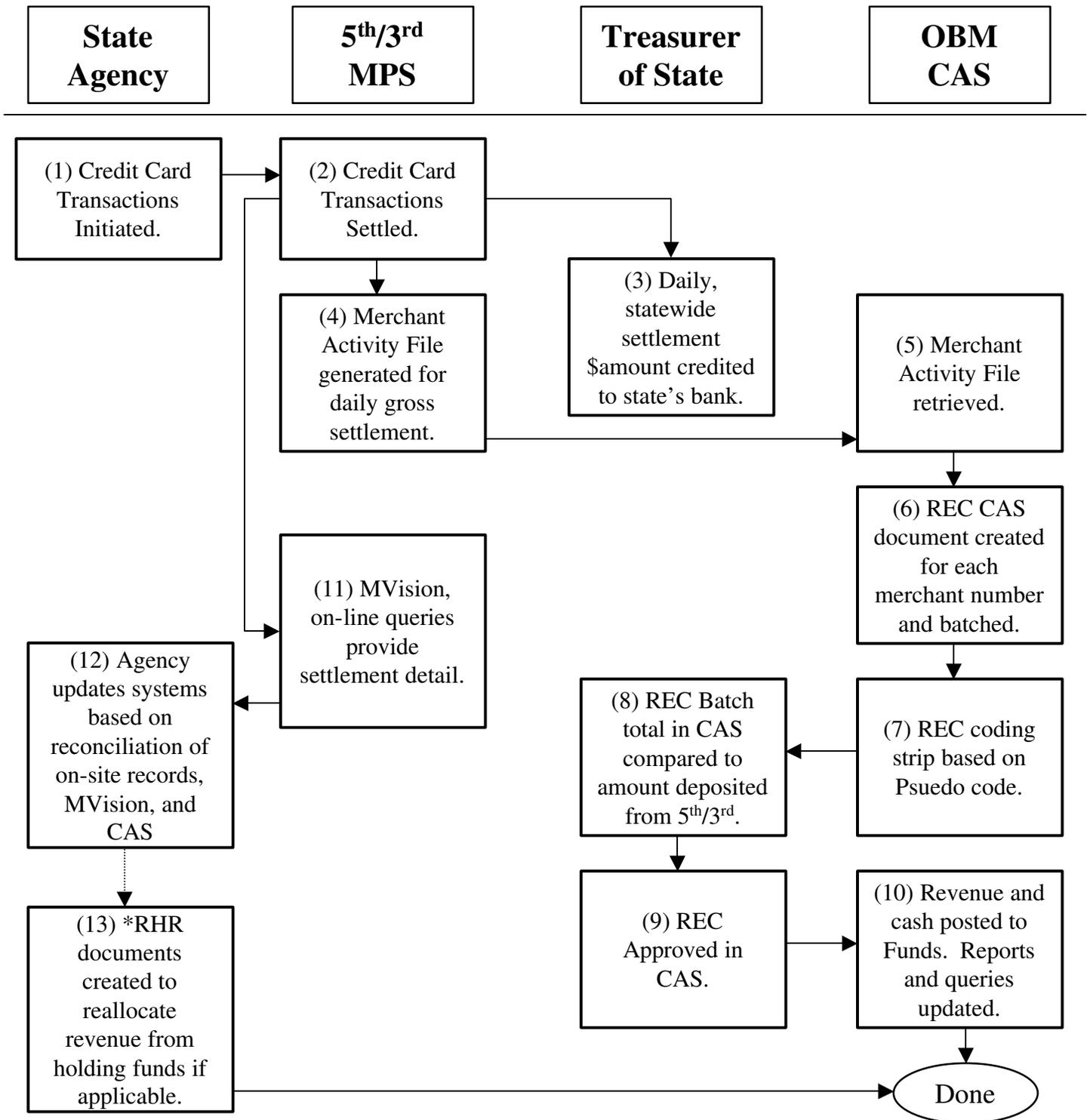


Credit Card Acceptance - Accounting Model



*If activity for a Merchant Number can be coded to a single fund and revenue source, or allocated across up to six lines of coding using a fixed percentage, then the Pseudo code will reflect that coding and the process will be complete. In instances where one Merchant Number will receive multiple revenue types that can not be allocated on a percentage basis, the Pseudo code will post the funds to a holding fund and/or holding revenue source code, to be reallocated by the agency on a not less than weekly basis. Holding funds for Electronic Commerce Revenue will be numbered with "Q" as the first character.