

Exhibit 5
Chart of Accounts

X5 OpCo LLC
Application for CPCN
Public Service Commission of Utah

Account ID	Account Description
10000	Petty Cash
10100	Cash on Hand
10200	Regular Checking Account
10300	Section125 Checking Account
10400	UBS Investment Account
10401	Unrealized Gain/Loss
11000	Accounts Receivable
11100	Contracts Receivable
11400	Other Receivables
11500	Allowance for Doubtful Account
12000	Related Party Rec - X5 PDX
12500	Related Party Rec - X5 SLC
14000	Prepaid Expenses
14100	Employee Advances
14200	Notes Receivable-Current
14700	Other Current Assets
15000	Furniture and Fixtures
15100	Equipment
15200	Automobiles
15300	Other Depreciable Property
15400	Leasehold Improvements
15500	Buildings
15600	Building Improvements
16900	Land
17000	Accum. Depreciation-Furniture
17100	Accum. Depreciation-Equipment
17200	Accum. Depreciation-Automobil
17300	Accum. Depreciation-Other
17400	Accum. Depreciation-Leasehold
17500	Accum. Depreciation-Buildings
17600	Accum. Depreciation-Bldg Imp
19000	Deposits
19100	Organization Costs
19150	Accum Amortiz - Organiz Costs
19200	Notes Receivable- Noncurrent
19900	Other Noncurrent Assets
20000	Accounts Payable
20001	Stockholder's Distr Payable
20500	Line of Credit
21000	Intercompany Payables
22000	Simple Match Payable
23000	Accrued Expenses
23100	State/Local Sales Tax Payable
23150	State/Local Taxes Payable - CA
23200	Wages Payable
23300	401 K Deductions Payable
23350	HSA Payable
23400	Federal Taxes Payable
23500	FUTA Tax Payable
23600	State Payroll Taxes Payable
23700	SUTA Tax Payable
23800	City Utility Taxes Payable

23900	Income Taxes Payable
24000	Other Taxes Payable
24050	Customer Deposits
24100	Current Portion Long-Term Debt
24300	Contracts Payable- Current
24700	Other Current Liabilities
24800	Suspense - Clearing Account
27000	Notes Payable-Noncurrent
27100	Contracts Payable- Noncurrent
27400	Other Long-Term Liabilities
39001	Equity from S/H - SLC
39002	Equity from S/H - PDX
39003	Equity from S/H - Reynolds
39004	Paid-in Capital
39005	Retained Earnings
39006	S-Corp Distributions
39007	Dividends Paid
39100	Capital - R Reynolds
39110	Contributions - R Reynolds
39120	Distribution - R Reynolds
39200	Capital - N Reynolds
39210	Contributions - N Reynolds
39220	Distribution - N Reynolds
39400	Unrealized (Gain)/Loss Invest
40000	Income - Retail Cabinet Lease
40200	Income - Retail Equipment
40400	Income - Retail Network Sales
40600	Income - Retail Installation
40800	Income - Retail Interest
40900	Income - Dividends
40950	Income - OID
41000	Income - Retail Other Income
41001	Income - Other SLC/PDX Mainten
41002	Income - Other USF Maint Fee
42000	Income - Retail Dial Tone
42001	Income - Retail SIP
43000	Income - Retail MPLS
44000	Income - Retail Internet
45400	Income - Retail F/C
45500	Income - Retail Shipping Reimb
46000	Income - Retail Long Distance
46300	Income - Retail Private Line
46400	Income - Retail T1 Loops
46500	Income - Retail Surcharges
47000	Income - Retail Taxes
48000	Income - Retail Sales Refunds
49000	Income - Wholesale Dial Tone
49001	Income - Wholesale SIP
49100	Income - Wholesale Install
49200	Income - Wholesale Internet
49300	Income - Wholesale Long Dist.
49325	Income - Wholesale Other
49350	Income - Wholesale PL
49400	Income - Wholesale Loops

49500	Income - Wholesale Surcharges
49550	Income - Wholesale Ship. Reimb
49600	Income - Wholesale F/C
49700	Income - Wholesale Taxes
49800	Income - Wholesale Equipment
49900	Income - Wholesale Network
50000	Cost of Sales - Network
50200	Cost of Sales - Equipment
51000	Cost of Sales - Installation
52000	Cost of Sales - Dial Tone
52500	Cost of Sales - SIP
53000	Cost of Sales - MPLS
54000	Cost of Sales - Internet
56000	Cost of Sales - Long Distance
56100	Cost of Sales - Toll Free
56300	Cost of Sales - Private Line
56400	Cost of Sales - T-1 Loops
56500	Cost of Sales - Surcharges
57000	Cost of Sales- Salaries
57500	Cost of Sales - Adjustments
57600	Cost of Sales - Loop/Surcharge
58000	Cost of Sales - Taxes
59000	Cost of Sales - Whls DT
59100	Cost of Sales - Whls Install
59200	Cost of Sales - Whls Internet
59300	Cost of Sales - Whls LD
59350	Cost of Sales - Whls TF
59400	Cost of Sales - Whls Loops
59410	Cost of Sales - Whls Pri Line
59425	Cost of Sales - Whls SIP
59500	Cost of Sales - Whls Surcharge
60000	Advertising Expense
60500	Amortization Expense
61000	Auto Expenses
61100	Auto Lease
61500	Bad Debt Expense
62000	Bank Charges
62500	Cash Over and Short
63000	Charitable Contributions Exp
63200	Consulting
63500	Electrical Expense
64000	Depreciation Expense
64500	Dues and Subscriptions Exp
65000	Employee Benefit Programs Exp
65500	Freight Expense
66000	Gifts Expense
66200	Guaranteed Payment - Members
66500	Income Tax Expense
67000	Insurance Expense
67050	Insurance Expense - Members
67500	Interest Expense
68000	Business and Occupational Tax
68500	Legal and Professional Expense
68501	Legal and Prof Exp - Officers

69000	Licenses Expense
69500	Loss on NSF Checks
70000	Maintenance Expense
70300	UBS Management Fees
70500	Meals and Entertainment Exp
70700	Miscellaneous Employee Expense
71000	Office Expense
71500	Other Taxes
72000	Payroll Tax Expense
72001	Payroll Tax Expense - Officers
72500	Penalties and Fines Exp
73000	Pension/Profit-Sharing Plan Ex
73500	Postage and Shipping Expense
73600	Printing Expense
74000	Rent or Lease Expense
74500	Repairs Expense
75000	Salaries Expense
75100	Salaries Expense - Officers
75200	Shipping Charges (Use 73500)
75500	Supplies Expense
76000	Telephone Expense (Use 77000)
76500	Travel Expense
77000	Utilities Expense
77500	Wages Expense
78000	Realized Gain/Loss on Invest
89000	Other Expense
89500	Purchase Disc- Expense Items
90000	Gain/Loss on Sale of Assets
99999	Guaranteed Payment Expense
