fax	1/31/2010	Canadian Telephone	99321	10,204.03	0.00
6680-100	Telephone, telex, fax	1/31/2010	Southern Bell	63027	497.07	0.00
6680-100	Telephone, telex, fax	1/31/2010	MCI Communications	04938	2,726.43	0.00
6680-100	Telephone, telex, fax	1/31/2010	World Paging	70394	2,133.81	0.00
6680-200	Telephone, telex, fax	1/31/2010	Toronto Bell	8472	462.61	0.00
6680-200	Telephone, telex, fax	1/31/2010	AT&T	92929	749.39	0.00
6680-200	Telephone, telex, fax	1/31/2010	MCI Communications	74571	3,326.74	0.00
6680-200	Telephone, telex, fax	1/31/2010	Provincial Telephone	955199	9,173.40	0.00
6680-200	Telephone, telex, fax	1/31/2010	Central Telephone	01563	960.73	0.00
6680-200	Telephone, telex, fax	1/31/2010	Western States Telephone	83667	1,466.00	0.00
6680	Telephone, telex, fax	1/31/2010	Global Communications Inc.	80268	805.36	0.00
6680	Telephone, telex, fax	1/31/2010	MCI	434	1,345.22	0.00
6680	Telephone, telex, fax	1/31/2010	British Telephone	82635	1,374.52	0.00
6680	Telephone, telex, fax	1/31/2010	MCI	35837	57,571.00	0.00
6680	Telephone, telex, fax	1/31/2010	Global Communications Inc.	46515	181,088.00	0.00
6680	Telephone, telex, fax	1/31/2010	AT&T	68101	14,191.00	0.00
6680	Telephone, telex, fax	1/31/2010	MCI	80971	1,119.65	0.00
6680	Telephone, telex, fax	1/31/2010	AT&T	31659	604.16	0.00
6680	Telephone, telex, fax	1/31/2010	Global Communications	81359	793.57	0.00
6700-100	Utilities	1/31/2010	Islandia Power & Water	41184	1,751.91	0.00
6700-100	Utilities	1/31/2010	San Diego Gas & Electric	18294	1,488.48	0.00
6700-100	Utilities	1/31/2010	Calgary Utility Co.	11821	1,860.24	0.00
6700-100	Utilities	1/31/2010	Public Electric	422	1,174.02	0.00
6700-100	Utilities	1/31/2010	National Water & Gas	56958	5,029.38	0.00
6700-200	Utilities	1/31/2010	Dallas Gas & Power	02901	1,582.67	0.00
6700-200	Utilities	1/31/2010	Pacific Gas & Electric	100165	7,032.66	0.00
6700-200	Utilities	1/31/2010	National Water & Gas	50995	5,333.23	0.00
6700-200	Utilities	1/31/2010	Continental Utilities	812405	1,173.06	0.00
6700	Utilities	1/31/2010	City Utilities	38913	979.48	0.00
6700	Utilities	1/31/2010	City Utilities	63583	50,774.00	0.00
6700	Utilities	1/31/2010	Far East Electric	81421	59,187.00	0.00
6700	Utilities	1/31/2010	City Utilities	64350	502.81	0.00
6700	Utilities	1/31/2010	State Gas & Electric	86011	438.56	0.00
6720-100	Wages & benefits, direct	1/31/2010	Misc. payroll entries	January 2010 entries	44,737.49	0.00
6720-200	Wages & benefits, direct	1/31/2010	Misc. payroll entries	January 2010 entries	100,927.86	0.00
6740-100	Wages & benefits, indirect	1/31/2010	Misc. payroll entries	January 2010 entries	11,998.95	0.00
6740-200	Wages & benefits, indirect	1/31/2010	Misc. payroll entries	January 2010 entries	14,181.92	0.00
6760	Wages casual, direct	1/31/2010	Misc. journal entries	January 2010 entries	19,651.95	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
9000	Corporate income taxes	1/31/2010	Misc. journal entries	January 2010 entries	8,000.00	0.00
					<u>6,787,578.44</u>	<u>6,787,578.44</u>

Batch Number: 000092

Entry Number: 00001 Fiscal Period: 02 Fiscal Year: 2010

1020	Bank account, operating	2/28/2010	Misc. cash entries	February 2010 entries	794,145.09	0.00
1020	Bank account, operating	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	67,733.61
1020	Bank account, operating	2/28/2010	Misc. journal entries	February 2010 entries	0.00	513,500.00
1030	Bank account, payroll	2/28/2010	Misc. payroll entries	February 2010 entries	67,733.61	0.00
1030	Bank account, payroll	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	67,733.61
1021	Bank account, American Express	2/28/2010	Misc. journal entries	February 2010 entries	45,035.74	0.00
1022	Bank account, VISA	2/28/2010	Misc. journal entries	February 2010 entries	64,673.00	0.00
1023	Bank account, Mastercard	2/28/2010	Misc. journal entries	February 2010 entries	39,725.95	0.00
1100	Accts receivable, intercompany	2/28/2010	Misc. cash entries	February 2010 entries	0.00	1,900,659.89
1100	Accts receivable, intercompany	2/28/2010	To record misc. sales	February 2010 entries	1,907,414.21	0.00
1100	Accts receivable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	2,474.05	0.00
1100	Accts receivable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	62,649.00	0.00
1100	Accts receivable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	0.00	412.24
1520	Equipment	2/28/2010	Misc. journal entries	February 2010 entries	500,000.00	0.00
1600	Acc. depreciation	2/28/2010	Misc. journal entries	February 2010 entries	0.00	5,000.00
1620	Acc. depreciation Equipment	2/28/2010	Misc. journal entries	February 2010 entries	0.00	40,000.00
2010	Accts payable, intercompany	2/28/2010	Misc. cash entries	February 2010 entries	736,548.21	0.00
2010	Accts payable, intercompany	2/28/2010	Misc. payables enries	February 2010 entries	0.00	570,453.35
2010	Accts payable, intercompany	2/28/2010	Misc. inventory purchases	February 2010 entries	0.00	794,153.89
2010	Accts payable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	0.00	28,948.40
2010	Accts payable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	0.00	9,012.61
2010	Accts payable, intercompany	2/28/2010	Misc. journal entries	February 2010 entries	0.00	34,242.67
2220	Employee FICA tax payable	2/28/2010	Misc. cash entries	March 2209 entries	6,450.84	0.00
2220	Employee FICA tax payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	6,773.37
2230	Employer FICA tax payable	2/28/2010	Misc. cash entries	February 2010 entries	34,404.38	0.00
2230	Employer FICA tax payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	36,124.60
2200	Federal tax payable	2/28/2010	Misc. cash entries	February 2010 entries	177,409.86	0.00
2200	Federal tax payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	81,280.36
2300	Employee benefits payable	2/28/2010	Misc. cash entries	February 2010 entries	32,254.12	0.00
2300	Employee benefits payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	32,866.83
2310	Employee pension payable	2/28/2010	Misc. cash entries	February 2010 entries	21,502.74	0.00
2310	Employee pension payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	22,577.88
2350	Employee deductions payable	2/28/2010	Misc. cash entries	February 2010 entries	25,803.30	0.00
2350	Employee deductions payable	2/28/2010	Misc. payroll entries	February 2010 entries	0.00	27,093.47
2420	Corp. income taxes payable	2/28/2010	Misc. journal entries	February 2010 entries	0.00	15,000.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
2400	State sales tax payable	2/28/2010	Misc. cash entries	February 2010 entries	64,807.54	0.00
2400	State sales tax payable	2/28/2010	Misc. journal entries	February 2010 entries	0.00	74,528.67
2410	County sales tax payable	2/28/2010	Misc. cash entries	February 2010 entries	0.00	29,294.75
2410	County sales tax payable	2/28/2010	To record misc. sales	February 2010 entries	37,816.85	0.00
2420	Corp. income taxes payable	2/28/2010	Misc. cash entries	February 2010 entries	22,326.26	0.00
2420	Corp. income taxes payable	2/28/2010	To record misc. sales	February 2010 entries	0.00	25,675.20
2710	Long term debt payments	2/28/2010	Misc. journal entries	February 2010 entries	12,000.00	0.00
4000-100	Sales	2/28/2010	To record misc. sales	February 2010 entries	0.00	385,577.12
4000-200	Sales	2/28/2010	To record misc. sales	February 2010 entries	0.00	189,803.38
4000	Sales	2/28/2010	To record misc. sales	February 2010 entries	0.00	62,511.06
4000	Sales	2/28/2010	To record misc. sales	February 2010 entries	0.00	1,468,104.00
4000	Sales	2/28/2010	To record misc. sales	February 2010 entries	0.00	65,892.14
4010-100-10	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	4,678.92
4010-100-20	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	6,790.18
4010-100-30	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	1,928.04
4010-100-40	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	2,313.69
4010-200-10	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	5,972.92
4010-200-20	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	6,418.10
4010-200-30	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	3,776.09
4010-200-40	Sales, accessories	2/28/2010	To record misc. sales	February 2010 entries	0.00	3,220.61
4020	Sales, chairs	2/28/2010	To record misc. sales	February 2010 entries	0.00	80,895.25
4030	Sales, desks	2/28/2010	To record misc. sales	February 2010 entries	0.00	261,139.64
4040	Sales, cabinets	2/28/2010	To record misc. sales	February 2010 entries	0.00	204,696.63
4050	Sales, dividers	2/28/2010	To record misc. sales	February 2010 entries	0.00	353,302.69
4060	Sales, samples	2/28/2010	To record misc. sales	February 2010 entries	0.00	65,769.53
4200	Delivery revenue	2/28/2010	To record misc. sales	February 2010 entries	0.00	110,638.20
4210	Rental revenue	2/28/2010	To record misc. sales	February 2010 entries	0.00	100,215.50
4220	Interest income	2/28/2010	To record misc. sales	February 2010 entries	0.00	8,062.23
4230	Miscellaneous income	2/28/2010	To record misc. sales	February 2010 entries	0.00	12,011.62
5000-100	Cost of goods sold	2/28/2010	Misc. inventory purchases	February 2010 entries	199,058.70	0.00
5000-200	Cost of goods sold	2/28/2010	Misc. inventory purchases	February 2010 entries	102,026.04	0.00
5000	Cost of goods sold	2/28/2010	Misc. inventory purchases	February 2010 entries	19,164.13	0.00
5000	Cost of goods sold	2/28/2010	Misc. inventory purchases	February 2010 entries	22,606.00	0.00
5000	Cost of goods sold	2/28/2010	Misc. inventory purchases	February 2010 entries	26,945.15	0.00
5010-100-10	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	2,807.35	0.00
5010-100-20	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	3,938.30	0.00
5010-100-30	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	1,079.70	0.00
5010-100-40	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	1,110.57	0.00
5010-200-10	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	3,046.19	0.00
5010-200-20	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	2,888.15	0.00
5010-200-30	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	1,963.57	0.00

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5010-200-40	COGS, accessories	2/28/2010	Misc. inventory purchases	February 2010 entries	1,610.31	0.00
5020	COGS, chairs	2/28/2010	Misc. inventory purchases	February 2010 entries	40,031.51	0.00
5030	COGS, desks	2/28/2010	Misc. inventory purchases	February 2010 entries	125,978.38	0.00
5040	COGS, cabinets	2/28/2010	Misc. inventory purchases	February 2010 entries	99,434.37	0.00
5050	COGS, dividers	2/28/2010	Misc. inventory purchases	February 2010 entries	171,363.88	0.00
6000	Accounting and legal fees	2/28/2010	Guthrie and Standish	987952	189.65	0.00
6000	Accounting and legal fees	2/28/2010	Wong & Co. CPA's	76456	239.27	0.00
6000	Accounting and legal fees	2/28/2010	Arnason-Sommerville & Assoc.	32526	1,205.81	0.00
6000	Accounting and legal fees	2/28/2010	Alexander & Cheng CPA	12912	1,725.94	0.00
6000	Accounting and legal fees	2/28/2010	Overton & Fick	15681	941.91	0.00
6000	Accounting and legal fees	2/28/2010	M. Nicholson CGA	62564	1,061.52	0.00
6020	Advertising	2/28/2010	DGG&F Associates	8198	20,000.00	0.00
6020	Advertising	2/28/2010	NNPC & Company	832158	2,408.19	0.00
6020	Advertising	2/28/2010	DGG&F Associates	833952	1,665.32	0.00
6020	Advertising	2/28/2010	Business Week	35685	10,000.00	0.00
6020	Advertising	2/28/2010	Furniture World	99153	402.58	0.00
6020	Advertising	2/28/2010	Vito's Advertising	7620589	50.00	0.00
6020	Advertising	2/28/2010	Desks & Chairs 2000	145892	8,664.88	0.00
6020	Advertising	2/28/2010	Office of Tomorrow	554783	1,183.22	0.00
6020	Advertising	2/28/2010	European Office Magazine	37158	1,396.64	0.00
6020	Advertising	2/28/2010	London Times	86195	2,924.10	0.00
6020	Advertising	2/28/2010	UK Marketing Associates	75683	739.65	0.00
6020	Advertising	2/28/2010	HR Smith & Co.	81889	2,716.00	0.00
6020	Advertising	2/28/2010	Far East Journal	20725	80,122.00	0.00
6020	Advertising	2/28/2010	Pacific Rim Associates	45188	95,151.00	0.00
6020	Advertising	2/28/2010	Tokyo Advertising	445583	21,971.00	0.00
6020	Advertising	2/28/2010	US Advertising	501266	382.64	0.00
6020	Advertising	2/28/2010	DGG&F Associates	8645	1,318.38	0.00
6020	Advertising	2/28/2010	New York Times	20548	1,587.56	0.00
6020	Advertising	2/28/2010	American Marketing Associates	87374	656.42	0.00
6080-100	Automotive	2/28/2010	National Auto Center	62723	981.33	0.00
6080-100	Automotive	2/28/2010	Hertz Rent a Car	08795	3,321.92	0.00
6080-100	Automotive	2/28/2010	BC Porsche Motorworks	68632	1,167.85	0.00
6080-100	Automotive	2/28/2010	Snappy Auto Care	64715	3,049.34	0.00
6080-100	Automotive	2/28/2010	Shell Oil Co.	90659	166.46	0.00
6080-100	Automotive	2/28/2010	Motorspeed West	802199	240.39	0.00
6080-200	Automotive	2/28/2010	Auto Service and Repair	802059	2,038.05	0.00
6080-200	Automotive	2/28/2010	Chevron Oil	07259	807.01	0.00
6080-200	Automotive	2/28/2010	Shell Oil Co.	15985	876.30	0.00
6080-200	Automotive	2/28/2010	NY Mercedes Benz	573589	2,036.70	0.00
6080-200	Automotive	2/28/2010	Chevron Oil	52359	256.29	0.00

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6080-200	Automotive	2/28/2010	Patterson's Automotive	81586	2,087.87	0.00
6080	Automotive	2/28/2010	Shell Oil	79795	1,068.59	0.00
6080	Automotive	2/28/2010	BP Oil	20617	989.70	0.00
6080	Automotive	2/28/2010	Euro Auto Repair	5595	687.23	0.00
6080	Automotive	2/28/2010	Shell Oil	70492	55,871.00	0.00
6080	Automotive	2/28/2010	Asian Oil & Gas	98657	58,709.00	0.00
6080	Automotive	2/28/2010	Nissan Motor Co.	95406	9,598.00	0.00
6080	Automotive	2/28/2010	Unocal	83059	713.15	0.00
6080	Automotive	2/28/2010	Euro Auto Repair	1516	498.53	0.00
6080	Automotive	2/28/2010	US Oil & Gas	29555	261.10	0.00
6120-100	Commissions	2/28/2010	Misc. payroll entries	February 2010 entries	22,281.47	0.00
6120-200	Commissions	2/28/2010	Misc. payroll entries	February 2010 entries	11,999.16	0.00
6120	Commissions	2/28/2010	Office Agents R Us	6956	3,313.42	0.00
6120	Commissions	2/28/2010	Wholesale Francais	51589	727.45	0.00
6120	Commissions	2/28/2010	Euro Brokers Inc.	32382	2,475.52	0.00
6120	Commissions	2/28/2010	Japan Connection	60659	8,307.00	0.00
6120	Commissions	2/28/2010	Asia Pacific Brokers Ltd.	5459	9,670.00	0.00
6120	Commissions	2/28/2010	Office Agents R Us	35921	71,004.00	0.00
6120	Commissions	2/28/2010	Office Agents R Us	56261	887.94	0.00
6120	Commissions	2/28/2010	I Sell Anything	34609	1,311.08	0.00
6120	Commissions	2/28/2010	US Brokers Inc.	23709	4,250.00	0.00
6140	Delivery and distribution	2/28/2010	ABC Messenger	51826	6,519.84	0.00
6140	Delivery and distribution	2/28/2010	Fox Courier	46511	1,984.16	0.00
6140	Delivery and distribution	2/28/2010	Speedy Delivery	73736	2,479.63	0.00
6140	Delivery and distribution	2/28/2010	Airborne Express	4684555	2,454.36	0.00
6140	Delivery and distribution	2/28/2010	International Express	38233	2,293.71	0.00
6140	Delivery and distribution	2/28/2010	Federal Express	31365	1,795.05	0.00
6140	Delivery and distribution	2/28/2010	Valley Express	261621	2,078.35	0.00
6140	Delivery and distribution	2/28/2010	Specialized Messenger Services	31955	3,216.63	0.00
6140	Delivery and distribution	2/28/2010	Carlin Couriers	41315	1,881.73	0.00
6140	Delivery and distribution	2/28/2010	DHL Express	10599	739.44	0.00
6140	Delivery and distribution	2/28/2010	London Messenger	64186	71.70	0.00
6140	Delivery and distribution	2/28/2010	DHL Express	64361	15,431.00	0.00
6140	Delivery and distribution	2/28/2010	World Delivery Services	35824	10,998.00	0.00
6140	Delivery and distribution	2/28/2010	Pacific Package	98926	23,142.00	0.00
6140	Delivery and distribution	2/28/2010	DHL Express	98786	325.57	0.00
6140	Delivery and distribution	2/28/2010	World Delivery Services	35900	217.60	0.00
6140	Delivery and distribution	2/28/2010	UPS	55641	261.48	0.00
6160	Depreciation	2/28/2010	Misc. journal entries	February 2010 entries	45,000.00	0.00
6180	Donations	2/28/2010	Global University	626523	1,641.73	0.00
6180	Donations	2/28/2010	Home for the Blind	89532	1,713.13	0.00

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6180	Donations	2/28/2010	World Charities	45863	243.26	0.00
6180	Donations	2/28/2010	International Red Cross	708710	516.35	0.00
6180	Donations	2/28/2010	International Help	333609	407.18	0.00
6180	Donations	2/28/2010	Canadian Red Cross	63623	1,146.96	0.00
6180	Donations	2/28/2010	Adult Education	63732	629.18	0.00
6180	Donations	2/28/2010	Canadian Red Cross	86511	1,146.96	0.00
6200-100	Dues and subscriptions	2/28/2010	Car & Driver	38740	130.86	0.00
6200-100	Dues and subscriptions	2/28/2010	CIO Society	60808	941.67	0.00
6200-100	Dues and subscriptions	2/28/2010	Readers Digest	77617	130.73	0.00
6200-100	Dues and subscriptions	2/28/2010	Golf Digest	77152	390.65	0.00
6200-100	Dues and subscriptions	2/28/2010	Business Journal	70216	153.02	0.00
6200-100	Dues and subscriptions	2/28/2010	People in Business	414867	208.17	0.00
6200-100	Dues and subscriptions	2/28/2010	Better Business Bureau	53359	133.13	0.00
6200-100	Dues and subscriptions	2/28/2010	Chamber of Commerce	03486	870.43	0.00
6200-100	Dues and subscriptions	2/28/2010	Money Magazine	17235	195.69	0.00
6200-100	Dues and subscriptions	2/28/2010	Newsweek	91456	167.17	0.00
6200-100	Dues and subscriptions	2/28/2010	National Office	773159	107.53	0.00
6200-100	Dues and subscriptions	2/28/2010	New York Times	84523	121.22	0.00
6200-200	Dues and subscriptions	2/28/2010	Multinational Business	651026	1,960.64	0.00
6200-200	Dues and subscriptions	2/28/2010	Mercury News	61955	219.90	0.00
6200-200	Dues and subscriptions	2/28/2010	Wall Street Journal	70759	153.38	0.00
6200-200	Dues and subscriptions	2/28/2010	Better Business Bureau	11439	921.07	0.00
6200-200	Dues and subscriptions	2/28/2010	City Club	39361	177.94	0.00
6200-200	Dues and subscriptions	2/28/2010	State Office Society	14692	80.45	0.00
6200-200	Dues and subscriptions	2/28/2010	Worl Trade Assn.	906655	134.14	0.00
6200-200	Dues and subscriptions	2/28/2010	Jim's Gym	77777	992.43	0.00
6200-200	Dues and subscriptions	2/28/2010	Trade Journal Inc.	877600	486.16	0.00
6200-200	Dues and subscriptions	2/28/2010	Business Times	53256	287.37	0.00
6220	Employee benefit plan	2/28/2010	Misc. payroll entries	February 2010 entries	27,093.44	0.00
6240-100	Employee benefits, direct	2/28/2010	Misc. payroll entries	February 2010 entries	11,288.94	0.00
6240-200	Employee benefits, direct	2/28/2010	Misc. payroll entries	February 2010 entries	11,288.94	0.00
6260	Equipment lease or rent	2/28/2010	Rentco	47582	1,064.64	0.00
6260	Equipment lease or rent	2/28/2010	Rents R Us	42567	689.09	0.00
6260	Equipment lease or rent	2/28/2010	Pyramid Rental Co.	03469	1,136.52	0.00
6260	Equipment lease or rent	2/28/2010	Xerox Corp.	74253	1,861.51	0.00
6260	Equipment lease or rent	2/28/2010	XYZ Company Inc.	44444	734.89	0.00
6260	Equipment lease or rent	2/28/2010	Acme Rents	38455	1,672.69	0.00
6260	Equipment lease or rent	2/28/2010	Photo inc.	301618	1,585.88	0.00
6260	Equipment lease or rent	2/28/2010	Xerox Corp.	1226	579.55	0.00
6260	Equipment lease or rent	2/28/2010	Computer Serives Co.	06999	843.77	0.00
6260	Equipment lease or rent	2/28/2010	Equipment Services Inc.	60721	1,478.86	0.00

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6260	Equipment lease or rent	2/28/2010	Rents R Us	88259	471.83	0.00
6260	Equipment lease or rent	2/28/2010	Rentco	337391	357.94	0.00
6260	Equipment lease or rent	2/28/2010	Big Ai's Equipment Inc.	260213	2,241.88	0.00
6280	Insurance	2/28/2010	USA Insurance Group	803291	5,824.01	0.00
6280	Insurance	2/28/2010	World Casualty Inc.	78159	1,952.19	0.00
6280	Insurance	2/28/2010	Safety Insurance Co.	77433	5,500.97	0.00
6280	Insurance	2/28/2010	National Insurance	75361	6,534.82	0.00
6280	Insurance	2/28/2010	USA Insurance Group	188	10,588.78	0.00
6280	Insurance	2/28/2010	World Casualty Inc.	22222	8,702.71	0.00
6280	Insurance	2/28/2010	TOP Insurance & Casualty	289574	8,200.86	0.00
6280	Insurance	2/28/2010	National Insurance	13221	1,006.98	0.00
6280	Insurance	2/28/2010	Global Insurance Co.	93685	1,986.01	0.00
6280	Insurance	2/28/2010	Global Insurance Co.	10855	71,424.00	0.00
6280	Insurance	2/28/2010	Global Insurance Co.	93865	1,312.00	0.00
6300	Interest, long term debt	2/28/2010	Misc. journal entries	February 2010 entries	1,500.00	0.00
6360	Licenses and permits	2/28/2010	Department of Permits	80566	727.52	0.00
6360	Licenses and permits	2/28/2010	State Board of Licenses	00584	704.21	0.00
6360	Licenses and permits	2/28/2010	Provincial Business Board	65684	213.63	0.00
6360	Licenses and permits	2/28/2010	International Trade Board	40983	607.55	0.00
6360	Licenses and permits	2/28/2010	Business Permit Board	71786	540.51	0.00
6360	Licenses and permits	2/28/2010	City Dept. of Consumer Affairs	40956	525.82	0.00
6360	Licenses and permits	2/28/2010	City Dept. of Consumer Affairs	41156	2,041.62	0.00
6360	Licenses and permits	2/28/2010	Dept. of Safety and Health	304959	63.67	0.00
6360	Licenses and permits	2/28/2010	City board of Licenses	166951	619.53	0.00
6360	Licenses and permits	2/28/2010	National Permit Board	861417	367.44	0.00
6360	Licenses and permits	2/28/2010	National Board of Commerce	77652	278.12	0.00
6360	Licenses and permits	2/28/2010	Department of Permits	786333	202.94	0.00
6360	Licenses and permits	2/28/2010	City Department of Business	74395	264.96	0.00
6360	Licenses and permits	2/28/2010	State Board of Permits	55918	258.22	0.00
6380-100	Miscellaneous	2/28/2010	Soda Works	03762	827.24	0.00
6380-100	Miscellaneous	2/28/2010	Health Emporium	61596	1,193.89	0.00
6380-100	Miscellaneous	2/28/2010	Lanna's Catering	98655	201.64	0.00
6380-100	Miscellaneous	2/28/2010	Lights Out	47788	905.07	0.00
6380-100	Miscellaneous	2/28/2010	Sandwiches R Us	26650	1,183.89	0.00
6380-100	Miscellaneous	2/28/2010	The Barrel Outlet	56059	204.47	0.00
6380-100	Miscellaneous	2/28/2010	Desks Unlimited	2176666	633.55	0.00
6380-100	Miscellaneous	2/28/2010	Flying Fish Factory	42255	559.21	0.00
6380-100	Miscellaneous	2/28/2010	Moonlight Bowling	177788	1,736.01	0.00
6380-100	Miscellaneous	2/28/2010	Spot Bagel Bakery	42593	929.47	0.00
6380-100	Miscellaneous	2/28/2010	Neilson's Pottery	095622	486.62	0.00
6380-200	Miscellaneous	2/28/2010	System Business Machines	23327	1,054.99	0.00

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6380-200	Miscellaneous	2/28/2010	George & Co. Inc.	56819	583.84	0.00
6380-200	Miscellaneous	2/28/2010	Jangco	24326	2,023.08	0.00
6380-200	Miscellaneous	2/28/2010	Sweeth Tooth Candy	89439	1,629.85	0.00
6380-200	Miscellaneous	2/28/2010	River Park Books	13652	1,356.18	0.00
6380-200	Miscellaneous	2/28/2010	Custom Florist	70592	686.88	0.00
6380-200	Miscellaneous	2/28/2010	DC's CD's	3215	4,890.44	0.00
6380-200	Miscellaneous	2/28/2010	West Coast Stores Inc.	4516	1,230.85	0.00
6380-200	Miscellaneous	2/28/2010	Cynthia's Sales	85459	1,873.50	0.00
6380-200	Miscellaneous	2/28/2010	Europort	24169	384.67	0.00
6380-200	Miscellaneous	2/28/2010	YYC Gift Co.	05366	1,739.94	0.00
6380-200	Miscellaneous	2/28/2010	Unlimited Rewards	91652	2,493.04	0.00
6380-200	Miscellaneous	2/28/2010	Pacific Gifts and Stuff	1156	2,401.71	0.00
6380-200	Miscellaneous	2/28/2010	USA Trading Co.	306689	213.92	0.00
6400	Moving	2/28/2010	Continental Moving & Storage	66577	5,033.99	0.00
6400	Moving	2/28/2010	Canadian Moving & Storage	405762	1,147.17	0.00
6400	Moving	2/28/2010	ACE Moving	23019	860.27	0.00
6400	Moving	2/28/2010	Breaker's Moving	76377	896.35	0.00
6400	Moving	2/28/2010	North American Storage	52108	1,749.18	0.00
6400	Moving	2/28/2010	North American Storage	65489	515.92	0.00
6400	Moving	2/28/2010	Gordon's Local Moving	18129	220.60	0.00
6400	Moving	2/28/2010	Canadian Moving & Storage	679866	289.68	0.00
6400	Moving	2/28/2010	Bekins Transfer	652340	204.13	0.00
6500-100	Office supplies	2/28/2010	The Office Place	854977	413.71	0.00
6500-100	Office supplies	2/28/2010	One Day Office Inc.	56433	1,713.30	0.00
6500-100	Office supplies	2/28/2010	New York Company	94880	1,298.88	0.00
6500-100	Office supplies	2/28/2010	Fresh Water Inc.	7794	2,446.06	0.00
6500-100	Office supplies	2/28/2010	Vancouver Catalog Inc.	551245	2,659.57	0.00
6500-100	Office supplies	2/28/2010	Paper Academy	7796	1,662.63	0.00
6500-100	Office supplies	2/28/2010	AAA Supply Company	15689	1,324.40	0.00
6500-100	Office supplies	2/28/2010	Good Leasing	46589	757.71	0.00
6500-100	Office supplies	2/28/2010	Signs Unlimited	11269	850.39	0.00
6500-200	Office supplies	2/28/2010	The Front Office	11579	1,088.20	0.00
6500-200	Office supplies	2/28/2010	24 Hour Inc.	566	717.77	0.00
6500-200	Office supplies	2/28/2010	National Supply Inc.	00597	1,024.53	0.00
6500-200	Office supplies	2/28/2010	Fresh Water Inc.	15693	2,249.69	0.00
6500-200	Office supplies	2/28/2010	Overnight Supply	45899	2,565.74	0.00
6500-200	Office supplies	2/28/2010	BPI Paging Systems	77977	2,221.67	0.00
6500-200	Office supplies	2/28/2010	New York Company	01513	208.62	0.00
6500-200	Office supplies	2/28/2010	Vancouver Catalog Inc.	998582	1,078.00	0.00
6500-200	Office supplies	2/28/2010	Grandview Hardware	22355	3,328.71	0.00
6520	Postage	2/28/2010	Postmaster	6034	6,211.81	0.00

Sample Company, Inc.

General Journal Entries from 1/1/2010 to 3/31/2010

<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6520	Postage	2/28/2010	Postmaster	173888	4,146.51	0.00
6520	Postage	2/28/2010	Postmaster	852412	2,173.54	0.00
6520	Postage	2/28/2010	Postmaster	65326	10,417.39	0.00
6520	Postage	2/28/2010	Postmaster	5365963	2,063.34	0.00
6520	Postage	2/28/2010	Postmaster	94952	606.86	0.00
6520	Postage	2/28/2010	Postmaster	876	46,004.00	0.00
6520	Postage	2/28/2010	Postmaster	1978	965.23	0.00
6540	Promotion and entertainment	2/28/2010	Kelly's Deli	08219	1,399.11	0.00
6540	Promotion and entertainment	2/28/2010	Chinese Cajun Kitchen	1589	1,161.37	0.00
6540	Promotion and entertainment	2/28/2010	American Express	554766	10,081.67	0.00
6540	Promotion and entertainment	2/28/2010	Mastercard	187688	10,171.19	0.00
6540	Promotion and entertainment	2/28/2010	Diners Club	94843	10,009.29	0.00
6540	Promotion and entertainment	2/28/2010	Andrea's Pizza & Stuff	1569423	9,592.65	0.00
6540	Promotion and entertainment	2/28/2010	Visa	5571239	621.63	0.00
6540	Promotion and entertainment	2/28/2010	Marge's Mongolian	7777	389.45	0.00
6540	Promotion and entertainment	2/28/2010	American Express	114633	1,062.57	0.00
6540	Promotion and entertainment	2/28/2010	International Bar & Grill	02562	1,181.75	0.00
6540	Promotion and entertainment	2/28/2010	Let Us Eat	31635	523.12	0.00
6540	Promotion and entertainment	2/28/2010	Mastercard	35655	2,388.50	0.00
6540	Promotion and entertainment	2/28/2010	Diners Club	25745	2,204.18	0.00
6540	Promotion and entertainment	2/28/2010	American Express	1477	1,357.84	0.00
6540	Promotion and entertainment	2/28/2010	Visa	2367479	346.05	0.00
6540	Promotion and entertainment	2/28/2010	Caterers of Paris	5868	1,632.32	0.00
6540	Promotion and entertainment	2/28/2010	Diners Club	5987674	775.67	0.00
6540	Promotion and entertainment	2/28/2010	Party Management Inc.	14475	2,234.19	0.00
6540	Promotion and entertainment	2/28/2010	Events Management	154981	33,021.00	0.00
6540	Promotion and entertainment	2/28/2010	Diners Club	93052	47,420.00	0.00
6540	Promotion and entertainment	2/28/2010	Fun Times	1569	10,703.00	0.00
6540	Promotion and entertainment	2/28/2010	American Express	5546183	1,251.00	0.00
6540	Promotion and entertainment	2/28/2010	Visa	88994499	69,776.00	0.00
6540	Promotion and entertainment	2/28/2010	Mastercard	1549995	46,569.00	0.00
6540	Promotion and entertainment	2/28/2010	Parties Galore	15886	890.61	0.00
6540	Promotion and entertainment	2/28/2010	Diners Club	981148941	305.19	0.00
6540	Promotion and entertainment	2/28/2010	Mastercard	978437125	1,457.18	0.00
6540	Promotion and entertainment	2/28/2010	Bill's Catering	9775	936.98	0.00
6540	Promotion and entertainment	2/28/2010	Visa	9568983	310.46	0.00
6540	Promotion and entertainment	2/28/2010	American Express	88235202	155.83	0.00
6560	Rent, office	2/28/2010	Nationwide Property Mgmt.	37312	1,219.07	0.00
6560	Rent, office	2/28/2010	US Commercial Realty	83782	2,383.45	0.00
6560	Rent, office	2/28/2010	Continental Brokers	62143	2,431.36	0.00
6560	Rent, office	2/28/2010	North American Property	67359	1,419.99	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6560	Rent, office	2/28/2010	US Commercial Realty	56459	11,491.77	0.00
6560	Rent, office	2/28/2010	Smith & Jones	95823	1,382.51	0.00
6560	Rent, office	2/28/2010	Nationwide Property Mgmt.	18159	2,411.93	0.00
6560	Rent, office	2/28/2010	North American Property	43455	2,499.30	0.00
6560	Rent, office	2/28/2010	Candian Leasing	559235	1,471.06	0.00
6560	Rent, office	2/28/2010	Continental Brokers	85666	5,313.14	0.00
6560	Rent, office	2/28/2010	HLL Property Mgmt.	5437	8,000.00	0.00
6560	Rent, office	2/28/2010	HLL Property Mgmt.	4269	75,500.00	0.00
6560	Rent, office	2/28/2010	HLL Property Mgmt.	9714	5,000.00	0.00
6580	Repairs and maintenance	2/28/2010	ICE Regrigeration	103818	1,642.70	0.00
6580	Repairs and maintenance	2/28/2010	San Jose Repair	24573	789.14	0.00
6580	Repairs and maintenance	2/28/2010	Sid's Repair	01437	1,357.35	0.00
6580	Repairs and maintenance	2/28/2010	Northern Maintenance	9999	350.86	0.00
6580	Repairs and maintenance	2/28/2010	Business First	54991	169.15	0.00
6580	Repairs and maintenance	2/28/2010	Godfather Janitorial	33145	66.31	0.00
6580	Repairs and maintenance	2/28/2010	Hardware Club	568023	2,200.53	0.00
6580	Repairs and maintenance	2/28/2010	Morgan's Supply	55600	1,142.81	0.00
6580	Repairs and maintenance	2/28/2010	Fix It First	89803	337.60	0.00
6580	Repairs and maintenance	2/28/2010	San Jose Tool & Die	65519	1,143.25	0.00
6580	Repairs and maintenance	2/28/2010	AO Paint & Hardware	52366	1,560.35	0.00
6580	Repairs and maintenance	2/28/2010	Build It Hardware	918431	2,744.48	0.00
6580	Repairs and maintenance	2/28/2010	Business First	547982	1,043.53	0.00
6580	Repairs and maintenance	2/28/2010	Clearwater Hardware	10899	1,405.96	0.00
6580	Repairs and maintenance	2/28/2010	Mac's Building Emporium	45315	2,441.64	0.00
6600	Shipping supplies	2/28/2010	Bedford Packaging	704145	2,348.12	0.00
6600	Shipping supplies	2/28/2010	Eastside Mailing	164531	12,053.38	0.00
6600	Shipping supplies	2/28/2010	CA Printing	32456	1,943.80	0.00
6600	Shipping supplies	2/28/2010	Western Packaging & Supply	721745	16,665.25	0.00
6600	Shipping supplies	2/28/2010	Toronto Box & Bag	38649	1,015.55	0.00
6600	Shipping supplies	2/28/2010	BC Box of Canada	393852	5,798.78	0.00
6620	Shop supplies	2/28/2010	MP Inc. & Co.	14455	6,474.58	0.00
6620	Shop supplies	2/28/2010	Safety Systems Inc.	789	11,897.96	0.00
6620	Shop supplies	2/28/2010	Eastern Uniform Co.	171432	6,822.52	0.00
6620	Shop supplies	2/28/2010	Mid West Contract	52421	6,315.18	0.00
6640	Subcontract costs	2/28/2010	CM Jones Inc.	836543	1,708.89	0.00
6640	Subcontract costs	2/28/2010	Office Busters	332134	2,244.71	0.00
6640	Subcontract costs	2/28/2010	IMA Temp Agency	812314	5,588.98	0.00
6640	Subcontract costs	2/28/2010	Austin Employment	62391	1,325.67	0.00
6660	Traveling expenses	2/28/2010	American Express	54214	1,122.61	0.00
6660	Traveling expenses	2/28/2010	Reno Air	54633	1,110.90	0.00
6660	Traveling expenses	2/28/2010	United Airlines	193345	2,349.44	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6660	Traveling expenses	2/28/2010	Northern Airlines	235213	3,226.49	0.00
6660	Traveling expenses	2/28/2010	Air Canada	84522	3,301.81	0.00
6660	Traveling expenses	2/28/2010	U Fly Airlines	20213	5,478.80	0.00
6660	Traveling expenses	2/28/2010	TWA	3688	1,362.41	0.00
6660	Traveling expenses	2/28/2010	U Fly Airlines	04458	5,811.83	0.00
6660	Traveling expenses	2/28/2010	Northern Airlines	26152	9,170.81	0.00
6660	Traveling expenses	2/28/2010	Reno Air	28624	12,132.00	0.00
6660	Traveling expenses	2/28/2010	Visa	953633	1,180.17	0.00
6660	Traveling expenses	2/28/2010	Canada 3000	953712	1,351.16	0.00
6680-100	Telephone, telex, fax	2/28/2010	AT&T	53321	1,395.44	0.00
6680-100	Telephone, telex, fax	2/28/2010	New York Telephone	945821	1,005.13	0.00
6680-100	Telephone, telex, fax	2/28/2010	Canadian Telephone	99501	2,287.74	0.00
6680-100	Telephone, telex, fax	2/28/2010	Southern Bell	63132	8,966.92	0.00
6680-100	Telephone, telex, fax	2/28/2010	MCI Communications	05123	1,930.07	0.00
6680-100	Telephone, telex, fax	2/28/2010	World Paging	70562	10,258.30	0.00
6680-200	Telephone, telex, fax	2/28/2010	Toronto Bell	8633	1,586.52	0.00
6680-200	Telephone, telex, fax	2/28/2010	AT&T	93256	912.69	0.00
6680-200	Telephone, telex, fax	2/28/2010	MCI Communications	74762	1,814.69	0.00
6680-200	Telephone, telex, fax	2/28/2010	Provincial Telephone	955322	10,147.30	0.00
6680-200	Telephone, telex, fax	2/28/2010	Central Telephone	02156	3,641.18	0.00
6680-200	Telephone, telex, fax	2/28/2010	Western States Telephone	83775	1,835.98	0.00
6680	Telephone, telex, fax	2/28/2010	Global Communications Inc.	80355	796.14	0.00
6680	Telephone, telex, fax	2/28/2010	MCI	466	748.75	0.00
6680	Telephone, telex, fax	2/28/2010	British Telephone	82699	1,630.55	0.00
6680	Telephone, telex, fax	2/28/2010	MCI	35936	139,019.00	0.00
6680	Telephone, telex, fax	2/28/2010	Global Communications Inc.	46682	90,193.00	0.00
6680	Telephone, telex, fax	2/28/2010	AT&T	68326	54,677.00	0.00
6680	Telephone, telex, fax	2/28/2010	MCI	81562	1,831.89	0.00
6680	Telephone, telex, fax	2/28/2010	AT&T	32315	696.53	0.00
6680	Telephone, telex, fax	2/28/2010	Global Communications	81436	988.96	0.00
6700-100	Utilities	2/28/2010	Islandia Power & Water	41236	1,781.47	0.00
6700-100	Utilities	2/28/2010	San Diego Gas & Electric	18377	1,254.25	0.00
6700-100	Utilities	2/28/2010	Calgary Utility Co.	11962	1,183.56	0.00
6700-100	Utilities	2/28/2010	Public Electric	444	1,997.04	0.00
6700-100	Utilities	2/28/2010	National Water & Gas	57123	100.00	0.00
6700-200	Utilities	2/28/2010	Dallas Gas & Power	03121	6,019.29	0.00
6700-200	Utilities	2/28/2010	Pacific Gas & Electric	101023	4,544.95	0.00
6700-200	Utilities	2/28/2010	National Water & Gas	51023	1,333.29	0.00
6700-200	Utilities	2/28/2010	Continental Utilities	812605	2,410.67	0.00
6700	Utilities	2/28/2010	City Utilities	39123	847.51	0.00
6700	Utilities	2/28/2010	City Utilities	63688	94,021.00	0.00

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6700	Utilities	2/28/2010	Far East Electric	81455	91,973.00	0.00
6700	Utilities	2/28/2010	City Utilities	64532	188.50	0.00
6700	Utilities	2/28/2010	State Gas & Electric	86231	855.35	0.00
6720-100	Wages & benefits, direct	2/28/2010	Misc. payroll entries	February 2010 entries	44,737.49	0.00
6720-200	Wages & benefits, direct	2/28/2010	Misc. payroll entries	February 2010 entries	100,927.86	0.00
6740-100	Wages & benefits, indirect	2/28/2010	Misc. payroll entries	February 2010 entries	11,998.95	0.00
6740-200	Wages & benefits, indirect	2/28/2010	Misc. payroll entries	February 2010 entries	14,181.92	0.00
6760	Wages casual, direct	2/28/2010	Misc. journal entries	February 2010 entries	19,651.95	0.00
9000	Corporate income taxes	2/28/2010	Misc. journal entries	February 2010 entries	15,000.00	0.00
					<u>7,786,782.94</u>	<u>7,786,782.94</u>

Batch Number: 000102

Entry Number: 00001

Fiscal Period: 03

03

Fiscal Year: 2010

1020	Bank account, operating	3/31/2010	Misc. cash entries	March 2010 entries	1,606,896.74	0.00
1020	Bank account, operating	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	74,506.96
1020	Bank account, operating	3/31/2010	Misc. journal entries	March 2010 entries	0.00	415,542.68
1030	Bank account, payroll	3/31/2010	Misc. payroll entries	March 2010 entries	74,506.96	0.00
1030	Bank account, payroll	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	74,506.96
1021	Bank account, American Express	3/31/2010	Misc. journal entries	March 2010 entries	51,070.43	0.00
1022	Bank account, VISA	3/31/2010	Misc. journal entries	March 2010 entries	5,669.00	0.00
1023	Bank account, Mastercard	3/31/2010	Misc. journal entries	March 2010 entries	39,021.29	0.00
1100	Accts receivable, intercompany	3/31/2010	Misc. cash entries	March 2010 entries	0.00	2,311,568.34
1100	Accts receivable, intercompany	3/31/2010	To record misc. sales	March 2010 entries	1,945,505.44	0.00
1100	Accts receivable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	6,931.15	0.00
1100	Accts receivable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	8,632.00	0.00
1100	Accts receivable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	0.00	6,188.90
1520	Equipment	3/31/2010	Misc. journal entries	March 2010 entries	500,000.00	0.00
1600	Acc. depreciation	3/31/2010	Misc. journal entries	March 2010 entries	0.00	5,000.00
1620	Acc. depreciation Equipment	3/31/2010	Misc. journal entries	March 2010 entries	0.00	45,000.00
2010	Accts payable, intercompany	3/31/2010	Misc. cash entries	March 2010 entries	524,568.25	0.00
2010	Accts payable, intercompany	3/31/2010	Misc. payables enries	March 2010 entries	0.00	558,129.76
2010	Accts payable, intercompany	3/31/2010	Misc. inventory purchases	March 2010 entries	0.00	775,891.69
2010	Accts payable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	0.00	33,242.89
2010	Accts payable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	0.00	16,188.00
2010	Accts payable, intercompany	3/31/2010	Misc. journal entries	March 2010 entries	0.00	40,636.69
2220	Employee FICA tax payable	3/31/2010	Misc. cash entries	March 2209 entries	6,773.37	0.00
2220	Employee FICA tax payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	7,450.71
2230	Employer FICA tax payable	3/31/2010	Misc. cash entries	March 2010 entries	36,124.60	0.00
2230	Employer FICA tax payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	39,737.06
2200	Federal tax payable	3/31/2010	Misc. cash entries	March 2010 entries	81,280.36	0.00

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
2200	Federal tax payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	89,408.41
2300	Employee benefits payable	3/31/2010	Misc. cash entries	March 2010 entries	33,866.83	0.00
2300	Employee benefits payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	37,253.51
2310	Employee pension payable	3/31/2010	Misc. cash entries	March 2010 entries	22,577.88	0.00
2310	Employee pension payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	24,835.67
2350	Employee deductions payable	3/31/2010	Misc. cash entries	March 2010 entries	27,093.47	0.00
2350	Employee deductions payable	3/31/2010	Misc. payroll entries	March 2010 entries	0.00	29,802.82
2420	Corp. income taxes payable	3/31/2010	Misc. journal entries	March 2010 entries	0.00	117,985.00
2400	State sales tax payable	3/31/2010	Misc. cash entries	March 2010 entries	74,528.67	0.00
2400	State sales tax payable	3/31/2010	Misc. journal entries	March 2010 entries	0.00	76,019.24
2410	County sales tax payable	3/31/2010	Misc. cash entries	March 2010 entries	0.00	37,816.85
2410	County sales tax payable	3/31/2010	To record misc. sales	March 2010 entries	36,947.20	0.00
2420	Corp. income taxes payable	3/31/2010	Misc. cash entries	March 2010 entries	25,675.20	0.00
2420	Corp. income taxes payable	3/31/2010	To record misc. sales	March 2010 entries	0.00	26,188.70
2710	Long term debt payments	3/31/2010	Misc. journal entries	March 2010 entries	12,000.00	0.00
4000-100	Sales	3/31/2010	To record misc. sales	March 2010 entries	0.00	393,288.66
4000-200	Sales	3/31/2010	To record misc. sales	March 2010 entries	0.00	193,599.45
4000	Sales	3/31/2010	To record misc. sales	March 2010 entries	0.00	79,026.48
4000	Sales	3/31/2010	To record misc. sales	March 2010 entries	0.00	1,307,116.00
4000	Sales	3/31/2010	To record misc. sales	March 2010 entries	0.00	70,805.62
4010-100-10	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	4,794.45
4010-100-20	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	6,928.75
4010-100-30	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	1,978.78
4010-100-40	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	2,355.75
4010-200-10	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	6,062.06
4010-200-20	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	6,570.92
4010-200-30	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	3,836.03
4010-200-40	Sales, accessories	3/31/2010	To record misc. sales	March 2010 entries	0.00	3,307.65
4020	Sales, chairs	3/31/2010	To record misc. sales	March 2010 entries	0.00	82,491.87
4030	Sales, desks	3/31/2010	To record misc. sales	March 2010 entries	0.00	266,119.02
4040	Sales, cabinets	3/31/2010	To record misc. sales	March 2010 entries	0.00	208,802.13
4050	Sales, dividers	3/31/2010	To record misc. sales	March 2010 entries	0.00	360,537.04
4060	Sales, samples	3/31/2010	To record misc. sales	March 2010 entries	0.00	67,078.80
4200	Delivery revenue	3/31/2010	To record misc. sales	March 2010 entries	0.00	112,823.97
4210	Rental revenue	3/31/2010	To record misc. sales	March 2010 entries	0.00	102,219.83
4220	Interest income	3/31/2010	To record misc. sales	March 2010 entries	0.00	8,223.49
4230	Miscellaneous income	3/31/2010	To record misc. sales	March 2010 entries	0.00	12,251.85
5000-100	Cost of goods sold	3/31/2010	Misc. inventory purchases	March 2010 entries	170,509.34	0.00
5000-200	Cost of goods sold	3/31/2010	Misc. inventory purchases	March 2010 entries	104,066.56	0.00
5000	Cost of goods sold	3/31/2010	Misc. inventory purchases	March 2010 entries	24,884.70	0.00
5000	Cost of goods sold	3/31/2010	Misc. inventory purchases	March 2010 entries	39,266.00	0.00

Sample Company, Inc.

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<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
5000	Cost of goods sold	3/31/2010	Misc. inventory purchases	March 2010 entries	35,698.10	0.00
5010-100-10	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	2,876.67	0.00
5010-100-20	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	4,018.68	0.00
5010-100-30	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	1,108.12	0.00
5010-100-40	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	1,130.76	0.00
5010-200-10	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	3,091.65	0.00
5010-200-20	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	2,956.91	0.00
5010-200-30	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	1,994.74	0.00
5010-200-40	COGS, accessories	3/31/2010	Misc. inventory purchases	March 2010 entries	1,653.83	0.00
5020	COGS, chairs	3/31/2010	Misc. inventory purchases	March 2010 entries	40,828.48	0.00
5030	COGS, desks	3/31/2010	Misc. inventory purchases	March 2010 entries	128,408.68	0.00
5040	COGS, cabinets	3/31/2010	Misc. inventory purchases	March 2010 entries	101,425.68	0.00
5050	COGS, dividers	3/31/2010	Misc. inventory purchases	March 2010 entries	174,874.39	0.00
6000	Accounting and legal fees	3/31/2010	Guthrie and Standish	988123	650.50	0.00
6000	Accounting and legal fees	3/31/2010	Wong & Co. CPA's	76565	500.00	0.00
6000	Accounting and legal fees	3/31/2010	Arnason-Sommerville & Assoc.	33123	1,000.00	0.00
6000	Accounting and legal fees	3/31/2010	Alexander & Cheng CPA	13352	1,000.00	0.00
6000	Accounting and legal fees	3/31/2010	Overton & Fick	15792	750.00	0.00
6000	Accounting and legal fees	3/31/2010	Wall Street Journal	62759	5,000.00	0.00
6020	Advertising	3/31/2010	Pen Future	8226	9,000.00	0.00
6020	Advertising	3/31/2010	NNPC & Company	832395	12,569.85	0.00
6020	Advertising	3/31/2010	DGG&F Associates	834123	10,000.00	0.00
6020	Advertising	3/31/2010	Major marketing	35888	10,000.00	0.00
6020	Advertising	3/31/2010	Scott & Associates	99353	6,000.00	0.00
6020	Advertising	3/31/2010	European Office Magazine	37291	4,499.19	0.00
6020	Advertising	3/31/2010	London Times	86311	154.24	0.00
6020	Advertising	3/31/2010	UK Marketing Associates	75733	739.71	0.00
6020	Advertising	3/31/2010	HR Smith & Co.	81992	39,963.00	0.00
6020	Advertising	3/31/2010	Far East Journal	21234	41,992.00	0.00
6020	Advertising	3/31/2010	Pacific Rim Associates	45266	41,648.00	0.00
6020	Advertising	3/31/2010	Tokyo Advertising	445682	3,554.00	0.00
6020	Advertising	3/31/2010	US Advertising	501321	762.62	0.00
6020	Advertising	3/31/2010	DGG&F Associates	8756	2,480.80	0.00
6020	Advertising	3/31/2010	New York Times	20631	233.14	0.00
6020	Advertising	3/31/2010	American Marketing Associates	87417	576.69	0.00
6080-100	Automotive	3/31/2010	Exxon Oil	62832	553.07	0.00
6080-100	Automotive	3/31/2010	Hertz Rent a Car	08865	1,056.55	0.00
6080-100	Automotive	3/31/2010	BC Porsche Motorworks	68763	3,409.52	0.00
6080-100	Automotive	3/31/2010	Snappy Auto Care	64819	1,146.73	0.00
6080-100	Automotive	3/31/2010	Shell Oil Co.	91291	968.42	0.00
6080-100	Automotive	3/31/2010	Motorspeed West	802492	1,133.97	0.00

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6080-200	Automotive	3/31/2010	Auto Service and Repair	802126	2,799.67	0.00
6080-200	Automotive	3/31/2010	Chevron Oil	07362	314.14	0.00
6080-200	Automotive	3/31/2010	Shell Oil Co.	16123	958.68	0.00
6080-200	Automotive	3/31/2010	NY Mercedes Benz	573692	3,190.90	0.00
6080-200	Automotive	3/31/2010	Chevron Oil	52492	267.00	0.00
6080-200	Automotive	3/31/2010	Patterson's Automotive	81700	834.51	0.00
6080	Automotive	3/31/2010	Shell Oil	79912	516.80	0.00
6080	Automotive	3/31/2010	BP Oil	20811	1,448.51	0.00
6080	Automotive	3/31/2010	Euro Auto Repair	5769	729.40	0.00
6080	Automotive	3/31/2010	Shell Oil	70619	50,536.00	0.00
6080	Automotive	3/31/2010	Asian Oil & Gas	98733	16,015.00	0.00
6080	Automotive	3/31/2010	Nissan Motor Co.	95603	9,686.00	0.00
6080	Automotive	3/31/2010	Unocal	83216	476.58	0.00
6080	Automotive	3/31/2010	Euro Auto Repair	1723	870.34	0.00
6080	Automotive	3/31/2010	US Oil & Gas	29641	1,009.29	0.00
6120-100	Commissions	3/31/2010	Misc. payroll entries	March 2010 entries	24,509.62	0.00
6120-200	Commissions	3/31/2010	Misc. payroll entries	March 2010 entries	13,199.08	0.00
6120	Commissions	3/31/2010	Office Agents R Us	7123	1,267.67	0.00
6120	Commissions	3/31/2010	Wholesale Francais	52113	5,117.14	0.00
6120	Commissions	3/31/2010	Euro Brokers Inc.	32499	3,029.03	0.00
6120	Commissions	3/31/2010	Japan Connection	61326	236,355.00	0.00
6120	Commissions	3/31/2010	Asia Pacific Brokers Ltd.	5666	71,076.00	0.00
6120	Commissions	3/31/2010	Office Agents R Us	36213	85,023.00	0.00
6120	Commissions	3/31/2010	Office Agents R Us	56382	2,139.92	0.00
6120	Commissions	3/31/2010	I Sell Anything	34762	3,383.58	0.00
6120	Commissions	3/31/2010	US Brokers Inc.	24115	1,483.00	0.00
6140	Delivery and distribution	3/31/2010	ABC Messenger	52018	4,571.13	0.00
6140	Delivery and distribution	3/31/2010	Fox Courier	46633	1,391.28	0.00
6140	Delivery and distribution	3/31/2010	Speedy Delivery	74111	748.57	0.00
6140	Delivery and distribution	3/31/2010	Airborne Express	4686001	3,909.49	0.00
6140	Delivery and distribution	3/31/2010	International Express	38311	890.02	0.00
6140	Delivery and distribution	3/31/2010	Federal Express	31412	550.17	0.00
6140	Delivery and distribution	3/31/2010	Valley Express	261822	1,252.47	0.00
6140	Delivery and distribution	3/31/2010	Specialized Messenger Services	32112	4,686.80	0.00
6140	Delivery and distribution	3/31/2010	Carlin Couriers	41421	1,271.12	0.00
6140	Delivery and distribution	3/31/2010	DHL Express	11003	416.01	0.00
6140	Delivery and distribution	3/31/2010	London Messenger	64222	265.00	0.00
6140	Delivery and distribution	3/31/2010	DHL Express	64411	9,592.00	0.00
6140	Delivery and distribution	3/31/2010	World Delivery Services	36012	12,098.00	0.00
6140	Delivery and distribution	3/31/2010	Pacific Package	99012	10,794.00	0.00
6140	Delivery and distribution	3/31/2010	DHL Express	98800	580.55	0.00

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6140	Delivery and distribution	3/31/2010	World Delivery Services	36011	320.24	0.00
6140	Delivery and distribution	3/31/2010	UPS	55722	338.73	0.00
6160	Depreciation	3/31/2010	Misc. journal entries	March 2010 entries	50,000.00	0.00
6180	Donations	3/31/2010	Global University	626777	659.18	0.00
6180	Donations	3/31/2010	Home for the Blind	89655	794.24	0.00
6180	Donations	3/31/2010	World Charities	45987	925.31	0.00
6180	Donations	3/31/2010	International Red Cross	708835	280.20	0.00
6180	Donations	3/31/2010	International Help	333715	987.55	0.00
6180	Donations	3/31/2010	Canadian Red Cross	63726	526.00	0.00
6180	Donations	3/31/2010	Adult Education	63822	545.00	0.00
6180	Donations	3/31/2010	Canadian Red Cross	86721	1,516.67	0.00
6200-100	Dues and subscriptions	3/31/2010	Car & Driver	38799	158.41	0.00
6200-100	Dues and subscriptions	3/31/2010	CIO Society	60916	88.87	0.00
6200-100	Dues and subscriptions	3/31/2010	Readers Digest	77737	59.67	0.00
6200-100	Dues and subscriptions	3/31/2010	Golf Digest	77312	278.88	0.00
6200-100	Dues and subscriptions	3/31/2010	Business Journal	70451	90.89	0.00
6200-100	Dues and subscriptions	3/31/2010	People in Business	415014	100.18	0.00
6200-100	Dues and subscriptions	3/31/2010	Better Business Bureau	53421	50.89	0.00
6200-100	Dues and subscriptions	3/31/2010	Chamber of Commerce	03505	406.15	0.00
6200-100	Dues and subscriptions	3/31/2010	Money Magazine	17412	81.43	0.00
6200-100	Dues and subscriptions	3/31/2010	Newsweek	91631	107.67	0.00
6200-100	Dues and subscriptions	3/31/2010	National Office	773322	50.00	0.00
6200-100	Dues and subscriptions	3/31/2010	New York Times	84628	568.80	0.00
6200-200	Dues and subscriptions	3/31/2010	Multinational Business	651219	387.29	0.00
6200-200	Dues and subscriptions	3/31/2010	Mercury News	62149	353.58	0.00
6200-200	Dues and subscriptions	3/31/2010	Wall Street Journal	71110	812.18	0.00
6200-200	Dues and subscriptions	3/31/2010	Better Business Bureau	11616	342.21	0.00
6200-200	Dues and subscriptions	3/31/2010	PC Magazine	39613	776.62	0.00
6200-200	Dues and subscriptions	3/31/2010	State Office Society	15011	723.10	0.00
6200-200	Dues and subscriptions	3/31/2010	Worl Trade Assn.	911235	745.30	0.00
6200-200	Dues and subscriptions	3/31/2010	City Club	78012	208.03	0.00
6200-200	Dues and subscriptions	3/31/2010	Trade Journal Inc.	878102	97.96	0.00
6200-200	Dues and subscriptions	3/31/2010	Business Times	53351	810.74	0.00
6220	Employee benefit plan	3/31/2010	Misc. payroll entries	March 2010 entries	29,802.78	0.00
6240-100	Employee benefits, direct	3/31/2010	Misc. payroll entries	March 2010 entries	12,417.83	0.00
6240-200	Employee benefits, direct	3/31/2010	Misc. payroll entries	March 2010 entries	12,417.83	0.00
6260	Equipment lease or rent	3/31/2010	Rentco	47602	772.85	0.00
6260	Equipment lease or rent	3/31/2010	Rents R Us	42614	370.28	0.00
6260	Equipment lease or rent	3/31/2010	Pyramid Rental Co.	03523	1,285.04	0.00
6260	Equipment lease or rent	3/31/2010	Xerox Corp.	74352	1,630.33	0.00
6260	Equipment lease or rent	3/31/2010	XYZ Company Inc.	44561	1,258.96	0.00

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6260	Equipment lease or rent	3/31/2010	Acme Rents	38514	1,106.07	0.00
6260	Equipment lease or rent	3/31/2010	Photo inc.	301732	1,790.77	0.00
6260	Equipment lease or rent	3/31/2010	Xerox Corp.	1319	1,824.90	0.00
6260	Equipment lease or rent	3/31/2010	Computer Serives Co.	07124	853.69	0.00
6260	Equipment lease or rent	3/31/2010	Equipment Services Inc.	61122	804.43	0.00
6260	Equipment lease or rent	3/31/2010	Rents R Us	89005	851.40	0.00
6260	Equipment lease or rent	3/31/2010	Rentco	337512	846.81	0.00
6260	Equipment lease or rent	3/31/2010	Big Ai's Equipment Inc.	260351	812.52	0.00
6280	Insurance	3/31/2010	USA Insurance Group	803311	8,894.30	0.00
6280	Insurance	3/31/2010	World Casualty Inc.	78352	1,787.13	0.00
6280	Insurance	3/31/2010	Safety Insurance Co.	77612	5,711.15	0.00
6280	Insurance	3/31/2010	National Insurance	75472	3,390.88	0.00
6280	Insurance	3/31/2010	USA Insurance Group	391	8,860.05	0.00
6280	Insurance	3/31/2010	World Casualty Inc.	22367	7,506.55	0.00
6280	Insurance	3/31/2010	TOP Insurance & Casualty	290125	4,318.19	0.00
6280	Insurance	3/31/2010	National Insurance	13326	4,773.18	0.00
6280	Insurance	3/31/2010	Global Insurance Co.	93706	1,759.46	0.00
6280	Insurance	3/31/2010	Global Insurance Co.	10912	7,515.00	0.00
6280	Insurance	3/31/2010	Global Insurance Co.	94128	1,236.00	0.00
6300	Interest, long term debt	3/31/2010	Misc. journal entries	March 2010 entries	1,500.00	0.00
6360	Licenses and permits	3/31/2010	Department of Permits	81102	180.30	0.00
6360	Licenses and permits	3/31/2010	State Board of Licenses	01061	468.02	0.00
6360	Licenses and permits	3/31/2010	Provincial Business Board	65819	302.43	0.00
6360	Licenses and permits	3/31/2010	International Trade Board	41177	667.04	0.00
6360	Licenses and permits	3/31/2010	Business Permit Board	71813	457.34	0.00
6360	Licenses and permits	3/31/2010	City Dept. of Consumer Affairs	41005	38.06	0.00
6360	Licenses and permits	3/31/2010	City Dept. of Consumer Affairs	41233	350.02	0.00
6360	Licenses and permits	3/31/2010	Dept. of Safety and Health	305012	252.77	0.00
6360	Licenses and permits	3/31/2010	City board of Licenses	167153	685.32	0.00
6360	Licenses and permits	3/31/2010	National Permit Board	861673	83.96	0.00
6360	Licenses and permits	3/31/2010	National Board of Commerce	77765	714.80	0.00
6360	Licenses and permits	3/31/2010	Department of Permits	786514	496.17	0.00
6360	Licenses and permits	3/31/2010	City Department of Business	74512	201.57	0.00
6360	Licenses and permits	3/31/2010	State Board of Permits	56011	1,055.16	0.00
6380-100	Miscellaneous	3/31/2010	Diane's Photo Shop	03918	214.29	0.00
6380-100	Miscellaneous	3/31/2010	Health Emporium	61726	116.62	0.00
6380-100	Miscellaneous	3/31/2010	Lanna's Catering	98714	730.70	0.00
6380-100	Miscellaneous	3/31/2010	Lights Out	47824	326.70	0.00
6380-100	Miscellaneous	3/31/2010	Sandwiches R Us	26716	462.73	0.00
6380-100	Miscellaneous	3/31/2010	The Barrel Outlet	56219	420.13	0.00
6380-100	Miscellaneous	3/31/2010	Desks Unlimited	2177100	1,785.65	0.00

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6380-100	Miscellaneous	3/31/2010	Flying Fish Factory	42301	296.25	0.00
6380-100	Miscellaneous	3/31/2010	Moonlight Bowling	177812	2,841.71	0.00
6380-100	Miscellaneous	3/31/2010	Spot Bagel Bakery	42611	887.30	0.00
6380-100	Miscellaneous	3/31/2010	Neilson's Pottery	095724	837.76	0.00
6380-200	Miscellaneous	3/31/2010	System Business Machines	23436	734.91	0.00
6380-200	Miscellaneous	3/31/2010	George & Co. Inc.	56908	4,388.42	0.00
6380-200	Miscellaneous	3/31/2010	Jangco	24502	1,735.11	0.00
6380-200	Miscellaneous	3/31/2010	Sweeth Tooth Candy	89519	868.13	0.00
6380-200	Miscellaneous	3/31/2010	River Park Books	13753	898.91	0.00
6380-200	Miscellaneous	3/31/2010	Custom Florist	70618	872.95	0.00
6380-200	Miscellaneous	3/31/2010	DC's CD's	3315	2,077.82	0.00
6380-200	Miscellaneous	3/31/2010	West Coast Stores Inc.	4611	799.82	0.00
6380-200	Miscellaneous	3/31/2010	Cynthia's Sales	85648	2,501.08	0.00
6380-200	Miscellaneous	3/31/2010	Europort	24322	727.21	0.00
6380-200	Miscellaneous	3/31/2010	YYC Gift Co.	05452	856.80	0.00
6380-200	Miscellaneous	3/31/2010	Unlimited Rewards	91714	851.91	0.00
6380-200	Miscellaneous	3/31/2010	Pacific Gifts and Stuff	1311	3,613.88	0.00
6380-200	Miscellaneous	3/31/2010	USA Trading Co.	307004	683.28	0.00
6400	Moving	3/31/2010	Continental Moving & Storage	66611	699.92	0.00
6400	Moving	3/31/2010	Canadian Moving & Storage	406012	3,805.30	0.00
6400	Moving	3/31/2010	ACE Moving	23111	962.44	0.00
6400	Moving	3/31/2010	Breaker's Moving	76501	3,490.44	0.00
6400	Moving	3/31/2010	North American Storage	52312	785.37	0.00
6400	Moving	3/31/2010	North American Storage	65524	685.01	0.00
6400	Moving	3/31/2010	Gordon's Local Moving	18329	400.00	0.00
6400	Moving	3/31/2010	Canadian Moving & Storage	679903	39.68	0.00
6500-100	Office supplies	3/31/2010	The Office Place	855001	698.07	0.00
6500-100	Office supplies	3/31/2010	One Day Office Inc.	56513	234.03	0.00
6500-100	Office supplies	3/31/2010	New York Company	94906	2,000.00	0.00
6500-100	Office supplies	3/31/2010	Fresh Water Inc.	7812	1,346.36	0.00
6500-100	Office supplies	3/31/2010	Vancouver Catalog Inc.	551522	2,377.12	0.00
6500-100	Office supplies	3/31/2010	Paper Academy	7804	2,345.56	0.00
6500-100	Office supplies	3/31/2010	AAA Supply Company	15711	810.77	0.00
6500-100	Office supplies	3/31/2010	Good Leasing	46802	234.56	0.00
6500-100	Office supplies	3/31/2010	Signs Unlimited	11333	2,499.58	0.00
6500-200	Office supplies	3/31/2010	The Front Office	11712	1,302.33	0.00
6500-200	Office supplies	3/31/2010	24 Hour Inc.	739	3,843.92	0.00
6500-200	Office supplies	3/31/2010	National Supply Inc.	01026	3,231.17	0.00
6500-200	Office supplies	3/31/2010	Fresh Water Inc.	16123	395.93	0.00
6500-200	Office supplies	3/31/2010	Overnight Supply	46002	690.75	0.00
6500-200	Office supplies	3/31/2010	BPI Paging Systems	78009	1,247.36	0.00

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6500-200	Office supplies	3/31/2010	New York Company	02011	2,025.85	0.00
6500-200	Office supplies	3/31/2010	Vancouver Catalog Inc.	999000	490.42	0.00
6500-200	Office supplies	3/31/2010	Grandview Hardware	22504	520.21	0.00
6520	Postage	3/31/2010	Postmaster	6111	2,790.85	0.00
6520	Postage	3/31/2010	Postmaster	174121	6,855.66	0.00
6520	Postage	3/31/2010	Postmaster	852952	926.29	0.00
6520	Postage	3/31/2010	Postmaster	65631	6,957.81	0.00
6520	Postage	3/31/2010	Postmaster	5367152	5,785.75	0.00
6520	Postage	3/31/2010	Postmaster	95011	851.67	0.00
6520	Postage	3/31/2010	Postmaster	912	62,251.00	0.00
6520	Postage	3/31/2010	Postmaster	2006	785.64	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	08395	4,931.03	0.00
6540	Promotion and entertainment	3/31/2010	Mastercard	1623	7,338.84	0.00
6540	Promotion and entertainment	3/31/2010	American Express	555128	7,354.71	0.00
6540	Promotion and entertainment	3/31/2010	Mastercard	188003	8,378.71	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	95001	23,218.24	0.00
6540	Promotion and entertainment	3/31/2010	Andrea's Pizza & Stuff	1571251	12,279.45	0.00
6540	Promotion and entertainment	3/31/2010	Visa	5571429	580.54	0.00
6540	Promotion and entertainment	3/31/2010	Marge's Mongolian	7811	3,440.94	0.00
6540	Promotion and entertainment	3/31/2010	American Express	114999	349.02	0.00
6540	Promotion and entertainment	3/31/2010	International Bar & Grill	02622	458.79	0.00
6540	Promotion and entertainment	3/31/2010	Let Us Eat	31718	67.67	0.00
6540	Promotion and entertainment	3/31/2010	Mastercard	35801	737.53	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	25862	2,339.10	0.00
6540	Promotion and entertainment	3/31/2010	American Express	1613	3,843.48	0.00
6540	Promotion and entertainment	3/31/2010	Visa	2367655	919.75	0.00
6540	Promotion and entertainment	3/31/2010	Caterers of Paris	5912	1,209.15	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	5987888	816.96	0.00
6540	Promotion and entertainment	3/31/2010	Party Management Inc.	14611	2,563.47	0.00
6540	Promotion and entertainment	3/31/2010	Events Management	155111	20,467.00	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	93122	5,404.00	0.00
6540	Promotion and entertainment	3/31/2010	Fun Times	1721	52,217.00	0.00
6540	Promotion and entertainment	3/31/2010	American Express	5546328	60,481.00	0.00
6540	Promotion and entertainment	3/31/2010	Visa	88994621	42,703.00	0.00
6540	Promotion and entertainment	3/31/2010	Mastercard	1550112	23,272.00	0.00
6540	Promotion and entertainment	3/31/2010	Parties Galore	16012	1,723.21	0.00
6540	Promotion and entertainment	3/31/2010	Diners Club	981151121	960.22	0.00
6540	Promotion and entertainment	3/31/2010	Mastercard	978437555	836.90	0.00
6540	Promotion and entertainment	3/31/2010	Bill's Catering	9811	1,233.41	0.00
6540	Promotion and entertainment	3/31/2010	Visa	9569009	479.20	0.00
6540	Promotion and entertainment	3/31/2010	American Express	88235444	465.58	0.00

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6560	Rent, office	3/31/2010	Nationwide Property Mgmt.	37506	1,927.60	0.00
6560	Rent, office	3/31/2010	US Commercial Realty	83901	4,450.43	0.00
6560	Rent, office	3/31/2010	Continental Brokers	62269	1,303.63	0.00
6560	Rent, office	3/31/2010	North American Property	67518	627.42	0.00
6560	Rent, office	3/31/2010	US Commercial Realty	56621	2,953.57	0.00
6560	Rent, office	3/31/2010	Smith & Jones	96014	6,468.14	0.00
6560	Rent, office	3/31/2010	Nationwide Property Mgmt.	18311	1,195.75	0.00
6560	Rent, office	3/31/2010	North American Property	43510	1,234.01	0.00
6560	Rent, office	3/31/2010	Candian Leasing	561022	2,924.11	0.00
6560	Rent, office	3/31/2010	Continental Brokers	85792	3,516.99	0.00
6560	Rent, office	3/31/2010	HLL Property Mgmt.	5623	8,000.00	0.00
6560	Rent, office	3/31/2010	HLL Property Mgmt.	4315	5,500.00	0.00
6560	Rent, office	3/31/2010	HLL Property Mgmt.	9800	5,000.00	0.00
6580	Repairs and maintenance	3/31/2010	ICE Reprigeration	104011	189.95	0.00
6580	Repairs and maintenance	3/31/2010	San Jose Repair	24877	1,721.44	0.00
6580	Repairs and maintenance	3/31/2010	Sid's Repair	01621	738.25	0.00
6580	Repairs and maintenance	3/31/2010	Northern Maintenance	10025	936.56	0.00
6580	Repairs and maintenance	3/31/2010	Business First	55012	707.54	0.00
6580	Repairs and maintenance	3/31/2010	Godfather Janitorial	33405	418.47	0.00
6580	Repairs and maintenance	3/31/2010	Hardware Club	569016	381.72	0.00
6580	Repairs and maintenance	3/31/2010	Morgan's Supply	56013	874.34	0.00
6580	Repairs and maintenance	3/31/2010	Fix It First	89900	513.52	0.00
6580	Repairs and maintenance	3/31/2010	San Jose Tool & Die	65711	2,347.16	0.00
6580	Repairs and maintenance	3/31/2010	AO Paint & Hardware	52431	159.17	0.00
6580	Repairs and maintenance	3/31/2010	Build It Hardware	918511	2,394.87	0.00
6580	Repairs and maintenance	3/31/2010	Business First	548011	3,530.78	0.00
6580	Repairs and maintenance	3/31/2010	Clearwater Hardware	11100	4,979.66	0.00
6580	Repairs and maintenance	3/31/2010	Mac's Building Emporium	45422	595.84	0.00
6600	Shipping supplies	3/31/2010	Bedford Packaging	704325	7,128.45	0.00
6600	Shipping supplies	3/31/2010	Eastside Mailing	164612	7,264.44	0.00
6600	Shipping supplies	3/31/2010	CA Printing	32611	8,055.05	0.00
6600	Shipping supplies	3/31/2010	Western Packaging & Supply	722011	6,881.03	0.00
6600	Shipping supplies	3/31/2010	Toronto Box & Bag	38732	2,458.12	0.00
6600	Shipping supplies	3/31/2010	BC Box of Canada	394011	6,056.15	0.00
6620	Shop supplies	3/31/2010	MP Inc. & Co.	14519	7,133.97	0.00
6620	Shop supplies	3/31/2010	Safety Systems Inc.	1005	7,018.54	0.00
6620	Shop supplies	3/31/2010	Eastern Uniform Co.	171569	7,617.09	0.00
6620	Shop supplies	3/31/2010	Mid West Contract	52618	7,316.94	0.00
6640	Subcontract costs	3/31/2010	CM Jones Inc.	836627	3,686.45	0.00
6640	Subcontract costs	3/31/2010	Office Busters	332341	1,746.77	0.00
6640	Subcontract costs	3/31/2010	IMA Temp Agency	812421	1,806.45	0.00

Sample Company, Inc.

General Journal Entries from 1/1/2010 to 3/31/2010

<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6640	Subcontract costs	3/31/2010	Austin Employment	62432	3,317.49	0.00
6640	Subcontract costs	3/31/2010	Office Busters	165126	1,346.54	0.00
6660	Traveling expenses	3/31/2010	American Express	54421	3,011.59	0.00
6660	Traveling expenses	3/31/2010	Reno Air	54722	1,824.09	0.00
6660	Traveling expenses	3/31/2010	United Airlines	193519	2,311.73	0.00
6660	Traveling expenses	3/31/2010	Northern Airlines	235426	1,449.11	0.00
6660	Traveling expenses	3/31/2010	Air Canada	84713	5,764.99	0.00
6660	Traveling expenses	3/31/2010	U Fly Airlines	20418	1,138.49	0.00
6660	Traveling expenses	3/31/2010	TWA	3707	5,806.12	0.00
6660	Traveling expenses	3/31/2010	U Fly Airlines	04619	7,182.85	0.00
6660	Traveling expenses	3/31/2010	Northern Airlines	26352	8,966.86	0.00
6660	Traveling expenses	3/31/2010	Reno Air	28911	857.46	0.00
6660	Traveling expenses	3/31/2010	Visa	953806	6,055.95	0.00
6680-100	Telephone, telex, fax	3/31/2010	AT&T	53516	6,337.45	0.00
6680-100	Telephone, telex, fax	3/31/2010	New York Telephone	946012	1,674.70	0.00
6680-100	Telephone, telex, fax	3/31/2010	Canadian Telephone	99711	1,993.71	0.00
6680-100	Telephone, telex, fax	3/31/2010	Southern Bell	63329	624.39	0.00
6680-100	Telephone, telex, fax	3/31/2010	MCI Communications	05281	2,213.40	0.00
6680-100	Telephone, telex, fax	3/31/2010	World Paging	71023	7,181.00	0.00
6680-200	Telephone, telex, fax	3/31/2010	Toronto Bell	8711	1,025.63	0.00
6680-200	Telephone, telex, fax	3/31/2010	AT&T	93300	2,414.64	0.00
6680-200	Telephone, telex, fax	3/31/2010	MCI Communications	74811	3,048.21	0.00
6680-200	Telephone, telex, fax	3/31/2010	Provincial Telephone	956001	1,823.32	0.00
6680-200	Telephone, telex, fax	3/31/2010	Central Telephone	02234	1,830.33	0.00
6680-200	Telephone, telex, fax	3/31/2010	Western States Telephone	83823	3,791.28	0.00
6680	Telephone, telex, fax	3/31/2010	Global Communications Inc.	80952	948.16	0.00
6680	Telephone, telex, fax	3/31/2010	MCI	612	1,133.18	0.00
6680	Telephone, telex, fax	3/31/2010	British Telephone	82739	410.06	0.00
6680	Telephone, telex, fax	3/31/2010	MCI	36018	33,074.00	0.00
6680	Telephone, telex, fax	3/31/2010	Global Communications Inc.	47005	33,438.00	0.00
6680	Telephone, telex, fax	3/31/2010	AT&T	68601	92,314.00	0.00
6680	Telephone, telex, fax	3/31/2010	MCI	81811	669.09	0.00
6680	Telephone, telex, fax	3/31/2010	AT&T	32515	751.89	0.00
6680	Telephone, telex, fax	3/31/2010	Global Communications	81618	977.54	0.00
6700-100	Utilities	3/31/2010	Islandia Power & Water	41423	1,814.21	0.00
6700-100	Utilities	3/31/2010	San Diego Gas & Electric	18522	1,775.78	0.00
6700-100	Utilities	3/31/2010	Calgary Utility Co.	12117	1,272.89	0.00
6700-100	Utilities	3/31/2010	Public Electric	612	660.76	0.00
6700-100	Utilities	3/31/2010	National Water & Gas	57533	1,390.51	0.00
6700-200	Utilities	3/31/2010	Dallas Gas & Power	03412	3,142.08	0.00
6700-200	Utilities	3/31/2010	Pacific Gas & Electric	101222	2,345.14	0.00

Sample Company, Inc.**General Journal Entries from 1/1/2010 to 3/31/2010**

<u>Acct Number</u>	<u>Account Description</u>	<u>JE Date</u>	<u>Journal Description</u>	<u>Journal Reference</u>	<u>Debit</u>	<u>Credit</u>
6700-200	Utilities	3/31/2010	National Water & Gas	51199	2,759.40	0.00
6700-200	Utilities	3/31/2010	Continental Utilities	812859	4,924.44	0.00
6700	Utilities	3/31/2010	City Utilities	39400	794.39	0.00
6700	Utilities	3/31/2010	City Utilities	63731	45,961.00	0.00
6700	Utilities	3/31/2010	Far East Electric	81621	66,808.00	0.00
6700	Utilities	3/31/2010	City Utilities	64700	664.32	0.00
6700	Utilities	3/31/2010	State Gas & Electric	86412	424.20	0.00
6720-100	Wages & benefits, direct	3/31/2010	Misc. payroll entries	March 2010 entries	49,211.24	0.00
6720-200	Wages & benefits, direct	3/31/2010	Misc. payroll entries	March 2010 entries	111,020.65	0.00
6740-100	Wages & benefits, indirect	3/31/2010	Misc. payroll entries	March 2010 entries	13,198.85	0.00
6740-200	Wages & benefits, indirect	3/31/2010	Misc. payroll entries	March 2010 entries	15,600.11	0.00
6760	Wages casual, direct	3/31/2010	Misc. journal entries	March 2010 entries	21,617.15	0.00
9000	Corporate income taxes	3/31/2010	Misc. journal entries	March 2010 entries	20,000.00	0.00
					8,143,119.44	8,143,119.44