

Exhibit 4
Chart of Accounts

TDS Metrocom, LLC
Application for CPCN
Public Service Commission of Utah

TDS Metrocom, LLC

Chart of Accounts

Account	Description		
1130100	Cash	1492000	Dfd SIT Asset
1130101	Cash-Outgoing Pymnts	1492200	Df Tx Asset-F158 St
1130110	Cash-Local	1493000	Val Allw State DTA
1130998	Trsry FF Pymnt Clrng	2003000	Work In Proc-ST
1130999	Trsry Payment Clrng	2112000	Vehicles
1150000	Advances-Empl	2116000	Othr Work Equip
1160300	STIFBalance	2121000	Buildings
1180100	AR-Customer	2121500	ARO Asset
1180110	AR-Pymnts to Cstmr	2122000	Ofc Equip & Furn
1180120	AR-Custmr NSF	2123100	Ofc Support Equip
1180300	AR-Cstmr Unblld Svcs	2124000	Gen Purp Computer Eq
1181000	Allowance-Uncol Acct	2212000	Digital Elect Swtch
1190101	AR Affil-Sys Post	2212100	Dig Elect Swtch-Rmt
1190210	AR-Acs Svc/B&C	2212200	Dig Elect Software
1190250	AR-Toll Uncoll	2212300	DigitlElct SwtchPckt
1190260	A/R-Acc/BC-Unbilled	2219100	Voice Messag Equip
1190300	AR-Other	2232100	Circuit Equip-Subscr
1190400	FIT Receivable	2232300	Circuit Equip-Other
1190500	SIT Rec Affiliated	2232400	Circuit Eq-Concntrtr
1190800	Advances-Payroll	2232500	Circuit Eq-Fibr Op
1191000	Allow-Uncol-Access	2411000	Poles
1210120	STIF Int Recv-Affil	2421200	Aerial Cab-Non Metlc
1220100	Inventory-M&S NonExm	2422200	Undrgnd Cab-NonMetlc
1290000	Prepaid Rent	2423100	Buried Cab-Metlc
1300000	Prepaid Taxes	2423200	Buried Cab-NonMetlc
1310000	Prepaid-Insur	2423400	Drop-Buried Non-metl
1330000	Prepaid-Other Exp	2441000	Conduit Systems
1350100	Defr Activ Fees - ST	2682000	Leasehold Imprvmnt
1350510	Defrd FIT Asset	2690000	Intangibles-Software
1350520	Defrd SIT Asset	2690001	Acc Amrt-Intan-Sftwr
1406140	NR Plant-Equipment	2710000	Data Revenue Equip
1406400	NonReg Work In Prog	2800000	Transmt Ant & Equip
1406500	NR Plant-Internet	3114061	Acc Dep-NonReg Invst
1406600	NR Plant - HeadEnd	3114065	NR Accm Dep-Internet
1406700	NR Plant-Mdlwr/Srvr	3114066	NR Accm Dep-HeadEnd
1406900	NR Plant - Software	3121120	Acc Dep-Veh
1439300	Defed Chgs-Other	3121160	Acc Dep-Oth Wrk Eq
1439400	Def Activ Fees - LT	3121210	Acc Dep-Bldgs
1440300	Clearing-NonProd	3121215	Accm Depr ARO Asset
1440530	Clearing - Pension	3121220	Acc Dep-Ofc Eq & Frn
1440560	Clearing-Empl Insur	3121231	Acc Dep-Ofc Spprt Eq
1490000	Dfd FIT Asset	3121240	Acc Dep-Computer Eq
1490200	Df Tx Asset-F158 Fed	3122120	Acc Dep-Dig El Sw
		3122121	Acc Dep-Dig El Sw-Rm

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3122122	Acc Dep-Dg El Sw-Sft	4100100	Df FIT Liab-Cur
3122123	Acc Dep-Dig El SwPkt	4100200	Df SIT Liab-Cur
3122191	Acc Dep-Voice Msg Eq	4120110	Accrued Wages
3122321	Acc Dep-Cir Eq Subs	4120120	Acrd Pyrl-Other
3122323	Acc Dep-Cir Eq-Oth	4120130	Comp Abs-Vac
3122324	Acc Dep-Cir Eq-Cnctr	4120221	Def Lease Int-Oth
3122325	Acc Dep-Cir Eq Fb Op	4120240	Accrued Insurance
3124110	Acc Dep-Poles	4120260	ARO Liability
3124212	Acc Dep-AC-NonMtlc	4130000	Curr Liab-Other
3124222	Acc Dep-Udr Ca NnMtl	4130010	Acrd Unbundled Liab
3124231	Acc Dep-BC-Mtlc	4130020	Acrd Collo Liab
3124232	Acc Dep-BC-NnMtlc	4130300	Unclaimed Property
3124234	AD-Drop-Bur Non-metl	4137000	Rent Accrual STExp
3124410	Acc Dep-Conduit Sys	4310000	Oth LT Liabilities
3127100	Acc Dep-Data Rev Eq	4310100	Unfnd Post Rtr Benf
3128000	Acc Dep-Trns/Ant/Eq	4310120	Pst Rtr Benf-SFAS158
3420000	Acc Dep-Lsdhld Imprv	4311000	Dfd Comp Liab
3500000	Acc Amrt-Intan-Sftwr	4311200	Deferred SERP
4010101	AP Affil-Sys Post	4313000	Defd Activ Fee - LT
4010210	AP IntrX Cr-Toll Bld	4340100	DfdFIT Liab-Noncur
4010250	A/P-IXC-Toll Unbille	4340130	Def Tx Liab-F158Fed
4010270	A/P-USAC	4340300	DfSIT Lia-Non Cur
4010300	AP-Vendors	4340330	Def Tx Liab-F158St
4010302	AP-Pyrl Ded Clrg	4360000	Deferred Credits
4010305	AP-GR/IR	4367000	Rent Accrual LTExp
4010320	AP-Other	4510100	Common Stock
4010323	A/P - Dish	4510520	OCI - Retire Plans
4010324	Accrued Recip Comp	4520000	Cap in Xcss of Par
4030000	Advance Bill & Pay	4523000	APIC - Equity Comp
4031000	Unearned Revenues	4550100	Retnd Erngs-Beg Yr
4035000	Defd Activ Fee - ST	5082140	InterSt Ac SRCH
4040000	Customer Deposits	5100127	Toll Free LD Revenue
4070100	Accrued FIT - Aff	5202100	Centrex
4070200	Accrued SIT - Aff	5202200	Features
4070220	Accrued SIT - Other	5202300	ISDN
4080149	Pyrl Deducts-Misc	5202400	Voicemail
4080210	Acrd Tx-Sls/Use-Sta	5202600	Private Line H.S.D.
4080215	Acrd Tx-Sls/Use-Co	5203100	Installation Revenue
4080220	Acrd Tx-Sls/Use-Oth	5204100	Special Access
4080240	Acrd Franch Tx	5204110	Private Line PTP
4080250	Acrd Tax Outsrc-Mth	5204200	Switched Access
4080342	Acrd Pyrl Tx-Other	5206100	Reciprocal Comp
4080360	Acrd Property Tax	5206110	X Data Revenue
4080400	Acrd Tx-Other	5240000	Rent Rev

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5264000	Oth Incdntl Reg Rev	6042300	Site Rental Exp
5264300	St Pool LiabBillCust	6043000	Gen Ofc Supplies Exp
5270100	ItraSt B&C	6043010	GM Vehicle Exp-Other
5270200	ItraSt/ItraLATA B&C	6043100	Gen Other Office Exp
5270300	ItraSt/ItraLATA B&C	6043200	Gen Postage Exp
5280000	Non-Reg Opr Rev	6043400	Contributions
5280110	Consumr-Internet Rev	6043900	CustomerBadDebtExp
5280120	Commerl-Internet Rev	6044100	Maint-Bldg
5280130	Ded-Internet Rev	6044110	Gnrl Ofce Util Elect
5280140	Discounts - Internet	6044120	Gen Telephone Costs
5280150	Web Cnt-Internet Rev	6044200	Gen Equipment Rental
5280170	Misc-Internet Rev	6045000	Printing Expense
5280198	Co-location-Internet	6046000	Gen Oth Opr Exp
5280210	Video - Serv Rev	6047100	Sales/Mkt Rsch
5280240	Video - Discounts	6047300	Prom Sales
5280300	Discounts - General	6047320	Cust Term Fees
5280310	Hosted IP Telephony	6047350	Trade Shows
5280320	HIPT Equipment	6047400	Public Relations
5302000	Uncoll Rev-Other	6047600	Ser Order Chg Ex-Bus
5400000	Local Service	6048055	Intl Sales/Mktg Inc
5401000	Local Measured Serv	6048067	Cntrl Mktg-Gen Exp
5410000	L. Distance - Retail	6051110	Sales Commissions
5440000	Misc Revenues Nonreg	6051111	Agent Commissions
6001260	COGS-DSL Modems	6051131	Agent Comm. Contract
6002400	Tel Exp-Trnks/Cir	6051132	Agent Comm. Residual
6030110	Dir Lab-Bus Sys Jobs	6112004	Gen Mot Veh Exp-Oth
6041000	Gen Salaries & Wages	6112088	Mot Veh Ins-ICB Dr
6041100	General Bonuses	6114004	Sp Pur/Oth Wk Eq-Oth
6041200	Gen Employee Bene	6121004	Lnd & Bldg Exp-Oth
6041210	Gen Dfd Compnstn	6121058	Lnd & Bld Rent-ICBDr
6041220	Gen Empl Ins Exp	6121068	Lnd & Bld Pyrl-ICBDr
6041235	Gen 401k Contrib Exp	6121078	Lnd & Bld Bnft-ICBDr
6041240	Gen Oth Post Retire	6121088	Lnd & Bld Ins-ICB Dr
6041250	Pyrl Tx Ex-FICA	6122000	Furn & Art Exp
6041260	Pyrl Tx Ex-Fed Unemp	6123000	Ofc Equip Exp
6041270	Pyrl Tx Ex-Sta Unemp	6212004	Dig El Exp-Oth
6041300	General Employee Exp	6212007	Dig El Exp-LNP
6041310	General Reloc Exp	6212011	Dig El Exp-SS7
6041320	Gen Convnts & Eductn	6232004	Cir Equip-Oth
6041400	Gen Empl Recruiting	6232100	Cir Equip-Enterprise
6041410	Temporary Services	6411003	Poles-Rnt
6042000	Computer Services	6411004	Poles-Oth
6042010	Software&Equip Maint	6421004	Arl Cabl-Oth
6042200	Gen Bldg/Ofc Rental	6422004	Undrg Cabl-Oth

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6423004	Buried Cabl-Oth	6613260	Adv - Dir Marketing
6423016	Locates-CntrCh	6613400	Bus Prog Exist Cust
6441003	Condt Sys-Rnt	6613410	Bus Prog Lead Gen
6441004	Condt Sys-Oth	6621004	Call Cmpl Svc-Oth
6512510	Prov Exp-Inv Val Adj	6622204	Nmb Svc Oth-Oth
6512530	Prov Exp-Disc Taken	6622300	Numb Svc-Dir Exp
6512540	Auto Inventory Adj	6623104	Cstmr Svc LBO-Oth
6531000	Power Expense	6623114	CstmrSvclBO-Coll Agn
6532059	NtwkAdm-RentICB Cr	6623121	Req Cust Notifictns
6532068	Ntwk Admn-LAB-ICB-Dr	6623158	CstmrSvc-RentICB Dr
6532078	Ntwk Admn-BEN-ICB Dr	6623210	Direct Billing Exp
6532088	Ntwk Admn-ICB Dr	6623228	Cstmr Sv CABS-ICB Dr
6533088	Testing Exp-ICB Dr	6623238	Cst Sv Ms Pro-ICB Dr
6535004	Engring Exp-Oth	6623268	CstSvCABS-PyrlICB Dr
6535058	Engring-Rent ICB Dr	6623278	CstSvCABS-BnftICB Dr
6535068	Engring-Pyrl ICB Dr	6623304	Cst Sv Oth-Oth
6535078	Engring-Bnft ICB Dr	6623358	CstSvOth-Rent ICB Dr
6535088	Engring Exp-ICB Dr	6623368	CstSvOth-LAB-ICB Dr
6540000	Access Expense	6623378	CstSvOth-BEN-ICB Dr
6540011	USAC Exp	6623388	Cst Sv Oth-ICB Dr
6540013	State USF Expense	6623389	Cst Sv Oth-ICB Cr
6541000	Transport Expense	6711058	Executive-RentICB Dr
6550000	Line Conn Chg Ex-Bus	6711068	Executive-PyrlICB Dr
6551000	Disc Chg Exp Bus	6711078	Executive-BnftICB Dr
6561000	Depreciation Expense	6711088	Executive-ICB Dr
6563000	Amort-Tang	6712068	Planning-PyrlICBDr
6564000	Amort-Intang	6712078	Planning-BnftICBDr
6565000	Amortization Expense	6712088	Planning-ICB Dr
6565230	ARO Accretion	6721004	Acct & Fin - Other
6569000	Fixed Asset Disposal	6721068	A&F-Pyrl ICB Dr
6611058	Prod Mgmt-RentICB Dr	6721078	A&F-Bnfts ICB Dr
6611068	Prod Mgmt-PyrlICB Dr	6721088	Acctng & Fin-ICB Dr
6611078	Prod Mgmt-BnftICB Dr	6721300	Banking
6611088	Prod Mgmt-ICB Dr	6721310	Crdt Card Svc Fee
6612058	Sales-Rent ICB Dr	6721400	Consulting
6612088	Sales-ICB Dr	6721500	Outside Services
6612089	Sales-ICB Cr	6721600	Contract Labor
6613068	Prod Advt-PyrlICB Dr	6722004	Ext Rel - PR - Other
6613078	Prod Advt-BnftICB Dr	6722088	Extrnl Reltns-ICB Dr
6613088	Prod Advt-ICB Dr	6722089	Extrnl Reltns-ICB Cr
6613160	Advertising - Media	6723068	HR-PyrlICB Dr
6613166	Advertising-Med Bus	6723078	HR-BnftICB Dr
6613170	Advts-Oth Exp	6723088	Human Res-ICB Dr
6613176	Advts-Oth Exp Bus	6724058	IM-Rent ICB DR

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6724068	IM-Pyrl ICB Dr	7990227	COGS - Internet
6724078	IM-Bnft ICB Dr	7990228	COGS - Wholesale
6724088	Inform Mgmt-ICB Dr	7990234	NR Install Exp-Other
6725000	Legal Expense	7990244	NR Maint Exp-Other
6725068	Legal-Pyrl ICB Dr	7990264	NR-Bachhaul-Internet
6725078	Legal-Bnfts ICB Dr	7990267	NR-Circuit Exp-DSL
6725088	Legal ICB Dr	7990280	NR - Rent ICB Dr
6726068	Procure-Pyrl ICB Dr	7990282	NR - Pyrl ICB Dr
6726078	Procure-Bnfts ICB Dr	7990285	NR - Bnfts ICB Dr
6726088	Procure-ICB Dr	7990288	NR Plant Assmt ICB D
6728200	Insurance Expense	7990294	NR-Tele Serv-Intrnt
6728288	Insurance Exp-ICB Dr	7990488	NR Mrktng-ICB Dr
6728400	Subs & Dues	7990489	NR Mrktng-ICB Cr
6728904	G&A- Other	7990558	NRPlant -Rent ICB Dr
6728968	G&A-Pyrl ICB Dr	7990568	NRPlant -Pryl ICB Dr
6728978	G&A-Bnfts ICB Dr	7990578	NRPlant -Bnft ICB Dr
6728988	G&A-Other-ICB Dr	7990588	NR Other-ICB Dr
6728989	G&A-Other-ICB Cr	7990701	Captlzd Proj Exp-Stl
7150000	Gain/Loss-Prop Disp	7990910	NR-Depr Exp Video
7220000	Cur FIT Exp	7990913	NR-Video Rent Exp
7230020	Cur SIT Exp - Affil	7990914	NR-Video Exp Other
7240100	State License Tax	7990969	Fixed Asset Disp-NR
7240200	State PSC Assessment	8005100	Local Labor
7240300	Property Taxes	8005102	Payroll Overhead
7240900	Tax Expense - Other	8005150	Employee Expense
7240950	Fines and Penalties	8005200	Contractor Labor
7250100	Dfd FIT Exp	8005210	Contractor Charges
7250200	Dfd SIT Exp	8005300	Material Purchase
7320120	STIF Int Inc-Affil	8005400	Other Capital Chrgs
7320122	STIFIntIncSITX-Affil	8005999	AUC Settlemnt Contra
7320200	Interest Income		
7360200	Oth NonOp Exp		
7370088	Spec Charges-ICB Dr		
7540201	Int Ex-Other		
7550200	Capitalized Int - LT		
7990208	Transiting COGS		
7990210	NR Cost of Goods Sld		
7990211	COGS - Long Distance		
7990212	COGS - Recip Comp		
7990214	COGS - Reseller		
7990215	COGS - Unbundled		
7990216	COGS-MangedIPPhones		
7990220	NR Dep Exp-Invst		
7990221	NR-Deprec-Internet		