

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

Sorted By: ACCOUNT

Include:

Account	Description	Alias	Account Entry
Category	Active	Account Type	Posting Type
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4
			Typical Balance
1100- Cash	Cash - Non AR - Account # 2062620022394	Yes Posting Account	Yes Balance Sheet Debit
1101- Cash	Cash - Clearing	Yes Posting Account	Yes Balance Sheet Debit
1102- Cash	Cash - Sweep	Yes Posting Account	Yes Balance Sheet Debit
1103- Cash	Cash - Money Market - Account #	Yes Posting Account	Yes Balance Sheet Debit
1104- Cash	Cash - CDs	Yes Posting Account	Yes Balance Sheet Debit
1105- Cash	Cash - AR - Account # 2000021317246	Yes Posting Account	Yes Balance Sheet Debit
1106- Cash	Cash - FSA - Account # 2000024944399	Yes Posting Account	Yes Balance Sheet Debit
1110- Cash	Cash - CD (Collateral for Ltr of Cr - Verizon)	Yes Posting Account	Yes Balance Sheet Debit
1150- Cash	Petty Cash - Greenville	Yes Posting Account	Yes Balance Sheet Debit
1160- Cash	Petty Cash - Cary	Yes Posting Account	Yes Balance Sheet Debit
1200- Accounts Receivable	Accounts Receivable - Trade	Yes Posting Account	Yes Balance Sheet Debit
1203- Accounts Receivable	Early Term Cancellation Fee	Yes Posting Account	Yes Balance Sheet Credit
1205- Accounts Receivable	Accounts Receivable - Other	Yes Posting Account	Yes Balance Sheet Debit
1210- Accounts Receivable	Allowance for Doubtful Accounts - Trade	Yes Posting Account	Yes Balance Sheet Debit
1250- Accounts Receivable	Accounts Receivable - CABS	Yes Posting Account	Yes Balance Sheet Debit
1260- Accounts Receivable	Allowance for Doubtful Accounts - CABS	Yes Posting Account	Yes Balance Sheet Debit
1270- Prepaid Expenses	Unbilled Revenue	Yes Posting Account	Yes Balance Sheet Debit
1305- Prepaid Expenses	Capitalized Acquisition Costs	Yes Posting Account	Yes Balance Sheet Debit
1350- Inventory	Equipment Inventory	Yes Posting Account	Yes Balance Sheet Debit
1351- Inventory	Equipment Inventory Offset	Yes Posting Account	Yes Balance Sheet Debit
1352- Inventory	Equipment Inventory - Damaged	Yes Posting Account	Yes Balance Sheet Debit
1353- Inventory	Equipment Inventory - NOC	Yes Posting Account	Yes Balance Sheet Debit
1354- Inventory	Partial Equipment	Yes Posting Account	Yes Balance Sheet Debit
1355- Inventory	Equipment Inventory - Junk	Yes Posting Account	Yes Balance Sheet Debit
1375- Inventory	Customer Premise Equipment	Yes Posting Account	Yes Balance Sheet Debit
1405- Property and Equipment	Office Equipment	Yes Posting Account	Yes Balance Sheet Debit
1410- Property and Equipment	Computer Equipment	Yes Posting Account	Yes Balance Sheet Debit
1420- Goodwill/Customer Base	Customer Base	Yes Posting Account	Yes Balance Sheet Debit
1430- Property and Equipment	Furniture	Yes Posting Account	Yes Balance Sheet Debit
1435- Property and Equipment	Leasehold Improvements	Yes Posting Account	Yes Balance Sheet Debit
1440- Property and Equipment	Pagers (Sales Inventory)	Yes Posting Account	Yes Balance Sheet Debit

Account	Description	Alias	Account Entry		
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User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4		
1450-	Regulatory Fees		Yes		
Regulatory Fees/Deferred	Debt Issue Cost	Yes	Posting Account	Balance Sheet	Debit
1460-	Computer Software		Yes		
Property and Equipment		Yes	Posting Account	Balance Sheet	Debit
1465-	Switching Equipment		Yes		
Property and Equipment		Yes	Posting Account	Balance Sheet	Debit
1480-	Vehicles		Yes		
Property and Equipment		Yes	Posting Account	Balance Sheet	Debit
1485-	Leased Equipment		Yes		
Property and Equipment		Yes	Posting Account	Balance Sheet	Debit
1490-	Accumulated Depreciation - Fixed Assets		Yes		
Accumulated Depreciation		Yes	Posting Account	Balance Sheet	Debit
1496-	Accumulated Amortization - Intangible Assets		Yes		
Accumulated Depreciation		Yes	Posting Account	Balance Sheet	Debit
1499-	Deferred Costs - New Billing System		Yes		
Property and Equipment		Yes	Posting Account	Balance Sheet	Debit
1500-	Prepaid Expenses		Yes		
Prepaid Expenses		Yes	Posting Account	Balance Sheet	Debit
1550-	Prepaid Taxes and Licenses		Yes		
Prepaid Expenses		Yes	Posting Account	Balance Sheet	Debit
1590-	Prepaid Insurance		Yes		
Prepaid Expenses		Yes	Posting Account	Balance Sheet	Debit
1605-	Vendor Credits Pending		Yes		
Accounts Receivable		Yes	Posting Account	Balance Sheet	Debit
1606-	Vendor Credits Pending - Contra Account		Yes		
Accounts Receivable		Yes	Posting Account	Balance Sheet	Credit
1800-	Security Deposits		Yes		
Prepaid Expenses		Yes	Posting Account	Balance Sheet	Debit
2000-	Accounts Payable - Trade		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2001-	Accounts Payable Contra A/C		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2002-	Accounts Payable Contra - Pending Vendor Credits		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Debit
2003-	Accrued Purchases		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2005-	AP Invoice Tax Disputes		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2150-	Accrued Expenses		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2300-	Accrued Cost of Calls		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2400-	Pre-Petition Liability ST		Yes		
Accounts Payable		Yes	Posting Account	Balance Sheet	Credit
2500-	Sales Tax Payable		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2501-	Sales Tax Payable Contra - Customer Tax Credits		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Debit
2502-	Sales Tax Payable - Federal Taxes		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2503-	Sales Tax Payable - State USF		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2504-	Sales Tax Payable - Telecom Relay Service		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2505-	Sales Tax Payable - PUC Fees		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2506-	Sales Tax Payable - State and Local Taxes		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2507-	Sales Tax Payable - E911		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2508-	Sales Tax Payable - Surcharges		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2509-	Sales Tax Payable - E911 Historical		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2510-	Sales Tax Payable - Fed. Common Carrier Fee		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit
2511-	Sales Tax Payable - Prior Year State USF		Yes		
Taxes Payable		Yes	Posting Account	Balance Sheet	Credit

Account	Description	Alias	Account Entry	Account Entry	Account Entry
Category	Active	Account Type	Posting Type	Typical Balance	
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4		
2600-	Unearned Revenue		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2650-	Customer Deposits		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2725-	Short Term Debt - GE Capital		Yes		
Current Maturities of Long-Term Debt		Posting Account	Balance Sheet	Credit	
2750-	Short-Term Debt - Bluewater		Yes		
Current Maturities of Long-Term Debt		Posting Account	Balance Sheet	Credit	
2775-	Short Term Debt - Accord		Yes		
Notes Payable		Posting Account	Balance Sheet	Credit	
2776-	Short-Term Debt - Capital Lease		Yes		
Current Maturities of Long-Term Debt		Posting Account	Balance Sheet	Credit	
2800-	Other Current Liabilities		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2801-	Garnishments Payable		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2802-	401K Payable		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2803-	FLexible Spend - Medical		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2804-	FLexible Spend - Dependent Care		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2805-	Health Reimb. Account		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2825-	BellSouth Remedy Reimbursement Payable		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2850-	Customer Refunds		Yes		
Accounts Payable		Posting Account	Balance Sheet	Credit	
2875-	Accrued Dividends - Preferred Stock		Yes		
Dividends Payable		Posting Account	Balance Sheet	Credit	
2900-	Note Payable - GE Capital		Yes		
Note Payable - GE Capital		Posting Account	Balance Sheet	Credit	
2901-	Pre-Petition Liability LT		Yes		
Current Maturities of Long-Term Debt		Posting Account	Balance Sheet	Credit	
2925-	Long Term Debt - Bluewater		Yes		
Note Payable - GE Capital		Posting Account	Balance Sheet	Credit	
2950-	Leased Equipment Obligation		Yes		
Notes Payable		Posting Account	Balance Sheet	Credit	
2975-	Deferred Rent Obligation		Yes		
Notes Payable		Posting Account	Balance Sheet	Credit	
3000-	Common Stock (.01 Par)		No		
Common Stock		Posting Account	Balance Sheet	Credit	
3200-	Preferred Stock (.01 Par)		Yes		
Preferred Stock		Posting Account	Balance Sheet	Credit	
3400-	Additional Paid-in Capital		Yes		
Retained Earnings		Posting Account	Balance Sheet	Credit	
3600-	Accrued Dividends		Yes		
Common Dividends		Posting Account	Balance Sheet	Credit	
3900-	Retained Earnings		Yes		
Retained Earnings		Posting Account	Balance Sheet	Credit	
3950-	Net Income/Loss		Yes		
Retained Earnings		Posting Account	Balance Sheet	Credit	
4000-	Revenue - Switched Services		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4001-	Revenue - SS - Inbound Domestic		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4002-	Revenue - SS - Inbound International		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4003-	Revenue - SS - Outbound Domestic		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4004-	Revenue - SS - Outbound International		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4005-	Revenue - SS - Payphone Surcharges		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4006-	Revenue - SS - D/A		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4050-	Revenue - VOIP		Yes		
Sales		Posting Account	Profit and Loss	Credit	

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

Account	Description	Alias	Account Entry	Account Entry	Account Entry
Category	Active	Account Type	Posting Type	Typical Balance	
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4		
4450-	Revenue - Local Toll		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4451-	Revenue - Local Service Directory Assistance		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4500-	Revenue - Dedicated Access		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4501-	Revenue - Dedicated Access Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4502-	Revenue - Dedicated Access Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4503-	Revenue - Dedicated Access Misc.		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4550-	Revenue - Integrated T-1		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4551-	Revenue - Integrated T-1 Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4552-	Revenue - Integrated T-1 Equipment		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4553-	Revenue - Integrated T-1 Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4554-	Revenue - Integrated T-1 Features		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4560-	Revenue - VOIP Monthly Charges		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4561-	Revenue - VOIP Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4562-	Revenue - VOIP Equipment		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4563-	Revenue - VOIP Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4600-	Revenue - Frame Relay		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4601-	Revenue - Frame Relay Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4602-	Revenue - Frame Relay Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4603-	Revenue - Frame Relay Misc.		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4625-	Revenue - Internet		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4626-	Revenue - Internet Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4627-	Revenue - Internet Equipment		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4628-	Revenue - Internet Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4629-	Revenue - Internet Misc.		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4635-	Revenue - VoIP Internet MRCs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4636-	VoIP Internet Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4637-	VoIP Internet Pro-Rates		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4638-	VoIP Internet Equipment		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4650-	Revenue - Data Circuits		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4651-	Revenue - Data Circuits Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4652-	Revenue - Data Circuits Pro-rated		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4653-	Revenue - Data Circuits Misc.		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4675-	Revenue - DSL		Yes		
Sales		Posting Account	Profit and Loss	Credit	
4676-	Revenue - DSL Installs		Yes		
Sales		Posting Account	Profit and Loss	Credit	

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		
4677- Sales	Revenue - DSL Equipment	Yes Posting Account	Yes Profit and Loss	Credit	
4678- Sales	Revenue - DSL Pro-rated	Yes Posting Account	Yes Profit and Loss	Credit	
4679- Sales	Revenue - DSL Misc.	Yes Posting Account	Yes Profit and Loss	Credit	
4685- Sales	VoIP DSL MRCs	Yes Posting Account	Yes Profit and Loss	Credit	
4686- Sales	VoIP DSL Installs	Yes Posting Account	Yes Profit and Loss	Credit	
4687- Sales	VoIP DSL Pro-Rates	Yes Posting Account	Yes Profit and Loss	Credit	
4688- Sales	VoIP DSL Equipment	Yes Posting Account	Yes Profit and Loss	Credit	
4700- Sales	Revenue - Paging	Yes Posting Account	Yes Profit and Loss	Credit	
4750- Sales	Revenue - Conference Calling	Yes Posting Account	Yes Profit and Loss	Credit	
4800- Sales	Revenue - PICC	Yes Posting Account	Yes Profit and Loss	Credit	
4810- Sales	Revenue - ISP	Yes Posting Account	Yes Profit and Loss	Credit	
4811- Sales	Revenue - ISP Installs	Yes Posting Account	Yes Profit and Loss	Credit	
4812- Sales	Revenue - ISP Pro-rates	Yes Posting Account	Yes Profit and Loss	Credit	
4813- Sales	Revenue - ISP Miscellaneous	Yes Posting Account	Yes Profit and Loss	Credit	
4850- Sales	Revenue - CABS	Yes Posting Account	Yes Profit and Loss	Credit	
4851- Sales	Revenue - CABS PICC	Yes Posting Account	Yes Profit and Loss	Credit	
4860- Sales	MPLS MRCs	Yes Posting Account	Yes Profit and Loss	Credit	
4861- Sales	MPLS Installs	Yes Posting Account	Yes Profit and Loss	Credit	
4862- Sales	MPLS Pro-Rated Charges	Yes Posting Account	Yes Profit and Loss	Credit	
4863- Sales	MPLS Misc./Changes	Yes Posting Account	Yes Profit and Loss	Credit	
4864- Sales	MPLS Equipment	Yes Posting Account	Yes Profit and Loss	Credit	
4875- Sales	Revenue - Network Monitoring & Security	Yes Posting Account	Yes Profit and Loss	Credit	
4876- Sales	Revenue - VPN Installs	Yes Posting Account	Yes Profit and Loss	Credit	
4877- Sales	Revenue - VPN Equipment	Yes Posting Account	Yes Profit and Loss	Credit	
4878- Sales	Revenue - VPN Pro-rated	Yes Posting Account	Yes Profit and Loss	Credit	
4879- Sales	Revenue - VPN Misc.	Yes Posting Account	Yes Profit and Loss	Credit	
4900- Sales	Revenue - Universal Service Fund	Yes Posting Account	Yes Profit and Loss	Credit	
4910- Sales	Revenue - Regulatory Recovery Fee	Yes Posting Account	Yes Profit and Loss	Credit	
4911- Sales	Revenue - SC USF	Yes Posting Account	Yes Profit and Loss	Credit	
4950- Sales	Revenue - Other	Yes Posting Account	Yes Profit and Loss	Credit	
4999- Sales	Revenue - Maintenance/Tech Dispatch Charges	Yes Posting Account	Yes Profit and Loss	Credit	
5000- Cost of Goods Sold	COGS - Switched Service - Inbound Domestic	Yes Posting Account	Yes Profit and Loss	Debit	
5020- Cost of Goods Sold	COGS - Switched Service - Inbound International	Yes Posting Account	Yes Profit and Loss	Debit	
5060- Cost of Goods Sold	COGS - Switched Service - Outbound Domestic	Yes Posting Account	Yes Profit and Loss	Debit	

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
5080-	COGS - Switched Service - Outbound International		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5090-	COGS - Switched Service - Payphone Surcharges		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5095-	COGS - SS - D/A		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5100-	COGS - Dedicated Service - Inbound Domestic		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5120-	COGS - Dedicated Service - Inbound International		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5130-	COGS - Dedicated Service - Outbound Domestic		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5140-	COGS - Dedicated Service - Outbound International		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5145-	COGS - Dedicated Service - Payphone Surcharges		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5146-	COGS - DS - D/A		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5150-	COGS - Travel Card		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5200-	COGS - Travel Card - Payphone Surcharges		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5210-	COGS - VOIP Service - Inbound Domestic		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5215-	COGS - VOIP Service - Inbound International		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5220-	COGS - VOIP Service - Outbound Domestic		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5225-	COGS - VOIP Service - Outbound International		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5250-	COGS - 800 Database		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5300-	COGS - Fixed Network Service - Recurring		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5350-	COGS - VoIP Network Monthly Charges		No
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5351-	COGS - VoIP Network Installs		No
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5352-	COGS - VoIP Network Equipment		No
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5353-	COGS - VoIP Network Pro-Rates		No
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5410-	COGS - Local Service - PRI		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5411-	COGS - Local Service - PRI Installs		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5412-	COGS - Local Service - PRI Pro-Rates		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5413-	COGS - Local Service - PRI Misc.		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
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		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5449-	COGS - Local Service - Retro CSA Billing VZ		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5450-	COGS - Local Toll Usage - UNE		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5475-	COGS - Local Service - Resale		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5485-	COGS - Local Toll Usage - Resale		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5490-	COGS - Local Toll Usage - Integrated		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5500-	COGS - Dedicated Access		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit
5501-	COGS - Dedicated Access Installs		Yes
Cost of Goods Sold	Yes	Posting Account	Profit and Loss Debit

Account	Description	Alias	Account Entry	Account Entry
Category	Active	Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4	
5502-	COGS - Dedicated Access Pro-rated		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5503-	COGS - Dedicated Access Misc.		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5550-	COGS - Integrated T-1		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5551-	COGS - Integrated T-1 Installs		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5552-	COGS - Integrated T-1 Equipment		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5553-	COGS - Integrated T-1 Pro-rated		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5560-	COGS - VoIP Monthly Charges		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5561-	COGS - VoIP Installs		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5562-	COGS - VoIP Equipment		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5563-	COGS - VoIP Pro-rates		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5564-	COGS - VoIP Misc.		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5600-	COGS - Frame Relay		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5601-	COGS - Frame Relay Installs		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5602-	COGS - Frame Relay Pro-rated		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5603-	COGS - Frame Relay Misc.		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5625-	COGS - Internet		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5626-	COGS - Internet Installs		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5627-	COGS - Internet Equipment		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5628-	COGS - Internet Pro-rated		Yes	
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		Yes	
Sales		Yes Posting Account	Profit and Loss	Debit
5636-	VoIP Internet Installs		Yes	
Sales		Yes Posting Account	Profit and Loss	Debit
5637-	VoIP Internet Pro-Rates		Yes	
Sales		Yes Posting Account	Profit and Loss	Debit
5638-	VoIP Internet Equipment		Yes	
Sales		Yes Posting Account	Profit and Loss	Debit
5650-	COGS - Data Circuits		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5651-	COGS - Data Circuits - Installation		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5652-	COGS - Data Circuits - Pro-rated Charges		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5653-	COGS - Data Circuits - Miscellaneous		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5675-	COGS - DSL Equipment		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5680-	COGS - DSL Recurring		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5681-	COGS - Other Non-Recurring - DSL Misc		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5682-	COGS - Other Non-Recurring - DSL Pro-rated		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5683-	COGS - Other Non-Recurring - DSL Installation		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5684-	COGS - Other Non-Recurring - DSL Changes		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit

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	
5685-	VoIP DSL MRCs		Yes	
Sales		Posting Account	Profit and Loss	Debit
5686-	VoIP DSL Installs		Yes	
Sales		Posting Account	Profit and Loss	Debit
5687-	VoIP DSL Pro-Rates		Yes	
Sales		Posting Account	Profit and Loss	Debit
5688-	VoIP DSL Equipment		Yes	
Sales		Posting Account	Profit and Loss	Debit
5700-	COGS - Paging		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5750-	COGS - Conference Calling		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5800-	COGS - P ICC		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5810-	COGS - ISP MRC's		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5811-	COGS - ISP Installs		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5812-	COGS - ISP Equipment		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5813-	COGS - ISP Pro-rates		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5814-	COGS - ISP Miscellaneous		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5825-	COGS - API ISP Network MRC's		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5826-	COGS - API ISP Network Installs		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5827-	COGS - API ISP Network Equipment		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5828-	COGS - API ISP Network Pro-rates		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5829-	COGS - API ISP Network Miscellaneous		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5850-	COGS - VPN/Enhanced IP MRC's		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5851-	COGS - VPN/Enhanced IP Installs		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5852-	COGS - VPN/Enhanced IP Equipment		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5853-	COGS - VPN/Enhanced IP Pro-rated		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5854-	COGS - VPN/Enhanced IP Misc.		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5860-	COGS - MPLS MRC's		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5861-	COGS - MPLS Installs		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5862-	COGS - MPLS Pro-rates		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5863-	COGS - MPLS Misc.		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5864-	COGS - MPLS Equipment		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5875-	COGS - Voice Mail		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5900-	COGS - Universal Service Charges		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5901-	COGS- Vendor Taxes/Surcharge		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5910-	COGS - Federal TRS		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5911-	COGS - SC USF		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5925-	COGS - Other Recurring - ADUF		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit
5950-	COGS - Other Recurring - ODUF		Yes	
Cost of Goods Sold		Posting Account	Profit and Loss	Debit

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	
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		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5973-	COGS - Other Non-Recurring - UNE Installation		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5974-	COGS - Other Non-Recurring - UNE Changes		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5975-	COGS - Other Non-Recurring - UNE Directory Assist		Yes	
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	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5978-	COGS - Other Recurring - Long Distance		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5979-	COGS - Other Non-Recurring - Long Distance		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5980-	COGS - Indirect (Dealer) Commissions - Regular		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5981-	COGS - Indirect (Dealer) Commissions - Spiffs		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
5999-	COGS - Maintenance/Tech Dispatch Charges		Yes	
Cost of Goods Sold		Yes Posting Account	Profit and Loss	Debit
6000-ABS	Salaries - Billing Services		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ACC	Salaries - Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ACR	Salaries - Credit & Collections		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ACT	Salaries - Cost Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ADM	Salaries - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-AEX	Salaries - Executive Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ANA	Salaries - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ARA	Salaries - Regulatory Affairs		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ASD	Salaries - Systems Development		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-NOP	Salaries - Network Operations		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-OCS	Salaries - Customer Service		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ODP	Salaries - Dedicated Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-OLD	Salaries - LD Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-OLP	Salaries - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-ONC	Salaries - New Customer Welcome		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-OOP	Salaries - Order Processing		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-OSP	Salaries - Special Projects		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-SCR	Salaries - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6000-SDS	Salaries - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6000-SGV	Salaries - Greenville Sales		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6000-SIS	Salaries - Charlotte Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit

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			
6000-SMK	Salaries - Marketing		Yes	Posting Account	Profit and Loss	Debit
6000-SSS	Salaries - Sales Support		Yes	Posting Account	Profit and Loss	Debit
6050-ABS	PTO - Billing Services		Yes	Posting Account	Profit and Loss	Debit
6050-ACC	PTO - Accounting		Yes	Posting Account	Profit and Loss	Debit
6050-ACR	PTO - Credit & Collections		Yes	Posting Account	Profit and Loss	Debit
6050-ACT	PTO - Cost Accounting		Yes	Posting Account	Profit and Loss	Debit
6050-ADM	PTO - HR/Facility Management		Yes	Posting Account	Profit and Loss	Debit
6050-ANA	PTO - Network Administration		Yes	Posting Account	Profit and Loss	Debit
6050-ARA	PTO - Regulatory Affairs		Yes	Posting Account	Profit and Loss	Debit
6050-ASD	PTO - Systems Development		Yes	Posting Account	Profit and Loss	Debit
6050-OCS	PTO - Customer Service		Yes	Posting Account	Profit and Loss	Debit
6050-ODP	PTO - Dedicated Provisioning		Yes	Posting Account	Profit and Loss	Debit
6050-OLD	PTO - LD Provisioning		Yes	Posting Account	Profit and Loss	Debit
6050-OLP	PTO - Local Provisioning		Yes	Posting Account	Profit and Loss	Debit
6050-ONC	PTO - New Customer Welcome		Yes	Posting Account	Profit and Loss	Debit
6050-00P	PTO - Order Processing		Yes	Posting Account	Profit and Loss	Debit
6050-OSP	PTO - Special Projects		Yes	Posting Account	Profit and Loss	Debit
6050-SCR	PTO - Cary Sales		Yes	Posting Account	Profit and Loss	Debit
6050-SDS	PTO - Dealer Sales		Yes	Posting Account	Profit and Loss	Debit
6050-SGV	PTO - Greenville Sales		Yes	Posting Account	Profit and Loss	Debit
6050-SIS	PTO - Charlotte Sales		Yes	Posting Account	Profit and Loss	Debit
6050-SMK	PTO - Marketing		Yes	Posting Account	Profit and Loss	Debit
6050-SSS	PTO - Sales Support		Yes	Posting Account	Profit and Loss	Debit
6100-ABS	Holiday - Billing Services		Yes	Posting Account	Profit and Loss	Debit
6100-ACC	Holiday - Accounting		Yes	Posting Account	Profit and Loss	Debit
6100-ACR	Holiday - Credit & Collections		Yes	Posting Account	Profit and Loss	Debit
6100-ACT	Holiday - Cost Accounting		Yes	Posting Account	Profit and Loss	Debit
6100-ADM	Holiday - HR/Facility Management		Yes	Posting Account	Profit and Loss	Debit
6100-AEX	Holiday - Executive Management		Yes	Posting Account	Profit and Loss	Debit
6100-ANA	Holiday - Network Administration		Yes	Posting Account	Profit and Loss	Debit
6100-ARA	Holiday - Regulatory Affairs		Yes	Posting Account	Profit and Loss	Debit
6100-ASD	Holiday - Systems Development		Yes	Posting Account	Profit and Loss	Debit
6100-OCS	Holiday - Customer Service		Yes	Posting Account	Profit and Loss	Debit
6100-ODP	Holiday - Dedicated Provisioning		Yes	Posting Account	Profit and Loss	Debit

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		
6100-OLD	Holiday - LD Provisioning		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-OLP	Holiday - Local Provisioning		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-ONC	Holiday - New Customer Welcome		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-ODP	Holiday - Order Processing		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-OSP	Holiday - Special Projects		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6100-SDS	Holiday - Dealer Sales		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6100-SGV	Holiday - Greenville Sales		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6100-SMK	Holiday - Marketing		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6100-SSS	Holiday - Sales Support		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ABS	Overtime - Billing Services		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ACC	Overtime - Accounting		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ACR	Overtime - Credit & Collections		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ACT	Overtime - Cost Accounting		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ADM	Overtime - HR/Facility Management		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ANA	Overtime - Network Administration		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ARA	Overtime Regulatory Affairs		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-NOP	Overtime - Network Operations		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-OCS	Overtime - Customer Service		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ODP	Overtime - Dedicated Provisioning		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-OLD	Overtime - Long Distance Provisioning		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-OLP	Overtime - Local Provisioning		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ONC	Overtime - New Customer Welcome		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-ODP	Overtime - Order Processing		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6150-SSS	Overtime - Sales Support		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6200-AEX	Commissions - Executive Management		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6200-OCS	Commissions - Customer Service		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6200-SCR	Commission - Cary Sales		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6200-SDS	Commission - Dealer Sales		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6200-SGV	Commissions - Greenville Sales		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6200-SIS	Commission - Charlotte Sales		Yes		
Selling Expense		Yes	Posting Account	Profit and Loss	Debit
6200-SMK	Commissions - Marketing		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6400-ABS	Payroll Taxes - Billing Services		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6400-ACC	Payroll Taxes - Accounting		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit
6400-ACR	Payroll Taxes - Credit & Collections		Yes		
Administrative Expense		Yes	Posting Account	Profit and Loss	Debit

Account	Description	Alias	Account Entry	Account Entry
Category	Active	Account Type	Posting Type	Typical Balance
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4	
6400-ACT	Payroll Taxes - Cost Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ADM	Payroll Taxes - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-AEX	Payroll Taxes - Executive Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ANA	Payroll Taxes - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ARA	Payroll Taxes - Regulatory Affairs		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ASD	Payroll Taxes - Systems Development		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-NOP	Payroll Taxes - Network Operations		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-OCS	Payroll Taxes - Customer Service		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ODP	Payroll Taxes - Dedicated Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-OLD	Payroll Taxes - LD Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-OLP	Payroll Taxes - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-ONC	Payroll Taxes - New Customer Welcome		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-OOP	Payroll Taxes - Order Processing		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-OSP	Payroll Taxes - Special Projects		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-SCR	Payroll Taxes - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6400-SDS	Payroll Taxes - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6400-SGV	Payroll Taxes - Greenville Sales		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6400-SJS	Payroll Taxes - Charlotte Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6400-SMK	Payroll Taxes - Marketing		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6400-SSS	Payroll Taxes - Sales Support		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6600-AAA	Medical Insurance Allocation		Yes	
		Yes Posting Allocation Account	Balance Sheet	Debit
6600-ABS	Medical Insurance - Billing Services		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ACC	Medical Insurance - Accounting		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ACR	Medical Insurance - Credit & Collections		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ACT	Medical Insurance - Cost Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ADM	Medical Insurance - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-AEX	Medical Insurance - Executive Management		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ANA	Medical Insurance - Network Administration		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ARA	Medical Insurance - Regulatory Affairs		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ASD	Medical Insurance - Systems Development		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-OCS	Medical Insurance - Customer Service		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-ODP	Medical Insurance - Dedicated Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-OLD	Medical Insurance - LD Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6600-OLP	Medical Insurance - Local Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit

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		
6600-00P	Medical Insurance - Order Processing		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-0SP	Medical Insurance - Special Projects		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-SCR	Medical Insurance - Cary Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-SDS	Medical Insurance - Dealer Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-SGV	Medical Insurance Allocation		Yes		
	Yes	Posting Allocation Account	Balance Sheet	Debit	
6600-SIS	Medical Insurance - Charlotte Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-SMK	Medical Insurance - Marketing		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6600-SSS	Medical Insurance - Sales Support		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6650-AEX	401K Company Contribution - Executive Management		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-AAA	Dental & Vision Allocation		Yes		
	Yes	Posting Allocation Account	Balance Sheet	Debit	
6700-ABS	Dental & Vision Insurance - Billing Services		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ACC	Dental & Vision Insurance - Accounting		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ACR	Dental & Vision Insurance - Credit & Collections		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ACT	Dental & Vision Insurance - Cost Accounting		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ADM	Dental & Vision Insurance - HR/Facility Management		Yes		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-AEX	Dental & Vision Insurance - Executive Management		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ANA	Dental & Vision Insurance - Network Administration		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ARA	Dental & Vision Insurance - Regulatory Affairs		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ASD	Dental & Vision Insurance - Systems Development		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-OCS	Dental & Vision Insurance - Customer Service		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-ODP	Dental & Vision Insurance - Dedicated Provisioning		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-OLD	Dental & Vision Insurance - LD Provisioning		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-OLP	Dental & Vision Insurance - Local Provisioning		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-00P	Dental & Vision Insurance - Order Processing		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-0SP	Dental & Vision Insurance - Special Projects		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-SCR	Dental & Vision Insurance - Cary Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-SDS	Dental & Vision Insurance - Dealer Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-SGV	Dental & Vision Allocation		Yes		
	Yes	Posting Allocation Account	Balance Sheet	Debit	
6700-SIS	Dental & Vision Insurance - Charlotte Sales		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-SMK	Dental & Vision Insurance - Marketing		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6700-SSS	Dental & Vision Insurance - Sales Support		No		
Selling Expense	Yes	Posting Account	Profit and Loss	Debit	
6750-AAA	Disability & Life Allocation		Yes		
	Yes	Posting Allocation Account	Balance Sheet	Debit	
6750-ABS	Disability & Life Insurance - Billing Services		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	
6750-ACC	Disability & Life Insurance - Accounting		No		
Administrative Expense	Yes	Posting Account	Profit and Loss	Debit	

Account	Description	Alias	Account Entry	Typical Balance
Category	Active	Account Type	Posting Type	
User-Defined 1	User-Defined 2	User-Defined 3	User-Defined 4	
6750-ACR	Disability & Life Insurance - Credit & Collections		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ACT	Disability & Life Insurance - Cost Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ADM	Disability & Life Ins. - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-AEX	Disability & Life Insurance - Executive Management		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ANA	Disability & Life Ins. - Network Administration		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ARA	Disability & Life Insurance - Regulatory Affairs		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ASD	Disability & Life Insurance - Systems Development		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-OCS	Disability & Life Insurance - Customer Service		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-ODP	Disability & Life Ins. - Dedicated Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-OLD	Disability & Life Insurance - LD Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-OLP	Disability & Life Insurance - Local Provisioning		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-00P	Disability & Life Insurance - Order Processing		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-OSP	Disability & Life Insurance - Special Projects		No	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6750-SCR	Disability & Life Insurance - Gary Sales		No	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6750-SDS	Disability & Life Insurance - Dealer Sales		No	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6750-SGV	Disability & Life Allocation		Yes	
		Yes Posting Allocation Account	Balance Sheet	Debit
6750-SIS	Disability & Life Insurance - Charlotte Sales		No	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6750-SMK	Disability & Life Insurance - Marketing		No	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6750-SSS	Disability & Life Insurance - Sales Support		No	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6770-AEX	Employee Functions		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6770-OCS	Employee Functions - Customer Service		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6770-OLP	Employee Functions - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-ABS	Recruitment/Want Ads - Billing Services		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-AEX	Recruitment/Want Ads - Executive Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-ANA	Recruitment/Want Ads - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-OCS	Recruitment/Want Ads - Customer Service		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-OLP	Recruitment/Want Ads - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-00P	Recruitment/Want Ads - Order Processing		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-SCR	Recruitment/Want Ads - Gary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6800-SDS	Recruitment/Want Ads - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6800-SGV	Recruitment/Want Ads - Greenville Sales		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
6800-SIS	Recruitment/Want Ads - Charlotte Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6800-SMK	Recruitment/Want Ads - Marketing		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
6800-SSS	Recruitment/Want Ads - Sales Support		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit

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	
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 Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7050-ABS	Billing Support - Billing Services		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7100-ABS	Bill Printing - Billing Services		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	Bad Debts - Trade		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7400-AEX	Advertising & Promotions - Executive Management		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7400-SCR	Advertising & Promotions - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7400-SDS	Advertising & Promotions - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7400-SGV	Advertising & Promotions - Greenville Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7400-SIS	Advertising & Promotion - Charlotte Sales		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	Training - Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7600-ADM	Training - HR/Facility Management		Yes	
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	Training - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7600-ARA	Training - Regulatory Affairs		Yes	
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	Training - Network Operations		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7600-OLD	Training - LD Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7600-OLP	Training - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
7600-SCR	Training - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7600-SDS	Training - Dealer Sales		Yes	
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		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
7600-SMK	Training - Marketing		Yes	
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		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
8000-ABS	Telephone - Billing Services		Yes	
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		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
8000-AEX	Telephone - Executive Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
8000-ANA	Telephone - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit

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		
8000-NOP	Telephone - Network Ops.		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8000-OCS	Telephone - Customer Service		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8000-OLP	Telephone - Local Provisioning		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8000-SCR	Telephone - Cary Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8000-SDS	Telephone - Dealer Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8000-SGV	Telephone - Greenville Sales		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8000-SIS	Telephone - Charlotte Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8000-SMK	Telephone - Marketing		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8000-SSS	Telephone - Sales Support		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8010-SDS	Telephone Allowance - Dealer Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8010-SIS	Telephone Allowance - Charlotte Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8200-ACC	Office Services - Accounting		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-ACR	Office Services - Credit & Collections		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-ADM	Office Services - HR/Facility Management		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-ANA	Office Services - Network Administration		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-ASD	Office Services - Systems Development		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-NOP	Office Services - Network Ops.		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-OCS	Office Services - Customer Service		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-SDS	Office Services - Dealer Sales		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8200-SMK	Office Services - Marketing		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8200-SSS	Office Services - Sales Support		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8250-ADM	Equipment Leasing		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-ACC	Office Supplies - Accounting		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-ADM	Office Supplies - HR/Facilities Management		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-AEX	Office Supplies - Executive Management		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-ANA	Office Supplies - Network Administration		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-ASD	Office Supplies - Systems Development		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-NOP	Office Supplies - Network Ops.		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-OCS	Office Supplies - Customer Service		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-OLP	Office Supplies - Local Provisioning		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-SDS	Office Supplies - Dealer Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8300-SGV	Office Supplies - Greenville Sales		Yes	Profit and Loss	Debit
Administrative Expense		Posting Account			
8300-SIS	Office Supplies - Charlotte Sales		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			
8300-SMK	Office Supplies - Marketing		Yes	Profit and Loss	Debit
Selling Expense		Posting Account			

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 Services		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	Insurance - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8600-ADM	Licenses & Permits		Yes	
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	Regulatory Fees - HR/Facilities Management		Yes	
Tax Expense		Yes	Posting Account	Profit and Loss Debit
8700-ARA	Regulatory Fees - Regulatory Affairs		Yes	
Tax Expense		Yes	Posting Account	Profit and Loss Debit
8700-OLP	Regulatory Fees - Local Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8725-ARA	PUC Fees Expense		Yes	
Tax Expense		Yes	Posting Account	Profit and Loss Debit
8750-ACC	Taxes - Property		Yes	
Tax Expense		Yes	Posting Account	Profit and Loss Debit
8755-ACC	Taxes - Sales Tax		Yes	
Tax Expense		Yes	Posting Account	Profit and Loss Debit
8800-ACC	Professional Fees - Accounting		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-ACR	Professional Fees - Credit & Collections		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-ADM	Professional Fees - HR/Facilities Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-AEX	Professional Fees - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-ANA	Professional Fees - Network Administration		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-ARA	Professional Fees - Regulatory/Tax		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-NOP	Professional Fees - Network Operations		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-OCS	Professional Fees - Customer Service		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8800-OLP	Professional Fees - Local Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8850-ACR	Legal Fees - Credit & Collections		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
8850-AEX	Legal Fees		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-ABS	Postage & Delivery - Billing Services		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-ACC	Postage & Delivery - Accounting		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-ACR	Postage & Delivery - Credit & Collections		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-ADM	Postage & Delivery - HR/Facilities Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-ARA	Postage & Delivery - Regulatory/Tax		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-NOP	Postage & Delivery - Network Operations		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-SDS	Postage & Delivery - Dealer Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9000-SGV	Postage & Delivery - Greenville Sales		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9000-SIS	Postage & Delivery - Charlotte Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9000-SMK	Postage & Delivery - Marketing		Yes	
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	Maintenance & Repairs - Equipment - HR/Fac Mngmt		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit

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	
9250-ANA	Maintenance & Repairs - Network Admin		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9250-NOP	Maintenance & Repairs - Network Operations		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9300-ADM	Gas & Electric - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9350-ADM	Water - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ABS	Travel - Billing Services		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ACC	Travel - Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ACR	Travel - Credit & Collections		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ADM	Travel - HR/Facility Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-AEX	Travel - Executive Management		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ANA	Travel - Network Administration		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ARA	Travel - Regulatory		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ASD	Travel - Systems Development		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-NOP	Travel - Network Ops.		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-OCS	Travel - Customer Service		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-ODP	Travel - Dedicated Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-OLD	Travel - LD Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-OLP	Travel - Local Provisioning		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-00P	Travel - Order Processing		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-SCR	Travel - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9400-SDS	Travel - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9400-SGV	Travel - Greenville Sales		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9400-SIS	Travel - Charlotte Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9400-SMK	Travel - Marketing		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9400-SSS	Travel - Sales Support		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-AEX	Travel Allowance - Executive Management		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-NOP	Travel Allowance - Network Ops.		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-OCS	Travel Allowance - Customer Service		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-SCR	Travel Allowance - Cary Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-SDS	Travel Allowance - Dealer Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-SGV	Travel Allowance - Greenville Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-SIS	Travel Allowance - Charlotte Sales		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9410-SSS	Travel Allowance - Sales Support		Yes	
Selling Expense		Yes Posting Account	Profit and Loss	Debit
9450-ABS	Hotel - Billing Services		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit
9450-ACC	Hotel - Accounting		Yes	
Administrative Expense		Yes Posting Account	Profit and Loss	Debit

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	
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
9450-ANA	Hotel - Network Administration		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-ARA	Hotel - Regulatory		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-ASD	Hotel - Systems Development		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-NOP	Hotel - Network Ops.		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-OCS	Hotel - Customer Service		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-ODP	Hotel - Dedicated Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-OLD	Hotel - LD Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-OLP	Hotel - Local Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-ODP	Hotel - Order Processing		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-SCR	Hotel - Cary Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9450-SDS	Hotel - Dealer Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9450-SGV	Hotel - Greenville Sales		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9450-SIS	Hotel - Charlotte Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9450-SMK	Hotel - Marketing		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9450-SSS	Hotel - Sales Support		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9500-ABS	Meals - Billing Services		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ACC	Meals - Accounting		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ACR	Meals - Credit & Collections		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ADM	Meals - HR/Facility Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-AEX	Meals - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ANA	Meals - Network Administration		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ARA	Meals - Regulatory		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ASD	Meals - Systems Development		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-NOP	Meals - Network Ops.		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-OCS	Meals - Customer Service		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ODP	Meals - Dedicated Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-OLD	Meals - LD Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-OLP	Meals - Local Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-ODP	Meals - Order Processing		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-SCR	Meals - Cary Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9500-SDS	Meals - Dealer Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit

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	
9500-SGV	Meals - Greenville Sales		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9500-SIS	Meals - Charlotte Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9500-SMK	Meals - Marketing		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9500-SSS	Meal - Sales Support		Yes	
Sales		Yes	Posting Account	Profit and Loss Debit
9550-AEX	Entertainment - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-ASD	Entertainment - Systems Development		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-NOP	Entertainment - Network Ops.		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-OCS	Entertainment - Customer Service		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-OLP	Entertainment - Local Provisioning		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-SCR	Entertainment - Cary Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9550-SDS	Entertainment - Dealer Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9550-SGV	Entertainment - Greenville Sales		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-SIS	Entertainment - Charlotte Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9550-SMK	Entertainment - Marketing		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9550-SSS	Entertainment - Sales Support		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9570-AEX	Trade Show - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9570-ANA	Trade Show - Network Administration		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9570-NOP	Trade Show - Network Ops.		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9570-SCR	Trade Show - Cary		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9570-SDS	Trade Show - Dealer Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9570-SIS	Trade Show - Charlotte Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9570-SMK	Trade Show - Marketing		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9600-AEX	Bank & Finance Charges		Yes	
Other Expenses		Yes	Posting Account	Profit and Loss Debit
9650-ADM	Penalties & Late Fees - HR/Facilities Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9650-ARA	Penalties & Late Fees - Regulatory Affairs		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-ABS	Dues & Subscriptions - Billing Services		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-ACC	Dues & Subscriptions - Accounting		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-ACR	Dues & Subscriptions - Credit & Collections		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-ADM	Dues & Subscriptions - HR/Facility Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-AEX	Dues & Subscriptions - Executive Management		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-ASD	Dues & Subscriptions - Systems Development		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-NOP	Dues & Subscriptions - Network Ops		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit
9800-OCS	Dues & Subscriptions - Customer Service		Yes	
Administrative Expense		Yes	Posting Account	Profit and Loss Debit
9800-SCR	Dues & Subscriptions - Cary Sales		Yes	
Selling Expense		Yes	Posting Account	Profit and Loss Debit

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		
9800-SDS	Dues & Subscriptions - Dealer Sales		Yes		
Selling Expense		Posting Account	Profit and Loss	Debit	
9800-SGV	Dues & Subscriptions - Greenville Sales		Yes		
Administrative Expense		Posting Account	Profit and Loss	Debit	
9800-SIS	Dues & Subscriptions - Charlotte Sales		Yes		
Selling Expense		Posting Account	Profit and Loss	Debit	
9825-AEX	Interest Income		Yes		
Other Income		Posting Account	Profit and Loss	Credit	
9850-AEX	Interest Expense		Yes		
Interest Expense		Posting Account	Profit and Loss	Debit	
9870-AEX	Misc. Income and Expense		Yes		
Administrative Expense		Posting Account	Profit and Loss	Debit	
9925-ADM	Depreciation Expense		Yes		
Depreciation Expense		Posting Account	Profit and Loss	Debit	
9950-ADM	Amortization Expense		Yes		
Depreciation Expense		Posting Account	Profit and Loss	Debit	
9995-ADM	Gain/Loss on Disposal of Assets		Yes		
Gain/Loss on Asset Disposal		Posting Account	Profit and Loss	Debit	
9996-AEX	Other Income, including Remedy Payments		Yes		
Other Income		Posting Account	Profit and Loss	Credit	
9996-ARA	Other Income, Debt Forgiveness		Yes		
Other Income		Posting Account	Profit and Loss	Credit	
9997-AEX	Cum Effect-Acctg Principle Change		Yes		
Amortization of Intangible Assets		Posting Account	Profit and Loss	Debit	
9998-ADM	Income Tax		Yes		
Income Tax Expense		Posting Account	Profit and Loss	Debit	
9998-ARA	Income Tax Filing Fees		Yes		
Income Tax Expense		Posting Account	Profit and Loss	Debit	
Total Accounts:	725				