ACCESS POINT INC. System: 1/25/2008 11:11:04 AM

ACCOUNTS LIST General Ledger Page: 1 User ID: JBROWN

Ranges: From: To: 1000-9999-Account Account Description First Last

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Include: Sorted By: ACCOUNT

Account	Description			Alia		Account	
Category		ctive	Account	Туре	Postin	д Туре	Typical Balance
User-Defined 1	User-Defined 2		User	-Defined 3	User	-Defined 4	
1100-	Cash - N on AR - Account # 2062					Yes	
Cash		Yes	Posting	Account	Balanc	e Sheet	Debit
1101 - Cash	Cash - Clearing	Yes	Postina	Account	Ralanc	Yes e Sheet	Debit
1102-	Cash - Sweep	, 63	10311119	Account	barane	Yes	DEDITE
Cash		Yes	Posting	Account	Ba lanc	e Sheet	Debit
1103-	Cash - Money Market - Account		D +	4	On Inco	Yes	Dahit
Cash 1104-	Cash - CDs	Yes	Posting	Account	DaTaric	e Sheet Yes	Debit
Cash		Yes	Posting	Account	Balanc	e Sheet	Debit
1105-	Cash - AR - Account # 20000213					Yes	
Cash 1106-	Cash - FSA - Account # 200002	Yes 191129	-	Account	Balanc	e Sheet Yes	Debit
Cash	Cash - 13A - Account # 200002	Yes		Account	Balanc	e Sheet	Debit
1110-	Cash - CD (Collateral for Ltr	of Cr	-			Yes	
Cash		Yes	Posting	Account	Balanc	e Sheet	Debit
1150 - Cash	Petty Cash - Greenville	Yes	Posting	Account	Ba Lanci	Yes e Sheet	Debit
1160-	Petty Cash - Cary	, 63	, bst mg	necount	barane	Yes	Debre
Cash		Yes	Posting	Account	Balanc	e Sheet	Debit
1200-	Accounts Receivable - Trade	Yos	Posting	Account	Palanc	Yes e Sheet	Debit
Accounts Receivable 1203-	Early Term Cancellation Fee	Yes	POSLING	ACCOUNT	DaTanc	e sneet Yes	Debit
Accounts Receivable		Yes	Posting	Account	Balanc	e Sheet	Credit
1205-	Accounts Receivable - Other					Yes	5.4
Accounts Receivable 1210-	Allowance for Doubtful Account	Yes	_	Account	Balanc	e Sheet Yes	Debit
Accounts Receivable	ATTOWANCE TO BOUDETUT ACCOUNT	Yes	Posting	Account	Balanc	e Sheet	Debit
1250-	Accounts Receivable - CABS					Yes	
Accounts Receivable	Allowana for Countil Annua	Yes	Posting	Account	Balanc	e Sheet	Debit
1260- Accounts Receivable	Allowance for Doubtful Account	Yes		Account	Balanc	Yes e Sheet	Debit
1270-	Unbilled Revenue					Yes	
Prepaid Expenses		Yes	Posting	Account	Balanc	e Sheet	Debit
1305- Prepaid Expenses	Capitalized Acquisition Costs	Yes	Posting	Account	Ra Lanc	Yes e Sheet	Debit
1350-	Equipment Inventory	, 65	, 000, 1119	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Da lanc	Yes	5 52 7 5
Inventory		Yes	Posting	Account	Balanc	e Sheet	Debit
1351 -	Equipment Inventory Offset	Voc	Posting	Account	Ralano	Yes e Sheet	Debit
Inventory 1352-	Equipment Inventory - Damaged		rosting	Account	barane	Yes	Debre
Inventory	, ,	Yes	Posting	Account	Balanc	e Sheet	Debit
1353 -	Equipment Inventory - N OC	V	D	4	Dolose	Yes	Dobit
Inventory 1354-	Partial Equipment	Yes	Posting	ACCOUNT	Balanc	e Sheet Yes	Debit
Inventory	, a. g.a. Equipment	Yes	Posting	Account	Balanc	e Sheet	Debit
1355-	Equipment Inventory - Junk					Yes	5.4
Inventory 1375-	Customer Premise Equipment	Yes	Posting	Account	Balanc	e Sheet Yes	Debit
Inventory	customer Fremise Equipment	Yes	Posting	Account	Balanc	e Sheet	Debit
1405 -	Office Equipment					Yes	
Property and Equipment	Computer Environment	Yes	Posting	Account	Balanc	e Sheet Yes	Debit
1410- Property and Equipment	Computer Equipment	Yes	Posting	Account	Balanc	e Sheet	Debit
1420-	Customer Base					Yes	
Goodwill/Customer Base	-	Yes	Posting	Account	Balanc	e Sheet	Debit
1430- Property and Equipment	Furniture	Yes	Posting	Account	Balanc	Yes e Sheet	Debit
1435-	Leasehold Improvements	. 55	. 5551119		20.0776	Yes	
Property and Equipment		Yes	Posting	Account	Balanc	e Sheet	Debit
1440- Property and Equipment	Pagers (Sales Inventory)	Yes	Posting	Account	Ra Lance	Yes e Sheet	Debit
Tropercy and Equipment		, 03	. oscing	,	Da vario		

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Description

Account

ACCESS POINT INC. ACCOUNTS LIST

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Account Entry

Posting Type Typical Balance Category Active Account Type User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 Regulatory Fees Yes Posting Account Regulatory Fees/Deferred Debt Issue Cost Balance Sheet Debit 1460-Computer Software Yes Property and Equipment Yes Posting Account Balance Sheet Debit 1465-Switching Equipment Yes Property and Equipment Debit Yes Posting Account Balance Sheet Vehicles Property and Equipment Yes Posting Account Balance Sheet Debit 1485-Leased Equipment Balance Sheet Debit Property and Equipment Yes Accumulated Depreciation - Fixed Assets 1490 -Yes Accumulated Depreciation Balance Sheet Debit Yes Posting Account 1496-Accumulated Amortization - Intangible Assets Balance Sheet Debit Accumulated Depreciation Yes Posting Account Deferred Costs - New Billing System Yes Property and Equipment Posting Account Balance Sheet Debit Prepaid Expenses 1500-Yes Prepaid Expenses Balance Sheet Debit. Yes Posting Account 1550-Prepaid Taxes and Licenses Yes Prepaid Expenses Yes Posting Account Balance Sheet Debit Prepaid Insurance Prepaid Expenses Yes Posting Account Balance Sheet Debit. Vendor Credits Pending 1605-Accounts Receivable Yes Posting Account Balance Sheet Debit 1606-Vendor Credits Pending - Contra Account Yes Balance Sheet Credit Accounts Receivable Posting Account Yes Yes Security Deposits Balance Sheet Debit Prepaid Expenses Yes Posting Account 2000-Accounts Payable - Trade Yes Posting Account Balance Sheet Credit Accounts Payable 2001 -Accounts Payable Contra A/C Credit Yes Posting Account Balance Sheet Accounts Pavable 2002-Accounts Payable Contra - Pending Vendor Credits Yes Balance Sheet Debit Accounts Payable Yes Posting Account 2003-Accrued Purchases Balance Sheet Accounts Payable Yes Posting Account Credit AP Invoice Tax Disputes 2005-Yes Accounts Payable Yes Posting Account Balance Sheet Credit 2150-Accrued Expenses Yes Accounts Pavable Yes Posting Account Balance Sheet Credit Accrued Cost of Calls 2300-Yes Balance Sheet Credit Accounts Payable Yes Posting Account Pre-Petition Liability ST 2400 -Posting Account Balance Sheet Credit Accounts Payable Yes 2500 -Sales Tax Pavable Yes Balance Sheet Credit Taxes Payable Yes Posting Account Sales Tax Payable Contra - Customer Tax Credits Yes 2501 -Taxes Payable Balance Sheet Debit Posting Account Yes 2502-Sales Tax Payable - Federal Taxes Yes Credit. Taxes Payable Yes Posting Account Balance Sheet Sales Tax Payable - State USF Yes 2503-Balance Sheet Credit Taxes Payable Posting Account 2504-Sales Tax Payable - Telecom Relay Service Posting Account Taxes Pavable Yes Balance Sheet Credit Yes Sales Tax Payable - PUC Fees Balance Sheet Credit Taxes Payable Posting Account Yes Sales Tax Payable - State and Local Taxes 2506-Taxes Payable Posting Account Balance Sheet Credit Yes 2507 -Sales Tax Payable - E911 Yes Taxes Payable Balance Sheet Credit Yes Posting Account 2508-Sales Tax Payable - Surcharges Yes Taxes Payable Yes Postina Account Balance Sheet Credit 2509-Sales Tax Payable - E911 Historical Credit Posting Account Balance Sheet Taxes Payable Yes *2510* -Sales Tax Payable - Fed. Common Carrier Fee Taxes Payable Yes Posting Account Balance Sheet Credit Sales Tax Payable - Prior Year State USF 2511 -Taxes Payable

Posting Account

Yes

Balance Sheet

Credit

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Account Description Alias Account Entry

Account	Description			Alias	Accoun	nt Entry
Category		Active	Account	Туре	Posting Type	Typical Balance
User-Defined 1	User-Defined 2		User	-Defined 3	User-Defined 4	
2600 -	Unearned Revenue				Yes	
Accounts Payable		Yes	Posting	Account	Balance Sheet	Credit
2650-	Customer Deposits	V	Dootion		Yes	Condit
Accounts Payable 2725-	Short Term Debt - GE Capital	Yes 1	Posting	Account	Balance Sheet Yes	Credit
Current Maturities of	•	Yes	Posting	Account	Balance Sheet	Credit
2750-	Short-Term Debt - Bluewater		· ·		Yes	
Current Maturities of	_	Yes	Posting	Account	Balance Sheet	Credit
2775-	Short Term Debt - Accord				Yes	C 444
Notes Payable 2776-	Short-Term Debt - Capital Le	Yes	Posting	Account	Balance Sheet Yes	Credit
.,,o- Current Maturities of	•	Yes	Posting	Account	Balance Sheet	Credit
2800 -	Other Current Liabilities				Yes	
Accounts Payable		Yes	Posting	Account	Balance Sheet	Credit
2801 -	Garnishments Payable				Yes	
Accounts Payable	401K Davish In	Yes	Posting	Account	Balance Sheet	Credit
?802- Accounts Payable	401K Payable	Yes	Postina	Account	Yes Balance Sheet	Credit
2803 -	Flexible Spend - Medical	765	103t mg	//CCOUNT	Yes	0, 00,70
Accounts Payable	,	Yes	Posting	Account	Balance Sheet	Credit
2804 -	Flexible Spend - Dependent (Care			Yes	
Accounts Payable		Yes	Posting	Account	Balance Sheet	Credit
2805-	Health Reimb. Account	Yes	Postina	Account	Yes Balance Sheet	Credit
Accounts Payable 2825-	BellSouth Remedy Reimburseme			Account	Yes	Credit
Accounts Payable	Be free a control free free free free free free free fre	Yes		Account	Balance Sheet	Credit
?850-	Customer Refunds				Yes	
Accounts Payable		Yes	-	Account	Balance Sheet	Credit
2875-	Accrued Dividends - Preferre			A = = =	Yes	Condit
Dividends Payable 2900-	Note Payable - GE Capital	Yes	Posting	Account	Balance Sheet Yes	Credit
Note Payable - GE Cap		Yes	Postina	Account	Balance Sheet	Credit
901-	Pre-Petition Liability LT		3		Yes	
Current Maturities of	Long-Term Debt	Yes	Posting	Account	Balance Sheet	Credit
925-	Long Term Debt - Bluewater				Yes	C 4 · ·
Note Payable - GE Cap 1950-	ital Leased Equipment Obligation	Yes	Posting	Account	Balance Sheet Yes	Credit
Notes Payable	Leased Equipment Obligation	Yes	Postina	Account	Balance Sheet	Credit
2975-	Deferred Rent Obligation				Yes	
Notes Payable		Yes	Posting	Account	Balance Sheet	Credit
3000 -	Common Stock (.01 Par)				No	
Common Stock	D (0) - 1 (0) - 1 (0) Dom	Yes	Posting	Account	Balance Sheet	Credit
1200- Preferred Stock	Preferred Stock (.01 Par)	Yes	Postina	Account	Yes Balance Sheet	Credit
400-	Additional Paid-in Capital	163	10311119	Account	Yes	or care
Retained Earnings		Yes	Posting	Account	Balance Sheet	Credit
600-	Accrued Dividends				Yes	
Common Dividends		Yes	Posting	Account	Balance Sheet	Credit
1900- Dotained Fannings	Retained Earnings	Yos	Postina	Account	Yes Balance Sheet	Credit
Retained Earnings 1950-	Net Income/Loss	Yes	Posting	Account	Yes	Creare
Retained Earnings	Net medicine	Yes	Posting	Account	Balance Sheet	Credit
1000-	Revenue - Switched Services				Yes	
Sales		Yes	Posting	Account	Profit and Loss	Credit
100 1 -	Revenue - SS - Inbound Domes		Dooting	4.cocumt	Yes Profit and Loss	Credit
Sales 1002-	Revenue - SS - Inbound Inter	Yes rnationa	-	Account	Yes	Creari
Sales	Neverlac 33 Tributia Tritor	Yes		Account	Profit and Loss	Credit
1003-	Revenue - SS - Outbound Dome	estic			Yes	
Sales		Yes	_	Account	Profit and Loss	Credit
004-	Revenue - SS - Outbound Inte			Ananost	Yes	Cnodit
Sales Inns	Payanua CC Payahana Com	Yes	Posting	Account	Profit and Loss Yes	Credit
1005- Sales	Revenue - SS - Payphone Surc	enarges Yes	Postina	Account	Profit and Loss	Credit
1006-	Revenue - SS - D/A	, 03	. JJ c mg		Yes	
Sales		Yes	Posting	Account	Profit and Loss	Credit
1 050 -	Revenue - VOIP		_		Yes	0
Sales		Yes	Posting	Account	Profit and Loss	Credit

Description

Account

Sales

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Alias

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Profit and Loss

Credit

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Account Entry

Category Active Account Type Posting Type Typical Balance -----User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 4051-Revenue - VOIP - Inbound Domestic Posting Account Sales Yes Profit and Loss Credit 4052-Revenue - VOIP - Inbound International Sales Yes Posting Account Profit and Loss Credit 4053-Revenue - VOIP - Outbound Domestic Sales Yes Posting Account Profit and Loss Credit Revenue - VOIP - Outbound International 4054-Sales Yes Posting Account Profit and Loss Credit 4055-Revenue - VOIP - Payphone Surcharges Sales Yes Posting Account Profit and Loss Credit 4056-Revenue - VOIP - D/A Profit and Loss Sales Yes Posting Account Credit 4100-Revenue - Dedicated Services Sales Yes Profit and Loss Posting Account. Credit 4101 -Revenue - DS - Inbound Domestic Sales Posting Account Yes Profit and Loss Credit 4102-Revenue - DS - Inbound International Yes Sales Profit and Loss Credit Posting Account 4103-Revenue - DS - Outbound Domestic Sales Posting Account Profit and Loss Credit Yes 4104-Revenue - DS - Outbound International Profit and Loss Sales Yes Posting Account Credit 4105-Revenue - DS - Payphone Surcharges Sales Posting Account Profit and Loss Credit Yes 4106-Revenue - DS - D/A Yes Sales Yes Posting Account Profit and Loss Credit 4150-Revenue - Travel Card Yes Sales Yes Posting Account Profit and Loss Credit Revenue - Travel Card 4151-Sales Yes Posting Account Profit and Loss Credit. 4152-Revenue - Travel Card - Payphone Surcharges Profit and Loss Credit Sales Posting Account 4200-Revenue - Late Fees Sales Yes Posting Account Profit and Loss Credit 4250-Revenue - Service Charges Profit and Loss Sales Yes Posting Account Credit 4300-Revenue - Sales Credits Sales Yes Posting Account Profit and Loss Credit 4301 -Revenue - Sales Credits (Informational) Yes Sales Posting Account Profit and Loss Credit 4400-Revenue - Local Service MRC's Yes Posting Account Profit and Loss Credit Sales Revenue - Local Service Installs 4401 -Profit and Loss Sales Yes Posting Account Credit 4402-Revenue - Local Service Change Charges Profit and Loss Credit Sales Yes Posting Account Revenue - Local Service Miscellaneous 4403-Yes Posting Account Sales Yes Profit and Loss Credit 4404-Revenue - Local Service Pro-rated Charges Yes Profit and Loss Sales Posting Account. Credit 4405 -Revenue - Local Service SLC Sales Yes Posting Account Profit and Loss Credit 4406-Revenue - Local Service Features Yes Sales Posting Account Profit and Loss Credit 4407-Revenue - Local Service CCR Yes Posting Account Profit and Loss Credit Sales 4408-Revenue - Local Service LNP Yes Profit and Loss Credit. Sales Posting Account 4409-Revenue - Local Service Other Yes Sales Yes Posting Account Profit and Loss Credit 4410-Revenue - Local Service PRI Yes Posting Account Profit and Loss Credit Sales Yes 4411-Revenue - Local Service PRI Installs Profit and Loss Credit Sales Yes Posting Account 4412-Revenue - Local Service PRI Pro-rates Profit and Loss Credit Sales Yes Posting Account 4413-Revenue - Local Service PRI Misc.

Yes

Posting Account

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User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4			
4450-	Revenue - Local Toll		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4451 -	Revenue - Local Service Directory		Yes			
Sales		Posting Account	Profit and Loss	Credit		
4500 - Sales	Revenue - Dedicated Access Yes	Posting Account	Yes Profit and Loss	Credit		
4501-	Revenue - Dedicated Access Instal	~	Yes	Credit		
Sales	Yes		Profit and Loss	Credit		
4502-	Revenue - Dedicated Access Pro-ra	ted	Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4503 -	Revenue - Dedicated Access Misc.	Posting Assumt	Yes	Coodit		
Sales 4550-	Yes Revenue - Integrated T-1	Posting Account	Profit and Loss Yes	Credit		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4551-	Revenue - Integrated T-1 Installs	Ų.	Yes			
Sales	Yes	· · · · · ·	Profit and Loss	Credit		
4552-	Revenue - Integrated T-1 Equipmen		Yes	0		
Sales 4553-	Yes Revenue - Integrated T-1 Pro-rate	•	Profit and Loss Yes	Credit		
Sales	Yes		Profit and Loss	Credit		
4554-	Revenue - Integrated T-1 Features		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4560-	Revenue - VOIP Monthly Charges		Yes			
Sales	Yes	Posting Account	Profit and Loss Yes	Credit		
4561 - Sales	Revenue - VOIP Installs Yes	Posting Account	Profit and Loss	Credit		
4562-	Revenue - VOIP Equipment	reserving recourse	Yes	0.00.0		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4563 -	Revenue - VOIP Pro-rated		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4600 - Sales	Revenue - Frame Relay Yes	Posting Account	Yes Profit and Loss	Credit		
4601-	Revenue - Frame Relay Installs	rostring Account	Yes	Credit		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4602-	Revenue - Frame Relay Pro-rated		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4603 - Sales	Revenue - Frame Relay Misc. Yes	Posting Account	Yes Profit and Loss	Credit		
4625-	Revenue - Internet	rosting Account	Yes	C. Cart		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4626 -	Revenue - Internet Installs		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4627-	Revenue - Internet Equipment Yes	Posting Account	Yes Profit and Loss	Credit		
Sales 4628-	Revenue - Internet Pro-rated	Posting Account	Yes	Creart		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4629-	Revenue - Internet Misc.		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4635 -	Revenue - VoIP Internet MRCs	Doubling Assessed	Yes	0		
Sales 4636-	Yes VoIP Internet Installs	Posting Account	Profit and Loss Yes	Credit		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4637-	VoIP Internet Pro-Rates		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4638-	VoIP Internet Equipment		Yes			
Sales	Yes	Posting Account	Profit and Loss Yes	Credit		
4650 - Sales	Revenue - Data Circuits Yes	Posting Account	Profit and Loss	Credit		
4651-	Revenue - Data Circuits Installs	. oobg /iooodiii	Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4652-	Revenue - Data Circuits Pro-rated		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		
4653 - Sales	Revenue - Data Circuits Misc. Yes	Posting Account	Yes Profit and Loss	Credit		
4675-	Revenue - DSL	. out my Account	Yes	0. 00.16		
Sales	Yes	Posting Account	Profit and Loss	Credit		
4676-	Revenue - DSL Installs		Yes			
Sales	Yes	Posting Account	Profit and Loss	Credit		

Cost of Goods Sold

Cost of Goods Sold

5060-

ACCESS POINT INC.

ACCOUNTS LIST General Ledger Page:

Profit and Loss

Profit and Loss

Yes

Debit

Debit

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Description Alias Account Account Entry Category Active Account Type Posting Type Typical Balance User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 4677-Revenue - DSL Equipment Yes Sales Posting Account Profit and Loss Credit Yes 4678-Revenue - DSL Pro-rated Yes Credit. Sales Profit and Loss Yes Posting Account 4679-Revenue - DSL Misc. Sales Yes Posting Account Profit and Loss Credit 4685 -VoIP DSL MRCs Sales Yes Posting Account Profit and Loss Credit VoIP DSL Installs 4686-Sales Yes Posting Account Profit and Loss Credit VoIP DSL Pro-Rates 4687-Sales Yes Posting Account Profit and Loss Credit 4688-VolP DSL Fauinment Yes Posting Account Profit and Loss Credit Sales Yes 4700-Revenue - Paging Yes Credit Sales Profit and Loss Yes Posting Account 4750-Revenue - Conference Calling Sales Yes Posting Account Profit and Loss Credit 4800-Revenue - PICC Yes Posting Account Profit and Loss Credit Sales Yes 4810-Revenue - ISP Yes Sales Yes Posting Account Profit and Loss Credit 4811-Revenue - ISP Installs Sales Profit and Loss Yes Posting Account Credit. Revenue - ISP Pro-rates 4812-Sales Yes Posting Account Profit and Loss Credit Revenue - ISP Miscellaneous 4813-Yes Sales Yes Posting Account Profit and Loss Credit 4850 -Revenue - CABS Profit and Loss Credit Sales Yes Posting Account Revenue - CABS PICC 4851 -Profit and Loss Credit Sales Yes Posting Account 4860-MPLS MRCs Sales Yes Posting Account Profit and Loss Credit MPLS Installs 4861 -Yes Profit and Loss Sales Yes Posting Account Credit 4862-MPLS Pro-Rated Charges Yes Credit Posting Account Profit and Loss Sales Yes MPLS Misc./Changes 4863 -Profit and Loss Credit Sales Yes Posting Account 4864-MPLS Equipment Yes Sales Yes Posting Account Profit and Loss Credit Revenue - Network Monitoring & Security 4875 -Profit and Loss Sales Posting Account Credit Yes 4876-Revenue - VPN Installs Profit and Loss Sales Yes Posting Account Credit 4877-Revenue - VPN Equipment Yes Yes Posting Account Profit and Loss Credit Sales Revenue - VPN Pro-rated 4878 -Yes Yes Posting Account Profit and Loss Credit Sales 4879-Revenue - VPN Misc. Profit and Loss Credit Yes Posting Account Sales 4900-Revenue - Universal Service Fund Profit and Loss Credit Sales Yes Posting Account 4910-Revenue - Regulatory Recovery Fee Posting Account Profit and Loss Credit Sales Yes Revenue - SC USF 4911-Yes Sales Yes Posting Account Profit and Loss Credit Revenue - Other 4950-Yes Posting Account Profit and Loss Credit. Sales Yes 4999-Revenue - Maintenance/Tech Dispatch Charges Posting Account Profit and Loss Credit Sales Yes Yes 5000-COGS - Switched Service - Inbound Domestic Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5020-COGS - Switched Service - Inbound International Yes

Posting Account

Posting Account

Yes

Yes

COGS - Switched Service - Outbound Domestic

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Account Description Alias Account Entry Posting Type Active Account Type Typical Balance 5080-COGS - Switched Service - Outbound International Yes Profit and Loss Debit Cost of Goods Sold Yes Postina Account COGS - Switched Service - Payphone Surcharges 5090-Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - SS - D/A Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - Dedicated Service - Inbound Domestic 5100-Cost of Goods Sold Profit and Loss Debit Posting Account 5120-COGS - Dedicated Service - Inbound International Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - Dedicated Service - Outbound Domestic Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account 5140-COGS - Dedicated Service - Outbound International Cost of Goods Sold Profit and Loss Debit. Yes Posting Account COGS - Dedicated Service - Payphone Surcharges 5145-Yes Profit and Loss Cost of Goods Sold Yes Posting Account Debit COGS - DS - D/A Yes 5146-Cost of Goods Sold Yes Postina Account Profit and Loss Debit 5150-COGS - Travel Card Profit and Loss Cost of Goods Sold Yes Posting Account Debit. COGS - Travel Card - Payphone Surcharges 5200-Yes Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5210-COGS - VOIP Service - Inbound Domestic Yes Cost of Goods Sold Profit and Loss Debit Posting Account Yes COGS - VOIP Service - Inbound International Yes Yes Posting Account Profit and Loss Cost of Goods Sold Debit COGS - VOIP Service - Outbound Domestic 5220-Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - VOIP Service - Outbound International 5225-Profit and Loss Debit Cost of Goods Sold Posting Account 5250 -COGS - 800 Database Profit and Loss Debit Cost of Goods Sold Yes Posting Account COGS - Fixed Network Service - Recurring Profit and Loss Cost of Goods Sold Yes Posting Account Debit COGS - VoIP Network Monthly Charges 5350-Profit and Loss Debit. Cost of Goods Sold Posting Account 5351-COGS - VoIP Network Installs No Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - VoIP Network Equipment No Profit and Loss Debit Cost of Goods Sold Posting Account Yes 5353-COGS - VoIP Network Pro-Rates Profit and Loss Yes Cost of Goods Sold Posting Account Debit 5410-COGS - Local Service - PRI Profit and Loss Debit Cost of Goods Sold Posting Account 5411 -COGS - Local Service - PRI Installs Yes Profit and Loss Debit Cost of Goods Sold Yes Posting Account COGS - Local Service - PRI Pro-Rates 5412-Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - Local Service - PRI Misc. 5413-Cost of Goods Sold Profit and Loss Debit Posting Account 5425 -COGS - Local Service - UNE Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit. 5448 COGS - Local Service - Retro CSA Billing BS Profit and Loss Debit Yes Posting Account Cost of Goods Sold COGS - Local Service - Retro CSA Billing VZ Profit and Loss Yes Cost of Goods Sold Posting Account Debit COGS - Local Toll Usage - UNE 5450-Profit and Loss Debit Cost of Goods Sold Posting Account COGS - Local Service - Resale Yes 5475-Yes Cost of Goods Sold Posting Account Profit and Loss Debit COGS - Local Toll Usage - Resale 5485 -Yes Debit. Cost of Goods Sold Yes Posting Account Profit and Loss COGS - Local Toll Usage - Integrated 5490-Profit and Loss Cost of Goods Sold Posting Account Debit COGS - Dedicated Access 5500-Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5501 -COGS - Dedicated Access Installs Cost of Goods Sold Posting Account Profit and Loss Debit

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Description Account Alias Account Entry Posting Type Typical Balance Active Account Type Category ______ User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 5502-COGS - Dedicated Access Pro-rated Cost of Goods Sold Posting Account Profit and Loss Debit Yes 5503 -COGS - Dedicated Access Misc. Cost of Goods Sold Posting Account Profit and Loss Debit. Yes COGS - Integrated T-1 5550-Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5551 -COGS - Integrated T-1 Installs Cost of Goods Sold Profit and Loss Yes Posting Account Debit 5552-COGS - Integrated T-1 Equipment Cost of Goods Sold Posting Account Profit and Loss Debit COGS - Integrated T-1 Pro-rated 5553 -Profit and Loss Cost of Goods Sold Yes Posting Account Debit 5560-COGS - VoIP Monthly Charges Cost of Goods Sold Profit and Loss Yes Posting Account Debit 5561-COGS - VoIP Installs Cost of Goods Sold Yes Posting Account Profit and Loss Debit. 5562-COGS - VoIP Equipment Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - VoIP Pro-rates 5563 -Cost of Goods Sold Profit and Loss Yes Posting Account Debit COGS - VoIP Misc. Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - Frame Relay 5600-Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - Frame Relay Installs 5601 -Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5602-COGS - Frame Relay Pro-rated Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account 5603 -COGS - Frame Relay Misc. Profit and Loss Cost of Goods Sold Yes Posting Account Debit 5625 -COGS - Internet Cost of Goods Sold Posting Account Profit and Loss Debit COGS - Internet Installs 5626-Yes Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - Internet Equipment 5627-Yes Profit and Loss Cost of Goods Sold Yes Posting Account Debit. COGS - Internet Pro-rated 5628-Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5629-COGS - Internet Misc. Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5635 -VoIP Internet MRCs Posting Account Profit and Loss Debit Sales Yes VoIP Internet Installs 5636-Profit and Loss Debit Sales Yes Posting Account VoIP Internet Pro-Rates 5637-Posting Account Profit and Loss Debit Sales Yes 5638-VoIP Internet Equipment Yes Posting Account Profit and Loss Debit Sales Yes COGS - Data Circuits 5650-Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - Data Circuits - Installation 5651-Cost of Goods Sold Posting Account Profit and Loss Debit COGS - Data Circuits - Pro-rated Charges 5652-Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5653-COGS - Data Circuits - Miscellaneous Yes Cost of Goods Sold Profit and Loss Debit Posting Account YesCOGS - DSL Equipment 5675-Profit and Loss Debit Cost of Goods Sold Yes Posting Account COGS - DSL Recurring Yes 5680-Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5681 -COGS - Other Non-Recurring - DSL Misc Yes Cost of Goods Sold Profit and Loss Yes Posting Account Debit 5682-COGS - Other Non-Recurring - DSL Pro-rated Profit and Loss Debit Posting Account Cost of Goods Sold Yes COGS - Other Non-Recurring - DSL Installation Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - Other Non-Recurring - DSL Changes 5684-Profit and Loss Cost of Goods Sold Yes Posting Account Debit

ACCESS POINT INC. ACCOUNTS LIST

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Description Account Alias Account Entry ------Category Posting Type Typical Balance Active Account Type _____ User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 5685 -VoIP DSL MRCs Sales Yes Postina Account Profit and Loss Debit 5686-VoIP DSL Installs Yes Sales Posting Account Profit and Loss Debit Yes 5687-VoIP DSL Pro-Rates Yes Sales Yes Posting Account Profit and Loss Debit 5688-VoIP DSL Equipment Sales Yes Posting Account Profit and Loss Debit 5700-COGS - Paging Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5750-COGS - Conference Calling Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - PICC 5800-Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - ISP MRC's Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5811 -COGS - ISP Installs Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - ISP Equipment 5812-Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5813-COGS - ISP Pro-rates Profit and Loss Cost of Goods Sold Debit Yes Posting Account COGS - ISP Miscellaneous 5814-Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - API ISP Network MRC's 5825-Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - API ISP Network Installs 5826-Yes Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - API ISP Network Equipment 5827-Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5828-COGS - API ISP Network Pro-rates Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - API ISP Network Miscellaneous 5829 -Yes Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5850-COGS - VPN/Enhanced IP MRC's Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - VPN/Enchanced IP Installs 5851 -Profit and Loss Debit Cost of Goods Sold Yes. Posting Account COGS - VPN/Enhanced IP Equipment 5852-Yes Profit and Loss Debit. Cost of Goods Sold Yes Posting Account COGS - VPN/Enhanced IP Pro-rated 5853-Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - VPN/Enhanced IP Misc. 5854-Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - MPLS MRC's 5860-Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - MPLS Installs 5861 -Yes Profit and Loss Cost of Goods Sold Yes Posting Account Debit 5862-COGS - MPLS Pro-rates Yes Cost of Goods Sold Profit and Loss Debit Posting Account Yes 5863-COGS - MPLS Misc. Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5864-COGS - MPLS Equipment Yes Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - Voice Mail 5875 -Yes Cost of Goods Sold Posting Account Profit and Loss Debit Yes COGS - Universal Service Charges 5900 -Cost of Goods Sold Yes Posting Account Profit and Loss Debit 590**1** -COGS - Vendor Taxes/Surcharge Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - Federal TRS 5910-Yes Posting Account Profit and Loss Debit Cost of Goods Sold Yes COGS - SC USF 5911 -Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5925-COGS - Other Recurring - ADUF Yes Cost of Goods Sold Profit and Loss DebitPosting Account Yes COGS - Other Recurring - ODUF Profit and Loss Debit Cost of Goods Sold Posting Account Yes

Selling Expense

ACCESS POINT INC. ACCOUNTS LIST

General Ledger

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Account Description Alias Account Entry Active Account Type Posting Type Typical Balance User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 ______ 5970-COGS - Other Non-Recurring - Resale Installation Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5971 -COGS - Other Non-Recurring - Resale Changes Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit. 5972-COGS - Other Non-Recurring-Resale Directory Assist Cost of Goods Sold Yes Posting Account Profit and Loss Debit COGS - Other Non-Recurring - UNE Installation 5973-Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5974-COGS - Other Non-Recurring - UNE Changes Cost of Goods Sold Profit and Loss Yes Posting Account Debit COGS - Other Non-Recurring - UNE Directory Assist Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5976-COGS - Other Non-Recurring - Resale Miscellaneous Yes Cost of Goods Sold Yes Posting Account Profit and Loss Debit 5977-COGS - Other Non-Recurring - UNE Miscellaneous Yes Yes Profit and Loss Debit Cost of Goods Sold Posting Account 5978-COGS - Other Recurring - Long Distance Profit and Loss Debit Cost of Goods Sold Yes Posting Account 5979-COGS - Other Non-Recurring - Long Distance Cost of Goods Sold Profit and Loss Debit Yes Posting Account COGS - Indirect (Dealer) Commissions - Regular 5980-Profit and Loss Cost of Goods Sold Posting Account Debit Yes 5981 -COGS - Indirect (Dealer) Commissions - Spiffs Posting Account Profit and Loss Debit Cost of Goods Sold Yes COGS - Maintenance/Tech Dispatch Charges Cost of Goods Sold Yes Posting Account Profit and Loss Debit. Salaries - Billing Services 6000-ABS Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6000-ACC Salaries - Accounting Administrative Expense Yes Posting Account Profit and Loss Debit Salaries - Credit & Collections 6000-ACR Profit and Loss Debit Administrative Expense Yes Posting Account 6000 -ACT Salaries - Cost Accounting Profit and Loss Administrative Expense Yes Posting Account Debit Salaries - HR/Facility Management 6000-ADM Yes Profit and Loss Debit Administrative Expense Yes Posting Account 6000-AEX Salaries - Executive Management Yes Profit and Loss Debit Yes Posting Account Administrative Expense 6000-ANA Salaries - Network Administration Administrative Expense Posting Account Profit and Loss Debit Yes Salaries - Regulatory Affairs 6000-ARA Administrative Expense Yes Posting Account Profit and Loss Debit 6000-ASD Salaries - Systems Development Yes Profit and Loss Debit Administrative Expense Yes Posting Account 6000-NOP Salaries - Network Operations Yes Profit and Loss Debit Administrative Expense Yes Posting Account 6000-0CS Salaries - Customer Service Administrative Expense Yes Posting Account Profit and Loss Debit Salaries - Dedicated Provisioning 6000-ODP Profit and Loss Debit Administrative Expense Posting Account 6000-OLD Salaries - LD Provisioning Profit and Loss Debit Yes Posting Account Administrative Expense Salaries - Local Provisioning Profit and Loss Yes Debit Administrative Expense Posting Account 6000-ONC Salaries - New Customer Welcome Profit and Loss Posting Account Debit. Administrative Expense Yes Salaries - Order Processing 6000-00P Yes Profit and Loss DebitYes Posting Account Administrative Expense 6000 - OSP Salaries - Special Projects Yes Profit and Loss Debit Yes Posting Account Administrative Expense 6000-SCR Salaries - Cary Sales Profit and Loss Selling Expense Yes Posting Account Debit. Salaries - Dealer Sales 6000-SDS Selling Expense Yes Posting Account Profit and Loss Debit 6000-SGV Salaries - Greenville Sales Administrative Expense Yes Posting Account Profit and Loss Debit 6000-SIS Salaries - Charlotte Sales Yes Yes Posting Account Profit and Loss Debit

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Account	Description		Alias	Ассои	nt Entry
Category		tive	Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2		User-Defined 3	User-Defined 4	
6000-SMK	Salaries - Marketing			Yes	
Selling Expense 6000-SSS	Salaries - Sales Support	Yes	Posting Account	Profit and Loss Yes	Debit
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6050-ABS Administrative Expense	PTO - Billing Services	Yes	Posting Account	Yes Profit and Loss	Debit
6050-ACC Administrative Expense	PTO - Accounting	Yes	Posting Account	Yes Profit and Loss	Debit
6050-ACR	PTO - Credit & Collections		Ť	Yes	
Administrative Expense 6050-ACT	PTO - Cost Accounting	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 6050-ADM	PTO - HR/Facility Management	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	ů ů	Yes	Posting Account	Profit and Loss	Debit
6050-A NA Administrative Expense	PTO - Network Administration	Yes	Posting Account	Yes Profit and Loss	Debit
6050-ARA	PTO - Regulatory Affairs	Yes	Posting Account	Yes Profit and Loss	Debit
Administrative Expense 6050-ASD	PTO - Systems Development	163	FOSTING ACCOUNT	Yes	Debit
Administrative Expense 6050-0CS	PTO - Customer Service	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	DTO Dodinated Description	Yes	Posting Account	Profit and Loss	Debit
6050-ODP Administrative Expense	PTO - Dedicated Provisioning	Yes	Posting Account	Yes Profit and Loss	Debit
6050-OLD Administrative Expense	PTO - LD Provisioning	Yes	Posting Account	Yes Profit and Loss	Debit
6050-OLP	PTO - Local Provisioning		-	Yes	
Administrative Expense 6050-O N C	PTO - New Customer Welcome	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 6050-00P	PTO - Order Processing	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	-	Yes	Posting Account	Profit and Loss	Debit
6050-OSP Administrative Expense	PTO - Special Projects	Yes	Posting Account	Yes Profit and Loss	Debit
6050-SCR Selling Expense	PTO - Cary Sales	Yes	Posting Account	Yes Profit and Loss	Debit
6050-SDS	PTO - Dealer Sales		-	Yes	
Selling Expense 6050-SGV	PTO - Greenville Sales	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 6050-SIS	PTO - Charlotte Sales	Yes	Posting Account	Profit and Loss Yes	Debit
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6050-SMK Selling Expense	PTO - Marketing	Yes	Posting Account	Yes Profit and Loss	Debit
6050-SSS Selling Expense	PTO - Sales Support	Yes	Posting Account	Yes Profit and Loss	Debit
6100-ABS	Holiday - Billing Services		-	Yes	
Administrative Expense 6100-ACC	Holiday - Accounting	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 6100-ACR	Holiday - Credit & Collections	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Ţ	Yes	Posting Account	Profit and Loss	Debit
6100-ACT Administrative Expense	Holiday - Cost Accounting	Yes	Posting Account	Yes Profit and Loss	Debit
6100-ADM Administrative Expense	Holiday - HR/Facility Manageme	ent Yes	Posting Account	Yes Profit and Loss	Debit
6100-AEX	Holiday - Executive Management		-	Yes	
Administrative Expense 6100-ANA	Holiday - Network Administrati	Yes on	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 6100-ARA	Holiday - Regulatory Affairs	Yes	Posting Account	Profit and Loss Yes	Debit
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-ASD Administrative Expense	Holiday - Systems Development	Yes	Posting Account	Yes Profit and Loss	Debit
6100-OCS Administrative Expense	Holiday - Customer Service	Yes	Posting Account	Yes Profit and Loss	Debit
6100-ODP	Holiday - Dedicated Provisioni	ng	Ť	Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit

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Alias Account Description Account Entry ______ Active Account Type Posting Type Typical Balance Category User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 6100-0LD Holiday - LD Provisioning Yes Administrative Expense Profit and Loss Yes Posting Account Debit 6100-0LP Holiday - Local Provisioning Administrative Expense Yes Posting Account Profit and Loss Debit 6100-0NC Holiday - New Customer Welcome Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6100-00P Holiday - Order Processing Administrative Expense Posting Account Profit and Loss Debit Yes 6100-0SP Holiday - Special Projects Administrative Expense Yes Posting Account Profit and Loss Debit 6100-SDS Holiday - Dealer Sales YPS Profit and Loss Debit Selling Expense Yes Posting Account 6100-SGV Holiday - Greenville Sales Yes Selling Expense Profit and Loss Debit Yes Posting Account 6100-SMK Holiday - Marketing Yes Profit and Loss Dehit Selling Expense Yes Posting Account 6100-SSS Holiday - Sales Support Yes Selling Expense Profit and Loss Debit Yes Posting Account Overtime - Billing Services 6150-ABS Yes Administrative Expense Posting Account Profit and Loss Debit Yes 6150-ACC Overtime - Accounting Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6150-ACR Overtime - Credit & Collections Administrative Expense Posting Account Profit and Loss Debit Yes Overtime - Cost Accounting Yes 6150-ACT Profit and Loss Debit Administrative Expense Yes Posting Account 6150-ADM Overtime - HR/Facility Management Yes Administrative Expense Posting Account Profit and Loss Debit Yes 6150-ANA Overtime - Network Administration Profit and Loss Debit Administrative Expense Yes Posting Account 6150-ARA Overtime Regulatory Affairs Administrative Expense Yes Postina Account Profit and Loss Debit 6150-NOP Overtime - Network Operations Yes Profit and Loss Debit Administrative Expense Yes Posting Account 6150-0CS Overtime - Customer Service Yes Profit and Loss Debit Administrative Expense Yes Postina Account Overtime - Dedicated Provisioning 6150-ODP Yes Administrative Expense Yes Posting Account Profit and Loss Dehit Overtime - Long Distance Provisioning 6150-0LD Yes Posting Account Profit and Loss Debit Administrative Expense Overtime - Local Provisioning 6150-0LP Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6150-ONC Overtime - New Customer Welcome Yes Profit and Loss Debit Administrative Expense Yes Posting Account 6150-00P Overtime - Order Processing Profit and Loss Administrative Expense Yes Posting Account Debit 6150-555 Overtime - Sales Support Yes Profit and Loss Debit Selling Expense Yes Posting Account 6200-AEX Commissions - Executive Management Yes Profit and Loss Debit Posting Account Administrative Expense Yes 6200-0CS Commissions - Customer Service Administrative Expense Posting Account Profit and Loss Debit Yes 6200-SCR Commission - Cary Sales Yes Selling Expense Yes Posting Account Profit and Loss Debit 6200-SDS Commission - Dealer Sales Yes Yes Posting Account Profit and Loss Debit Selling Expense 6200-SGV Commissions - Greenville Sales YPS Administrative Expense Posting Account Profit and Loss Debit Yes 6200-SIS Commission - Charlotte Sales Yes Debit Selling Expense Yes Posting Account Profit and Loss 6200-SMK Commissions - Marketing Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6400-ABS Payroll Taxes - Billing Services Yes Profit and Loss Debit Posting Account Administrative Expense Yes 6400-ACC Payroll Taxes - Accounting YPS Profit and Loss Debit Administrative Expense Yes Posting Account Payroll Taxes - Credit & Collections 6400 - ACR Yes Profit and Loss Debit Administrative Expense Posting Account Yes

Description

Account

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Account Entry

General Ledger

Category Active Account Type Posting Type Typical Balance User-Defined 1 User-Defined 2 User-Defined 3 6400-ACT Payroll Taxes - Cost Accounting Yes Administrative Expense Yes Posting Account Debit Profit and Loss Payroll Taxes - HR/Facility Management 6400-ADM Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6400-AEX Payroll Taxes - Executive Management Debit Administrative Expense Yes Posting Account Profit and Loss 6400-ANA Payroll Taxes - Network Administration Yes Administrative Expense Profit and Loss Debit Yes Posting Account 6400-ARA Payroll Taxes - Regulatory Affairs Administrative Expense Profit and Loss Debit Yes Posting Account 6400-ASD Payroll Taxes - Systems Development Profit and Loss Administrative Expense Postina Account Debit Yes 6400-NOP Payroll Taxes - Network Operations Administrative Expense Posting Account Profit and Loss Debit Payroll Taxes - Customer Service 6400-0CS Yes Administrative Expense Yes Posting Account Profit and Loss Debit Yes 6400-ODP Payroll Taxes - Dedicated Provisioning Administrative Expense Postina Account Profit and Loss Debit Yes 6400-OLD Payroll Taxes - LD Provisioning Profit and Loss Administrative Expense Yes Posting Account Debit 6400-0LP Payroll Taxes - Local Provisioning Yes Profit and Loss Debit Administrative Expense Posting Account 6400-ONC Payroll Taxes - New Customer Welcome Administrative Expense Posting Account Profit and Loss Debit Yes 6400-00P Payroll Taxes - Order Processing Yes Profit and Loss Debit Administrative Expense Postina Account Yes Payroll Taxes - Special Projects 6400-0SP Yes Profit and Loss Debit Administrative Expense Posting Account Yes 6400-SCR Payroll Taxes - Cary Sales Yes Posting Account Profit and Loss Debit Selling Expense Yes 6400-SDS Payroll Taxes - Dealer Sales Yes Selling Expense Yes Posting Account Profit and Loss Debit 6400-SGV Payroll Taxes - Greenville Sales Profit and Loss Debit Administrative Expense Yes Postina Account 6400-SIS Payroll Taxes - Charlotte Sales Selling Expense Posting Account Profit and Loss Debit. Yes Payroll Taxes - Marketing 6400-SMK Yes Selling Expense Yes Posting Account Profit and Loss Debit 6400-SSS Payroll Taxes - Sales Support Yes Selling Expense Profit and Loss Debit Yes Posting Account 6600-AAA Medical Insurance Allocation Balance Sheet Yes Posting Allocation Account Debit 6600-ABS Medical Insurance - Billing Services Administrative Expense Posting Account Profit and Loss Debit Yes 6600-ACC Medical Insurance - Accounting Profit and Loss Administrative Expense Yes Posting Account Debit 6600-ACR Medical Insurance - Credit & Collections Profit and Loss Yes Posting Account Debit Administrative Expense 6600-ACT Medical Insurance - Cost Accounting Administrative Expense Yes Posting Account Profit and Loss Debit Medical Insurance - HR/Facility Management 6600-ADM Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6600-AEX Medical Insurance - Executive Management Administrative Expense Yes Posting Account Profit and Loss Debit Medical Insurance - Network Administration 6600-ANA Profit and Loss Debit Administrative Expense Yes Posting Account Medical Insurance - Regulatory Affairs 6600-ARA Profit and Loss Debit Administrative Expense Yes Posting Account 6600-ASD Medical Insurance - Systems Development No Profit and Loss Debit Administrative Expense Yes Posting Account 6600-0CS Medical Insurance - Customer Service No Yes Posting Account Profit and Loss Debit Administrative Expense Medical Insurance - Dedicated Provisioning Profit and Loss Debit Administrative Expense Yes Posting Account 6600-0LD Medical Insurance - LD Provisioning Administrative Expense Yes Posting Account Profit and Loss Debit Medical Insurance - Local Provisioning 6600-OLP Administrative Expense Yes Posting Account Profit and Loss Debit.

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Account Description Alias Account Entry Posting Type Typical Balance Category Active Account Type _____ User-Defined 2 User-Defined 3 User-Defined 4 User-Defined 1 ______ Medical Insurance - Order Processing 6600-00P No Administrative Expense Yes Posting Account Profit and Loss Debit 6600-0SP Medical Insurance - Special Projects Yes Posting Account Profit and Loss Debit Administrative Expense 6600-SCR Medical Insurance - Cary Sales Selling Expense Yes Posting Account Profit and Loss Debit 6600-SDS Medical Insurance - Dealer Sales Selling Expense Posting Account Profit and Loss Debit 6600-SGV Medical Insurance Allocation Yes Posting Allocation Account Balance Sheet Debit. 6600-SIS Medical Insurance - Charlotte Sales Selling Expense Yes Posting Account Profit and Loss Debit. Medical Insurance - Marketing 6600-SMK Profit and Loss Selling Expense Yes Posting Account Debit 6600 - SSS Medical Insurance - Sales Support Selling Expense Yes Postina Account Profit and Loss Debit 6650-AEX 401K Company Contribution - Executive Management Administrative Expense Profit and Loss Debit Yes Posting Account 6700-AAA Dental & Vision Allocation Yes Posting Allocation Account Balance Sheet Debit 6700-ABS Dental & Vision Insurance - Billing Services Profit and Loss Administrative Expense Yes Posting Account Debit 6700-ACC Dental & Vision Insurance - Accounting Profit and Loss Debit Administrative Expense Yes Posting Account 6700-ACR Dental & Vision Insurance - Credit & Collections Profit and Loss Administrative Expense Yes Posting Account Debit 6700-ACT Dental & Vision Insurance - Cost Accounting Yes Yes Posting Account Profit and Loss Debit Administrative Expense Dental & Vision Insurance - HR/Facility Management 6700-ADM Yes Administrative Expense Yes Posting Account Profit and Loss Debit 6700-AEX Dental & Vision Insurance - Executive Management Profit and Loss Administrative Expense Yes Posting Account Debit Dental & Vision Insurance - Network Administration Administrative Expense Yes Posting Account Profit and Loss Debit 6700-ARA Dental & Vision Insurance - Regulatory Affairs Profit and Loss Debit Administrative Expense Yes Posting Account 6700-ASD Dental & Vision Insurance - Systems Development No Yes Posting Account Profit and Loss Debit Administrative Expense Dental & Vision Insurance - Customer Service 6700-0CS No Yes Posting Account Profit and Loss Debit. Administrative Expense 6700-ODP Dental & Vision Insurance - Dedicated Provisioning Profit and Loss Administrative Expense Yes Posting Account Debit 6700-0LD Dental & Vision Insurance - LD Provisioning Profit and Loss Administrative Expense Yes Posting Account Debit Dental & Vision Insurance - Local Provisioning 6700-OLP No Profit and Loss Debit Administrative Expense Yes Posting Account 6700-00P Dental & Vision Insurance - Order Processing Profit and Loss Administrative Expense Yes Posting Account Debit. Dental & Vision Insurance - Special Projects 6700-OSP No Administrative Expense Yes Posting Account Profit and Loss Debit 6700-SCR Dental & Vision Insurance - Cary Sales No Yes Posting Account Profit and Loss Debit Selling Expense 6700-SDS Dental & Vision Insurance - Dealer Sales Profit and Loss Debit Selling Expense Yes Posting Account 6700-SGV Dental & Vision Allocation Balance Sheet Yes Posting Allocation Account Debit 6700-SIS Dental & Vision Insurance - Charlotte Sales Profit and Loss Debit Selling Expense Yes Posting Account 6700-SMK Dental & Vision Insurance - Marketing No Selling Expense Yes Posting Account Profit and Loss Debit 6700-SSS Dental & Vision Insurance - Sales Support No Profit and Loss Debit Selling Expense Yes Posting Account 6750-AAA Disability & Life Allocation Yes Posting Allocation Account Balance Sheet Debit 6750-ABS Disability & Life Insurance - Billing Services Profit and Loss Debit Administrative Expense Yes Posting Account Disability & Life Insurance - Accounting 6750-ACC Profit and Loss Debit Administrative Expense Yes Posting Account

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Selling Expense

Selling Expense

Administrative Expense

6800-SMK

6800-SSS

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Profit and Loss

Profit and Loss

Profit and Loss

Yes

Yes

Debit

Debit

Debit

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Yes Posting Account

Yes

Yes

Posting Account

Posting Account

Recruitment/Want Ads - Marketing

Recruitment/Want Ads - Sales Support

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Account	Description	Alias		t Entry
Category		Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4	************
7000-ABS	Data Processing - Customer Billing	System	Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7000-ACC	Data Processing - CABS System		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7000-AEX	Data Processing - Executive Managem		Yes	Dobit
Administrative Expense 7050-ABS	Yes Billing Support - Billing Services	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7100-ABS	Bill Printing - Billing Services	3	Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7200-ACC	Bad Debts - CABS		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7200-ACR Administrative Expense	Bad Debts - Trade Yes	Posting Account	Yes Profit and Loss	Debit
7400-AFX	Advertising & Promotions - Executiv	•	Yes	DEDIC
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7400-SCR	Advertising & Promotions - Cary Sai	les	Yes	
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7400-SDS	Advertising & Promotions - Dealer S		Yes	Dobit
Selling Expense 7400-SGV	Yes Advertising & Promotions - Greenvil	Posting Account	Profit and Loss Yes	Debit
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7400-SIS	Advertising & Promotion - Charlotte	•	Yes	
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7400-SMK	Advertising & Promotion - Marketing		Yes	
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7600-ACC Administrative Expense	Training - Accounting Yes	Posting Account	Yes Profit and Loss	Debit
7600-ADM	Training - HR/Facility Management	roserng Account	Yes	CCDTC
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-AEX	Training - Executive Management		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-ANA Administrative Expense	Training - Network Administration Yes	Posting Account	Yes Profit and Loss	Debit
7600-ARA	Training - Regulatory Affairs	105ting necount	Yes	Debre
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-ASD	Training - Systems Development		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-NOP Administrative Expense	Training - Network Operations Yes	Posting Account	Yes Profit and Loss	Debit
7600-OLD	Training - LD Provisioning	rosting Account	Yes	DEDIT
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-0LP	Training - Local Provisioning		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-SCR	Training - Cary Sales	Docting Account	Yes Profit and Loss	Dobit
Selling Expense 7600-SDS	Yes Training - Dealer Sales	Posting Account	Yes	Debit
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
7600-SGV	Training - Greenville Sales		Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7600-SIS	Training - Charlotte Sales	Destine Assembly	Yes Profit and Loss	Debit
Selling Expense 7600-SMK	Yes Training - Marketing	Posting Account	Yes	DEDIL
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7800-ADM	Rent - HR/Facility Management	-	Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
7800-SIS	Rent - Charlotte Sales	Bookidaa Assaulat	Yes	D-F-
Selling Expense 8000-ABS	Yes Telephone - Billing Services	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
8000 -ACR	Telephone - Credit & Collections	*	Yes	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
8000-ADM	Telephone - HR/Facility Management	Donting Assessed	Yes	Dahi+
Administrative Expense 8000-AEX	Yes Telephone - Executive Management	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
8000-ANA	Telephone - Network Administration	-	Yes	
Administrative Expense	<i>Yes</i>	Posting Account	Profit and Loss	Debit

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Description Alias Account Entry Account Posting Type Typical Balance Active Account Type Category _____ User-Defined 2 User-Defined 3 User-Defined 4 User-Defined 1 8000-NOP Telephone - Network Ops. Yes Administrative Expense Yes Posting Account Profit and Loss Debit 8000-0CS Telephone - Customer Service Yes Administrative Expense Posting Account Profit and Loss Debit Telephone - Local Provisioning 8000-OLP Yes Profit and Loss Debit Administrative Expense Posting Account 8000-SCR Telephone - Cary Sales Yes Yes Selling Expense Posting Account Profit and Loss Debit 8000-SDS Telephone - Dealer Sales Profit and Loss Debit Selling Expense Yes Posting Account 8000-SGV Telephone - Greenville Sales Administrative Expense Profit and Loss Yes Posting Account Debit. Telephone - Charlotte Sales 8000-SIS Yes Profit and Loss Selling Expense Yes Posting Account Debit 8000-SMK Telephone - Marketing Selling Expense Yes Postina Account Profit and Loss Debit 8000-SSS Telephone - Sales Support Administrative Expense Yes Posting Account Profit and Loss Debit. Telephone Allowance - Dealer Sales 8010-SDS Yes Selling Expense Yes Posting Account Profit and Loss Debit 8010-SIS Telephone Allowance - Charlotte Sales Yes Yes Profit and Loss Debit Selling Expense Posting Account 8200-ACC Office Services - Accounting Yes Profit and Loss Posting Account Debit Administrative Expense Yes Office Services - Credit & Collections 8200-ACR Profit and Loss Administrative Expense Yes Posting Account Debit 8200-ADM Office Services - HR/Facility Management Yes Profit and Loss Debit Administrative Expense Yes Posting Account 8200-ANA Office Services - Network Administration Yes Profit and Loss Debit Administrative Expense Yes Posting Account Office Services - Systems Development 8200-ASD Administrative Expense Yes Posting Account Profit and Loss Debit Office Services - Network Ops. Administrative Expense Yes Posting Account Profit and Loss Debit. Office Services - Customer Service 8200-0CS Profit and Loss Debit Administrative Expense Posting Account Office Services - Dealer Sales 8200-SDS Yes Profit and Loss Debit Administrative Expense Yes Posting Account 8200-SMK Office Services - Marketing Yes Profit and Loss Debit Yes Posting Account Selling Expense 8200-SSS Office Services - Sales Support Selling Expense Posting Account Profit and Loss Debit Yes 8250-ADM Fourinment Leasing Yes Profit and Loss Administrative Expense Yes Posting Account Debit 8300-ACC Office Supplies - Accounting Yes Profit and Loss Debit Yes Posting Account Administrative Expense 8300-ADM Office Supplies - HR/Facilities Management Administrative Expense Yes Posting Account Profit and Loss Debit 8300-AEX Office Supplies - Executive Management Yes Administrative Expense Yes Posting Account Profit and Loss Debit 8300-ANA Office Supplies - Network Administration Yes Profit and Loss Debit Administrative Expense Yes Posting Account 8300-ASD Office Supplies - Systems Development Profit and Loss Debit Administrative Expense Yes Postina Account 8300-NOP Office Supplies - Network Ops Profit and Loss Administrative Expense Yes Posting Account Debit 8300-OCS Office Supplies - Customer Service Yes Profit and Loss Debit Administrative Expense Yes Posting Account 8300-OLP Office Supplies - Local Provisioning Yes Profit and Loss Debit Posting Account Administrative Expense Yes 8300-SDS Office Supplies - Dealer Sales Yes Posting Account Profit and Loss Debit. Selling Expense Yes 8300-SGV Office Supplies - Greenville Sales Profit and Loss Administrative Expense Yes Posting Account Debit Office Supplies - Charlotte Sales 8300-SIS Yes Posting Account Profit and Loss Debit Selling Expense Office Supplies - Marketing 8300-SMK Yes Profit and Loss Debit Selling Expense Yes Posting Account

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Account	Description	Alias	Account Entry		
Category	Active	Account Type	Posting Type	Typical Balance	
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4		
8350-ABS	Printing & Supplies - Billing Servi	ices	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8400-ADM	Insurance - HR/Facility Management		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8400-AEX Administrative Expense	Insurance - Executive Management Yes	Posting Account	Yes Profit and Loss	Debit	
8600-ADM	Licenses & Permits	rosering necount	Yes	DCDTC	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8650-ARA	Taxes (excluding Property Taxes)		Yes		
Tax Expense	Yes	Posting Account	Profit and Loss	Debit	
8700-ADM Tax Expense	Regulatory Fees - HR/Facilities Mar Yes	nagement Posting Account	Yes Profit and Loss	Debit	
8700-ARA	Regulatory Fees - Regulatory Affair	*	Yes	Debit	
Tax Expense	Yes	Posting Account	Profit and Loss	Debit	
8700-OLP	Regulatory Fees - Local Provisionin	ng	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8725-ARA	PUC Fees Expense	Proting Assumt	Yes	Dobit	
Tax Expense 8750-ACC	Yes Taxes - Property	Posting Account	Profit and Loss Yes	Debit	
Tax Expense	Yes	Posting Account	Profit and Loss	Debit	
8755-ACC	Taxes - Sales Tax	3	Yes		
Tax Expense	Yes	Posting Account	Profit and Loss	Debit	
8800-ACC	Professional Fees - Accounting		Yes	5.4	
Administrative Expense 8800-ACR	Yes Professional Fees - Credit & Collec	Posting Account	Profit and Loss Yes	Debit	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8800-ADM	Professional Fees - HR/Facilities N	•	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8800-AEX	Professional Fees - Executive Manag		Yes	5.4	
Administrative Expense 8800-ANA	Yes Professional Fees - Network Adminis	Posting Account	Profit and Loss Yes	Debit	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8800-ARA	Professional Fees - Regulatory/Tax	reseming receding	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8800- N OP	Professional Fees - Network Operati		Yes		
Administrative Expense 8800-OCS	Yes Professional Fees - Customer Servic	Posting Account	Profit and Loss Yes	Debit	
Administrative Expense	Yes	.e Posting Account	Profit and Loss	Debit	
8800-OLP	Professional Fees - Local Provision	*	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
8850-ACR	Legal Fees - Credit & Collections		Yes		
Administrative Expense 8850-AEX	Yes Legal Fees	Posting Account	Profit and Loss Yes	Debit	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9000-ABS	Postage & Delivery - Billing Service	•	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9000 -ACC	Postage & Delivery - Accounting		Yes		
Administrative Expense	Yes Postage & Delivery - Credit & Colle	Posting Account	Profit and Loss Yes	Debit	
9000-ACR Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9000-ADM	Postage & Delivery - HR/Facilities	-	Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9000-ARA	Postage & Delivery - Regulatory/Tax		Yes	- 1	
Administrative Expense	Yes	Posting Account	Profit and Loss Yes	Debit	
9000-NOP Administrative Expense	Postage & Delivery - Network Operat Yes	Posting Account	Profit and Loss	Debit	
9000-SDS	Postage & Delivery - Dealer Sales	resum necesari	Yes	56576	
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
9000-SGV	Postage & Delivery - Greenville Sai		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9000-SIS Selling Expense	Postage & Delivery - Charlotte Sale Yes	es Posting Account	Yes Profit and Loss	Debit	
9000-SMK	Postage & Delivery - Marketing	. Joseffig Account	Yes	DCD + L	
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9200-ADM	Maintenance & Repair - Building		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
9250-ADM Administrative Expense	Maintenance & Repairs - Equipment - Yes	- HR/Fac Mngmt - Posting Account	Yes Profit and Loss	Debit	
Administrative Expense	763	. Journa McCount	, , or , c and £033	20016	

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Account	Description		Alias	Account	•
Category	Active	Account	Туре	Posting Type	Typical Balance
User-Defined 1	User-Defined 2	User-	Defined 3	User-Defined 4	
9250-A N A	Maintenance & Repairs - Network Adm			Yes	
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9250-NOP Administrative Expense	Maintenance & Repairs - Network Ope Yes	erations Posting	Account	Yes Profit and Loss	Debit
9300-ADM	Gas & Electric - HR/Facility Manage	-	Account	Yes	Debre
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9350-ADM Administrative Expense	Water - HR/Facility Management Yes	Posting	Account	Yes Profit and Loss	Debit
9400-ABS	Travel - Billing Services	70321119	riccourre	Yes	20010
Administrative Expense	Yes	Posting	Account	Profit and Loss	Debit
9400-ACC Administrative Expense	Travel - Accounting Yes	Posting .	Account	Yes Profit and Loss	Debit
9400-ACR	Travel - Credit & Collections	rostnig .	Account	Yes	Debre
Administrative Expense	Yes	Posting	Account	Profit and Loss	Debit
9400-ADM Administrative Expense	Travel - HR/Facility Management Yes	Posting	Account	Yes Profit and Loss	Debit
9400-AEX	Travel - Executive Management	FUSLING .	Account	Yes	Debit
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-ANA	Travel - Network Administration Yes	Posting	Account	Yes Profit and Loss	Debit
Administrative Expense 9400-ARA	Travel - Regulatory	rosting	Account	Yes	Debre
Administrative Expense	Yes	Posting	Account	Profit and Loss	Debit
9400-ASD	Travel - Systems Development Yes	Posting .	Account	Yes Profit and Loss	Debit
Administrative Expense 9400-NOP	Travel - Network Ops.	FUSTING .	ACCOUNT	Yes	Debit
Administrative Expense	Yes	Posting	Account	Profit and Loss	Debit
9400-OCS	Travel - Customer Service Yes	Posting .	Account	Yes Profit and Loss	Debit
Administrative Expense 9400-ODP	Travel - Dedicated Provisioning	Posting.	ACCOUNT	Yes	Debit
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-OLD	Travel - LD Provisioning Yes	Posting .	Account	Yes Profit and Loss	Debit
Administrative Expense 9400-OLP	Travel - Local Provisioning	rusting.	ACCOUNT.	Yes	Debit
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-00P	Travel - Order Processing Yes	Posting .	Account	Yes Profit and Loss	Debit
Administrative Expense 9400-SCR	Travel - Cary Sales	rosting.	ACCOUNT	Yes	Debit
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-SDS	Travel - Dealer Sales	Rostina	Account	Yes Profit and Loss	Debit
Selling Expense 9400-SGV	Yes Travel - Greenville Sales	Posting .	ACCOUNT	Yes	Debit
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-SIS	Travel - Charlotte Sales	Docting	Account	Yes Profit and Loss	Debit
Selling Expense 9400-SMK	Yes Travel - Marketing	Posting .	ACCOUNT	Yes	Debit
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9400-SSS	Travel - Sales Support Yes	Posting .	Account	Yes Profit and Loss	Debit
Selling Expense 9410-AEX	Travel Allowance - Executive Manage	_	Account	Yes	Debit
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9410-NOP	Travel Allowance - Network Ops. Yes	Posting .	Account	Yes Profit and Loss	Debit
Selling Expense 9410-0CS	Travel Allowance - Customer Service	•	Account	Yes	DEDITE
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9410-SCR	Travel Allowance - Cary Sales Yes	Posting .	Account	Yes Profit and Loss	Debit
Selling Expense 9410-SDS	Travel Allowance - Dealer Sales	rusting .	Account	Yes	DEDIC
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9410-SGV Selling Expense	Travel Allowance - Greenville Sales Yes	; Posting .	Account.	Yes Profit and Loss	Debit
9410-SIS	Travel Allowance - Charlotte Sales	, osemy		Yes	- 00 . 0
Selling Expense	Yes	Posting .	Account	Profit and Loss	Debit
9410-SSS Selling Expense	Travel Allowance - Sales Support Yes	Posting .	Account	Yes Profit and Loss	Debit
9450-ABS	Hotel - Billing Services	. oscing .		Yes	
Administrative Expense	Yes	Posting .	Account	Profit and Loss	Debit
9450-ACC Administrative Expense	Hotel - Accounting Yes	Posting .	Account	Yes Profit and Loss	Debit
Mammistrative Expense	703				

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Account. Description Alias Account Entry Active Account Type Posting Type Typical Balance Category User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 9450-ACR Hotel - Credit & Collections Yes Administrative Expense Yes Posting Account Profit and Loss Debit 9450-ADM Hotel - HR/Facility Management Yes Administrative Expense Yes Posting Account Profit and Loss Debit 9450-AEX Hotel - Executive Management Yes Administrative Expense Yes Posting Account Profit and Loss Debit Hotel - Network Administration 9450-ANA Yes Profit and Loss Debit Administrative Expense Posting Account Hotel - Regulatory 9450-ARA Yes Yes Administrative Expense Posting Account Profit and Loss Debit 9450-ASD Hotel - Systems Development Profit and Loss Administrative Expense Yes Posting Account Debit 9450-NOP Hotel - Network Ops. Administrative Expense Yes Posting Account Profit and Loss Debit Hotel - Customer Service 9450-0CS Yes Profit and Loss Administrative Expense Yes Posting Account Debit Hotel - Dedicated Provisioning 9450-0DP Yes Administrative Expense Yes Posting Account Profit and Loss Debit Hotel - LD Provisioning 9450-0LD Administrative Expense Yes Posting Account Profit and Loss Debit 9450-0LP Hotel - Local Provisioning Yes Administrative Expense Posting Account Profit and Loss Debit Yes 9450-00P Hotel - Order Processing Yes Administrative Expense Yes Posting Account Profit and Loss Debit 9450-SCR Hotel - Cary Sales Yes Selling Expense Profit and Loss Debit Yes Posting Account 9450-SDS Hotel - Dealer Sales Yes Profit and Loss Dehit Selling Expense Yes Posting Account 9450-SGV Hotel - Greenville Sales Yes Administrative Expense Posting Account Profit and Loss Debit Yes 9450-515 Hotel - Charlotte Sales Yes Profit and Loss Selling Expense Yes Posting Account Debit 9450-SMK Hotel - Marketing Yes Profit and Loss Selling Expense Debit Yes Posting Account 9450-SSS Hotel - Sales Support Profit and Loss Dehit Selling Expense Yes Posting Account 9500 - ABS Meals - Billing Services Yes Administrative Expense Yes Posting Account Profit and Loss Debit 9500-ACC Meals - Accounting Yes Debit Administrative Expense Yes Posting Account Profit and Loss 9500-ACR Meals - Credit & Collections Yes Administrative Expense Yes Profit and Loss Debit Posting Account 9500-ADM Meals - HR/Facility Management Profit and Loss Debit Administrative Expense Yes Posting Account 9500 - AFX Meals - Executive Management Profit and Loss Debit Administrative Expense Yes Posting Account 9500-ANA Meals - Network Administration Yes Profit and Loss Debit Administrative Expense Yes Posting Account 9500-ARA Meals - Regulatory Yes Profit and Loss Debit Administrative Expense Yes Posting Account Meals - Systems Development 9500-ASD Yes Posting Account Profit and Loss Debit Administrative Expense Yes 9500-NOP Meals - Network Ons Yes Profit and Loss Administrative Expense Yes Posting Account Debit 9500-0CS Meals - Customer Service Yes Profit and Loss Debit Administrative Expense Yes Posting Account Meals - Dedicated Provisioning 9500-0DP Administrative Expense Yes Posting Account Profit and Loss Debit. Meals - LD Provisioning Yes 9500-OLD Posting Account Profit and Loss Debit Administrative Expense Yes 9500-OLP Meals - Local Provisioning Yes Administrative Expense Yes Posting Account Profit and Loss Debit 9500-00P Meals - Order Processing Profit and Loss Debit Yes Posting Account Administrative Expense 9500-SCR Meals - Cary Sales Selling Expense Yes Posting Account Profit and Loss Debit 9500-SDS Meals - Dealer Sales Profit and Loss Selling Expense Yes Posting Account Debit

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Account	Description	Alias	Account	t Entry
Category		e Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4	
9500-SGV	Meals - Greenville Sales		Yes	
Administrative Expense 9500-SIS	Yes Meals - Charlotte Sales	Posting Account	Profit and Loss Yes	Debit
Selling Expense 9500-SMK	Yes Meals - Marketing	Posting Account	Profit and Loss Yes	Debit
Selling Expense 9500-SSS	Yes	Posting Account	Profit and Loss	Debit
9500-555 Sales	Meal - Sales Support Yes	Posting Account	Yes Profit and Loss	Debit
9550-AEX	Entertainment - Executive Manageme		Yes	0.4.4
Administrative Expense 9550-ASD	Yes Entertainment - Systems Developmen	Posting Account nt	Profit and Loss Yes	Debit
Administrative Expense 9550-NOP	Yes Entertainment - Network Ops.	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
9550-OCS	Entertainment - Customer Service	Posting Account	Yes	Dobit
Administrative Expense 9550-OLP	Yes Entertainment - Local Provisioning		Profit and Loss Yes	Debit
Administrative Expense 9550-SCR	Yes Entertainment - Cary Sales	Posting Account	Profit and Loss Yes	Debit
Selling Expense	Yes	Posting Account	Profit and Loss	Debit
9550-SDS Selling Expense	Entertainment - Dealer Sales Yes	Posting Account	Yes Profit and Loss	Debit
9550-SGV	Entertainment - Greenville Sales	Durahina Assault	Yes	Dat da
Administrative Expense 9550-SIS	Yes Entertainment - Charlotte Sales	Posting Account	Profit and Loss Yes	Debit
Selling Expense 9550-SMK	Yes Entertainment - Marketing	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
9550-SSS Administrative Expense	Entertainment - Sales Support Yes	Posting Account	Yes Profit and Loss	Debit
9570~AEX Administrative Expense	Trade Show - Executive Management Yes	Posting Account	Yes Profit and Loss	Debit
957 0 -AN A	Trade Show - Network Administratio	on	Yes	Dobit
Administrative Expense 9570- N OP	Yes Trade Show - Network Ops.	Posting Account	Profit and Loss Yes	Debit
Administrative Expense 9570-SCR	Yes Trade Show - Cary	Posting Account	Profit and Loss Yes	Debit
Selling Expense	Yes Trade Show - Dealer Sales	Posting Account	Profit and Loss Yes	Debit
9570-SDS Selling Expense	Yes	Posting Account	Profit and Loss	Debit
9570-SIS Selling Expense	Trade Show - Charlotte Sales Yes	Posting Account	Yes Profit and Loss	Debit
9570-SMK	Trade Show - Marketing	Posting Account	Yes Profit and Loss	Debit
Administrative Expense 9600-AEX	Yes Bank & Finance Charges	Posting Account	Yes	Debit
Other Expenses 9650-ADM	Yes Penalties & Late Fees - HR/Facilit	Posting Account ties Management	Profit and Loss Yes	Debit
Administrative Expense 9650-ARA	Yes Penalties & Late Fees - Regulatory	Posting Account	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit
9800-ABS Administrative Expense	Dues & Subscriptions - Billing Ser Yes	rvices Posting Account	Yes Profit and Loss	Debit
9800-ACC	Dues & Subscriptions - Accounting Yes	Posting Account	Yes Profit and Loss	Debit
Administrative Expense 9800-ACR	Dues & Subscriptions - Credit & Co	ollections	Yes	
Administrative Expense 9800-ADM	Yes Dues & Subscriptions - HR/Facility	Posting Account Management	Profit and Loss Yes	Debit
Administrative Expense	Yes	Posting Account	Profit and Loss Yes	Debit
9800-AEX Administrative Expense	Dues & Subscriptions - Executive N Yes	Posting Account	Profit and Loss	Debit
9800-ASD Administrative Expense	Dues & Subscriptions - Systems Dev Yes	velopment Posting Account	Yes Profit and Loss	Debit
9800 -NOP	Dues & Supscriptions - Network Ops	;	Yes Profit and Loss	Debit
Selling Expense 9800-OCS	Yes Dues & Subscriptions - Customer Se		Yes	
Administrative Expense 9800-SCR	Yes Dues & Subscriptions - Cary Sales	Posting Account	Profit and Loss Yes	Debit
Selling Expense	Yes	Posting Account	Profit and Loss	Debit

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Alias Account Description Account Entry Active Account Type Posting Type Typical Balance Category ------User-Defined 1 User-Defined 2 User-Defined 3 User-Defined 4 9800-SDS Dues & Subscriptions - Dealer Sales Yes Posting Account Profit and Loss Debit Selling Expense Yes 9800-SGV Dues & Subscriptions - Greenville Sales Yes Profit and Loss Administrative Expense Yes Posting Account Debit 9800-SIS Dues & Supscriptions - Charlotte Sales Profit and Loss Debit. Selling Expense Yes Posting Account 9825-AEX Interest Income Yes Other Income Yes Posting Account Profit and Loss Credit 9850-AEX Interest Expense Posting Account Profit and Loss Debit Interest Expense Yes Misc. Income and Expense Profit and Loss Posting Account Debit Administrative Expense Yes 9925-ADM Depreciation Expense Depreciation Expense Yes Posting Account Profit and Loss Debit 9950-ADM Amortization Expense Yes Profit and Loss Debit Depreciation Expense Yes Posting Account Gain/Loss on Disposal of Assets 9995-ADM Yes Gain/Loss on Asset Disposal Yes Posting Account Profit and Loss Debit Other Income, including Remedy Payments Profit and Loss Credit Other Income Posting Account 9996-ARA Other Income, Debt Forgiveness Other Income Posting Account Profit and Loss Credit Cum Effect-Acctg Principle Change 9997-AEX Amortization of Intangible Assets Profit and Loss Debit Posting Account Yes 9998-ADM Income Tax Yes Posting Account Profit and Loss Debit Income Tax Expense Yes 9998-ARA Income Tax Filing Fees Profit and Loss Income Tax Expense Yes Posting Account Debit

Total Accounts: 725