

## EXHIBIT IV-1

GENERAL LEDGER ACCOUNT STRUCTURE

	<u>G/L CLASSIFICATIONS</u>	<u>RANGE</u>	<u>AVAILABLE NOS.</u>
A	Cash and Short-Term Cash Investments	001 - 049	49
B	Receivables and Valuation Accounts	050 - 149	100
C	Investments	150 - 199	50
D	Other Current Assets	200 - 249	50
E	Fixed Assets and Depreciation Accounts	250 - 299	50
F	Other Assets and Debits	300 - 349	50
G	Payables and Other Accrued Liabilities	350 - 449	100
H	Notes and Loans Payable	450 - 499	50
I	Bonds Payable	500 - 549	50
J	Other Liabilities and Credits	550 - 599	50
K	Fund Equity and Reserve Accounts	600 - 799	200
L	Financing Sources - Operating	800 - 849	50
M	Financing Uses - Operating	850 - 899	50
N	Misc. System Control and Memo Accounts	900 - 999	100