

11:34 AM
11/01/04

Symatec Communications, LLC
Account Listing
November 1, 2004

Account	Type	Description	Acct. #	Tax Line
1020 · Cash on Hand	Bank		1020	<Unassigned>
1030 · Cash - Business Checking	Bank	Business Checking	1030	<Unassigned>
1120 · Accounts Receivable - Trade	Accounts Receivable		1120	<Unassigned>
1130 · Accounts Receivable - Other	Accounts Receivable		1130	<Unassigned>
1140 · Less - Allowance for Bad Debts	Accounts Receivable		1140	<Unassigned>
1200 · Inventory	Other Current Asset		1200	<Unassigned>
1300 · Prepaid Expenses	Other Current Asset		1300	<Unassigned>
1350 · Notes Receivable - Current	Other Current Asset		1350	<Unassigned>
1540 · Autos & Trucks	Fixed Asset		1540	<Unassigned>
1560 · Furniture, Fixtures & Equip	Fixed Asset		1560	<Unassigned>
1600 · Leasehold Improvements	Fixed Asset		1600	<Unassigned>
1700 · Less - Accumulated Depreciation	Fixed Asset		1700	<Unassigned>
1810 · Investments	Other Asset		1810	<Unassigned>
1850 · Intangible Assets	Other Asset		1850	<Unassigned>
1900 · Less - Accumulated Amorization	Other Asset		1900	<Unassigned>
2020 · Accounts Payable - Trade	Accounts Payable		2020	<Unassigned>
2040 · Payroll Taxes Payable	Other Current Liability		2040	<Unassigned>
2140 · Sales Tax Payable	Other Current Liability		2140	<Unassigned>
2300 · Customer Deposits	Other Current Liability		2300	<Unassigned>
2350 · Notes Payable - Current	Other Current Liability		2350	<Unassigned>
2610 · Long Term Notes Payable	Long Term Liability		2610	<Unassigned>
2810 · Contributed Capital	Equity		2810	<Unassigned>
2840 · Retained Earnings	Equity		2840	<Unassigned>
2900 · Member Draws	Equity		2900	<Unassigned>
3010 · Sales	Income		3010	<Unassigned>
3800 · Other Charges	Income		3800	<Unassigned>
3900 · Returns & Allowances	Income		3900	Sch C: Bad debts from sales/services
4110 · SBC Costs	Cost of Goods Sold		4110	<Unassigned>
4120 · Access Lines	Cost of Goods Sold		4120	<Unassigned>
4130 · Witel LD Costs	Cost of Goods Sold		4130	<Unassigned>
5100 · Advertising & Promotion	Expense		5100	<Unassigned>
5120 · Bad Debt Expense	Expense		5120	<Unassigned>
5150 · Bank Charge	Expense	Bank Charge	5150	<Unassigned>
5200 · Business Meals & Entertainment	Expense		5200	<Unassigned>
5250 · Car & Truck Expense	Expense	Automobile Expenses	5250	<Unassigned>
5350 · Depreciation & Amortization	Expense		5350	<Unassigned>

OFFICIAL FILE

I.C. DOCKET NO. 04 0440

Exhibit No. 3

Witness [Signature]

Date 11/10/04 Reporter [Signature]

Symatec Communications, LLC
Account Listing
November 1, 2004

Account	Type	Description	Accnt. #	Tax Line
5390 · Dues and Subscriptions	Expense	Dues and Subscription Expense	5390	Sch C: Other business expenses
5420 · Employee Benefits	Expense	Pension and Profit-Sharing Pl	5420	Sch C: Pension/profit sharing plans
5450 · Insurance	Expense	Insurance	5450	<Unassigned>
5500 · Interest Expense	Expense		5500	<Unassigned>
5550 · Legal-Prof Fees	Expense	Legal & Prof. Fees	5550	Sch C: Legal and professional fees
5570 · Licenses and Permits	Expense	License and Permits Expense	5570	Sch C: Taxes and licenses
5600 · Miscellaneous Expense	Expense	Miscellaneous	5600	<Unassigned>
5620 · Office Supplies	Expense		5620	<Unassigned>
5630 · Postage and Delivery	Expense	Postage and Delivery Expense	5630	Sch C: Other business expenses
5670 · Printing and Reproduction	Expense	Printing and Repro. Expense	5670	Sch C: Other business expenses
5680 · Rent - Equipment	Expense	Rent-Vehicle,mach,equip	5680	Sch C: Rent/lease vehicles, equip.
5690 · Rent - Other	Expense	Housing Rent	5690	<Unassigned>
5750 · Repairs & Maintenance	Expense	Repairs	5750	Sch C: Repairs and maintenance
5790 · Salaries - Admin	Expense	Salary Income	5790	<Tax line obsolete or set to an inactive tax form
5820 · Taxes - Payroll	Expense		5820	<Unassigned>
5850 · Taxes - Property & Other	Expense	Taxes & Licenses	5850	Sch C: Taxes and licenses
5870 · Telephone	Expense	Telephone Expense	5870	Sch C: Utilities
5900 · Travel	Expense	Business Travel Expense	5900	Sch C: Travel
5950 · Utilities	Expense	Water, Gas, Electric	5950	<Unassigned>
5990 · Uncategorized Expenses	Expense		5990	<Unassigned>
6000 · Other Income	Other Income		6000	<Unassigned>
7000 · Other Expense	Other Expense		7000	<Unassigned>

3:34 AM
11/01/04

Symatec Communications, LLC
Account Listing
November 1, 2004

11:34 AM
11/01/04

Symatec Communications, LLC
Account Listing
November 1, 2004

12