

## **EXHIBIT D**

### **Chart of Accounts**

Account	Chart of Accounts
1015 Bank	Type Bank
1203 RETAIL A/R	Accounts Receivable
1205 . Accounts Receivable--Retail Svc	Accounts Receivable
1206. Reserve for Bad Debt	Accounts Receivable
1207 . Investment Interest	Accounts Receivable
1209. Commercial A/R	Accounts Receivable
1210. Accounts Receivable-CABS	Accounts Receivable
1211 . Reserve for Cabs	Accounts Receivable
1215 . Reciprocal Compensation	Accounts Receivable
1100 . Unexpired Insurance	Other Current Asset
1497. Uncashed Credit Card Payments	Other Current Asset
1498 . Reserve Funds	Other Current Asset
1499. Undeposited Funds	Other Current Asset
1300. Equipment	Fixed Asset
1301 . Accumulated Depreciation	Fixed Asset
1361 . Software Depreciation	Fixed Asset
1305 . Securities	Other Asset
1510. Security Deposit	Other Asset
1515 . Advances and Deposits	Other Asset
2210. Accounts Payable	Accounts Payable
2100. Payroll Liabilities	Other Current Liability
2110. Federal Withholding	Other Current Liability
2120. FICA	Other Current Liability
2130. MED	Other Current Liability
2140. STATE	Other Current Liability
2150. SUTA	Other Current Liability
2160. FUTA	Other Current Liability
2200. Sales Tax Payable	Other Current Liability
2220. Accrued Cost of Local Service	Other Current Liability
2700. Accrued Corporate Income Tax	Other Current Liability
2701 . Deferred Income Tax Expense	Other Current Liability
2550. Liquidating Loans	Long Term Liability
2551 . Liquidating Suspense	Long Term Liability
1110. Retained Earnings	Equity