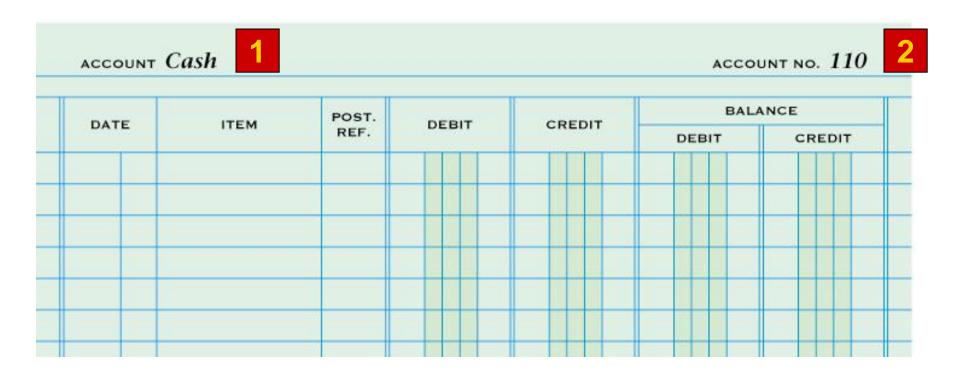
## OPENING AN ACCOUNT IN A GENERAL LEDGER

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- 1. Write the account title after the word *Account* in the heading.
- 2. Write the account number after the words *Account No.* in the heading.