

Chart of Accounts

11/17/2005

Account	Tax Code	Type	Income Tax Line
102 . Bank Account		Bank	<Unassigned>
103 . Bank Account 2		Bank	<Unassigned>
104 . Bank Account 3		Bank	<Unassigned>
108 . Accounts Receivable		Accounts Receivable	<Unassigned>
101 . Petty Cash		Other Current Asset	<Unassigned>
107 . GST Receivable		Other Current Asset	<Unassigned>
115 . Shareholders receivable		Other Current Asset	<Unassigned>
116 . Investments		Other Current Asset	<Unassigned>
117 . Deferred charges		Other Current Asset	<Unassigned>
120 . Inventory		Other Current Asset	<Unassigned>
131 . Prepaid expenses		Other Current Asset	<Unassigned>
132 . Deposits		Other Current Asset	<Unassigned>
1499 . Undeposited Funds		Other Current Asset	<Unassigned>
142 . Equipment - cost		Fixed Asset	<Unassigned>
143 . Accumulated Deprec		Fixed Asset	<Unassigned>
146 . Furniture & Fixtures		Fixed Asset	<Unassigned>
147 . Accumulated dep		Fixed Asset	<Unassigned>
150 . Computer equipment		Fixed Asset	<Unassigned>
151 . Accumulated dep		Fixed Asset	<Unassigned>
155 . Computer Software		Fixed Asset	<Unassigned>
156 . Accumulated dep		Fixed Asset	<Unassigned>
180 . Automobile asset		Fixed Asset	<Unassigned>
181 . Accumulated dep		Fixed Asset	<Unassigned>
190 . Leasehold Improvements		Fixed Asset	<Unassigned>
191 . Accumulated dep		Fixed Asset	<Unassigned>
135 . Incorporation costs		Other Asset	<Unassigned>
136 . Goodwill		Other Asset	<Unassigned>
200 . Visa Credit Card Payable		Credit Card	<Unassigned>
201 . Mastercard Credit Card Payable		Credit Card	<Unassigned>
203 . Amex Credit Card Payable		Credit Card	<Unassigned>
205 . Accounts Payable		Other Current Liability	<Unassigned>
206 . Accrued Liabilities		Other Current Liability	<Unassigned>
210 . Employee deductions payable		Other Current Liability	<Unassigned>
213 . Payroll clearing		Other Current Liability	<Unassigned>
220 . Corporate Tax Payable		Other Current Liability	<Unassigned>
225 . PST Payable		Other Current Liability	<Unassigned>
230 . GST Payable		Other Current Liability	<Unassigned>
248 . Current portion of Capital Leas		Other Current Liability	<Unassigned>
249 . Current portion of bank debt		Other Current Liability	<Unassigned>
250 . Long Term Notes Payable		Long Term Liability	<Unassigned>
251 . Long Term Capital Lease		Long Term Liability	<Unassigned>
258 . Loans Payable-Shareholder		Long Term Liability	<Unassigned>
287 . Common shares		Equity	<Unassigned>

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289 . Preferred shares		Equity	<Unassigned>
296 . Opening Bal Equity		Equity	<Unassigned>
297 . Dividends		Equity	<Unassigned>
3900 . Retained Earnings		Equity	<Unassigned>
301 . Sales		Income	<Unassigned>
401 . Opening inventory		Cost of Goods Sold	<Unassigned>
402 . Purchases		Cost of Goods Sold	<Unassigned>
403 . Freight duty & brokerage		Cost of Goods Sold	<Unassigned>
404 . Closing inventory		Cost of Goods Sold	<Unassigned>
405 . Direct expenses		Cost of Goods Sold	<Unassigned>
406 . Direct labour & sub contractors		Cost of Goods Sold	<Unassigned>
407 . Direct sub contractor expense		Cost of Goods Sold	<Unassigned>
513 . Auto expense		Expense	<Unassigned>
540 . General and Admin expense		Expense	<Unassigned>
545 . Bad debt expense		Expense	<Unassigned>
549 . Interest and bank charges		Expense	<Unassigned>
551 . Insurance expense		Expense	<Unassigned>
557 . Legal and accounting		Expense	<Unassigned>
558 . Life insurance		Expense	<Unassigned>
563 . Office expense		Expense	<Unassigned>
572 . Promotion and Advertising		Expense	<Unassigned>
573 . Meals and Entertainment		Expense	<Unassigned>
577 . Occupancy - Rent		Expense	<Unassigned>
578 . Occupancy - Utilities		Expense	<Unassigned>
579 . Occpancy - Home Office		Expense	<Unassigned>
586 . Management Compensation		Expense	<Unassigned>
587 . Management Benefits		Expense	<Unassigned>
589 . Consulting fees		Expense	<Unassigned>
593 . Telephone		Expense	<Unassigned>
594 . Travel expense		Expense	<Unassigned>
302 . Sales discounts		Other Income	<Unassigned>
303 . Other earnings		Other Income	<Unassigned>
600 . Gain (Loss) on Sale		Other Income	<Unassigned>
701 . Amortization		Other Expense	<Unassigned>
800 . Provision for Income Tax		Other Expense	<Unassigned>
999 . Balancing Account		Other Expense	<Unassigned>