

1xx	Cash (or Bank)
1xx	Accounts Receivable
1xx	Drafting Supplies Prepaid
1xx	Insurance Prepaid
1xx	Service Equipment
1xx	Office Furniture & Equipment
1xx	Land
1xx	Building
2xx	Accounts Payable
2xx	GST/HST Payable
2xx	Bank Loan Payable
2xx	Mortgage Payable
3xx	Capital, A. Fraser
4xx	Sales
4xx	Interest Revenue
4xx	Rental Revenue
5xx	Purchases
5xx	Advertising Expense
5xx	Delivery Expense
5xx	Donations
5xx	Interest Expense
5xx	Rent Expense
5xx	Salaries Expense
5xx	Telephone Expense

**Note:**

**Any reasonable account numbers should be acceptable.**