

APPLICATION OF
YMax Communications Corp.

EXHIBIT IV
Chart of Accounts

Chart of Accounts

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Account	Type
Colonial Bank	Bank
Line Of Credit Available	Other Current Asset
Furniture	Fixed Asset
IS HW SW	Fixed Asset
Domain Names	Other Asset
callforfree.com	Other Asset
freecalling.net	Other Asset
freecalls.net	Other Asset
talk4free.com	Other Asset
WiFiPhonesStore.com	Other Asset
Accounts Payable	Accounts Payable
Line Of Credit	Long Term Liability
Loan from DB	Long Term Liability
Opening Bal Equity	Equity
Retained Earnings	Equity
Cellular	Income
Local Revenue	Income
Long Distance Revenue	Income
VOIP	Income
WIFI Phone Sales	Income
Automobile Expense	Expense
Bank Service Charges	Expense
Cash Discounts	Expense
Contributions	Expense
Cost of Goods	Expense
Carrier Charges	Expense
WiFi Phones	Expense
Depreciation Expense	Expense
Domain Services	Expense
Dues and Subscriptions	Expense
Equipment Rental	Expense
Insurance	Expense
Disability Insurance	Expense
Interest Expense	Expense
Finance Charge	Expense
Loan Interest	Expense
Mortgage	Expense
Licenses and Permits	Expense
Line Charges	Expense
Miscellaneous	Expense
Postage and Delivery	Expense
Print Information	Expense

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<u>Account</u>	<u>Type</u>
Books & Publications	Expense
Newspapers & Periodicals	Expense
Printing and Reproduction	Expense
Professional Fees	Expense
Consulting	Expense
Legal Fees	Expense
Rent	Expense
Repairs	Expense
Building Repairs	Expense
Computer Repairs	Expense
Equipment Repairs	Expense
Supplies	Expense
IS Supplies	Expense
Office Supplies	Expense
Telecommunications	Expense
Travel & Ent	Expense
Conferences	Expense
Entertainment	Expense
Meals	Expense
Travel	Expense
Travel Consultants	Expense
Uncategorized Expenses	Expense
Utilities	Expense
Gas and Electric	Expense
Water	Expense
Interest Income	Other Income
Other Income	Other Income
Other Expenses	Other Expense