

9. CHART OF ACCOUNTS

See Attached

## GC Pivotal, LLC - Chart of Accounts

Accnt #	Account Description
1000	Cash - Fleet Operating
1001	Cash - Money Market - Fleet
1002	Cash - Operating - PrivateBank
1003	Cash Clearing Account
1004	Cash Operating Account
1005	Cash - Money Market - Fleet
	Lockbox - PV
1006	Cash - Money Market - Fleet
	Money Market Account
1007	Petty Cash
1008	HSBC Current Account (UK)
1009	HSBC Deposit Account (UK)
1010	Bank of America
1011	Private Bank
1012	Private Bank-LOCKBOX
1013	Southwest Bank of Texas
1014	FCB--Tax Escrow Account
1015	Accounts Receivable - Trade
1016	Accounts Receivable - Circuit
1017	Accounts Receivable - Lattis
1018	Accounts Receivable - Other
1019	Allowance for doubtful accounts
1020	Employee Advance
1021	Travel Advance
1022	Accrued Unbilled Revenue
1023	Other Receivables
1024	Deposits - current
1025	Inventory Asset
1026	Prepaid S&M
1027	Other Prepaid Assets
1028	Prepaid Carrier Utility Deposits
	Prepayments
1029	Prepaid Insurance
1030	Prepaid Interest
1031	Prepaid Licensing
1032	Prepaid NCS - short term
1033	Restricted Cash
1034	Security Deposits
1035	Security Deposits Payable
1036	Stock
1037	Unapplied Receipts
1038	Undeposited Funds
1039	Unearned Revenue
1040	Unidentified Receipts

Accnt #	Account Description
1041	Work in Progress
1042	Investment in 2020 Technologies
1043	Investment in CentrePath
1044	Investment in Frontrunner
1045	Investment in Global Capacity
1046	Investment in Nexvu
1047	Investment in GCD (Vanco)
1048	Intercompany Receivable 20/20 Technologies
1049	Intercompany Receivable CentrePath
1050	Bank of America
	Intercompany Receivable Global Capacity Group
1051	Intercompany Receivable Magenta NetLogic
	Private Bank
1052	Intercompany Receivable GCD (Vanco)
	Private Bank-LOCKBOX
1053	Intercompany Receivable CGSI
	Southwest Bank of Texas
1054	FCB--Tax Escrow Account
	Intercompany Receivable Nexvu
1055	Accounts Receivable - Trade
	Intercompany Receivable Frontrunner
1056	Accounts Receivable - Circuit
	Land
1057	Accounts Receivable - Lattis
	Computer Hardware
1058	Accounts Receivable - Other
	Accum Deprn: Computer Hardware
1059	Allowance for doubtful accounts
	Network infrastructure
1060	Accum Deprn: Network Infrastructure
	Bank of America
1061	Buildings
	Private Bank
1062	Accum Deprn: Buildings
	Private Bank-LOCKBOX
1063	Computer Software
	Southwest Bank of Texas
1064	Accum Deprn: Computer software
	FCB--Tax Escrow Account
1065	Accounts Receivable - Trade
	Furniture and Fixtures
1066	Accounts Receivable - Circuit
	Accum Deprn: Furniture and Fixtures
1067	Accounts Receivable - Lattis
	Goodwill
1068	Accounts Receivable - Other
	Accum Amortization: Goodwill

Accnt #	Account Description
1069	Allowance for doubtful accounts
	Intellectual Property
1070	Accum Deprn: Intellectual Property
1071	Leasehold Improvements
1072	Accum Deprn: Leasehold Improvements
1073	Machinery and Equipment
1074	Accum Deprn: Machinery and Equipment
1075	Motor Vehicles
1076	Accum Deprn: Motor Vehicles
1077	Office Equipment
1078	Accum Deprn: Office Equipment
1079	Plant and Machinery
1080	Accum Deprn: Plant and Machinery
1081	Product R & D
1082	Accum Deprn: Product R & D
1083	Telco Assets
1084	Accum Deprn: Telco Assets
1085	Intangible Assets
1086	Accum Deprn: Intangible Assets
1087	Assets formerly under lease
	Deferred Financing - Aequitas
1088	Deferred Costs - Current
2000	Accounts Payable - Trade
2001	Accrued Commission (non-employee)
2002	Accrued 401k / Pension
2003	Accrued Bonus
2004	Accrued Carrier Payable
2005	Accrued Commission (non-employee)
	Accrued Cost of Sales
2006	Accrued Audit Fees
	Accrued Commission (non-employee)
2007	Accrued Professional Fees
2008	Accrued Health & Dental Insurance
2009	Accrued Interest Expense
2010	Accrued Other
2011	Accrued Payroll Tax
2012	Accrued Regulatory Taxes Pay
2013	Accrued Rent & Utilities
2014	Accrued Salary
2015	Accrued Sales Commission
2016	Accrued Sales Tax
2017	Accrued Use Tax
2018	Accrued Vacation
2019	Company Credit Card
2020	Corp State Inc Tax Payable
2021	Corporation Tax
2022	Deferred Corp Income Tax - Long Term

Accnt #	Account Description
2023	Deferred Corp Income Tax - Short Term
2024	Deferred Expenses
2025	Deferred Financing - Aequitas
2026	Deferred Revenue - Long Term
2027	Deferred Revenue - Short Term
2028	Deferred Tax - Federal
2029	Deferred Tax - State
2030	Direct Deposit Liabilities
2031	Disputed Invoices
2032	Hire Purchase
2033	IEF Loans
2034	Line of Credit
2035	Line of credit: SWBT-16020915
2036	Line of credit: SWBT-16012270
2037	Line of credit: Amegy Bank-71
2038	Line of credit: Amegy Bank-37099
2039	Line of credit: Amegy Bank-37099:36041GL
2040	Capital Investment - Vanco
2041	Capital Lease De Lang Landen
2042	Maintenance Liability
2043	Other Taxes
2044	Purchase Tax Deductible (UK)
2045	Related Party Pay/Rec-Netsource
2046	Sales Tax Payable (UK)
2047	Taxes-Franchise
2048	Taxes--Invoicing
2049	VAT Liability (UK)
2050	Intercompany Payable 20/20 Technologies
2051	Intercompany Payable CentrePath
2052	Intercompany Payable Global Capacity Group
2053	Intercompany Payable Magenta NetLogic
2054	Intercompany Payable GCD (Vanco)
2055	Intercompany Payable CGSI
2056	Intercompany Payable Nexvu
	Loan from Shareholder
2057	Intercompany Payable Fronrunner
	Loan Payable
2058	A/P - Trade (Post)
	Loan Payable - Short-term
2059	Accrued Carrier Payable (Post)
	Loan to Shareholder
2060	Debtor in Possession Loan
	Loans
2061	Loans AB
2062	Loans Daisyforce
2063	Loans ES
2064	Loans JWE

<b>Accnt #</b>	<b>Account Description</b>
2065	Loans NM
2066	Loans PD
2067	Mortgages
2068	Notes Payable--Long Term
2069	Notes Payable--Short Term
2070	Notes Payable-Dell
2071	Obligations under capital I
2072	Sub Debt Contra
2073	Subordinated Debt
2074	Subordinated Debt Contra Debt
2075	Allocate Curent Portion LTD
2076	CGSI-Debenture
2077	CGSI-Derivative Liability
2078	CGSI-Warrant Liability
2079	Current Portion LTD
2080	July Debenture
2081	November - Debenture
2082	Term Note
2083	V V P Notes
2084	Vanco - Debenture
3000	Ordinary Shares
3001	Ordinary Share Premium
3002	Preference Shares
3003	Reserves
3004	Undistributed Reserves
3005	Ordinary Share Premium
	Revaluation Reserve
3006	Ordinary Share Premium
	Stock Options
3007	APIC Stock Warrants
3008	Capital Stock
3009	Additional Paid in Capital
3010	Common stock
3011	Paid in capital
3012	Opening Bal Equity
3013	Translation difference
3014	APIC Translation Difference
3015	Current Year Retained Earnings
3050	Common stock
3051	Paid in capital
3052	Opening Bal Equity
3053	Translation difference
3054	APIC Translation Difference
3055	Current Year Retained Earnings
3060	Common stock
3061	Paid in capital
3062	Opening Bal Equity

Accnt #	Account Description
3063	Translation difference
3064	APIC Translation Difference
3065	Current Year Retained Earnings
3099	Retained Earnings
4000	Rev: Connectivity Solutions - One Marketplace
4001	Rev: Connectivity Solutions - Network Novations
4002	Rev: Connectivity Solutions - Offnet Extension
4003	Rev: Connectivity Solutions - Network Engineering Services
4004	Rev: Connectivity Solutions - Network Engineering Services: Labor / Materials
4005	Rev: Connectivity Solutions - Remote Management Services
4006	Rev: Optimization Solutions - Standard Tariff Tool
4007	Rev: Optimization Solutions - Customized Tariff Tool
4008	Rev: Optimization Solutions - Optimization Consulting
4009	Revenue - Other
5000	Connectivity Solutions - One Marketplace
5001	Connectivity Solutions - Network Novations
5002	Connectivity Solutions - Offnet Extension
5003	Connectivity Solutions - Network Engineering Services
	Cost of sales - NCS
5004	Connectivity Solutions - Network Engineering Services: Labor / Materials
5005	Connectivity Solutions - Remote Management Services
5006	Optimization Solutions - Standard Tariff Tool
5007	Optimization Solutions - Customized Tariff Tool
5008	Optimization Solutions - Optimization Consulting
5009	Co-location/NOC costs
5010	Co-location/NOC overhead costs
5011	Materials & Equipment
5012	Direct Labor / Salaries & Salary related costs
5013	Direct Labour - Overhead allocation
5014	Outside services & consultants
5016	Support & Maintenance costs
5017	Overhead Allocation
5018	Depreciation - network infrastructure/assets
5040	Co-location/NOC overhead costs
5041	Materials & Equipment
5048	Depreciation - network infrastructure/assets
6000	Salary - full time
6001	Salary - overtime
6002	Salary - bonus
6003	Salary - contractor
6004	Salary - part time/temp
6005	Stock Option Compensation
6006	Commission
6007	Payroll tax
6008	Vacation accrual
6009	Benefits - Health & Dental insurance
6010	Pension/401k

Accnt #	Account Description
6011	Benefits - Other
6100	Training
6101	Recruitment/Placement Fees
6102	Relocation Costs
6103	Payroll & HR admin costs (ADP)
6104	Business insurance - workers' comp
6105	Employee Entertainment
6106	Misc. Staff Related expenses
6200	Office Rent
6203	Other Facility Costs
6204	Offsite Storage
6205	Office Utility costs
6206	Postage & Delivery
6207	Printing & Reproduction
6208	Stationery & Office Supplies
6209	Office Equipment < \$1500
6210	Business insurance - Liability
6211	Business insurance - other
6212	Dues & subscriptions
6213	Magazines & Books
6215	Repairs and maintenance
6216	Equipment Rental/Leases
6300	Outside services - Advisory/Other
6302	Outside services - Legal
	Outside Services Legal
6303	Outside services - Tax & Accounting
6305	Business insurance - D&O
6400	Amortization - Goodwill
6401	Fair value adjusment - Long-lived assets
6402	Fair value adjusment - Goodwill
	Fair value adjustment - goodwill
6403	Depreciation - computer software
6404	Depreciation - furniture and fixtures
6405	Depreciation - hardware
6406	Depreciation - leasehold improvements
6500	Bank charges
6600	Travel - air
6601	Travel - lodging
6602	Travel - ground Transportation
6603	Travel - meals / per diem
6604	Travel - client entertainment
6605	Travel - internet/phone
6606	Travel - Concur Fees
6607	Travel - other
6700	Internet access
6701	S&M - telephone system
6702	Telephone - mobile



<b>Accnt #</b>	<b>Account Description</b>
6703	Telephone - land
6800	S&M - software
6801	S&M - hardware
6802	S&M - other
6803	Data & Software Licences
6804	IT consumables
6805	Computer - hardware < \$1500
6806	Computer - hardware < \$1500
6901	Marketing Tradeshow & Conferences
6902	Sponsorship / Donations
6904	Merchandise / Direct Marketing
6950	Bad Debt
	Bad debt
7000	(Gain)/Loss on Warrants & Derivatives
7001	Finance Charges
7002	Amortization of Debt Discount/OID
	Amortization of Debt Discount/OID
7003	Interest Expense
7004	Amort of Debt Financing Costs
7100	Late Fees
7101	Licence Fees
7102	Tarriff Information
7103	FX gain/ loss
7104	Restructuring Expense
8000	Other income
9000	Tax - Federal
9001	Tax - State
9002	Tax - Franchise
9003	Tax - Other
9004	Tax - Sales
9998	IS Clearing Account
9999	BS Clearing Account