

EXHIBIT C

Chart of Accounts

Easton Telecom Services L.L.C.

Accounts List [Detail]

Account #	Account	Type	Dr/Cr	Header/Detail	Level	Chkg
1-0000	Assets	Asset	Debit	Header	1	N
1-0500	Current Assets	Asset	Debit	Header	2	N
1-0510	Cash	Asset	Debit	Header	3	N
1-1100	Savings	Asset	Debit	Detail	4	N
1-1105	UBS Financial Servics LLC	Asset	Debit	Detail	4	N
1-1111	FirstMerit Bank N A	Asset	Debit	Detail	4	Y
1-1210	HSBC	Asset	Debit	Detail	4	Y
1-1213	FristMerit - e-lock box	Asset	Debit	Detail	4	N
1-1215	American Express	Asset	Debit	Detail	4	Y
1-2000	Accounts Receivable	Asset	Debit	Detail	3	N
1-2001	Accounts Rec. - AFB Wholesale	Asset	Debit	Detail	3	N
1-2002	Accounts Rec. - Estimated	Asset	Debit	Detail	3	N
1-2003	Mongoose Metrics, Inc	Asset	Debit	Detail	3	N
1-2008	Tuebor	Asset	Debit	Detail	3	N
1-2015	Allowance-Uncollectible A/C	Asset	Debit	Detail	3	N
1-2016	Allowance -Uncoll Wholesale AC	Asset	Debit	Detail	3	N
1-2099	Long Term Assets	Asset	Debit	Header	2	N
1-2100	Deposits Paid	Asset	Debit	Detail	3	N
1-2900	Property & Equipment	Asset	Debit	Header	2	N
1-2920	Office Furniture & Fixtures	Asset	Debit	Detail	3	N
1-2921	Accum Depreciation - Furniture	Asset	Debit	Detail	3	N
1-2928	Office Equipment	Asset	Debit	Detail	3	N
1-2930	Accum Depre -Office Equipment	Asset	Debit	Detail	3	N
1-2932	Computer Equipment	Asset	Debit	Detail	3	N
1-2935	Acuum Dep - Computer Equip	Asset	Debit	Detail	3	N
1-2938	Computer Software	Asset	Debit	Detail	3	N
1-2940	Accum Amorization - Software	Asset	Debit	Detail	3	N
1-3000	Other Assets	Asset	Debit	Header	2	N
1-3130	Deffered Certification Charges	Asset	Debit	Detail	3	N
1-3132	Accum. Amortized - Cert. Costs	Asset	Debit	Detail	3	N
1-3301	Global Crossing/Davel Rec	Asset	Debit	Detail	3	N
2-0000	Liabilities	Liability	Credit	Header	1	N
2-1000	Current Liabilities	Liability	Credit	Header	2	N
2-1026	Presidential Finance - LOC	Liability	Credit	Detail	3	N
2-1050	Accounts Payable	Liability	Credit	Detail	3	N
2-1052	A/P Estimated	Liability	Credit	Detail	3	N
2-1055	Sales Commissions Accrued	Liability	Credit	Detail	3	N
2-1100	Accrued 401-K Contribution	Liability	Credit	Detail	3	N
2-1410	Other Deductions	Liability	Credit	Detail	3	Y
2-2010	Accrued Tax Account	Liability	Credit	Detail	3	N
2-3501	Ohio Sales Taxes Due	Liability	Credit	Detail	3	N
2-3502	Alabama State Tax	Liability	Credit	Detail	3	N
2-3503	Alaska State Taxes	Liability	Credit	Detail	3	N
2-3504	Arizona State Tax	Liability	Credit	Detail	3	N
2-3506	Arkansas State Tax	Liability	Credit	Detail	3	N
2-3508	California State Tax	Liability	Credit	Detail	3	N
2-3510	Colorado State Tax	Liability	Credit	Detail	3	N
2-3512	Connecticut State Tax	Liability	Credit	Detail	3	N
2-3513	Delaware State Tax	Liability	Credit	Detail	3	N
2-3514	District Of Columbia State Tax	Liability	Credit	Detail	3	N

2-3516	Florida State Tax	Liability	Credit	Detail	3	N
2-3517	Georgia State Tax	Liability	Credit	Detail	3	N
2-3518	Haiwii State Tax	Liability	Credit	Detail	3	N
2-3519	Idaho State Tax	Liability	Credit	Detail	3	N
2-3520	Illinois State Tax	Liability	Credit	Detail	3	N
2-3522	Indiana State Tax	Liability	Credit	Detail	3	N
2-3526	Iowa State Tax	Liability	Credit	Detail	3	N
2-3528	Kansas State Tax	Liability	Credit	Detail	3	N
2-3530	Kentucky State Tax	Liability	Credit	Detail	3	N
2-3532	Louisiana State Tax	Liability	Credit	Detail	3	N
2-3534	Maine State Tax	Liability	Credit	Detail	3	N
2-3536	Maryland State Tax	Liability	Credit	Detail	3	N
2-3538	Massachusetts State Tax	Liability	Credit	Detail	3	N
2-3540	Michigan State Tax	Liability	Credit	Detail	3	N
2-3542	Minnesota State Tax	Liability	Credit	Detail	3	N
2-3544	Mississippi State Tax	Liability	Credit	Detail	3	N
2-3546	Missouri State Tax	Liability	Credit	Detail	3	N
2-3547	Montana State Tax	Liability	Credit	Detail	3	N
2-3548	Nebraska State Tax	Liability	Credit	Detail	3	N
2-3549	Nevada State Tax	Liability	Credit	Detail	3	N
2-3550	New Hampshire State Tax	Liability	Credit	Detail	3	N
2-3552	New Jersey State Tax	Liability	Credit	Detail	3	N
2-3554	New Mexico State Tax	Liability	Credit	Detail	3	N
2-3556	New York State Tax	Liability	Credit	Detail	3	N
2-3557	Nevada	Liability	Credit	Detail	3	N
2-3558	North Carolina State Tax	Liability	Credit	Detail	3	N
2-3560	North Dakota State Tax	Liability	Credit	Detail	3	N
2-3562	Oklahoma State TAX	Liability	Credit	Detail	3	N
2-3563	Oregon State Tax	Liability	Credit	Detail	3	N
2-3564	Pennsylvania State Tax	Liability	Credit	Detail	3	N
2-3566	Rhode Island State Tax	Liability	Credit	Detail	3	N
2-3567	South Carolina State Tax	Liability	Credit	Detail	3	N
2-3568	South Dakota State Tax	Liability	Credit	Detail	3	N
2-3570	Tennessee State Tax	Liability	Credit	Detail	3	N
2-3572	Texas State Tax	Liability	Credit	Detail	3	N
2-3574	Utah State Tax	Liability	Credit	Detail	3	N
2-3576	Vermont Sales Tax	Liability	Credit	Detail	3	N
2-3578	Virginia State Tax	Liability	Credit	Detail	3	N
2-3579	Canadian Taxes	Liability	Credit	Detail	3	N
2-3580	Washington State Tax	Liability	Credit	Detail	3	N
2-3582	West Virginia State Tax	Liability	Credit	Detail	3	N
2-3584	Wisconsin State Tax	Liability	Credit	Detail	3	N
2-3586	Wyoming State Tax	Liability	Credit	Detail	3	N
2-3587	BC	Liability	Credit	Detail	3	N
2-3588	Federal Excise Tax	Liability	Credit	Detail	3	N
2-3590	High Cost & Low Income USF	Liability	Credit	Detail	3	N
2-3591	VOIP USF	Liability	Credit	Detail	3	N
2-3593	TRS Fund	Liability	Credit	Detail	3	N
2-3598	FCC Regulatory Fee (Wireline)	Liability	Credit	Detail	3	N
2-5000	Long Term Debt	Liability	Credit	Header	2	N
2-5030	Deferred Revenue	Liability	Credit	Detail	3	N
3-0000	Equity	Equity	Credit	Header	1	N
3-1100	Owner's Investment	Equity	Credit	Detail	2	N
3-1200	Owner's Withdrawal	Equity	Credit	Detail	2	N
3-8000	Retained Earnings	Equity	Credit	Detail	2	N
3-9000	Current Year Earnings	Equity	Credit	Detail	2	N
4-0000	Income	Income	Credit	Header	1	N
4-1000	Retail Income	Income	Credit	Header	2	N
4-1020	Long Distance	Income	Credit	Detail	3	N
4-1025	Retail Data	Income	Credit	Detail	3	N
4-1027	Internet Access Income	Income	Credit	Detail	3	N
4-1029	Local Income	Income	Credit	Detail	3	N

4-1030	Miscellaneous	Income	Credit	Detail	3	N
4-1035	PIC-C Billed	Income	Credit	Detail	3	N
4-1036	VOIP	Income	Credit	Detail	3	N
4-1500	Wholesale Income	Income	Credit	Header	2	N
4-1527	Commnet Wireless	Income	Credit	Detail	3	N
4-1528	Tuebor Inc.	Income	Credit	Detail	3	N
4-1529	Phone Card Hotline	Income	Credit	Detail	3	N
4-1530	American Farm Bureau	Income	Credit	Detail	3	N
4-1531	Mongoose Metrics, LLC	Income	Credit	Detail	3	N
4-2105	NSF returned	Income	Credit	Detail	2	N
5-0000	Cost of Sales	Cost of Sales	Debit	Header	1	N
5-0990	Commissions	Cost of Sales	Debit	Detail	2	N
5-1200	Local	Cost of Sales	Debit	Header	2	N
5-1202	EMBARQ	Cost of Sales	Debit	Detail	3	N
5-1203	Paetec Communications Inc	Cost of Sales	Debit	Detail	3	N
5-1204	Broadwing Communications(local	Cost of Sales	Debit	Detail	3	N
5-1205	AT&T	Cost of Sales	Debit	Detail	3	N
5-1206	Choice One/Local	Cost of Sales	Debit	Detail	3	N
5-1208	XO Local	Cost of Sales	Debit	Detail	3	N
5-1209	Verizon - Local	Cost of Sales	Debit	Detail	3	N
5-1210	Internet Access Expense	Cost of Sales	Debit	Detail	3	N
5-1215	Connection Costs - DG, Print,	Cost of Sales	Debit	Detail	3	N
5-1320	Sprint	Cost of Sales	Debit	Detail	3	N
5-1380	Data Center BZ, LLC	Cost of Sales	Debit	Detail	3	N
5-1400	Long Distance & Data Accounts	Cost of Sales	Debit	Header	2	N
5-1405	Global Crossing Usage	Cost of Sales	Debit	Detail	3	N
5-1409	Level 3 Communications LLC	Cost of Sales	Debit	Detail	3	N
5-1411	NiTel, Inc.	Cost of Sales	Debit	Detail	3	N
5-1412	Windstream	Cost of Sales	Debit	Detail	3	N
5-1420	PIC C Fee	Cost of Sales	Debit	Detail	3	N
5-1425	Overpayment Refund	Cost of Sales	Debit	Detail	3	N
5-1430	Miscellaneous - CC, MSVPP	Cost of Sales	Debit	Detail	3	N
5-1504	New Edge (Data)	Cost of Sales	Debit	Detail	3	N
5-1505	Broadwing	Cost of Sales	Debit	Detail	3	N
5-1509	Verizon Business	Cost of Sales	Debit	Detail	3	N
5-1510	QWEST Usage	Cost of Sales	Debit	Detail	3	N
5-1511	XO Communications	Cost of Sales	Debit	Detail	3	N
5-1514	Covad Communications Company	Cost of Sales	Debit	Detail	3	N
5-1515	Billing Costs	Cost of Sales	Debit	Detail	3	N
5-1530	AT&T	Cost of Sales	Debit	Detail	3	N
5-1531	Wiltel Communications	Cost of Sales	Debit	Detail	3	N
5-1532	VOIPLINK INC	Cost of Sales	Debit	Detail	3	N
5-1533	XCAST Labs - Prepaid Equipment	Cost of Sales	Debit	Detail	3	N
5-1534	Xcast	Cost of Sales	Debit	Detail	3	N
5-1536	Data Recovery Services LLC	Cost of Sales	Debit	Detail	3	N
5-1537	Endeavor Telecom Inc	Cost of Sales	Debit	Detail	3	N
5-1538	Echo 24 INC	Cost of Sales	Debit	Detail	3	N
5-1539	TELECOM ASSURANCE	Cost of Sales	Debit	Detail	3	N
5-1540	Dedicated - Flat Rate	Cost of Sales	Debit	Detail	3	N
6-0000	Expenses	Expense	Debit	Header	1	N
6-1000	Advertising	Expense	Debit	Detail	2	N
6-1010	PUC Regulatory Fees	Expense	Debit	Detail	2	N
6-1020	Corporate	Expense	Debit	Detail	2	N
6-1105	Travel	Expense	Debit	Detail	2	N
6-1110	Meals & Entertainment	Expense	Debit	Detail	2	N
6-1120	Milage Reimbursement	Expense	Debit	Detail	2	N
6-1130	Seminars & Training	Expense	Debit	Detail	2	N
6-1140	Conferences	Expense	Debit	Detail	2	N
6-1215	Tax Compliance	Expense	Debit	Detail	2	N
6-1300	Dues & Subscriptions	Expense	Debit	Detail	2	N
6-1400	Insurance Health, etc.	Expense	Debit	Detail	2	N
6-1520	Rent	Expense	Debit	Detail	2	N

6-1700	Accounting	Expense	Debit	Detail	2	N
6-1701	General Counsel-Legal	Expense	Debit	Detail	2	N
6-1702	Regulatory-Legal	Expense	Debit	Detail	2	N
6-1710	Electric	Expense	Debit	Detail	2	N
6-1715	Gas	Expense	Debit	Detail	2	N
6-1725	Postage	Expense	Debit	Detail	2	N
6-1730	Delivery Expense(FEDEX-UPS)	Expense	Debit	Detail	2	N
6-1735	Copier Expense(Lease,Main,Supp	Expense	Debit	Detail	2	N
6-1740	Office Supplies	Expense	Debit	Detail	2	N
6-1745	Office Cleaning	Expense	Debit	Detail	2	N
6-1755	Alarm Expenses	Expense	Debit	Detail	2	N
6-1760	Office Printing	Expense	Debit	Detail	2	N
6-1770	Advertising - Classified	Expense	Debit	Detail	2	N
6-1805	Answering Service	Expense	Debit	Detail	2	N
6-1810	Cellular Phone Charges	Expense	Debit	Detail	2	N
6-1820	Office Phone	Expense	Debit	Detail	2	N
6-2000	Certification Costs	Expense	Debit	Header	2	N
6-2020	Annual Reports	Expense	Debit	Detail	3	N
6-3000	Other Expenses	Expense	Debit	Header	2	N
6-3020	Bank Charges	Expense	Debit	Detail	3	N
6-3021	Presidential Financial - Fees	Expense	Debit	Detail	3	N
6-3050	Auto Expense	Expense	Debit	Detail	3	N
6-3060	Collections	Expense	Debit	Detail	3	N
6-4000	Bad Debt Expense	Expense	Debit	Detail	3	N
6-5010	Miscellaneous Expense	Expense	Debit	Detail	3	N
6-5135	Consulting	Expense	Debit	Detail	3	N
6-8000	Other Accounts	Expense	Debit	Header	2	N
6-9000	Insurance General	Expense	Debit	Detail	3	N
6-9027	Depreciation Computer Hardware	Expense	Debit	Detail	3	N
6-9036	Credit Checking Fee	Expense	Debit	Detail	3	N
6-9039	Payroll Expenses	Expense	Debit	Detail	3	N
6-9051	Hourly Employees	Expense	Debit	Detail	3	N
6-9052	Back Office Salaries	Expense	Debit	Detail	3	N
6-9053	Federal Payroll Tax	Expense	Debit	Detail	3	N
6-9054	Unemployment Expenses	Expense	Debit	Detail	3	N
6-9060	Donations	Expense	Debit	Detail	3	N
8-0000	Other Income	Other Income	Credit	Header	1	N
8-1000	Interest Income	Other Income	Credit	Detail	2	N
8-2001	USF Administration Fees	Other Income	Credit	Detail	2	N
8-2002	Misc Income	Other Income	Credit	Detail	2	N
9-0000	Other Expenses	Other Expense	Debit	Header	1	N
9-1000	Interest Expense	Other Expense	Debit	Detail	2	N
9-8000	Bank Adjustment Account	Other Expense	Debit	Detail	2	N