

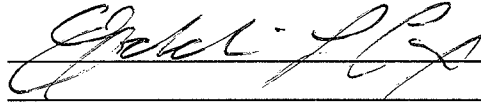
LIST OF EXHIBITS

- | | |
|-----------|---|
| EXHIBIT A | Certificate of Existence in Utah |
| EXHIBIT B | Managerial and Technical Qualifications |
| EXHIBIT C | Chart of Accounts |
| EXHIBIT D | Financial Statements of Central Telcom Services, LLC
[CONFIDENTIAL] |
| EXHIBIT E | Letter of Eddie L. Cox, President and General Manager in Support of
Financial Statements |
| EXHIBIT F | Financial Statements of Lynch Telephone Corporation X
[CONFIDENTIAL] |
| EXHIBIT G | Five-Year Projection of Expected Operations [CONFIDENTIAL] |
| EXHIBIT H | Evidence of Certification in Other Jurisdictions |

STATE OF UTAH)
 : ss.
COUNTY OF SANPETE)

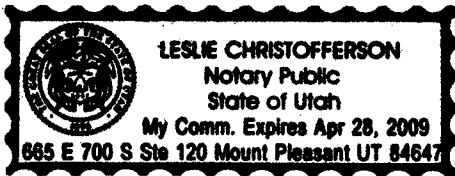
I, Eddie L. Cox, being first duly sworn upon oath, deposes and says:

That he is the Manager of Central Telcom Services, LLC, and as such, he is authorized to make this verification for and on behalf of said limited liability company. That he has read the foregoing Application and knows the contents thereof, that the same is true of his own knowledge except as to matters therein stated on information and belief, and as to those matters, he believes them to be true.



Eddie L. Cox

SUBSCRIBED AND SWORN to before me this 12th day of Mar, 2007.



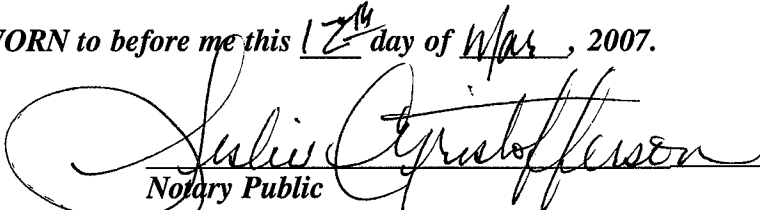

Notary Public
My Commission Expires: _____

EXHIBIT A

CERTIFICATE OF EXISTENCE



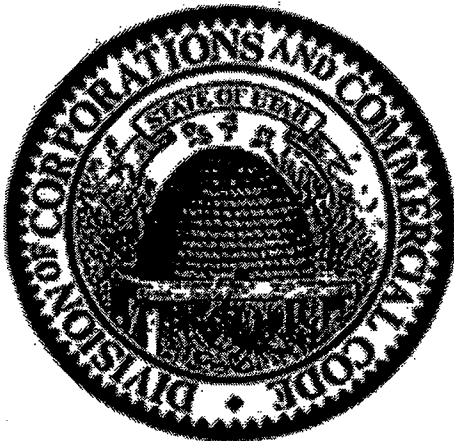
Utah Department of Commerce
Division of Corporations & Commercial Code
160 East 300 South, 2nd Floor, PO Box 146705
Salt Lake City, UT 84114-6705
Service Center: (801) 530-4849
Toll Free: (877) 526-3994 Utah Residents
Fax: (801) 530-6438
Web Site: <http://www.commerce.utah.gov>

02/06/2007
2023741-016002062007-485705

CERTIFICATE OF EXISTENCE

Registration Number: 2023741-0160
Business Name: CENTRAL TELCOM SERVICES, LLC
Registered Date: March 29, 1996
Entity Type: LLC - Domestic
Current Status: Good Standing

The Division of Corporations and Commercial Code of the State of Utah, custodian of the records of business registrations, certifies that the business entity on this certificate is authorized to transact business and was duly registered under the laws of the State of Utah. The Division also certifies that this entity has paid all fees and penalties owed to this state; its most recent annual report has been filed by the Division; and, that Articles of Dissolution have not been filed.



Kathy Berg
Director
Division of Corporations and Commercial Code

EXHIBIT B

SUMMARY OF APPLICANT'S TECHNICAL AND MANAGEMENT TEAM

EXHIBIT "B"

TECHNICAL AND MANAGERIAL EXPERIENCE

CENTRAL TELCOM SERVICES, LLC

I. Branch Cox, Chairman & CEO

Mr. Cox has been associated with the telecommunications business his entire life. As a child, his father owned the local telephone company and the switching equipment was located in his home. He has worked in all aspects of the business. In 1979 when his father retired, he became the President and CEO of CUTI. He currently oversees the outside plant operations and works alongside the construction crew. Branch also serves as the chief engineer for CUTI and CTS and coordinates the planning for all fiber and copper cable projects.

Eddie L. Cox, President & General Manager

Eddie has over thirty-four years of telecommunications experience. During that time he has actively worked in all aspects of the business. He has been the General Manager for the past twenty-two years and has overseen the tremendous growth and change that CUTI and its affiliated companies have experienced. Active in the industry, Eddie has served on the boards and as president of several state, regional and national telecommunications trade associations.

Spencer J. Cox, Vice President & General Counsel

Spencer has served as General Counsel for the past four years. He received his Juris Doctorate from the Washington and Lee School of Law in 2001 and clerked for the Honorable Ted Stewart, a Federal District Judge in Salt Lake City. Before joining CUTI and CTS, Mr. Cox was an associate with the law firm of Fabian and Clendenin, PC.

Mike Plows, Director of Regulatory Affairs

Mr. Plows duties include overseeing many of the company's financial operations, with a focus on regulatory issues such as intercarrier compensation and universal service, along with preparing interstate cost studies, rate case filings and testimony. Before joining CUTI and CTS, Mike was the Chief Financial Officer for two independent telephone companies and a Senior Manager for Ernst & Young Telecommunications Consulting. Mike has conducted seminars nationally on finance, accounting and regulatory issues and has made presentations to NTCA, NECA, RBOCs and state telephone associations.

S. Ross Cox, Controller

Ross has twenty years experience in the telecommunications industry, which includes the acquisition of six separate telecommunications and CATV properties. His present responsibilities include the supervision of the accounting department functions and personnel.

He also oversees the regulated and non-regulated financial resposting of CUTI and its affiliated companies.

Kevin Arthur, Network Operations Manager

Mr. Arthur has eleven years of telecommunications experience. His background includes DMS-10, DMS-100 and MSL-100 systems. He has managed and implemented successful switching cutovers to finalize exchange purchases including 911, SS7, trunking and ancillary services for exchanges varying in size from 400 to 2300 lines. He has successfully moved the company customer data network to full gigabit. He currently manages all projects on an expansive fiber network involving switching, special circuits and high-speed data/Ethernet.

CONFIDENTIAL EXHIBIT C

CHART OF ACCOUNTS

CONFIDENTIAL--SUBJECT TO PROTECTIVE ORDER IN DOCKET NO. 07-____-01

Central Telcom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>	<u>Description</u>
1120.10	Cash
1120.20	Cash - Radio Shack
1120.40	Cash - Radio Shack Petty Cash
1180.10	A/R Subscribers
1180.11	A/R SUBS-ADV BILLING
1180.12	A/R SUBSCRIBER CLEARING
1180.20	A/R RADIO SHACK NSF
1181.00	Reserve for Uncollectables
1190.00	A/R
1190.40	A/R Skyline Telecom
1190.50	A/R Central Utah Communications
1190.60	A/R Central Utah Telephone
1190.82	A/R Bear Lake Communications
1190.83	A/R BENEFICIAL FINANCIAL
1190.84	29 A/R-UPPER PENNINSULA
1190.84	A/R-SALES COMMISSIONS
1190.85	A/R Federal Tax - Lynch
1190.86	A/R State Tax - Lynch
1190.87	A/R CUTV
1190.88	A/R-RADIO SHACK CORPORATE
1190.89	A/R-COOL CARDS
1190.90	2 A/R-PAYPAL SALES ACCOUNT
1190.90	54 A/R WESTERN NEW MEXICO
1190.90	A/R OTHER
1190.91	A/R-CTS Radio Shack
1190.94	29 A/R-LYNCH INTERACTIVE UPPER PENNINSULA
1190.94	A/R Lynch Interactive
1190.95	A/R CTS
1190.97	A/R Visa
1220.00	Inventory
1220.10	REGULATED INVENTORY
1220.20	M&S Invntry-Internet
1220.30	M&S Invntry-Telephone CPE
1220.40	INVNTRY-COMPUTER SALES EQUIPMENT
1220.50	Materials and Supplies CUTV
1220.60	M&S Invntry-RADIO SHACK
1280.00	Prepayments
1280.21	PREPAID TAXES-FEDERAL
1280.22	PREPAID TAXES-STATE
1280.31	Prepaid Insurance-Property
1280.32	PREPAID - INSURANCE EMP MEDICAL
1280.40	PREPAID LEASES
1280.45	PREPAID - SOFTWARE SUPPORT
1280.46	PREPAID PROGRAMING
1280.49	PREPAID ADVERTIZING
1280.50	Other Prepayments
1280.51	COMPUTER MAINTENANCE
1280.55	PREPAID FCC FEES
1280.56	PREPAID FRANCHISE FEES
1280.57	PREPAID PROPERTY TAXES
1280.60	Prepaid Deposits
1350.10	DEFFERED TAX ASSET (CURRENT)
1406.00	Unregulated Fixed Assets

Central Telecom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>	<u>Description</u>
1406.10	Internet Equipment
1406.11	Accumulated Dep'n-Internet Equipment
1406.12	CTS-FURNITURE
1406.13	ACC DEPR. FURNITURE
1406.14	RADIO SHACK-OFFICE EQUIPMENT
1406.15	ACC DEPR OFFICE EQUIPMENT
1406.20	Wireless Equipment-Logan PCS
1406.21	WIRELESS DEP'N RESERVE
1406.30	Logan PCS License
1406.31	Investment in PCS Partnership
1406.33	Investment in MMDS
1406.34	Reserve-Universal Rapid Access
1406.35	INVESTMENT IN CATV
1406.36	Notes Receivable - Universal Rapid Access
1406.37	Reserve For Uncollectable Notes Receivable
1406.40	CLEC-BURIED CABLE
1406.41	CLEC-FIBER CABLE
1406.42	CLEC-CONDUIT SYSTEMS
1406.43	UEN FIBER CABLE
1406.44	UEN CONDUIT SYSTEMS
1406.46	CLEC ACC. DEPR. BURIED CABLE
1406.47	CLEC ACC. DEPR. FIBER CABLE
1406.48	CLEC ACC. DEPR. CONDUIT SYSTEMS
1406.49	1 ACC. DEPR. UEN FIBER CABLE
1406.49	1 ACC. DEPR UEN FIBER CABLE
1406.49	2 ACC. DEPR. UEN CONDUIT SYSTEMS
1406.49	2 ACC DEPR UEN CONDUIT SYSTEMS
1406.49	ACC. DEPR. UEN
1406.50	CLEC Transmission
1406.51	Acc Dep CLEC Transmission
1406.52	CLEC SWITCHING
1406.53	CLEC CAPITAL LEASE SWITCHING
1406.56	ACC DEPR CLEC SWITCHING
1406.57	ACC AMORT CLEC CAPITAL LEASE SWITCHING
1406.99	WORK ORDER CLEARING-CLEC OPERATIONS
1407.01	LOAN ORIGINATION FEES
1600.00	GENERAL SUPPORT ASSESTS
1600.10	Vehicles
1600.20	Leasehold Improvements
1600.30	Office Equipment
1600.40	Furniture
1600.50	Converters / Set Top Boxes
1600.60	Pay TV Equipment
1600.99	Work Order Clearing
1610.00	EARTH STATION - HEADEND
1610.10	HE Land
1610.20	1 HE-BUILDING-SANTAQUIN
1610.20	2 HE BUILDINGS-MONA
1610.20	3 HE-BUILDINGS GOSHEN
1610.20	4 HE BUILDINGS-EUREKA
1610.20	7 HE BUILDINGS-MAYFIELD
1610.20	8 HE BUILDINGS-LYMAN
1610.20	11 HE BUILDINGS-CENTRAL VALLEY

Central Telecom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>		<u>Description</u>
1610.20	12	HE BUILDINGS-GLENWOOD
1610.20		HE Building
1610.30		HE Towers
1610.40	1	HE ANTENNAS-SANTAQUIN
1610.40	2	HE ANTENNAS-MONA
1610.40	3	HE ANTENNAS-GOSHEN
1610.40	4	HE ANTENNAS-EUREKA
1610.40	7	HE ANTENNAS-MAYFIELD
1610.40	8	HE ANTENNAS-LYMAN
1610.40	11	HE ANTENNAS-CENTRAL VALLEY
1610.40	12	HE ANTENNAS-GLENWOOD
1610.40		HE Antennas
1610.50	1	HE ELECTRONICS-SANTAQUIN
1610.50	2	HE ELECTRONICS-MONA
1610.50	3	HE ELECTRONICS-GOSHEN
1610.50	4	HE ELECTRONICS-EUREKA
1610.50	7	HE ELECTRONICS-MAYFIELD
1610.50	8	HE ELECTRONICS-LYMAN
1610.50	11	HE ELECTRONICS-CENTRAL VALLEY
1610.50	12	HE ELECTRONICS-GLENWOOD
1610.50		HE Electronics
1610.99		HE Work Order Clearing
1620.00		DISTRIBUTION EQUIPMENT - CABLE & WIRE
1620.01	1	AERIAL STRAND-SANTAQUIN
1620.01	2	AERIAL STRAND-MONA
1620.01	3	AERIAL STRAND-GOSHEN
1620.01	4	AERIAL STRAND-EUREKA
1620.01	7	AERIAL STAND-MAYFIELD
1620.01	8	AERIAL STRAND-LYMAN
1620.01	11	AERIAL STRAND-CENTRAL VALLEY
1620.01	12	AERIAL STRAND-GLENWOOD
1620.01		AERIAL STRAND ASSETS
1620.10	1	AERIAL COAXIAL-SANTAQUIN
1620.10	2	AERIAL COAXIAL-MONA
1620.10	3	AERIAL COAXIAL-GOSHEN
1620.10	4	AERIAL COAXIAL-EUREKA
1620.10	7	AERIAL COAXIAL-MAYFIELD
1620.10	8	AERIAL COAXIAL-LYMAN
1620.10	11	AERIAL COAXIAL-CENTRAL VALLEY
1620.10	12	AERIAL COAXIAL-GLENWOOD
1620.10		Aerial - Coaxial
1620.20		Aerial - Fiber
1620.30		Poles
1620.40	1	BURIED CABLE-SANTAQUIN
1620.40	2	BURIED CABLE-MONA
1620.40	3	BURIED CABLE-GOSHEN
1620.40	4	BURIED CABLE-EUREKA
1620.40	7	BURIED CABLE-MAYFIELD
1620.40	8	BURIED CABLE-LYMAN
1620.40	11	BURIED CABLE-CENTRAL VALLEY
1620.40	12	BURIED CABLE-GLENWOOD
1620.40		Buried Cable - Coaxial
1620.50	1	BURIED FIBER-SANTAQUIN

Central Telcom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>		<u>Description</u>
1620.50	2	BURIED FIBER-MONA
1620.50	3	BURIED FIBER-GOSHEN
1620.50	4	BURIED FIBER-EUREKA
1620.50	7	BURIED FIBER-MAYFIELD
1620.50	8	BURIED FIBER-LYMAN
1620.50	11	BURIED FIBER-CENTRAL VALLEY
1620.50	12	BURIED FIBER-GLENWOOD
1620.50		Buried Cable - Fiber
1620.60	1	CONDUIT SYSTEMS-SANTAQUIN
1620.60		CONDUIT SYSTEMS
1620.99		Work Order Clearing CWF
1630.00		MAINTENANCE EQUIPMENT
1630.10		Test Equipment
1630.20		Safety Equipment
1640.10		HIGH SPEED INTERNET EQUIPMENT
1700.00		ACC DEP'N GENERAL SUPPORT ASSESTS
1700.10		Acc Dep'n Vehicles
1700.20		Acc Dep'n Leasehold Improvements
1700.30		Acc Dep'n Office Equipment
1700.40		Acc Dep'n Furniture
1700.50		Acc Dep'n Converters / Set Top Boxes
1700.60		Acc Dep'n Pay TV Equipment
1710.00		ACC DEP'N EARTH STATION - HEADEND
1710.20	1	ACC DEPRECIATION HE BUILDINGS-SANTAQUIN
1710.20	2	ACC DEPRECIATION HE BUILDINGS-MONA
1710.20	3	ACC DEPRECIATION HE BUILDINGS-GOSHEN
1710.20	4	ACC DEPRECIATION HE BUILDINGS-EUREKA
1710.20	7	ACC DEPRECIATION HE BUILDINGS-MAYFIELD
1710.20	8	ACC DEPRECIATION HE BUILDINGS-LYMAN
1710.20	11	ACC DEPRECIATION HE BUILDINGS-CENTRAL VALLEY
1710.20	12	ACC DEPRECIATION HE BUILDINGS-GLENWOOD
1710.20		Acc Dep'n HE-Building
1710.30		Acc Dep'n HE-Towers
1710.40	1	ACC DEPRECIATION HE ANTENNAS-SANTAQUIN
1710.40	2	ACC DEPRECIATION HE ANTENNAS-MONA
1710.40	3	ACC DEPRECIATION HE ANTENNAS-GOSHEN
1710.40	4	ACC DEPRECIATION HE ANTENNAS-EUREKA
1710.40	7	ACC DEPRECIATION HE ANTENNAS-MAYFIELD
1710.40	8	ACC DEPRECIATION HE ANTENNAS-LYMAN
1710.40	11	ACC DEPRECIATION HE ANTENNAS-CENTRAL VALLEY
1710.40	12	ACC DEPRECIATION HE ANTENNAS-GLENWOOD
1710.40		Acc Dep'n HE-Antennas
1710.50	1	ACC DEPRECIATION HE ELECTRONICS-SANTAQUIN
1710.50	2	ACC DEPRECIATION HE ELECTRONICS-MONA
1710.50	3	ACC DEPRECIATION HE ELECTRONICS-GOSHEN
1710.50	4	ACC DEPRECIATION HE ELECTRONICS-EUREKA
1710.50	7	ACC DEPRECIATION HE ELECTRONICS-MAYFIELD
1710.50	8	ACC DEPRECIATION HE ELECTRONICS-LYMAN
1710.50	11	ACC DEPRECIATION HE ELECTRONICS-CENTRAL VALLE
1710.50	12	ACC DEPRECIATION HE ELECTRONICS-GLENWOOD
1710.50		Acc Dep'n HE-Electronics
1720.00		ACC DEP'N DISTRIBUTION EQUIPMENT C&W
1720.01	1	ACC DEPRECIATION AERIAL STRAND-SANTAQUIN

Central Telecom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>		<u>Description</u>
1720.01	2	ACC DEPRECIATION AERIAL STRAND-MONA
1720.01	3	ACC DEPRECIATION AERIAL STRAND-GOSHEN
1720.01	4	ACC DEPRECIATION AERIAL STRAND-EUREKA
1720.01	7	ACC DEPRECIATION AERIAL STRAND-MAYFIELD
1720.01	8	ACC DEPRECIATION AERIAL STRAND-LYMAN
1720.01	11	ACC DEPRECIATION AERIAL STRAND-CENTRAL VALLEY
1720.01	12	ACC DEPRECIATION AERIAL STRAND-GLENWOOD
1720.01		Acc Dep'n Aerial Strand
1720.10	1	ACC DEPRECIATION AERIAL COAXIAL-SANTAQUIN
1720.10	2	ACC DEPRECIATION AERIAL COAXIAL-MONA
1720.10	3	ACC DEPRECIATION AERIAL COAXIAL-GOSHEN
1720.10	4	ACC DEPRECIATION AERIAL COAXIAL-EUREKA
1720.10	7	ACC DEPRECIATION AERIAL COAXIAL-MAYFIELD
1720.10	8	ACC DEPRECIATION AERIAL COAXIAL-LYMAN
1720.10	11	ACC DEPRECIATION AERIAL COAXIAL-CENTRAL VALLY
1720.10	12	ACC DEPRECIATION AERIAL COAXIAL-GLENWOOD
1720.10		Acc Dep'n Aerial-Coaxial
1720.20		Acc Dep'n Aerial-Fiber
1720.30		Acc Dep'n Poles
1720.40	1	ACC DEPRECIATION BURIED CABLE-SANTAQUIN
1720.40	2	ACC DEPRECIATION BURIED CABLE-MONA
1720.40	3	ACC DEPRECIATION BURIED CABLE-GOSHEN
1720.40	4	ACC DEPRECIATION BURIED CABLE-EUREKA
1720.40	7	ACC DEPRECIATION BURIED CABLE-MAYFIELD
1720.40	8	ACC DEPRECIATION BURIED CABLE-LYMAN
1720.40	11	ACC DEPRECIATION BURIED CALBE-CENTRAL VALLEY
1720.40	12	ACC DEPRECIATION BURIED CABLE-GLENWOOD
1720.40		Acc Dep'n Buried Cable - Coaxial
1720.50	1	ACC DEPRECIATION FIBER-SANTAQUIN
1720.50	8	ACC DEPRECIATION FIBER - LYMAN
1720.50	11	ACC DEPRECIATION FIBER-CENTRAL VALLEY
1720.50	12	ACC DEPRECIATION FIBER - GLENWOOD
1720.50		Acc Dep'n Buried Cable - Fiber
1720.60	1	ACC DEPRECIATION CONDUIT SYSTEMS-SANTAQUIN
1720.60		ACC DEPRECIATION CONDUIT SYSTEMS
1730.00		ACC DEP'N MAINTENANCE EQUIPMENT
1730.10		Acc Dep'n Test Equipment
1730.20		Acc Dep'n Safety Equipment
1740.10		ACC DEPR-HIGH SPEED INTERNET EQUIPMENT
2006.10		SUBSCRIBER'S LIST-CUTV
2007.00		GOODWILL
2007.10		FRANCHISE MARKETING RIGHTS
2007.20		FRANCHISE-RADIO SHACK
3100.60		ACCUMULATED AMORTIZATION-SUBSCRIBER'S LIST
4010.00		A/P
4010.10		A/P Trade
4010.11		A/P Accruals
4010.35		A/P Central Utah Communications
4010.36		A/P Central Utah Technologies
4010.50		A/P FEDERAL TAX
4010.60		A/P Sales Tax
4010.61		A/P-MULTI CHANNEL VIDEO TAX
4010.71	79	A/P TRS NV CLEC

Central Telcom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>	<u>Description</u>
4010.74	A/P ABANDONED CREDITS
4010.85	1 A/P Fran Tax-Santaquin
4010.85	2 A/P Fran Tax-Mona
4010.85	3 A/P Fran Tax-Goshen
4010.85	4 A/P Fran Tax-Eureka
4010.85	5 A/P Fran Tax-Utah County
4010.85	6 A/P Fran Tax-Monroe
4010.85	7 A/P Fran Tax-Mayfield
4010.85	8 A/P Fran Tax-Lyman
4010.85	9 A/P Fran Tax-Loa
4010.85	10 A/P Fran Tax-Bicknell
4010.85	11 A/P Fran Tax-Sevier CO
4010.85	12 A/P FRAN TAX-MORONI
4010.85	13 A/P FRAN TAX-FTN GREEN
4010.85	14 A/P FRAN TAX-MT PLEASANT
4010.85	15 A/P FRAN TAX-FAIRVIEW
4010.85	16 A/P FRAN TAX-SPRING CITY
4010.85	17 A/P FRAN TAX-SANPETE CO.
4010.85	18 A/P FRAN TAX-EPHRAIM
4010.85	19 A/P FRAN TAX-MANTI
4010.85	20 A/P FRAN TAX-CENTERFIELD
4010.85	21 A/P FRAN TAX-GUNNISON
4010.85	22 A/P FRAN TAX-SALINA
4010.85	23 A/P FRAN TAX-REDMOND
4010.85	24 A/P FRAN TAX-AURORA
4010.85	25 A/P FRAN TAX-RICHFIELD
4010.85	26 A/P TV UTIL FEE-EPHRAIM
4010.85	27 A/P TV UTIL FEE-GUNNISON
4010.85	28 A/P FRAN TAX - CENTRAL VALLEY TOWN
4010.85	60 A/P FCC FEE
4010.85	A/P FRANCHISE TAXES
4010.86	A/P-RADIO SHACK TRADE
4010.87	A/P CUTV
4010.95	A/P CTS
4010.96	A/P Skyline Telecom
4010.97	A/P Central Utah Telephone
4010.98	A/P Bear Lake Communications
4010.99	A/P Lynch Interactive
4030.00	Advanced Billings
4040.00	CUSTOMER DEPOSITS
4040.10	SECURITY DEPOSITS
4070.00	Accrued Taxes
4070.10	Accrued Federal Income Tax
4070.20	Accrued State Income Tax
4080.10	Accrued Property Tax
4110.30	CURRENT PORTION LT DEBT - OTHER
4120.40	Accrued Liab-Other
4120.41	Accrued Liab-Bonus
4120.42	Accrued Liab-Audit fees
4120.43	Oth ACCRD LIAB-Lynch Incentive Bonus
4120.45	ACCRUED LIABILITIES-SHACK GIFT CERTIFICATES
4120.50	Accrued Unmatured Interest
4140.00	Deferred Tax Liability

Central Telcom Services
 Chart of Accounts
 As of 1/26/07

<u>Account</u>	<u>Description</u>
4140.01	DEFERRED TAXES - FEDERAL
4140.02	DEFERRED TAXES - STATE
4210.00	Funded Debt
4210.01	N/P Central Utah Telephone-PCS Logan
4210.02	N/R Central Utah Telephone-PCS Partnership
4210.03	N/P Central Utah Telephone-MMDS
4210.10	Notes Payable-Far West Bank
4280.00	CURRENT PORTION OF LONG-TERM DEBT
4500.00	Equity
4540.10	Equity - I. Branch Cox
4540.11	Equity - Eddie L. Cox
4540.12	Equity Draws - I. Branch Cox
4540.13	Equity Draws - Eddie L. Cox
4550.00	Equity Lynch
5300.00	Bad Debt Exp-CYCLE D ONLY
7361.00	AMORT EXP-SUBSCRIBER'S LIST
7700.00	REVENUES - CABLE TELEVISION
7710.00	Basic CATV
7720.00	Expanded CATV
7730.00	HBO Revenue
7735.00	Showtime Revenue
7740.00	Cinemax Revenue
7745.00	Starz Revenue
7749.00	Spanish Tier
7750.00	Digital
7754.00	Pay Per View
7755.00	CPE Rent Revenue
7755.01	UNRETURNED EQUIPMENT REVENUE
7759.00	Package Discounts / Allowances
7760.00	BROADBAND SERVICES
7760.10	Modem Rental Revenue
7760.20	CABLE INTERNET REVENUE
7770.00	OTHER REVENUES
7770.10	Install Revenue-CATV
7770.20	Inside Wire Maintenance Contracts
7770.30	Advertising Revenue
7770.31	Broadcast Revenue
7770.32	Production Revenue
7770.40	Plant Repair Revenues
7770.90	MISC. REVENUE
7770.91	BROKEN AGREEMENT - CATV
7800.00	CUTV EXPENSES
7810.00	PROGRAMING EXPENSE
7810.10	Basic Programing Exp
7810.20	Expanded Programing Exp
7810.30	Pay Per View Prog Exp
7810.40	Local Channel 10
7810.50	HBO Prog Exp
7810.51	Showtime Prog Exp
7810.52	STARZ/ENCORE PROGRAM EXP
7810.60	CINEMAX Prog Exp
7820.00	HEADEND FACILITIES
7820.10	999 HE Rents - Internal

Central Telcom Services
 Chart of Accounts
 As of 1/26/07

<u>Account</u>	<u>Description</u>
7820.10	INTER HE Rents - Internal
7820.10	HE Rent Exp
7820.20	HE Towers Exp
7820.30	HE Antenna Exp
7820.40	HE Electronics Exp
7820.50	HE Equipment Rental Exp
7820.60	HE Service Power Exp
7830.00	CABLE & WIRE FACIL EXP
7830.10	Coaxial Cable Exp
7830.20	Fiber Cable Exp
7830.30	Pole Rental Exp
7830.40	Install Exp
7840.00	GENERAL PLANT MAINTENANCE
7840.10	999 Maintenance Exp
7840.10	INTER Maintenance Exp
7840.10	Maintenance Exp
7840.15	999 TRANSMISSION EXPENSE
7840.20	Power Exp
7840.30	Mapping Exp
7840.40	Inside Wire Maint Exp
7840.50	Dispatch Exp
7860.00	High Speed Internet Expenses
7860.10	Internet Exp-Backbone Network
7860.11	Internet Exp-Network Maintenance
7860.20	Internet Exp-Customer Support
7860.30	Internet Exp-Cost of Goods Sold
7860.40	Internet Exp-Advertising
7860.50	Internet Exp-Bad Debt
7860.60	Internet Customer Expense
7860.70	Internet Corporate Expense
7860.80	Internet Exp-Other
7870.00	DEPRECIATION EXPENSE
7870.10	DEP'N EXP - GENERAL SUPPORT ASSETS
7870.11	Dep'n Exp - Vehicles
7870.12	Dep'n Exp - Leasehold Improvements
7870.13	Dep'n Exp - Office Equipment
7870.14	Dep'n Exp - Office Equipment
7870.15	Dep'n Exp - Furniture
7870.16	Dep'n Exp - Converters / Set Top Boxes
7870.17	Dep'n Exp - Pay TV Equipment
7875.00	DEP'N EXP-HEADEND
7875.10	Dep'n Exp - HE Building
7875.11	Dep'n Exp - HE Towers
7875.12	Dep'n Exp - HE Antennas
7875.13	Dep'n Exp - HE Electronics
7880.00	DEP'N EXP-DIST EQUIP CWF
7880.01	Dep'n Exp-Aerial Strand
7880.10	Dep'n Exp-Aerial Coaxial
7880.11	Dep'n Exp - Aerial Fiber
7880.12	Dep'n Exp - Pole Line
7880.13	Dep'n Exp-Buried Coaxial Cable
7880.14	Dep'n Exp-Buried Fiber Cable
7880.15	Dep'n Exp - Conduit Systems

Central Telcom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>	<u>Description</u>
7885.00	Dep'n Exp - Maintenance Equipment
7886.00	Dep'n Exp - Test Equipment
7887.00	Dep'n Exp - Safety Equipment
7888.10	DEPR EXPENSE HIGH SPEED INTERNET EQUIPMENT
7890.00	GENERAL CORPORATE INCOME & EXPENSE
7895.00	999 CUSTOMER SERVICE EXP - INTERNAL
7895.00	Customer Service Expense
7895.10	Billing Expense
7895.20	SALES EXPENSE
7895.75	CATV SALES EXP
7896.00	Executive Expense
7896.10	Accounting & Finance Exp
7896.20	Insurance Exp
7896.22	Office Supply Expense
7896.30	Advertising Exp-CUTV
7896.31	Channel 10 Expenses
7896.40	Legal Expense
7896.50	Other Corporate Expense
7897.00	INCOME AND PROPERTY TAXES
7897.10	Federal Income Taxes Exp
7897.11	Federal Provision for Deferred Income Tax
7897.20	State Income Tax Exp
7897.21	State Provision for Deferred Income Tax
7897.50	Property Tax Expense
7898.00	MISC INCOME AND EXPENSES
7898.10	Interest Income / Late Charges
7898.20	Interest Expense External
7898.29	AMORT LOAN ORIG FEES
7898.30	Bad Debt Expense
7898.40	Gain / Loss on Asset Disposal
7991.00	Long Distance
7991.01	999 TERSTATE REV - MTS - INTERNAL
7991.01	Terstate Rev-MTS
7991.02	Terstate Rev-Calling Card
7991.03	Terstate Rev-800
7991.04	999 TRASTATE REV MTS - INTERNAL
7991.04	Trastate Rev-MTS
7991.05	Trastate Rev-Calling Card
7991.06	Trastate Rev-800
7991.07	Ternational Rev-MTS
7991.08	Ternational Rev-Calling Card
7991.09	Ternational Rev-800
7991.20	999 End User Revenue
7991.20	End User Revenue
7991.50	Terstate Exp-MTS Toll
7991.51	Terstate Exp-Calling Card Toll
7991.52	Terstate Exp-800 Toll
7991.53	Trastate Exp-MTS Toll
7991.54	Trastate Exp-Calling Card Toll
7991.55	Trastate Exp-800 Toll
7991.56	Ternational Exp-MTS Toll
7991.57	Ternational Exp-Calling Card Toll
7991.58	Ternational Exp-800 Toll

Central Telcom Services
 Chart of Accounts
 As of 1/26/07

<u>Account</u>	<u>Description</u>
7991.60	Nonjurisdictional Long Distance Exp
7991.70	999 ACCESS CHARGE EXPENSES - INTERNAL
7991.70	Access Charge Exp
7991.71	Interstate USF Expense
7991.75	LD SALES EXPENSE
7991.80	Advertising Exp-Long Distance
7991.81	Long Distance Bad Debt Expense
7991.85	Long Distance - Customer Expense
7991.86	Long Distance - Corporate Expenses
7991.88	LONG DIST-TECH STORE CORP EXP
7992.00	Internet Operations
7992.01	999 Internet Rev-Dialup
7992.01	Internet Rev-Dialup
7992.02	999 Internet Rev-DSL
7992.02	Internet Rev-DSL
7992.03	CYCLONE REVENUE
7992.04	BROADBAND REVENUE
7992.05	NECA DSL DPA REVENUE
7992.10	Internet Rev-Equip Sales
7992.11	Internet Rev-Equip Leases
7992.12	COMPUTER SALES REVENUE
7992.13	WI-FI SYSTEM REVENUE
7992.15	COMPUTER MAINTENANCE AGREEMENT REVENUES
7992.48	BROKEN AGREEMENT - DSL
7992.49	UNRETURNED EQUIPT REV - DSL
7992.50	999 Internet Exp-Backbone Network
7992.50	INTER Internet Exp-Backbone Network
7992.50	Internet Exp-Backbone Network
7992.51	Internet Exp-Network Maintenance
7992.52	Internet Exp-Dialup Customer Support
7992.53	Internet Exp-DSL Customer Support
7992.54	INTERNET SALES EXPENSE
7992.55	COMPUTER MAINTENANCE EXPENSE
7992.56	NECA DPA-END USER EXPENSE
7992.57	NECA DPA-C.O. EXPENSE
7992.60	Internet-Cost of Goods Sold
7992.61	COMPUTER EQUIPMENT-COST OF GOODS SOLD
7992.62	WI-FI-COST OF GOODS EXPENSE
7992.70	Internet Exp-Depreciation
7992.75	INTERNET SALES EXP
7992.80	Internet Exp-Advertising
7992.81	Internet Bad Debt Expense
7992.85	Internet-Customer Expense
7992.86	Internet-Corporate Expense
7992.88	INTERNET-TECH STORE EXP
7992.90	Internet Exp-Other
7992.91	GAIN OR LOSS ON SALE OF ASSET
7993.00	Unregulated Telephone Operations
7993.01	Line Install/Repair Revenue
7993.02	Inside Wire Maintenance Revenue
7993.10	Telephone Equip Sales Revenue
7993.12	KEY SYSTEM SALES REVENUE
7993.13	TELEPHONE EQUIPMENT RENTAL

Central Telcom Services
 Chart of Accounts
 As of 1/26/07

<u>Account</u>	<u>Description</u>
7993.50	Line Install/Repair Exp
7993.51	Inside Wire Maintenance Exp
7993.52	KEY SYSTEMS-COST OF GOODS SOLD
7993.54	Sales Expense-KEY SYSTEMS
7993.60	Tele Equip Cost of Goods Sold
7993.75	KEY SYS SALES EXP
7993.85	Unregulated Telephone - Customer Expense
7993.86	Unregulated Telephone - Corporate Expense
7994.00	UNREGULATED PCS - WIRELESS
7994.50	Wireless Maintenace Expense
7994.51	Wireless Tower Expense
7994.52	1 PCS WIRELESS EXPENSE
7994.52	WENDOVER WIRELESS EXPENSE
7994.53	NOT IN USE
7994.60	Wireless Cost of Goods Sold
7994.70	Wireless Depreciation Expense
7994.75	WIRELESS SALES EXP
7995.01	RADIO SHACK STORE REVENUE
7995.02	DISH SYSTEM SALES REVENUE
7995.03	CELL PHONE SALES COMMISSION
7995.04	999 COAST TO COAST CELLULAR REVENUE - INTERNAL
7995.04	COAST TO COAST CELLULAR REVENUE
7995.05	COMPUTER SALES-RADIO SHACK
7995.51	RADIO SHACK-LAND & BUILDING EXPENSE
7995.52	RADIO SHACK-OFFICE SUPPLIES
7995.60	COST OF GOODS SOLD-RADIO SHACK
7995.61	CELL PHONE COST OF GOODS SOLD
7995.62	COGS COMPUTER RADIO SHACK
7995.69	COAST TO COAST EXPENSE
7995.70	DEPRECIATION EXPENSE-CTS GENERAL SUPPORT
7995.80	ADVERTISING EXP-RADIO SHACK
7995.81	BAD DEBT EXP-RADIO SHACK
7995.85	SALES SUPPORT EXPENSE-RADIO SHACK
7995.86	RADIO SHACK-CORPORATE EXPENSE
7995.87	RADIO SHACK EQUIPMENT INSTALLATION EXPENSE
7995.88	CORP EXP-TECH STORE RADIOSHACK
7995.90	999 RADIO SHACK EXPENSE-OTHER
7995.90	RADIO SHACK EXPENSE-OTHER
7996.01	UEN REVENUES
7996.50	UEN EXPENSES
7996.70	DEPRECIATION EXPENSE-UEN
7997.01	NEVADA CLEC REVENUE
7997.10	Nevada CLEC Local Service
7997.50	NEVADA CLEC EXPENSE
7997.70	NEVADA CLEC DEPRECIATION EXPENSE
7997.71	AMORTIZATION EXPENSE-CLEC CAPITAL LEASE
7998.01	DATA SERVICES INCOME
7998.50	OUTSIDE AREA SALES EXP
7998.51	DATA SERVICE SALES EXP
7999.00	General Unregulated Income & Expense
7999.50	Customer Service Expense
7999.51	Customer Billing Expense
7999.58	LAND & BUILDING TECHNOLOGY STORE

Central Telecom Services

Chart of Accounts

As of 1/26/07

<u>Account</u>	<u>Description</u>
7999.60	Executive Expense
7999.61	Accounting & Finance Expense
7999.62	Insurance Expense
7999.63	Advertising Expense
7999.64	791 CTS CLEC LEGAL EXPENSES
7999.64	CLEC CTS CLEC LEGAL EXPENSES
7999.64	UNREGULATED LEGAL EXPENSE
7999.65	CTS-LAND & BUILDING EXPENSE
7999.69	Federal Provision for Deferred Tax
7999.70	Federal Income Tax Exp
7999.71	State Income Tax Exp
7999.72	State Provision for Deferred Tax
7999.73	LOGAN PCS MAINTENANCE EXPENSE
7999.75	Property Tax Expense-Internet
7999.80	Misc Income & Expense
7999.81	Interest Income/Late Charges
7999.82	Interest Expense
7999.83	Writeoff Expense
7999.90	Other Income
7999.91	PCS EXPENSE
7999.92	MMDS EXPENSE
7999.93	LOGAN CELL SITE MAINTENANCE EXPENSE
7999.94	Non Operating Expenses

CONFIDENTIAL EXHIBIT D

**FINANCIAL STATEMENTS OF CENTRAL TELCOM SERVICES, LLC
DECEMBER 31, 2005**

CONFIDENTIAL--SUBJECT TO PROTECTIVE ORDER IN DOCKET NO. 07-____-01

EXHIBIT E

LETTER FROM EDDIE L. COX AS TO FINANCIAL STATEMENTS

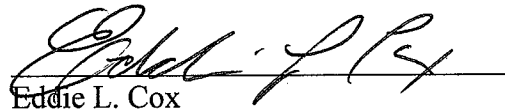
Dear Ms. Orchard:

On behalf of Central Telcom Services, LLC dba CentraCom Interactive, CTS ("CTS"), the applicant in the above-referenced proceeding, this letter is submitted as an exhibit in accordance with R746-349-3(A)(9).

I am President and General Manager of CTS and I have the requisite knowledge to make the following attestation and I am authorized to do so.

I attest to the accuracy, integrity, and objectivity of the financial statements attached as Exhibit D to the CTS application. I also attest that the financial statements were prepared in accordance with Generally Accepted Accounting Principles ("GAAP") I also attest to that accuracy, integrity and objectivity of the Chart of Accounts, attached as Exhibit C.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Eddie L. Cox", written over a horizontal line.

Eddie L. Cox
President & General Manager

CONFIDENTIAL EXHIBIT F

**FINANCIAL STATEMENTS OF LYNCH TELEPHONE CORPORATION X
(September 2006)**

CONFIDENTIAL--SUBJECT TO PROTECTIVE ORDER IN DOCKET NO. 05-2461-01

CONFIDENTIAL EXHIBIT G

FIVE-YEAR PROJECTION OF EXPECTED OPERATIONS

CONFIDENTIAL--SUBJECT TO PROTECTIVE ORDER IN DOCKET NO. 05-2461-01

EXHIBIT H

EVIDENCE OF CERTIFICATION IN OTHER JURISDICTIONS

PUBLIC UTILITIES COMMISSION OF NEVADA

ORDER

CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY

Central Telcom Services, LLC, d/b/a CentraCom Interactive

CPC 2846
Docket No. 05-9004

The Public Utilities Commission of Nevada finds that, pursuant to the Commission's decision on October 27, 2005, Central Telcom Services, LLC, d/b/a CentraCom Interactive, is authorized to operate as a competitive provider of telecommunications services, providing facilities-based interexchange and facilities-based basic services within the state of Nevada.

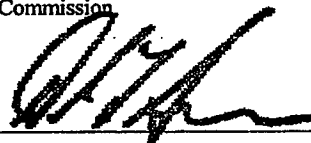
IT IS ORDERED that Central Telcom Services, LLC, d/b/a CentraCom Interactive, is hereby granted this Certificate of Public Convenience and Necessity as evidence of its authority to operate as a competitive provider of telecommunications services, providing facilities-based interexchange and facilities-based basic services within the state of Nevada, subject to all applicable provisions of the Nevada Revised Statutes, all applicable rules, regulations and orders of the Commission, and such terms, conditions and limitations as are now or may hereafter be attached to the exercise of the privileges granted to the utility.

IT IS FURTHER ORDERED that as a condition of this Certificate, Central Telcom Services, LLC, d/b/a CentraCom Interactive, shall render reasonably continuous and adequate service to the public within its service area and in pursuance of the authority granted, that nothing contained herein shall be construed to create a franchise or to constitute the grant of an irrevocable Certificate, and that failure to comply with all applicable provisions of the Nevada Revised Statutes, all applicable rules, regulations and orders of the Commission, and any applicable terms, conditions and limitations attached to the granted privileges shall comprise sufficient grounds for the suspension or revocation of this Certificate.

IT IS FURTHER ORDERED that this authority shall not be sold or transferred without the Commission's prior approval.

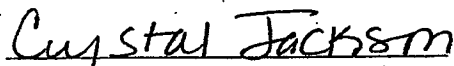
IT IS FURTHER ORDERED that the Commission retain jurisdiction for the purpose of correcting any errors which may have occurred in the drafting or issuance of this Certificate and Order.

By the Commission



DONALD L. SODERBERG, Chairman

Attest:


CRYSTAL JACKSON, Commission Secretary

Dated: Carson City, Nevada

(SEAL)

11-7-05

