

Exhibit 3B - Illustrative Chart of Accounts

Balance Sheet
Assets

Current Assets:

1110	Cash
1120	Temporary Investments
1130	Accounts Receivable
1139	Allowance for Uncollectibles
1140	Notes Receivable
1154	Interest Receivable
1170	Inventory
1190	Prepaid Rent
1191	Prepaid Insurance

Long-Term Investments:

1210	Land
1220	Investments in Bonds

Property, Plant and Equipment:

1310	Parking Lot
1320	Store Equipment
1329	Accumulated Depreciation- Store Equipment
1350	Delivery Equipment
1359	Accumulated Depreciation- Delivery Equipment

Intangible Assets:

1410	Patents
1420	Goodwill
1430	Organizational Cost

Liabilities

Current Liabilities:

2140	Notes Payable
2130	Accounts Payable
2154	Interest Payable
2155	Salaries Payable
2160	Income Tax Payable
2170	Sales Tax Payable
2180	Withholding and FICA Tax Payable
2181	Federal Unemployment Tax Payable
2182	State Unemployment Tax Payable
2195	Advances from Customers
2196	Rent Received in Advance

Long-Term Liabilities:

2410	Mortgage Payable
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Equity

Stockholder's Equity:

3510	Capital Stock
3511	Capital in Excess of Par Value
3610	Dividends
3650	Retained Earnings

Income Statement

Sales and Related Accounts:

Sales

4000	Sales
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Cost of Goods Sold

5170	Purchases
5178	Purchase Returns and Allowances
5179	Purchase Discounts
5200	Transportation In
5500	Cost of Goods Sold

Operating Expenses:

6001	Store Rent
6002	Advertising
6029	Depreciation Expense-Store Fixtures
6059	Depreciation Expense-Delivery Equipment
6070	Other Delivery Expense
6071	Transportation Out
6080	Salesperson's Commissions
6090	Miscellaneous Selling Expenses
6501	Office Expense
6511	Taxes, Other than Income and Payroll
6549	Bad Debts Expense
6555	Office Salaries
6585	Payroll Tax Expense
6591	Insurance Expense

Other Revenue:

7010	Rent of Land
7054	Interest Revenue

Other Expenses:

7154	Interest Expense
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Income Tax:

8160	Income Tax
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