

Ranges: From: First
 Account: First
 Account Description: First
 Category: First

To: Last
 Last
 Last

EXHIBIT C

Sorted By: Account Type
 Include: User-Defined 4

Account	User-Defined 1	Description	User-Defined 2	Alias	Category	User-Defined 3	Active	Account Type	Posting Type	Account Type	User-Defined 4	Typical Balance
10-10-100		FNB-Checking			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
10-10-101		FIB Credit Cards			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
10-10-102		FIB Money Market			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
10-10-105		US Bank Checking			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
10-10-108		Pay Pal			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
10-10-109		Petty Cash			Cash		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-110		Accounts Receivable Plat			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-111		Accounts Receivable			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-112		Accounts Receivable Mammoth			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-113		Accounts Receivable Oasis			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-115		Accounts Receivable Stockholders			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
11-10-190		Reserve for Bad Debt			Accounts Receivable		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
12-10-120		Prepaid Expense-Taxes			Prepaid Expenses		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
12-10-125		Prepaid Expense-Other			Prepaid Expenses		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
14-10-140		Inventory-Phones			Inventory		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
14-10-141		Inventory Phone Accessories			Inventory		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-150		Computer Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-151		Wireless Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-152		Telephone System			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-153		Leased Computers			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-154		Leasehold Improvements			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-155		Office Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-156		Vehicles			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-157		Visionary DSL Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-158		DSL Terminating Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-159		Mammoth Equipment			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-160		Customer List Montana			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-161		Customer List One West			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-162		Customer List Absarokee			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit
15-10-163		Customer List Colter Bay			Property, Plant and Equipment		Yes	Posting Account	Balance Sheet	Posting Account	Balance Sheet	Debit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	User-Defined 2	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
15-10-164	Customer List New Wave			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-165	Customer List InterQuest			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-166	Customer List Lusk			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-167	Customer List One-Eighty			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-168	Customer List-Qadas			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-180	Accumulated Depr			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
15-10-190	Accum Amortization Customer List			Property, Plant and Equipment	Yes	Posting Account	Balance Sheet	Debit
19-10-190	Lakeview Hillis Property			Other Assets	Yes	Posting Account	Balance Sheet	Debit
19-10-192	Inttec, Inc			Other Assets	Yes	Posting Account	Balance Sheet	Debit
19-10-193	YRIX			Other Assets	Yes	Posting Account	Balance Sheet	Debit
19-10-198	Organizational Expense			Other Assets	Yes	Posting Account	Balance Sheet	Debit
19-10-199	Accumulated Amortization			Other Assets	Yes	Posting Account	Balance Sheet	Debit
20-10-200	Accounts Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-201	Customer Deposits			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-211	Accounts Payable Misc			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-220	Payroll Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-221	Payroll Taxes & Benefits Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-230	Sales Tax Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-250	GMAC Current Portion Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-251	Chrysler Financial Current Portion Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-252	US Bank LOC Current Portion Payable			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-253	First National Bank			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-254	Toyota Financial			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
20-10-290	Deferred Revenue			Accounts Payable	Yes	Posting Account	Balance Sheet	Credit
25-10-250	GMAC Long Term Payable			Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
25-10-251	Chrysler Financial Long Term Payable			Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
25-10-252	US Bank LOC Long Term Payable			Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
25-10-253	First National Bank			Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
25-10-254	Toyota Financial			Long-Term Debt	Yes	Posting Account	Balance Sheet	Credit
30-10-300	Opening Balance Equity			Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
30-10-310	Common Stock			Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
30-10-330	Treasury Stock			Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
30-10-335	2005 Distribution			Retained Earnings	Yes	Posting Account	Balance Sheet	Credit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	User-Defined 2	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
30-10-390	Retained Earnings			Retained Earnings	Yes	Posting Account	Balance Sheet	Credit
40-10-400	Dialup Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-410	Wireless Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-420	DSL Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-425	Visionary DSL Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-430	T1/Frame Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-440	Design			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-450	Hosting			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-460	Wholesale Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-470	Network Services			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-475	Resale Revenue			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-479	L&H Contract			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-480	NonRecurring Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-485	Cell Phones Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-486	Cell Accessories Gillette			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-487	Cell Service			Sales	Yes	Posting Account	Profit and Loss	Credit
40-10-490	REFUND GILLETTE			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-400	Dialup Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-410	Wireless Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-420	DSL Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-425	Visionary DSL Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-430	T1/Frame Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-475	Resale Buffalo			Sales	Yes	Posting Account	Profit and Loss	Debit
40-12-485	Cell Phones Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-486	Cell Accessories Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-487	Cell Service Buffalo			Sales	Yes	Posting Account	Profit and Loss	Credit
40-12-490	REFUND BUFFALO			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-400	Dialup Casper			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-410	Wireless Casper			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-420	DSL Casper			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-425	Visionary DSL Casper			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-430	T1/Frame Casper			Sales	Yes	Posting Account	Profit and Loss	Credit
40-14-480	Non Recurring Casper			Sales	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-14-490	REFUND CASPER		Sales	Yes	Posting Account	Profit and Loss	Credit
40-16-400	Dialup Cheyenne		Sales	Yes	Posting Account	Profit and Loss	Credit
40-16-420	DSL Cheyenne		Sales	Yes	Posting Account	Profit and Loss	Credit
40-16-425	Visionary DSL Cheyenne		Sales	Yes	Posting Account	Profit and Loss	Credit
40-16-430	T1/Frame Cheyenne		Sales	Yes	Posting Account	Profit and Loss	Credit
40-16-490	REFUND CHEYENNE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-18-400	Dialup Chugwater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-18-490	REFUND CHUGWATER		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-400	Dialup Cody		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-420	DSL Cody		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-425	Visionary DSL Cody		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-430	T1/Frame Cody		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-480	NonRecurring Cody		Sales	Yes	Posting Account	Profit and Loss	Credit
40-20-490	REFUND CODY		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-400	Dialup Douglas		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-410	Wireless Douglas		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-420	DSL Douglas		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-425	Visionary DSL Douglas		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-430	T1/Frame Douglas		Sales	Yes	Posting Account	Profit and Loss	Credit
40-22-490	REFUND DOUGLAS		Sales	Yes	Posting Account	Profit and Loss	Credit
40-24-400	Dialup Edgerton/Midwest		Sales	Yes	Posting Account	Profit and Loss	Credit
40-24-420	DSL Edgerton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-24-430	T1/Frame Edgerton/Midwest		Sales	Yes	Posting Account	Profit and Loss	Credit
40-24-490	REFUND EDGERTON/MIDWEST		Sales	Yes	Posting Account	Profit and Loss	Credit
40-26-400	Dialup Evanston		Sales	Yes	Posting Account	Profit and Loss	Credit
40-26-420	DSL Evanston		Sales	Yes	Posting Account	Profit and Loss	Credit
40-26-425	Visionary DSL Evanston		Sales	Yes	Posting Account	Profit and Loss	Credit
40-26-430	T1/Frame Evanston		Sales	Yes	Posting Account	Profit and Loss	Credit
40-26-490	REFUND EVANSTON		Sales	Yes	Posting Account	Profit and Loss	Credit
40-28-400	Dialup Glenrock		Sales	Yes	Posting Account	Profit and Loss	Credit
40-28-430	T1/Frame Glenrock		Sales	Yes	Posting Account	Profit and Loss	Credit
40-28-490	REFUND GLENROCK		Sales	Yes	Posting Account	Profit and Loss	Credit
40-30-400	Dialup Green River		Sales	Yes	Posting Account	Profit and Loss	Credit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-30-420	DSL Green River		Sales	Yes	Posting Account	Profit and Loss	Credit
40-30-430	T1/Frame Green River		Sales	Yes	Posting Account	Profit and Loss	Credit
40-30-490	REFUND GREENRIVER		Sales	Yes	Posting Account	Profit and Loss	Credit
40-32-400	Dialup Hanna		Sales	Yes	Posting Account	Profit and Loss	Credit
40-32-420	DSL Hanna		Sales	Yes	Posting Account	Profit and Loss	Credit
40-32-430	T1/Frame Hanna		Sales	Yes	Posting Account	Profit and Loss	Credit
40-32-490	REFUND HANNA		Sales	Yes	Posting Account	Profit and Loss	Credit
40-34-400	Dialup Jackson		Sales	Yes	Posting Account	Profit and Loss	Credit
40-34-420	DSL Jackson		Sales	Yes	Posting Account	Profit and Loss	Credit
40-34-430	T1/Frame Jackson		Sales	Yes	Posting Account	Profit and Loss	Credit
40-34-490	REFUND JACKSON		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-400	Dialup Laramie		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-410	Wireless Laramie		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-420	DSL Laramie		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-425	Visionary DSL Laramie		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-430	T1/Frame Laramie		Sales	Yes	Posting Account	Profit and Loss	Credit
40-36-490	REFUND LARAMIE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-38-400	Dialup Lusk		Sales	Yes	Posting Account	Profit and Loss	Credit
40-38-420	DSL Lusk		Sales	Yes	Posting Account	Profit and Loss	Credit
40-38-425	Visionary DSL Lusk		Sales	Yes	Posting Account	Profit and Loss	Credit
40-38-430	T1/Frame Lusk		Sales	Yes	Posting Account	Profit and Loss	Credit
40-38-490	REFUND LUSK		Sales	Yes	Posting Account	Profit and Loss	Credit
40-39-400	Dialup Moorcroft		Sales	Yes	Posting Account	Profit and Loss	Credit
40-39-420	DSL Moorcroft		Sales	Yes	Posting Account	Profit and Loss	Credit
40-39-425	Visionary DSL Moorcroft		Sales	Yes	Posting Account	Profit and Loss	Credit
40-39-490	Refund Moorcroft		Sales	Yes	Posting Account	Profit and Loss	Debit
40-40-400	Dialup Newcastle		Sales	Yes	Posting Account	Profit and Loss	Credit
40-40-410	Wireless Newcastle		Sales	Yes	Posting Account	Profit and Loss	Credit
40-40-420	DSL Newcastle		Sales	Yes	Posting Account	Profit and Loss	Credit
40-40-425	Visionary DSL Newcastle		Sales	Yes	Posting Account	Profit and Loss	Credit
40-40-490	REFUND NEWCASTLE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-42-400	Dialup Pinedale		Sales	Yes	Posting Account	Profit and Loss	Credit
40-42-420	DSL Pinedale		Sales	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-42-425	Visionary DSL Pinedale		Sales	Yes	Posting Account	Profit and Loss	Credit
40-42-430	T1/Frame Pinedale		Sales	Yes	Posting Account	Profit and Loss	Credit
40-42-490	REFUND PINEDALE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-400	Dialup Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-410	Wireless Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-420	DSL Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-425	Visionary DSL Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-430	T1/Frame Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-480	Non Recurring Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-43-490	Refund Rancheater		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-400	Dialup Powell		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-420	DSL Posting		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-425	Visionary DSL Powell		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-430	T1/Frame Powell		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-450	Hosting Powell		Sales	Yes	Posting Account	Profit and Loss	Credit
40-44-490	REFUND POWELL		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-400	Dialup Rawlins		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-410	Wireless Rawlins		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-420	DSL Rawlins		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-425	Visionary DSL Rawlins		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-430	T1/Frame Rawlins		Sales	Yes	Posting Account	Profit and Loss	Credit
40-46-490	REFUND RAWLINS		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-400	Dialup Riverton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-420	DSL Riverton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-425	Visionary DSL Riverton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-430	T1/Frame Riverton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-480	Non Recurring Riverton		Sales	Yes	Posting Account	Profit and Loss	Credit
40-47-490	REFUND RIVERTON		Sales	Yes	Posting Account	Profit and Loss	Credit
40-48-400	Dialup Rock Springs		Sales	Yes	Posting Account	Profit and Loss	Credit
40-48-420	DSL Rock Springs		Sales	Yes	Posting Account	Profit and Loss	Credit
40-48-425	Visionary DSL Rock Springs		Sales	Yes	Posting Account	Profit and Loss	Credit
40-48-430	T1/Frame Rock Springs		Sales	Yes	Posting Account	Profit and Loss	Credit
40-48-490	REFUND ROCK SPRINGS		Sales	Yes	Posting Account	Profit and Loss	Credit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	User-Defined 2	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-50-400	Dialup Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-410	Wireless Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-420	DSL Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-425	Visionary DSL Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-430	T1/Frame Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-480	Non Recurring Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-485	Cell Phones Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-486	Cell Accessories Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-487	Cell Service Sheridan			Sales	Yes	Posting Account	Profit and Loss	Credit
40-50-490	REFUND SHERIDAN			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-400	Dialup Sundance			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-410	Wireless Sundance			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-420	DSL Sundance			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-425	Visionary DSL Sundance			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-430	T1/Frame Sundance			Sales	Yes	Posting Account	Profit and Loss	Credit
40-52-490	REFUND SUNDANCE			Sales	Yes	Posting Account	Profit and Loss	Credit
40-53-400	Dialup Upton			Sales	Yes	Posting Account	Profit and Loss	Credit
40-53-410	Wireless Upton			Sales	Yes	Posting Account	Profit and Loss	Credit
40-53-420	DSL Upton			Sales	Yes	Posting Account	Profit and Loss	Credit
40-53-490	Refund Upton			Sales	Yes	Posting Account	Profit and Loss	Credit
40-54-400	Dialup Wheatland			Sales	Yes	Posting Account	Profit and Loss	Credit
40-54-420	DSL Wheatland			Sales	Yes	Posting Account	Profit and Loss	Credit
40-54-425	Visionary DSL Wheatland			Sales	Yes	Posting Account	Profit and Loss	Credit
40-54-430	T1/Frame Wheatland			Sales	Yes	Posting Account	Profit and Loss	Credit
40-54-490	REFUND WHEATLAND			Sales	Yes	Posting Account	Profit and Loss	Credit
40-70-400	Dialup Belle Fourche			Sales	Yes	Posting Account	Profit and Loss	Credit
40-70-490	REFUND BELLE FOURCHE			Sales	Yes	Posting Account	Profit and Loss	Credit
40-71-400	Dialup Rapid City			Sales	Yes	Posting Account	Profit and Loss	Credit
40-71-420	DSL Rapid City			Sales	Yes	Posting Account	Profit and Loss	Credit
40-71-490	REFUND RAPID CITY			Sales	Yes	Posting Account	Profit and Loss	Credit
40-72-400	Dialup Spearfish			Sales	Yes	Posting Account	Profit and Loss	Credit
40-72-420	DSL Spearfish			Sales	Yes	Posting Account	Profit and Loss	Credit
40-72-490	REFUND SPEARFISH			Sales	Yes	Posting Account	Profit and Loss	Credit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-73-400	Dialup Sturgis		Sales	Yes	Posting Account	Profit and Loss	Credit
40-73-490	REFUND STURGIS		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-400	Dialup Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-410	Wireless Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-420	DSL Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-425	Visionary DSL Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-430	T1/Frame Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-460	Wholesale Montana		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-480	NonRecurring Billings		Sales	Yes	Posting Account	Profit and Loss	Credit
40-80-490	REFUND BILLINGS		Sales	Yes	Posting Account	Profit and Loss	Credit
40-81-400	Dialup Bozeman		Sales	Yes	Posting Account	Profit and Loss	Credit
40-81-420	DSL Bozeman		Sales	Yes	Posting Account	Profit and Loss	Credit
40-81-430	T1/Frame Bozeman		Sales	Yes	Posting Account	Profit and Loss	Credit
40-81-490	REFUND BOZEMAN		Sales	Yes	Posting Account	Profit and Loss	Credit
40-82-400	Dialup Butte		Sales	Yes	Posting Account	Profit and Loss	Credit
40-82-420	DSL Butte		Sales	Yes	Posting Account	Profit and Loss	Credit
40-82-490	REFUND BUTTE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-83-400	Dialup Helena		Sales	Yes	Posting Account	Profit and Loss	Credit
40-83-420	DSL Helena		Sales	Yes	Posting Account	Profit and Loss	Credit
40-83-490	REFUND HELENA		Sales	Yes	Posting Account	Profit and Loss	Credit
40-84-400	Dialup Missoula		Sales	Yes	Posting Account	Profit and Loss	Credit
40-84-420	DSL Missoula		Sales	Yes	Posting Account	Profit and Loss	Credit
40-84-425	Visionary DSL Missoula		Sales	Yes	Posting Account	Profit and Loss	Credit
40-84-430	T1/Frame Missoula		Sales	Yes	Posting Account	Profit and Loss	Credit
40-84-490	REFUND MISSOULA		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-400	Dialup Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-410	Wireless Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-420	DSL Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-425	Visionary DSL Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-430	T1/Frame Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-480	NonRecurring Red Lodge		Sales	Yes	Posting Account	Profit and Loss	Credit
40-85-490	REFUND RED LODGE		Sales	Yes	Posting Account	Profit and Loss	Credit
40-90-410	Wireless Colorado		Sales	Yes	Posting Account	Profit and Loss	Credit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
40-90-420	DSL Colorado		Sales	Yes	Posting Account	Profit and Loss	Credit
40-90-430	T1/Frame Colorado		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
40-90-460	Wholesale Colorado		Sales	Yes	Posting Account	Profit and Loss	Credit
40-91-460	Wholesale Arizona		Sales	Yes	Posting Account	Profit and Loss	Credit
40-92-460	Wholesale Idaho		Sales	Yes	Posting Account	Profit and Loss	Credit
40-93-460	Mammoth New Mexico		Sales	Yes	Posting Account	Profit and Loss	Credit
40-94-420	DSL Utah		Sales	Yes	Posting Account	Profit and Loss	Credit
40-94-460	Wholesale Utah		Sales	Yes	Posting Account	Profit and Loss	Credit
40-95-460	Mammoth Oregon		Sales	Yes	Posting Account	Profit and Loss	Credit
40-96-460	Wholesale Washington		Sales	Yes	Posting Account	Profit and Loss	Credit
40-96-470	DSL Washington		Sales	Yes	Posting Account	Profit and Loss	Credit
40-97-460	Mammoth North Dakota		Sales	Yes	Posting Account	Profit and Loss	Credit
40-98-480	four 9's		Sales	Yes	Posting Account	Profit and Loss	Credit
40-99-420	Bandwidth Builders/Oasis		Sales	Yes	Posting Account	Profit and Loss	Credit
50-10-500	Telephone Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-501	L&H Phone		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-502	Internet Applications		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-503	DSL Feed Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-504	Internet Backbone		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-505	Visionary DSL Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-510	Payroll Dialup		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-511	Payroll Wireless		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-512	Payroll DSL		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-516	Payroll Design		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-519	Payroll Taxes & Benefits		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-520	Contract Labor Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-530	Tower Rent Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-540	Dialup Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-541	Wireless Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-542	DSL Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-543	T1/Dedicated Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-544	Hosting Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-545	Porting Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-10-546	Design Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-547	NOC Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-548	Visionary DSL Supplies Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-550	Cell Phones Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-551	Cell Accessories Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-560	Resale Supplies		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-570	Wholesale Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-580	Contract Labor Mammath		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-585	Mammoth Equipment		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-10-590	Visionary DSL Install Gillette		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-500	Telephone Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-503	DSL Feed Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-505	Visionary DSL Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-510	Payroll Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-520	Contract Labor Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-530	Tower Rent Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-540	Dialup Supplies Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-541	Wireless Supplies Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-543	T1/Dedicated Supplies Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-548	Visionary DSL Supplie Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-550	COGS Cell Phones Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-551	COGS Cell Accessories Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-12-590	Visionary DSL Install Buffalo		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-500	Telephone Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-503	DSL Feed Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-505	Visionary DSL Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-520	Contract Labor Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-530	Tower Rent Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-540	Dial Up Supplies Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-541	Wireless Supplies Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-542	DSL Supplies Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-543	T1/Dedicated Supplies Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-14-548	Visionary DSL Supplies Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-14-590	Visionary DSL Install Casper		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-500	Telephone Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-503	DSL Feed Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-505	Visionary DSL Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-520	Contract Labor Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-542	DSL Supplies Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-16-543	T1/Dedicated Supplies Cheyenne		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-18-500	Telephone Chugwater		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-500	Telephone Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-503	DSL Feed Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-505	Visionary DSL Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-510	Payroll Dialup Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-520	Contract Labor Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-540	Dialup Supplies Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-542	DSL Supplies Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-543	T1/Dedicated Supplies Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-548	Visionary DSL Supplies Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-20-590	Visionary DSL Install Cody		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-500	Telephone Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-503	DSL Feed Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-505	Visionary DSL Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-520	Contract Labor Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-530	Tower Rent Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-540	Dialup Supplies Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-541	Wireless Supplies Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-543	T1/Dedicated Supplies Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-548	Visionary DSL Supplies Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-22-590	Visionary DSL Install Douglas		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-24-500	Telephone Edgerton/Midwest		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-500	Telephone Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-503	DSL Feed Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-505	Visionary DSL Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-520	Contract Labor Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-26-542	DSL Supplies Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-543	T1/Dedicated Supplies Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-26-548	Visionary DSL Supplies Evanston		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-28-500	Telephone Glenrock		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-30-500	Telephone Greenriver		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-30-503	DSL Green River		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-30-540	Dialup Supplies Green River		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-32-500	Telephone Hanna		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-32-540	Dialup Supplies Hanna		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-34-500	Telephone Jackson		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-34-503	DSL Feed Jackson		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-34-505	Visionary DSL Jackson		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-34-520	Contract Labor Jackson		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-34-542	DSL Supplies Jackson		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-35-00	Telephone New Mexico		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-500	Telephone Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-503	DSL Feed Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-505	Visionary DSL Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-520	Contract Labor Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-540	Supplies Dialup Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-542	DSL Supplies Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-36-543	T1/Dedicated Supplies Laramie		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-38-500	Telephone Lusk		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-38-503	DSL Lusk		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-38-540	Dialup Supplies Lusk		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-39-500	Telephone Moorcroft		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-39-503	DSL Moorcroft		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-39-540	Dialup Supplies Moorcroft		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-39-542	DSL Supplies Moorcroft		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-500	Telephone Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-503	DSL Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-520	Contract Labor Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-530	Tower Rent Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-40-540	Dialup Supplies Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-541	Wireless Supplies Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-542	DSL Supplies Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-40-590	Trib Net Reimbursement Newcastle		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-42-500	Telephone Pinedale		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-42-505	Visionary DSL Pinedale		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-42-520	Contract Labor Pinedale		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-42-542	DSL Supplies Pinedale		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-42-548	Visionary DSL Pinedale		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-500	Telephone Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-503	DSL Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-520	Contract Labor Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-530	Tower Rent Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-540	Dialup Supplies Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-541	Wireless Supplies Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-542	DSL Supplies Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-43-543	T1/Dedicated Supplies Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-44-500	Telephone Powell		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-44-503	DSL Feed Powell		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-44-505	Visionary DSL Powell		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-44-520	Contract Labor Powell		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-44-543	T1/Dedicated Supplies Powell		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-500	Telephone Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-503	DSL Feed		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-505	Visionary DSL Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-520	Contract Labor Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-530	Tower Rent Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-540	Dialup Supplies Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-541	Wireless Supplies Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-46-543	Supplies-T1/Dedicated Rawlins		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-47-500	Telephone Riverton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-47-503	DSL Feed Ranchester		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-47-505	Visionary DSL Riverton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-47-520	Contract Labor Riverton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-47-543	T1/Dedicated Supplies Riverton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-48-500	Telephone Rock Springs		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-48-503	DSL Feed Rock Springs		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-48-505	Visionary DSL Rock Springs		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-48-520	Contract Labor Rock Springs		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-48-543	T1/Dedicated Supplies Rock Springs		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-500	Telephone Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-503	DSL Feed		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-505	Visionary DSL Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-510	Payroll Dialup Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-519	Payroll Taxes & Benefits Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-520	Contract Labor Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-530	Tower Rent Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-541	Wireless Supplies Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-542	DSL Supplies Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-543	T1/Dedicated Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-548	Visionary DSL Supplies Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-550	Cell Phone Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-551	Cell Accessories Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-50-590	Visionary DSL Sheridan		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-52-500	Telephone Sundance		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-52-503	DSL Sundance		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-52-530	Tower Rent Sundance		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-52-541	Wireless Supplies Sundance		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-500	Telephone Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-503	DSL Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-520	Contract Labor Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-530	Tower Rent Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-540	Dialup Supplies Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-53-541	Wireless Supplies Upton		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-54-500	Telephone Wheatland		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-54-503	DSL Wheatland		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-70-500	Telephone Belle Fourche		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-71-500	Telephone Rapid City		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-71-503	DSL Feed Rapid City		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-71-542	DSL Supplies Rapid City		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-72-500	Telephone Spearfish		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-73-500	Telephone Sturgis		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-500	Telephone Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-503	DSL Feed Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-505	Visionary DSL Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-520	Contract Labor Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-530	Tower Rent Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-541	Wireless Supplies Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-542	DSL Supplies Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-543	Supplies T1 Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-548	Visionary DSL Supplies Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-570	Wholesale Montana		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-571	Bad Debt Billings		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-80-585	Mammoth Equipment MT		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-500	Telephone Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-503	DSL Feed Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-505	Visionary DSL Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-520	Contract Labor Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-542	DSL Supplies Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-81-543	Supplies-T1/Dedicated Bozeman		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-82-500	Telephone Butte		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-82-503	DSL Feed Butte		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-82-542	DSL Supplies Butte		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-83-500	Telephone Helena		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-83-503	DSL Feed Helena		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-83-505	Visionary DSL Helena		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-83-542	DSL Supplies Helena		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-84-500	Telephone Missoula		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-84-503	DSL Feed Missoula		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	User-Defined 2	Alias	Category User-Defined 3	Active	Account Type	User-Defined 4	Posting Type	Typical Balance
50-84-505	Visionary DSL Missoula			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-84-520	Contract Labor Missoula			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-84-542	DSL Supplies Missoula			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-500	Telephone Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-503	DSL Feed Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-505	Visionary DSL Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-520	Contract Labor Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-530	Tower Rent Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-541	Wireless Supplies Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-85-543	T1/Dedicated Supplies Red Lodge			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-500	Telephone Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-503	DSL Feed			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-505	Visionary DSL-Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-510	Payroll-Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-519	Payroll Taxes & Benefits Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-520	Contract Labor Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-541	Wireless Supplies Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-542	DSL Supplies Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-570	Wholesale Colorado			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-90-585	Mammoth Equipment CO			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-91-570	Wholesale Arizona			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-92-500	Telephone Idaho			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-92-542	DSL Supplies Idaho			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-92-570	Wholesale Idaho			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-93-500	Telephone New Mexico			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-93-570	Wholesale New Mexico			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-500	Telephone Utah			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-503	DSL Feed Utah			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-505	Visionary DSL-Utah			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-542	DSL Supplies Utah			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-570	Wholesale Utah			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-94-585	Mammoth Equipment UT			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit
50-95-503	DSL Oregon			Cost of Goods Sold	Yes	Posting Account		Profit and Loss	Debit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
50-95-570	Wholesale Oregon		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-96-503	Washington DSL		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-96-570	Wholesale Washington		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-97-570	Mammoth North Dakota		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-98-580	four 9's		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
50-99-542	Oasis Supplies		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
50-99-570	Bandwidth Builders		Cost of Goods Sold	Yes	Posting Account	Profit and Loss	Debit
55-10-510	Payroll Administration Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-514	Payroll NOC Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-515	Payroll Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-519	Payroll Taxes & Benefits Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-520	Education Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-521	Director Fees Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-522	Commissions Wright		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-523	Consulting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-524	Legal & Accounting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-525	Advertising Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-526	T & E Meals Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-527	T & E Travel Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-528	Automobile		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-529	Advertising Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-531	Office Rent Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-532	Equipment Storage Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-533	Equipment Lease		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-535	Telephone Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-537	Insurance		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-541	Office Supplies Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-542	Dues & Subscriptions		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-543	Postage		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-559	Tools		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-560	Janitorial Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-561	R & M Building Gillette		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-562	R & M Equipment		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	User-Defined 2	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
55-10-563	Charitable Contributions			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-570	Bank Charges			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-571	Bad Debt Gillette			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-572	Other Taxes			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-580	Mammoth Labor			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-581	Commissions Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-582	Equipment Storage Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-583	R & M Equipment Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-584	Legal & Accounting Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-585	Advertising Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-586	Mammoth-T&E-Meals			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-587	T&E Travel Mammoth			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-10-588	Mammoth Office Expense			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-522	Commissions Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-525	Advertising Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-530	Tower Rent Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-531	Office Rent Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-532	Equipment Storage Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-533	Rent-Offices Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-541	Office Supplies Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-561	Bldg R & M Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-12-571	Bad Debt Buffalo			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-510	Payroll Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-522	Commissions Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-525	Advertising Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-527	T & E Travel Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-528	Automobile Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-531	Office Rent Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-532	Equipment Storage Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-535	Telephone Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-541	Office Supplies Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-14-571	Bad Debt Casper			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-16-522	Commissions Cheyenne			Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
55-16-525	Advertising Cheyenne		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-16-532	Equipment Storage Cheyenne		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-16-571	Bad Debt Cheyenne		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-18-532	Equipment Storage Chugwater		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-18-571	Bad Debt Chugwater		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-510	Payroll Administration Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-522	Commissions Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-525	Advertising Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-526	T & E Meals Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-527	T & E Travel Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-528	Automobile Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-531	Office Rent Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-532	Equipment Storage Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-535	Telephone Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-536	Utilities Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-541	Office Supplies Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-559	Tools Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-560	Janitorial Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-562	R & M-Equipment Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-20-571	Bad Debt Cody		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-22-522	Commissions Douglas		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-22-525	Advertising Douglas		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-22-532	Equipment Storage Douglas		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-22-571	Bad Debt Douglas		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-22-582	Wireless Reimbursement Douglas		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-24-525	Advertising Edgerton/Midwest		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-24-532	Equipment Storage Edgerton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-24-571	Bad Debt Edgerton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-26-522	Commissions Evanston		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-26-525	Advertising Evanston		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-26-526	Advertising Evanston		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-26-532	Equipment Storage Evanston		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-26-571	Bad Debt Evanston		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
55-30-525	Advertising Green River		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-30-571	Bad Debt Green River		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-32-532	Equipment Storage Hanna		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-32-571	Bad Debt Hanna		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-36-522	Commissions Laramie		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-36-525	Advertising Laramie		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-36-532	Equipment Storage Laramie		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-36-571	Bad Debt Laramie		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-38-522	Commissions Lusk		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-38-532	Equipment Storage Lusk		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-38-571	Bad Debt Lusk		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-39-522	Commissions Moorcroft		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-39-525	Advertising Moorcroft		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-39-571	Bad Debt Moorcroft		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-40-522	Commissions Newcastle		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-40-525	Advertising Newcastle		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-40-532	Equipment Storage Newcastle		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-40-571	Bad Debt Newcastle		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-40-590	Trib. Net Reimbursement		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-42-522	Commissions Pinedale		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-42-532	Equipment Storage Pinedale		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-42-571	Bad Debt Pinedale		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-43-525	Advertising Rancheater		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-43-571	Bad Debt Rancheater		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-44-522	Commissions-Powell		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-44-525	Advertising Powell		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-44-532	Equipment Storage Powell		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-44-571	Bad Debt Powell		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-46-522	Commissions Rawlins		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-46-525	Advertising Rawlins		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-46-532	Equipment Storage Rawlins		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-46-571	Bad Debt Rawlins		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-47-525	Advertising Riverton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
55-47-532	Equipment Storage Riverton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-47-571	Bad Debt Riverton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-48-522	Commissions Rock Springs		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-48-525	Advertising Rock Springs		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-48-532	Rent Equipment Storage Rock Springs		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-48-571	Bad Debt Rock Springs		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-522	Commissions Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-525	Advertising Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-528	Automobile Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-531	Office Rent Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-532	Equipment Storage Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-533	Equipment Lease		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-535	Telephone Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-541	Office Supplies Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-560	Janitorial Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-561	R & M Building Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-50-571	Bad Debt Sheridan		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-52-525	Advertizing Sundance		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-52-571	Bad Debt Sundance		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-53-525	Advertising Upton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-53-571	Bad Debt Upton		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-53-580	Union State Reimbursement		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-54-522	Commissions Wheatland		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-54-525	Advertising Wheatland		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-54-532	Equipment Storage Wheatland		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-54-571	Bad Debt Wheatland		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-71-525	Advertising Rapid City		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-71-571	Bad Debt Rapid City		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-72-571	Bad Debt Spearfish		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-73-571	Bad Debt Sturgis		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-80-522	Commissions Billings		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-80-525	Advertising Billings		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-80-532	Equipment Storage Billings		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
55-80-571	Bad Debt Billings		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-81-522	Commissions Bozeman		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-81-525	Advertising Bozeman		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-81-571	Bad Debt Bozeman		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-83-525	Advertising Helena		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-84-525	Advertising Missoula		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-84-571	Bad Debt Missoula		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-85-525	Advertising Red Lodge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-85-571	Bad Debt Red Lodge		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-524	Legal & Accounting		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-525	Advertising Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-526	T & E Meals Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-527	T & E Travel Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-531	Office Rent Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-532	Equipment Storage Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-542	Rent Equipment Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-571	Bad Debt Colorado		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-90-581	Commissions CO Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-91-532	Equipment Storage Arizona		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-91-581	Commissions AZ Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-92-532	Equipment Storage Idaho		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-92-542	Rent Equipment Idaho		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-92-581	Commissions ID Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-93-581	Commissions NM Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-94-532	Equipment Storage Utah		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-94-542	Rent Equipment Utah		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-94-581	Commissions UT Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-95-581	Commissions OR Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-96-522	Commissions Washington		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-96-532	Equipment Storage Washington		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-96-581	Commissions WA Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
55-97-581	Commissions ND Mammoth		Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
60-10-600	Other Income		Other Income	Yes	Posting Account	Profit and Loss	Credit

POSTING ACCOUNTS LIST
 Visionary Communications, Inc.

Account User-Defined 1	Description	User-Defined 2	Alias	Category User-Defined 3	Active	Account Type	Posting Type User-Defined 4	Typical Balance
65-10-650	Depreciation			Other Expenses	Yes	Posting Account	Profit and Loss	Debit
65-10-655	Interest Expense			Other Expenses	Yes	Posting Account	Profit and Loss	Debit
65-10-660	Gain/Loss on Disposition of Assets			Other Expenses	Yes	Posting Account	Profit and Loss	Debit
65-10-665	Amortization			Other Expenses	Yes	Posting Account	Profit and Loss	Debit
65-10-690	Dividends			Other Expenses	Yes	Posting Account	Profit and Loss	Debit

Total Posting Accounts: 728