

EXHIBIT D
CHART OF ACCOUNTS

Anticipated Chart of Accounts for E Fiber San Juan, LLC and E Fiber Moab, LLC

The companies are assumed to be Regulated and will use Part 32 accounts

Sub Accounts will be added as needed to separate and track activity and balances as needed.

Account	Description	Type	Financial Form
1120.00	CASH	Asset	Balance Sheet
1130.00	CASH	Asset	Balance Sheet
1130.10	CASH - OPERATING FUND	Asset	Balance Sheet
1130.40	CASH - FLEX ACCOUNT	Asset	Balance Sheet
1130.50	CASH - MONEY MARKET	Asset	Balance Sheet
1150.00	WORKING CASH ADVANCES	Asset	Balance Sheet
1150.10	PETTY CASH	Asset	Balance Sheet
1150.20	PETTY CASH - SALES INCENTIVES	Asset	Balance Sheet
1150.50	CASH MANAGEMENT FUNDS	Asset	Balance Sheet
1160.00	TEMPORARY INVESTMENTS	Asset	Balance Sheet
1180.00	ACCOUNTS RECEIVABLE - SUBSCRIBERS	Asset	Balance Sheet
1180.10	ACCOUNTS RECEIVABLE - SUBSCRIBER BILLING	Asset	Balance Sheet
1180.20	ACCOUNTS RECEIVABLE - RETURNED CHECKS	Asset	Balance Sheet
1181.00	ACCOUNTS RECEIVABLE - ALLOWANCE	Asset	Balance Sheet
1190.00	ACCOUNTS RECEIVABLE - OTHER	Asset	Balance Sheet
1190.10	ACCOUNTS RECEIVABLE - INTERSTATE CARRIER	Asset	Balance Sheet
1190.11	ACCOUNTS RECEIVABLE - AT&T	Asset	Balance Sheet
1190.12	ACCOUNTS RECEIVABLE - GLOBAL CROSSING	Asset	Balance Sheet
1190.29	ACCOUNTS RECEIVABLE - OTHER CARRIERS	Asset	Balance Sheet
1190.30	ACCOUNTS RECEIVABLE - CARRIER UNCOLLECTI	Asset	Balance Sheet
1190.31	ACCOUNTS RECEIVABLE - QWEST	Asset	Balance Sheet
1190.60	ACCOUNTS RECEIVABLE - EMPLOYEES/BOARD ME	Asset	Balance Sheet
1190.61	ACCOUNTS RECEIVABLE - HEALTH INSURANCE	Asset	Balance Sheet
1190.64	ACCOUNTS RECEIVABLE - RETIREMENT	Asset	Balance Sheet
1190.70	ACCOUNTS RECEIVABLE - AFFILIATES	Asset	Balance Sheet
1190.71	ACCOUNTS RECEIVABLE - EMERY TELCOM	Asset	Balance Sheet
1190.72	ACCOUNTS RECEIVABLE - ETV	Asset	Balance Sheet
1190.74	ACCOUNTS RECEIVABLE - EMERY TELCOM VIDEO	Asset	Balance Sheet
1190.75	ACCOUNTS RECEIVABLE - ETLD	Asset	Balance Sheet
1190.77	ACCOUNTS RECEIVABLE - HANKSVILLE	Asset	Balance Sheet
1190.78	ACCOUNTS RECEIVABLE - IPTV NETWORK SERVI	Asset	Balance Sheet
1190.79	ACCOUNTS RECEIVABLE - WIRELESS	Asset	Balance Sheet
1190.90	ACCOUNTS RECEIVABLE - OTHER	Asset	Balance Sheet
1190.91	ACCOUNTS RECEIVABLE - ESCROW	Asset	Balance Sheet
1190.92	ACCOUNTS RECEIVABLE - U.S. INTELCO NETWO	Asset	Balance Sheet
1190.93	ACCOUNTS RECEIVABLE - SCHOOLS & LIBRARIE	Asset	Balance Sheet
1190.94	ACCOUNTS RECEIVABLE - ACCRUED REVENUES	Asset	Balance Sheet
1190.98	ACCOUNTS RECEIVABLE - AID TO CONSTRUCTIO	Asset	Balance Sheet
1190.99	ACCOUNTS RECEIVABLE - MISCELLANEOUS	Asset	Balance Sheet
1220.00	INVENTORIES	Asset	Balance Sheet

1220.10 INVENTORIES - REGULATED	Asset	Balance Sheet
1220.20 INVENTORIES - NONREGULATED	Asset	Balance Sheet
1230.00 RECEIVABLE FOR PAST TAXES	Asset	Balance Sheet
1280.00 PREPAYMENTS	Asset	Balance Sheet
1300.00 PREPAID TAXES	Asset	Balance Sheet
1310.00 PREPAID INSURANCE	Asset	Balance Sheet
1330.00 OTHER PREPAYMENTS	Asset	Balance Sheet
1330.10 PREPAID HEALTH INSURANCE	Asset	Balance Sheet
1330.20 PREPAID LIFE INSURANCE	Asset	Balance Sheet
1330.40 PREPAID RETIREMENT	Asset	Balance Sheet
1330.80 PREPAID EXPENSES	Asset	Balance Sheet
1402.00 INVESTMENTS IN NONAFFILIATED COMPANIES	Asset	Balance Sheet
1402.10 INVESTMENTS IN COBANK	Asset	Balance Sheet
1439.00 DEFERRED CHARGES	Asset	Balance Sheet
2003.00 TELEPHONE PLANT UNDER CONSTRUCTION SHORT	Asset	Balance Sheet
2003.01 TELEPHONE PLANT UNDER CONST AUDIT ADJ	Asset	Balance Sheet
2005.00 ACQUISITION ADJUSTMENT	Asset	Balance Sheet
2110.00 LAND AND SUPPORT ASSETS	Asset	Balance Sheet
2111.00 LAND	Asset	Balance Sheet
2112.00 MOTOR VEHICLES	Asset	Balance Sheet
2116.00 OTHER WORK EQUIPMENT	Asset	Balance Sheet
2121.00 BUILDINGS	Asset	Balance Sheet
2122.00 OFFICE FURNITURE AND EQUIPMENT	Asset	Balance Sheet
2123.00 COMMUNICATIONS EQUIPMENT	Asset	Balance Sheet
2124.00 GENERAL PURPOSE COMPUTERS	Asset	Balance Sheet
2210.00 CENTRAL OFFICE - SWITCHING	Asset	Balance Sheet
2212.00 DIGITAL ELECTRONIC SWITCHING	Asset	Balance Sheet
2212.10 SWITCHING - PACKET	Asset	Balance Sheet
2230.00 INTEREXCHANGE CIRCUIT EQUIPMENT	Asset	Balance Sheet
2231.00 MICROWAVE TRANSMISSION EQUIPMENT	Asset	Balance Sheet
2232.00 SUBSCRIBER CIRCUIT EQUIPMENT	Asset	Balance Sheet
2232.10 SUBSCRIBER CIRCUIT EQUIPMENT - FTTH	Asset	Balance Sheet
2362.00 OTHER TERMINAL EQUIPMENT	Asset	Balance Sheet
2411.00 POLES	Asset	Balance Sheet
2421.00 AERIAL CABLE	Asset	Balance Sheet
2421.10 AERIAL CABLE - FTTH	Asset	Balance Sheet
2422.00 UNDERGROUND CABLE	Asset	Balance Sheet
2423.00 BURIED CABLE	Asset	Balance Sheet
2423.10 BURIED CABLE - FTTH	Asset	Balance Sheet
2426.00 INTRABUILDING NETWORK CABLE	Asset	Balance Sheet
2431.00 AERIAL WIRE	Asset	Balance Sheet
2441.00 CONDUIT SYSTEMS	Asset	Balance Sheet
2441.10 CONDUIT SYSTEMS - FIBER	Asset	Balance Sheet
2690.00 INTANGIBLES	Asset	Balance Sheet
3100.00 ACCUMULATED DEPRECIATION	Asset	Balance Sheet
3112.00 ACCUM DPR - MOTOR VEHICLES	Asset	Balance Sheet
3116.00 ACCUM DPR - OTHER WORK EQUIPMENT	Asset	Balance Sheet

3121.00	ACCUM DPR - BUILDINGS	Asset	Balance Sheet
3122.00	ACCUM DPR - OFFICE FURNITURE AND EQUIPME	Asset	Balance Sheet
3123.00	ACCUM DPR - COMMUNICATIONS EQUIPMENT	Asset	Balance Sheet
3124.00	ACCUM DPR - GENERAL PURPOSE COMPUTERS	Asset	Balance Sheet
3210.00	ACCUM DPR - CENTRAL OFFICE SWITCHING	Asset	Balance Sheet
3212.00	ACCUM DPR - EQUAL ACCESS CONVERSION COST	Asset	Balance Sheet
3212.10	ACCUM DPR - PACKET SWITCHING	Asset	Balance Sheet
3230.00	ACCUM DPR - INTEREXCHANGE CIRCUIT EQUIPM	Asset	Balance Sheet
3231.00	ACCUM DPR - MICROWAVE TRANSMISSION EQUIP	Asset	Balance Sheet
3232.00	ACCUM DPR - SUBSCRIBER CIRCUIT EQUIPMENT	Asset	Balance Sheet
3232.10	ACCUM DPR - SUBSCRIBER CIRC EQUIP FTTH	Asset	Balance Sheet
3362.00	ACCUM DPR - OTHER TERMINAL EQUIPMENT	Asset	Balance Sheet
3411.00	ACCUM DPR - POLES	Asset	Balance Sheet
3421.00	ACCUM DPR - AERIAL CABLE	Asset	Balance Sheet
3421.10	ACCUM DPR - AERIAL CABLE - FTTH	Asset	Balance Sheet
3422.00	ACCUM DPR - UNDERGROUND CABLE	Asset	Balance Sheet
3423.00	ACCUM DPR - BURIED CABLE	Asset	Balance Sheet
3423.10	ACCUM DPR - BURIED CABLE - FTTH	Asset	Balance Sheet
3426.00	ACCUM DPR - INTRABUILDING NETWORK CABLE	Asset	Balance Sheet
3431.00	ACCUM DPR - AERIAL WIRE	Asset	Balance Sheet
3441.00	ACCUM DPR - CONDUIT SYSTEMS	Asset	Balance Sheet
3441.10	ACCUM DPR - CONDUIT SYSTEMS FIBER	Asset	Balance Sheet
3690.00	ACCUM AMORT - INTANGIBLES	Asset	Balance Sheet
4010.00	ACCOUNTS PAYABLE	Liability	Balance Sheet
4010.10	ACCOUNTS PAYABLE - VENDORS	Liability	Balance Sheet
4010.15	ACCOUNTS PAYABLE - PAYROLL WITHHOLDINGS	Liability	Balance Sheet
4010.20	ACCOUNTS PAYABLE - CO STATE TAXES WITHHE	Liability	Balance Sheet
4010.21	ACCOUNTS PAYABLE - FICA TAXES WITHHELD	Liability	Balance Sheet
4010.22	ACCOUNTS PAYABLE - FEDERAL TAXES WITHHE	Liability	Balance Sheet
4010.23	ACCOUNTS PAYABLE - STATE TAXES WITHHELD	Liability	Balance Sheet
4010.24	ACCOUNTS PAYABLE - SAVINGS PLAN REGULAR	Liability	Balance Sheet
4010.25	ACCOUNTS PAYABLE - SAVINGS PLAN 401K	Liability	Balance Sheet
4010.27	ACCOUNTS PAYABLE - NTCA LOAN PAYMENTS	Liability	Balance Sheet
4010.28	ACCOUNTS PAYABLE - ALLSTATE HEALTH	Liability	Balance Sheet
4010.29	ACCOUNTS PAYABLE - ALLSTATE LIFE	Liability	Balance Sheet
4010.30	ACCOUNTS PAYABLE - BILLING COLLECTIONS	Liability	Balance Sheet
4010.31	ACCOUNTS PAYABLE - TELE RELAY SERVICE	Liability	Balance Sheet
4010.32	ACCOUNTS PAYABLE - FRANCHISE TAXES	Liability	Balance Sheet
4010.33	ACCOUNTS PAYABLE - ENHANCED 911	Liability	Balance Sheet
4010.34	ACCOUNTS PAYABLE - FEDERAL EXCISE TAXES	Liability	Balance Sheet
4010.35	ACCOUNTS PAYABLE - STATE SALES TAXES	Liability	Balance Sheet
4010.36	ACCOUNTS PAYABLE - USSF	Liability	Balance Sheet
4010.37	ACCOUNTS PAYABLE - EMERGENCY SERVICES CH	Liability	Balance Sheet
4010.38	ACCOUNTS PAYABLE - LIFELINE	Liability	Balance Sheet
4010.39	ACCOUNTS PAYABLE - REFUNDS	Liability	Balance Sheet
4010.40	ACCOUNTS PAYABLE - STATE USE TAXES	Liability	Balance Sheet
4011.00	ACCOUNTS PAYABLE - CARRIERS	Liability	Balance Sheet

4011.10 ACCOUNTS PAYABLE - AT&T	Liability	Balance Sheet
4011.11 ACCOUNTS PAYABLE - MCI	Liability	Balance Sheet
4011.12 ACCOUNTS PAYABLE - US SPRINT	Liability	Balance Sheet
4011.13 ACCOUNTS PAYABLE - TELECOMM*USA	Liability	Balance Sheet
4011.20 ACCOUNTS PAYABLE - QWEST	Liability	Balance Sheet
4011.26 ACCOUNTS PAYABLE - ETLD	Liability	Balance Sheet
4011.50 ACCOUNTS PAYABLE - NECA	Liability	Balance Sheet
4012.00 ACCOUNTS PAYABLE - AFFILIATES	Liability	Balance Sheet
4012.21 ACCOUNTS PAYABLE - ETV LEASED EQUIPMENT	Liability	Balance Sheet
4012.22 ACCOUNTS PAYABLE - ETV INSTALL & MAINTEN	Liability	Balance Sheet
4012.23 ACCOUNTS PAYABLE - ETV EQUIPMENT SALES	Liability	Balance Sheet
4012.24 ACCOUNTS PAYABLE - ETV KEYSYSTEM LEASED	Liability	Balance Sheet
4012.25 ACCOUNTS PAYABLE - ETV INTERNET	Liability	Balance Sheet
4012.71 ACCOUNTS PAYABLE - EMERY TELCOM	Liability	Balance Sheet
4012.72 ACCOUNTS PAYABLE - ETV	Liability	Balance Sheet
4012.74 ACCOUNTS PAYABLE - EMERY TELCOM VIDEO	Liability	Balance Sheet
4012.75 ACCOUNTS PAYABLE - ETLD	Liability	Balance Sheet
4012.77 ACCOUNTS PAYABLE - HANKSVILLE	Liability	Balance Sheet
4012.78 ACCOUNTS PAYABLE - IPTV NETWORK SERVICES	Liability	Balance Sheet
4012.79 ACCOUNTS PAYABLE - WIRELESS	Liability	Balance Sheet
4030.00 ADVANCE BILLING AND PAYMENTS	Liability	Balance Sheet
4030.01 ADVANCE BILLINGS	Liability	Balance Sheet
4040.00 CUSTOMER DEPOSITS	Liability	Balance Sheet
4050.00 CURRENT MATURITIES - LONG-TERM DEBT	Liability	Balance Sheet
4050.10 NOTES PAYABLE - EMERY TELCOM	Liability	Balance Sheet
4050.50 NOTES PAYABLE - COBANK	Liability	Balance Sheet
4070.00 FEDERAL INCOME TAXES - ACCRUED	Liability	Balance Sheet
4071.00 STATE INCOME TAX - ACCRUED	Liability	Balance Sheet
4080.00 OTHER TAXES - ACCRUED	Liability	Balance Sheet
4080.10 EMPLOYER FICA TAXES PAYABLE	Liability	Balance Sheet
4080.90 PROPERTY TAXES PAYABLE	Liability	Balance Sheet
4120.00 OTHER ACCRUED LIABILITIES PAYABLE	Liability	Balance Sheet
4120.10 WAGES AND OTHER COMPENSATION PAYABLE	Liability	Balance Sheet
4120.20 ACCRUED HOLIDAY/VACATION LEAVE PAYABLE	Liability	Balance Sheet
4120.90 ACCRUED INTEREST PAYABLE	Liability	Balance Sheet
4150.00 DEFERRED INCOME TAXES - OPERATING	Liability	Balance Sheet
4210.00 FUNDED DEBT	Liability	Balance Sheet
4210.50 NOTES PAYABLE - COBANK	Liability	Balance Sheet
4300.20 EXPECTED POSTRETIREMENT BENEFIT OBLIGATI	Liability	Balance Sheet
4350.00 DEFERRED INCOME TAXES - NONOPERATING	Liability	Balance Sheet
4360.00 DEFERRED CREDITS	Liability	Balance Sheet
4540.00 OTHER CAPITAL	Liability	Balance Sheet
4540.10 ADDITIONAL PAID-IN CAPITAL	Liability	Balance Sheet
4540.20 PAID IN CAPITAL - HOLDING COMPANY	Liability	Balance Sheet
4540.41 ACCUMULATED OTHER COMPREHENSIVE INCOME	Liability	Balance Sheet
4550.30 RETAINED EARNINGS	Liability	Balance Sheet
5000.00 BASIC LOCAL SERVICE REVENUE	Income	Income Statement

5001.00 BASIC AREA REVENUE	Income	Income Statement
5001.10 FEDERALLY FUNDED REDUCTION IN LOCAL RATE	Income	Income Statement
5001.11 FEDERAL MATCH STATE REDUCTION	Income	Income Statement
5001.20 STATE MATCHING LOCAL RATE REDUCTION	Income	Income Statement
5002.00 EXTENDED AREA SERVICE REVENUE	Income	Income Statement
5005.00 STATE UNIVERSAL SERVICE FUND - INTERIM	Income	Income Statement
5040.00 LOCAL PRIVATE LINE REVENUE	Income	Income Statement
5060.00 OTHER LOCAL EXCHANGE REVENUE	Income	Income Statement
5081.00 END USER REVENUE	Income	Income Statement
5081.01 END USER ARC REVENUE	Income	Income Statement
5081.10 FEDERAL BASELINE LIFELINE REDUCTION	Income	Income Statement
5081.11 FEDERAL BASELINE ARC REDUCTION	Income	Income Statement
5081.20 USF HIGH COST LOOP FUND	Income	Income Statement
5081.30 INTERSTATE FEDERAL UNIVERSAL SERVICE CHA	Income	Income Statement
5082.00 SWITCHED ACCESS REVENUE	Income	Income Statement
5082.10 INTERSTATE COMMON LINE ACCESS REVENUE	Income	Income Statement
5082.20 INTERSTATE SWITCHED ACCESS REVENUE	Income	Income Statement
5082.21 INTERSTATE SWITCHED PRIOR PERIOD ADJUSTM	Income	Income Statement
5082.40 INTERSTATE POOL ADJUSTMENTS	Income	Income Statement
5082.41 INTERSTATE CARRIER COMMON LINE - NECA	Income	Income Statement
5082.42 INTERSTATE SWITCHED ACCESS - NECA	Income	Income Statement
5082.43 INTERSTATE PRIOR PERIOD ADJMNTS - NECA	Income	Income Statement
5082.44 INTERSTATE LONG TERM SUPPORT - NECA	Income	Income Statement
5082.45 INTERSTATE LOCAL SWITCHING SUPPORT - NEC	Income	Income Statement
5082.46 INTERSTATE COMMON LINE SUPPORT - USAC	Income	Income Statement
5082.47 INTERSTATE SPECIAL ACCESS - NECA	Income	Income Statement
5082.48 CAF/ICC SUPPORT - USAC	Income	Income Statement
5082.49 CAF/ICC SUPPORT - USAC - PRIOR PERIOD	Income	Income Statement
5083.00 INTERSTATE SPECIAL ACCESS REVENUE	Income	Income Statement
5083.01 INTERSTATE SPECIAL ACCESS REVENUE-CBOL	Income	Income Statement
5083.02 INTERSTATE SPECIAL ACCESS REV-CBOL BCM	Income	Income Statement
5083.03 INTERSTATE SPEC ACC REV PRIOR PERIOD ADJ	Income	Income Statement
5083.10 SURCHARGE REVENUE	Income	Income Statement
5084.00 STATE ACCESS REVENUE	Income	Income Statement
5084.10 STATE CARRIER COMMON LINE ACCESS REVENUE	Income	Income Statement
5084.20 STATE SWITCHED ACCESS REVENUE	Income	Income Statement
5084.21 STATE SWITCHED ACCESS REVENUE - VOIP	Income	Income Statement
5084.22 STATE SWITCHED ACCESS REVE - PRIOR PERIO	Income	Income Statement
5084.30 STATE SPECIAL ACCESS	Income	Income Statement
5084.40 STATE UNIVERSAL SERVICE FUND	Income	Income Statement
5100.00 LONG DISTANCE MESSAGE REVENUE	Income	Income Statement
5100.10 INTERSTATE-INTRALATA TOLL	Income	Income Statement
5160.00 OTHER LONG DISTANCE REVENUE	Income	Income Statement
5200.00 MISCELLANEOUS REVENUE	Income	Income Statement
5230.00 DIRECTORY REVENUE	Income	Income Statement
5230.10 LISTINGS REVENUE	Income	Income Statement
5240.00 RENT REVENUE	Income	Income Statement

5260.00 MISCELLANEOUS REVENUE	Income	Income Statement
5260.01 MISCELLANEOUS REVENUE - FINANCE CHARGES	Income	Income Statement
5260.02 MISCELLANEOUS REVENUE - EQUIPMENT CHARGE	Income	Income Statement
5260.10 OPERATOR SURCHARGE REVENUE	Income	Income Statement
5270.00 CARRIER BILLING AND COLLECTION REVENUE	Income	Income Statement
5270.10 INTERSTATE BILLING AND COLLECTION REVENUE	Income	Income Statement
5270.20 INTRASTATE BILLING AND COLLECTION REVENUE	Income	Income Statement
5300.00 UNCOLLECTIBLE REVENUE	Income	Income Statement
5301.00 UNCOLLECTIBLE REVENUE - TELECOMMUNICATIO	Income	Income Statement
6110.00 NETWORK SUPPORT EXPENSES	Expense	Income Statement
6112.00 PLANT MOTOR VEHICLE EXPENSE - CLEARING	Expense	Income Statement
6113.00 NON-PLANT VEHICLES EXPENSE	Expense	Income Statement
6116.00 OTHER WORK EQUIPMENT	Expense	Income Statement
6120.00 GENERAL SUPPORT EXPENSES	Expense	Income Statement
6121.00 LAND AND BUILDING EXPENSES	Expense	Income Statement
6123.00 GENERAL OFFICE SUPPLIES EXPENSE	Expense	Income Statement
6124.00 GENERAL PURPOSE COMPUTERS EXPENSE	Expense	Income Statement
6210.00 CENTRAL OFFICE SWITCHING EXPENSE	Expense	Income Statement
6212.00 DIGITAL SWITCHING EXPENSE	Expense	Income Statement
6212.10 NONREGULATED VOICEMAIL EXPENSES	Expense	Income Statement
6230.00 INTEREXCHANGE CIRCUIT EQUIPMENT EXPENSES	Expense	Income Statement
6231.00 RADIO SYSTEMS	Expense	Income Statement
6232.00 SUBSCRIBER CIRCUIT EQUIPMENT EXPENSE	Expense	Income Statement
6410.00 CABLE AND WIRE FACILITIES EXPENSES	Expense	Income Statement
6411.00 POLES EXPENSE	Expense	Income Statement
6421.00 AERIAL CABLE EXPENSE	Expense	Income Statement
6422.00 UNDERGROUND CABLE EXPENSE	Expense	Income Statement
6423.00 BURIED CABLE EXPENSE	Expense	Income Statement
6510.00 OTHER PROPERTY PLANT AND EQUIPMENT EXPEN	Expense	Income Statement
6512.00 PROVISIONING EXPENSE	Expense	Income Statement
6530.00 NETWORK OPERATIONS EXPENSE	Expense	Income Statement
6531.00 POWER EXPENSE	Expense	Income Statement
6532.00 NETWORK ADMINISTRATION EXPENSE	Expense	Income Statement
6533.00 TESTING EXPENSE	Expense	Income Statement
6534.00 PLANT OPERATIONS ADMINISTRATION EXPENSE	Expense	Income Statement
6535.00 ENGINEERING EXPENSE	Expense	Income Statement
6540.00 ACCESS EXPENSE	Expense	Income Statement
6560.00 DEPRECIATION AND AMORTIZATION EXPENSE	Expense	Income Statement
6561.00 DEPRECIATION EXPENSE TELECOM PLANT IN SE	Expense	Income Statement
6565.00 AMORTIZATION EXPENSE	Expense	Income Statement
6600.00 MARKETING EXPENSE	Expense	Income Statement
6610.00 MARKETING EXPENSE	Expense	Income Statement
6611.00 PRODUCT MANAGEMENT	Expense	Income Statement
6620.00 SERVICES	Expense	Income Statement
6621.00 OPERATOR SERVICES EXPENSES	Expense	Income Statement
6622.00 DIRECTORY EXPENSE	Expense	Income Statement
6623.00 CUSTOMER SERVICES	Expense	Income Statement

6623.01 CUSTOMER SERVICES - CABS	Expense	Income Statement
6710.00 EXECUTIVE AND PLANNING	Expense	Income Statement
6711.00 EXECUTIVE AND PLANNING - MANAGER	Expense	Income Statement
6712.00 EXECUTIVE BOARD OF DIRECTORS	Expense	Income Statement
6720.00 GENERAL AND ADMINISTRATIVE	Expense	Income Statement
6721.00 ACCOUNTING AND FINANCE	Expense	Income Statement
6721.01 ACCOUNTING - COST STUDY	Expense	Income Statement
6722.00 EXTERNAL RELATIONS	Expense	Income Statement
6723.00 HUMAN RESOURCES	Expense	Income Statement
6725.00 LEGAL	Expense	Income Statement
6728.00 OTHER GENERAL AND ADMINISTRATIVE	Expense	Income Statement
7100.00 OTHER OPERATING INCOME AND EXPENSES	Income	Income Statement
7130.00 RETURN FROM NONREGULATED USE	Income	Income Statement
7130.10 RENT INCOME	Income	Income Statement
7200.00 OPERATING TAXES	Expense	Income Statement
7220.00 OPERATING FEDERAL INCOME TAXES	Expense	Income Statement
7230.00 OPERATING STATE INCOME TAXES	Expense	Income Statement
7240.00 OPERATING OTHER TAXES	Expense	Income Statement
7240.40 PROPERTY TAXES	Expense	Income Statement
7300.00 NONOPERATING INCOME AND EXPENSES	Income	Income Statement
7320.00 INTEREST INCOME	Income	Income Statement
7340.00 ALLOWANCE FOR FUNDS USED DURING CONSTRUC	Income	Income Statement
7360.00 OTHER NONOPERATING INCOME	Income	Income Statement
7370.00 SPECIAL CHARGES	Income	Income Statement
7400.00 NONOPERATING TAXES	Expense	Income Statement
7420.00 NONOPER/NONREG FEDERAL INCOME TAXES	Expense	Income Statement
7430.00 NONOPER/NONREG STATE INCOME TAXES	Expense	Income Statement
7500.00 INTEREST AND RELATED ITEMS	Expense	Income Statement
7510.00 INTEREST ON FUNDED DEBT	Expense	Income Statement
7510.84 INTEREST ON COBANK NOTES	Expense	Income Statement
7540.00 OTHER INTEREST DEDUCTIONS	Expense	Income Statement
7540.10 INTEREST ON CUSTOMERS' DEPOSIT	Expense	Income Statement
7540.20 INTEREST EXPENSE	Expense	Income Statement
7970.00 NONREGULATED GROSS EXPENSES	Expense	Income Statement
7980.00 DEPRECIATION EXPENSE	Expense	Income Statement
8200.00 CLEARING ACCOUNTS	Expense	Income Statement
8200.10 PENSION AND RETIREMENT BENEFITS CLEARING	Expense	Income Statement
8200.20 INSURANCE BENEFITS CLEARING	Expense	Income Statement
8200.30 HOLIDAY/SICK/VACATION BENEFITS CLEARING	Expense	Income Statement
8200.40 PAYROLL TAXES BENEFITS CLEARING	Expense	Income Statement
8200.60 CABS CLEARING	Expense	Income Statement
8200.70 PLANT VEHICLE EXPENSE CLEARING	Expense	Income Statement
8200.80 COMMON COMPUTER EXPENSE CLEARING	Expense	Income Statement
8200.85 GENERAL WAREHOUSE SUPPLIES CLEARING	Expense	Income Statement
8200.90 EMPLOYEE CONCESSIONS CLEARING ACCOUNT	Expense	Income Statement
9998.00 9998 CLEARING	Clearing	Balance Sheet
9998.10 PROFIT CLEARING OPERATING	Clearing	

9998.20 PROFIT CLEARING NON-OPERATING
9999.00 9999 CLEARING

Clearing Balance Sheet
Clearing Balance Sheet