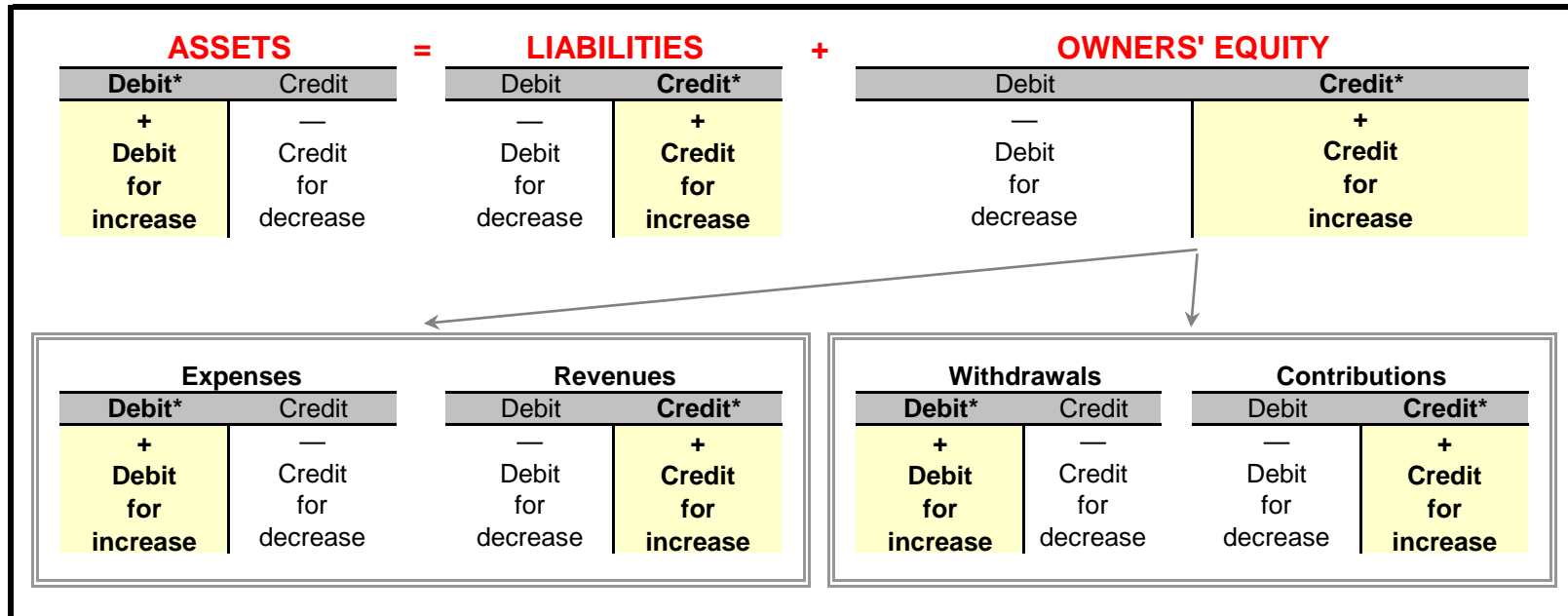


Rules of Debit and Credit



* Normal balance