

Index

• A •

accountants
 EasyStep Interview, 34–35
 QuickBooks conversion, 74
 QuickBooks setup, 34–35
 reports, 261
Accountants Edition, QuickBooks, 27
Accountant's Review, 292
accounting
 accrual-basis, 311, 346–347
 fixed assets, 295–297
 periods, 348
 software, 312
accounting systems
 about, 12
 selection, 311
accounts
 about, 353
 transfers, checkbook, 182–185
accounts, balancing
 non-online, 247–256
 online, 241–242, 256–257
accounts, non-online
 bank statement info, 248–250
 marking cleared checks and deposits,
 250–253
 reconciliation, 248
 troubleshooting, 254–256
accounts payable, 138–146
accrual-basis accounting, 311, 346–347
accrual reports, 268–269
adding
 checks to register, 177–178
 inventory, 154–159

 items, Fixed Asset list, 297–300
 items, invoices, 39–46
Additional Info tab, 54
Address and Contact tab, 51
adjusting budgets, 231
alternatives to QuickBooks, 311–312
amortization, 346
assets
 about, 353
 balance sheets, 349
 depreciable, selling, 315
 fixed, 295
 selling, 314
Audit Trail, 293

• B •

backing up files
 about, 283
 Backup Wizard, 284–288
 getting backup data back, 288–292
 online, 289–292
 quickly, 284–288
 rules, 283–284
Backup Wizard, 284–288
balance sheets
 about, 349–352
 assets, 349
 cash flow, 351–352
 equity, 349
 liabilities, 349
 narrative descriptions, 352–353
 QuickBooks, 19
balancing bank accounts
 non-online, 247–256
 online, 241–242, 256–257

- bank statements, 248–250
 - banking, online
 - about, 233
 - balancing accounts, 241–242, 256–257
 - disadvantages, 234–236
 - errors, 236
 - finding bank, 235
 - instructions, 240–241
 - Intuit services, 234, 243
 - messages, 242
 - money transfers, 239
 - paperless, 234
 - payments, 237–239
 - signup, 237
 - banking reports, 261
 - banks, online, 235
 - benchmarking, 227
 - bill paying
 - about, 129
 - accounts payable, 138–146
 - check writing, 130–137
 - deleting bills, 144–146
 - Find dialog box, 145
 - paying bills, 146–149
 - paying sales tax, 150–151
 - recording bills, 138–144
 - reminders, 144–146
 - vehicle mileage, 150
 - Vendor Center window, 151
 - when, 129–130
 - bills, inventory, 157–158
 - book value, 315
 - bookkeepers, 310–311
 - borrowing money formulas, 322–323
 - break-even point, 326
 - break-even-point formula, 324–327
 - budgets
 - about, 225
 - adjusting, 231
 - Business Planner tools, 231–232
 - cash flows, 231
 - forecasting profits and losses, 231
 - plans, 228–231
 - reports, 261
 - tips, 226–227
 - bug fixes, 340
 - business owner's tips
 - accounting systems selection, 311
 - alternatives to QuickBooks, 311–312
 - bookkeepers, 310–311
 - canceled checks, 310
 - checks, 309–310
 - signatures, 309–310
 - simplicity, 312
 - Business Planner tools, 231–232
- C •
- calculating sustainable growth, 328–329
 - calculus, 334
 - canceled checks, 310
 - capital stock par value account, 317
 - cash flow
 - balance sheets, 351–352
 - budgets, 231
 - profits, 344–345
 - sales receipts, 121–128
 - cash purchases, 179
 - cash reports, 269
 - cash-basis accounting, 311
 - CD, installing QuickBooks, 339
 - changing
 - charges, credit cards, 197–198
 - checks, 177
 - charges, finance, 124–127
 - charging time and costs, jobs, 280–282
 - Chart of Accounts
 - check your work, 77–78
 - customer balances, 70
 - EasyStep Interview, 31–32
 - missing numbers, 76–77
 - suspense accounts, 71–73
 - vendor balances, 70
 - chart of accounts, 353

- Chart of Accounts list, 70–78
 - check printing
 - about, 203
 - check register, 212–214
 - check voiding, 212
 - errors, 211
 - printers, 203–206
 - printing checks, 206–212
 - unprinted checks, 212
 - Check Register
 - printing checks, 212–214
 - writing checks, 175–177
 - check writing
 - adding checks to register, 177–178
 - changing checks, 177
 - from Check Register, 175–177
 - Write Checks window, 173–175
 - checkbook
 - account transfers, 182–185
 - changing account transfers, 185
 - deleting transactions, 186
 - deposits, 178–182
 - insufficient-funds (NSF) transactions, 186–187
 - large volume, 188–190
 - writing checks, 173–178
 - checks
 - bill paying, 130–137
 - canceled, 310
 - partnerships, 309–310
 - voiding, 212
 - Class list, 64–65
 - cleared checks, 250–253
 - closing date and password, 293–294
 - company reports, 260
 - comparing estimated item with actual amount, jobs, 279–280
 - conversion date, 22
 - corporation, owner's equity, 317
 - correcting errors
 - invoices, 88–90, 94
 - sales receipts, 113–114, 118
 - costs
 - accounting software, 312
 - allocation, 346
 - fixed, 325
 - and revenue, 326
 - credit balances, EasyStep Interview, 25
 - credit cards
 - about, 191
 - changing charges, 197–198
 - customer credit cards, 199–200
 - debit cards, 199
 - paying bill, 198–199
 - reconciling statement, 198–199
 - recording charges, 195–197
 - setup account, 192–193
 - tracking, 191–194
 - transactions, 194–198
 - use, 193–194
 - credit memos
 - about, 90–94
 - customizing, 102–104
 - e-mail, 101–102
 - creditors, 23
 - credits, 353
 - custom reports, 268
 - customer balances, Chart of Accounts, 70
 - Customer list, 51–55, 65–66
 - Customer Message list, 66
 - customers
 - credit cards, 199–200
 - income deposits, checkbook, 180–182
 - reports, 260
 - customizing
 - credit memos, 102–104
 - invoices, 102–104
- **D** •
- data confidentiality, 364
 - data corruption, 364

- debit balances, EasyStep Interview, 25
- debit cards, 199
- debits, 353
- deleting
 - bills, 144–146
 - invoices, 89–90
 - transactions, checkbook, 186
- depletion, 346
- deposits
 - about, 178
 - cash purchases, 179
 - customer income, 180–182
 - recording, 178–179
 - sales receipts, 118–121, 127–128
- depreciable assets, selling, 315
- depreciation, 344–345
- depreciation expense, 345
- direct expenses, 325
- disadvantages, online banking, 234–236
- Discount, Item list, 41
- Discount tab, 117
- discounts, early payment
 - formula, 323–324
 - interest rates, 322
- discounts, invoices, 48–49
- dividends paid account, 317
- double-entry bookkeeping
 - about, 353
 - bookkeepers, 310–311
- Due on Receipt, 56

• E •

- early payment discounts
 - formula, 323–324
 - interest rates, 322
- EasyStep Interview
 - about, 21, 367
 - accountants, 34–35
 - add accounts, 26–27

- Chart of Accounts, 31–32
 - conversion date, 22
 - credit balances, 25
 - debit balances, 25
 - expense tracking, 32–33
 - filename and location, 26–27
 - getting ready, 21–22
 - industry-specific advice, 30–31
 - info needed, 26–27
 - process, 27–33
 - protocol, 29–30
 - time for, 30
 - trail balance, 23–25
- economic order quantity formula, 334–335
- editing
 - Fixed Asset list, 300–301
 - invoices, 50
 - reports, 265–268
- Editing Transaction, 370
- electronic banking
 - about, 233
 - balancing accounts, 241–242, 256–257
 - disadvantages, 234–236
 - errors, 236
 - finding bank, 235
 - instructions, 240–241
 - Intuit services, 234, 243
 - messages, 242
 - money transfers, 239
 - paperless, 234
 - payments, 237–239
 - signup, 237
- e-mail
 - credit memos, 101–102
 - invoices, 101–102
 - reports, 267
- Employee List, 50–51
- employee reports, 261
- employee's role, payroll, 216

employer ID number, 216
 Enable button, 46
 Enterprise version, QuickBooks, 312
 equity, balance sheet, 349
 equity, owner
 about, 353
 corporation, 317
 partnership, 316
 sole proprietorship, 315–316
 errors
 invoices, 88–90, 94
 online banking, 236
 printing checks, 211
 sales receipts, 113–114, 118
 estimates, jobs, 274–279
 Excel reports, 265
 expenses
 about, 346, 353
 depreciation, 345
 direct, 325
 tracking, EasyStep Interview, 32–33
 Expenses tab, 155
 exporting
 lists, 69
 reports, 267

● **F** ●

Federal Unemployment Tax Return, 223
 file administrator, network, 366
 file backup
 about, 283
 Backup Wizard, 284–288
 getting backup data back, 288–292
 online, 289–292
 quickly, 284–288
 rules, 283–284
 file locking, 365
 file management tips
 about, 283
 Accountant's Review, 292
 Audit Trail, 293
 backing up, 283–292
 closing date and password, 293–294
 portable-files feature, 292–293
 files sharing, network
 about, 363–365
 installations, 341
 record locking, 363, 365
 user permissions, 363–364
 filing annual returns, 223–224
 finance charges, 124–127
 financial accounting standards, 359–360
 financial reports, 260
 Find dialog box, 145
 fiscal year, 348
 Fixed Asset list
 about, 63, 297
 adding items, 297–300
 editing items, 300–301
 identifying vehicles, 302–303
 recording vehicle miles, 303–305
 tracking vehicle mileage, 302–306
 using vehicle mileage rates, 305–306
 using vehicle reports, 305
 fixed assets
 about, 295
 accounting, 295–297
 fixed costs, 325
 forecasting profits and losses, 231
 forecasts reports, 261
 formatting reports, 269
 forms, inventory, 160–162
 formulas
 about, 321
 borrowing money, 322–323
 break-even point, 324–327
 early payment discount, 323–324
 economic order quantity, 334–335
 grow too fast, 327–329
 rule of 72, 335–336
 sustainable growth, 328–329
 what if, 329–333

• G •

General Journal Entry window, 313
 getting backup data back, 288–292
 getting ready, EasyStep Interview, 21–22
 Google Desktop, 341
 Group, Item list, 41
 groups, invoices, 47
 grow-too-fast formula, 327–329

• I •

identifying vehicles, Fixed Asset list, 302–303
 inactivating list items, 52
 income, 353
 income statement, 262
 income tax laws, 359, 360–361
 industry-specific advice, EasyStep Interview, 30–31
 industry-specific reports, 261
 inexpensive QuickBooks, 15
 installing
 Google Desktop, 341
 networks, 366
 QuickBooks, 339–342
 sharing files on network, 341
 instructions, online banking, 240–241
 insufficient-funds (NSF) transactions, 186–187
 interest rates, early payment discounts, 322
 interim accounting periods, 348
 Interview, EasyStep
 about, 21, 367
 accountants, 34–35
 add accounts, 26–27
 Chart of Accounts, 31–32
 conversion date, 22
 credit balances, 25
 debit balances, 25
 expense tracking, 32–33

filename and location, 26–27
 getting ready, 21–22
 industry-specific advice, 30–31
 info needed, 26–27
 process, 27–33
 protocol, 29–30
 time for, 30
 trial balance, 23–25
 Intuit services, 234, 243
 inventory
 about, 153
 accounting, 357
 adding, 154–159
 bills, 157–158
 forms, 160–162
 multiple inventory locations, 168–169
 paying bills, 158–159
 periodic, 170–171
 perpetual inventory system, 170–171
 physical, 167–168
 product assembly, 165–167
 purchase orders, 160–165
 recording items, 155–156
 reports, 261
 selling, 159
 setup, 153–154
 Inventory Assembly, Item list, 40–41
 Inventory Part, Item list, 40
 invoices
 about, 37–38
 adding items, 39–46
 correcting errors, 88–90, 94
 credit memos, 90–94
 customizing, 102–104
 deleting, 89–90
 discounts, 48–49
 e-mail, 101–102
 editing items, 50
 getting ready, 81–82
 groups, 47
 jobs, 55–58
 letterhead, 98

measurement units, 46
 on-screen, 88–89
 paper, 98
 preparing, 82–88
 preprinted forms, 98
 printers, 94–97
 printing credit memos, 94–101
 printing invoices, 94–101
 sales tax, 49
 sample, 38
 subtotals, 47

IRS, 216

Item list

about, 37–38
 adding items, 39–46
 Discount, 41
 discounts, 48–49
 editing items, 50
 Group, 41
 groups, 47
 Inventory Assembly, 40–41
 Inventory Part, 40
 measurement units, 46
 Non-Inventory Assembly, 41
 Other Charge, 41
 Payment, 41
 sales tax, 49
 Sales Tax Group, 41
 Sales Tax Item, 41
 Service, 40
 Subtotal, 41
 subtotals, 47

Item list window, 39

Items tab, 155

• **I** •

Job Types list, 65–66

jobs

about, 55–58
 charging for time and costs, 280–282

comparing estimated item with actual
 amount, 279–280
 costing, 273–274
 estimates into invoices, 278–279
 estimating, 274–277
 reports, 260
 revising estimates, 277–278
 setup, 274
 tracking costs, 282
 journal entries, 354

• **L** •

laws, income tax, 359, 360–361

letterhead, 98

letters, writing, 123

liabilities, 349, 353

lists

about, 37
 Chart of Accounts, 70–78
 Class, 64–65
 Customer list, 51–55, 65–66
 Customer Message list, 66
 Employee List, 50–51
 exporting, 69
 Fixed Asset, 63
 inactivating items, 52
 Job Types list, 65–66
 Memorized Transaction, 67
 organizing, 68
 other, 62
 Other Names, 65
 Payment Method list, 66–67
 Price Level, 64
 printing, 69
 Reminders, 68
 reports, 261
 Sales Rep, 65
 Sales Tax Code, 64
 Ship Via, 67
 Terms list, 66

lists (*continued*)

Vehicle, 67

Vendor list, 59–62, 65–66

loans

getting, 318

repaying, 318–319

locking, file, 365

losses, forecasting, 231

• M •

Make General Journal Entries window, 78

marking cleared checks and deposits,
250–253

measurement units, 46

measuring profits, 347–348

Memorized Transaction list, 67

memorizing reports, 266

memos, credit

about, 90–94

customizing, 102–104

e-mail, 101–102

messages, online banking, 242

mileage

bill paying, 150

rates, 305–306

reports, 260

tracking, 302–306

Mileage Rates dialog box, 306

modifying reports, 265–266

money transfers, online banking, 239

multiple inventory locations, 168–169

multiple reports, 270

multiple-state accounting, 318

multi-user mode, 370

• N •

net worth, 327

networks

about, 365

file administrator, 366

installing, 366

passwords, 366

running QuickBooks, 341–342

New Item window, 40

Non-Inventory Assembly, Item list, 41

non-online bank accounts

bank statement info, 248–250

marking cleared checks and deposits,
250–253

reconciliation, 248

troubleshooting, 254–256

nontax liabilities payroll, 221

Notepad, 68

• O •

on-screen invoices, 88–89

online application wizard, 237

online banking

about, 233

balancing accounts, 241–242, 256–257

disadvantages, 234–236

errors, 236

finding bank, 235

instructions, 240–241

Intuit services, 234, 243

messages, 242

money transfers, 239

paperless, 234

payments, 237–239

signup, 237

online file backup, 289–292

Open Window list, 2

organizing lists, 68

Other Charge, Item list, 41

Other Names list, 65

outsourcing payroll, 18

owner's equity

about, 353

corporation, 317

partnership, 316

sole proprietorship, 315–316

owner's tips
 accounting systems selection, 311
 alternatives to QuickBooks, 311–312
 bookkeepers, 310–311
 canceled checks, 310
 checks, 309–310
 signatures, 309–310
 simplicity, 312

● *p* ●

Pacioli, Lucia, 352
 paid-in capital in excess of par value
 account for, 317
 paper invoices, 98
 paperless online banking, 234
 partnerships
 checks, 309–310
 owner's equity, 316
 passwords
 closing, 293–294
 networks, 366
 payable reports, 260
 paying
 employees, 218–219
 liabilities, 219–221
 sales tax, 150–151
 paying bills
 about, 129
 accounts payable, 138–146
 check writing, 130–137
 credit cards, 198–199
 deleting bills, 144–146
 Find dialog box, 145
 inventory, 158–159
 paying bills, 146–149
 paying sales tax, 150–151
 recording bills, 138–144
 reminders, 144–146
 vehicle mileage, 150
 Vendor Center window, 151
 when, 129–130

Payment, Item list, 41
 Payment Info tab, 54
 Payment Method list, 66–67
 payments, online banking, 237–239
 payroll
 about, 215
 employee's role, 216
 employer ID number, 216
 filing annual returns, 223–224
 getting ready, 217–218
 nontax liabilities, 221
 nontax liabilities payroll, 221
 outsourcing, 18
 paying employees, 218–219
 paying liabilities, 219–221
 penalties, 18
 quarterly tax returns, 221–222
 QuickBooks, 18
 state returns, 224
 taxes, 216
 payroll reports, 261
 payroll wizards, 222
 PDF files, reports, 264
 penalties, payroll, 18
 periodic inventory, 170–171
 permissions
 about, 364
 data confidentiality, 364
 data corruption, 364
 setting up, 367–369
 sharing files on network, 363–364
 perpetual inventory system, 170–171
 physical inventory, 167–168
 plans, budgets, 228–231
 popularity, QuickBooks, 14–15
 portable-files feature, 292–293
 Preferences tab, 117
 Premium version, QuickBooks, 312
 preparing invoices, 82–88
 preprinted forms, 98
 Price Level list, 64
 Print Reports dialog box, 264

- printers
 - invoices, 94–97
 - printing checks, 203–206
- printing
 - credit memos, 94–101
 - invoices, 94–101
 - lists, 69
 - reports, 262–268
 - sales receipts, 110–111
- printing checks
 - about, 203
 - check register, 212–214
 - check voiding, 212
 - errors, 211
 - printers, 203–206
 - printing checks, 206–212
 - unprinted checks, 212
- Printing Features dialog box, 263
- process, EasyStep Interview, 27–33
- product assembly inventory, 165–167
- profit and loss statement, 19
- profits
 - about, 343–344
 - cash flow, 344–345
 - depreciation, 344–345
 - measuring, 347–348
- protocol, EasyStep Interview, 29–30
- purchase orders, inventory, 160–165
- purchase reports, 261

• Q •

- quarter time periods, 348
- quarterly tax returns, payroll, 221–222
- QuickBooks
 - about, 1, 11
 - Accountants Edition, 27
 - accounting system, 12
 - advantages, 359
 - alternatives, 311–312
 - balance sheet, 19

- conversion, 74
- CPAs, 18
- Enterprise version, 312
- fixed assets accounting, 297
- getting ready, 15–16
- inexpensive, 15
- installing, 339–342
- License and Product Number, 341
- payroll, 18
- popularity, 14–15
- Premier, 27
- Premium version, 312
- Pro, 27
- profit and loss statement, 19
- Simple Start, 27
- success, 16–19
- ubiquity, 15
 - what it does, 12–14
- QuickReport, 270–271
- QuickZoom, 265

• R •

- rearranging reports, 265–268
- receipts, sales
 - cash flow improvement, 121–128
 - correcting, 113–114
 - correcting errors, 118
 - deposits, 118–121, 127–128
 - finance charges, 124–127
 - printing, 110–111
 - recording, 105–110
 - recording customer payments, 114–118
 - retailer tips, 111–113
 - tracking payments owed, 122
 - writing letters, 123
- receivables reports, 260
- reconciliation
 - credit cards, 198–199
 - non-online bank accounts, 248

- record locking
 - about, 365
 - sharing files on network, 363, 365
 - recording
 - bills, 138–144
 - charges, credit card, 195–197
 - customer payments, 114–118
 - deposits, checkbook, 178–179
 - inventory items, 155–156
 - sales receipts, 105–110
 - vehicle miles, 303–305
 - records, 365
 - reminders, bill paying, 144–146
 - Reminders list, 68
 - repaying loans, 318–319
 - Report Center, 261–262
 - reports
 - about, 259
 - accountant, 261
 - accrual, 268–269
 - banking, 261
 - budgets, 261
 - cash, 269
 - company, 260
 - creating and printing, 262–268
 - custom, 268
 - customers, 260
 - e-mailing, 267
 - editing, 265–268
 - employees, 261
 - Excel, 265
 - exporting, 267
 - financial, 260
 - forecasts, 261
 - formatting, 269
 - industry specific, 261
 - inventory, 261
 - jobs, 260
 - lists, 261
 - memorizing, 266
 - mileage, 260
 - modifying, 265–266
 - multiple, 270
 - payables, 260
 - payroll, 261
 - PDF files, 264
 - purchases, 261
 - QuickReport, 270–271
 - QuickZoom, 265
 - rearranging, 265–268
 - receivables, 260
 - sales, 260
 - time, 260
 - types, 259–262
 - vehicles, 305
 - vendors, 260
 - retailer tips, sales receipts, 111–113
 - retained earnings account, 317
 - returns
 - Federal Unemployment Tax Return, 223
 - filing annual, 223–224
 - quarterly tax returns, 221–222
 - state returns, payroll, 224
 - revising job estimates, 277–278
 - Robert Morris & Associates reports, 227
 - rule of 72 formula, 335–336
 - running QuickBooks, networks, 341–342
- S •**
- sales receipts
 - cash flow improvement, 121–128
 - correcting, 113–114
 - correcting errors, 118
 - deposits, 118–121, 127–128
 - finance charges, 124–127
 - printing, 110–111
 - recording, 105–110
 - recording customer payments, 114–118
 - retailer tips, 111–113
 - tracking payments owed, 122
 - writing letters, 123
 - Sales Rep list, 65

- sales reports, 260
- sales tax, invoices, 49
- Sales Tax Code list, 64
- Sales Tax Group, Item list, 41
- Sales Tax Item, Item list, 41
- sample invoices, 38
- Save Company File As dialog box, 291
- Section 179 depreciation, 314
- selling
 - assets, 314
 - depreciable assets, 315
 - inventory, 159
- Service, Item list, 40
- Set Up User Password and Access Wizard, 368
- setup
 - credit card accounts, 192–193
 - inventory, 153–154
 - user permissions, 367–369
- sharing files on network
 - about, 363–365
 - installations, 341
 - record locking, 363, 365
 - user permissions, 363–364
- Ship Via list, 67
- signup, online banking, 237
- simplicity, business owners, 312
- software, cost, 312
- sole proprietorship, owner's equity, 315–316
- standards, financial accounting, 359–360
- state returns, payroll, 224
- Subtotal, Item list, 41
- subtotals, invoices, 47
- suspense accounts, Chart of Accounts, 71–73
- sustainable growth
 - calculating, 328–329
 - formula, 328–329

• T •

- tabs
 - Additional Info tab, 54
 - Address and Contact tab, 51
 - Discount, 117
 - Expenses, 155
 - Items, 155
 - Payment Info tab, 54
 - Preferences, 117
- taxes, payroll, 216
- Terms list, 66
- time for EasyStep Interview, 30
- time reports, 260
- tracking
 - credit cards, 191–194
 - job costs, 282
 - payments owed, 122
 - vehicle mileage, 302–306
- transactions, credit cards, 194–198
- transfers, account, checkbook, 182–185
- transfers, checkbook, 182–185
- trial balance, EasyStep Interview, 23–25
- troubleshooting non-online bank
 - accounts, 254–256

• U •

- Uncategorized Expenses account, 74
- unprinted checks, 212
- user permissions
 - about, 364
 - data confidentiality, 364
 - data corruption, 364
 - setting up, 367–369
 - sharing files on network, 363–364

• V •

- variable costs, 325
- Vehicle list, 67

vehicle mileage
 bill paying, 150
 rates, 305–306
 tracking, 302–306
vehicle miles, recording, 303–305
vehicles
 identifying, 302–303
 reports, 305
vendor balances, Chart of Accounts, 70
Vendor Center window, 151
Vendor list, 59–62, 65–66
vendor reports, 260
voiding checks, 212
volume, checkbook, 188–190

• *W* •

W-2 statements, 26
W-4 statements, 26
what if formulas, 329–333
windows
 General Journal Entry, 313
 Item List, 39
 Make General Journal Entries, 78
 New Item, 40

Vendor Center, 151
 Write Checks, 173–175
Windows versions, 339
wizards
 about, 21
 Backup Wizard, 284–288
 conversion date, 22
 credit balances, 25
 debit balances, 25
 getting ready, 21–22
 info needed, 26–27
 online application, 237
 payroll, 222
 process, 27–33
 trial balance, 23–25
Write Checks window, 173–175
writing checks
 adding checks to register, 177–178
 changing checks, 177
 from Check Register, 175–177
 Write Checks window, 173–175
writing letters, 123

• *Z* •

Zoom, QuickZoom, 265

