# ATTACHMENT 3

## Chart of Accounts

# Pacific Centrex Services, Inc.
## Account Listing
December 12, 2000

| Account | Type | Accnt. # |
|---|---|---|
| 1000 Petty Cash | Bank | 1000 |
| 1046 Corp Acct - General | Bank | 1046 |
| 1047 Corp Acct - Payroll | Bank | 1047 |
| 1050 Glendale Federal - General | Bank | 1050 |
| 1055 Washington Mutual - Savings | Bank | 1055 |
| 1200 Accounts Receivable | Accounts Receivable | 1200 |
| 1205 Contra A/R with A/P | Accounts Receivable | 1205 |
| 1250 Notes Receivable | Other Current Asset | 1250 |
| 1250 Notes Receivable:1251 Univoz | Other Current Asset | 1251 |
| 1250 Notes Receivable:1252 Pending A/P Credits | Other Current Asset | 1252 |
| 1400 Trade Account Exchange | Other Current Asset | 1400 |
| 1401 Employee Advances | Other Current Asset | 1401 |
| 1401 Employee Advances:1404 Payroll Advance | Other Current Asset | 1404 |
| 1401 Employee Advances:1406 Employee Computer Program | Other Current Asset | 1406 |
| 1410 Investment in UniVoz | Other Current Asset | 1410 |
| 1411 Investment in Unexos | Other Current Asset | 1411 |
| 1480 Payroll Exchange | Other Current Asset | 1480 |
| 1490 Prepaid Expenses | Other Current Asset | 1490 |
| 1490 Prepaid Expenses:1491 Prepaid Advertising | Other Current Asset | 1491 |
| 1490 Prepaid Expenses:1492 Prepaid Alarm | Other Current Asset | 1492 |
| 1490 Prepaid Expenses:1493 Prepaid Printing | Other Current Asset | 1493 |
| 1490 Prepaid Expenses:1494 Prepaid Purchases | Other Current Asset | 1494 |
| 1490 Prepaid Expenses:1495 Prepaid Taxes | Other Current Asset | 1495 |
| 1490 Prepaid Expenses:1496 Prepaid Workers Comp | Other Current Asset | 1496 |
| 1490 Prepaid Expenses:1497 Prepaid General Liability Insur | Other Current Asset | 1497 |
| 1490 Prepaid Expenses:1498 Prepaid Legal | Other Current Asset | 1498 |
| 1499 Undeposited Funds | Other Current Asset | 1499 |
| 1600 Furniture & Fixtures | Fixed Asset | 1600 |
| 1604 Automobiles | Fixed Asset | 1604 |
| 1605 Computer Equipment | Fixed Asset | 1605 |
| 1610 Office Equipment | Fixed Asset | 1610 |
| 1615 Phone Equipment | Fixed Asset | 1615 |
| 1620 Leasehold Improvements | Fixed Asset | 1620 |
| 1625 Software | Fixed Asset | 1625 |
| 1630 Switch Equipment | Fixed Asset | 1630 |
| 1700 Accumulated Depreciation | Fixed Asset | 1700 |
| 1900 Exchange Account | Other Asset | 1900 |
| 1910 Deposits | Other Asset | 1910 |
| 1910 Deposits:1915 Security Deposits | Other Asset | 1915 |
| 1930 Acquisitions | Other Asset | 1930 |
| 1930 Acquisitions:1931 Acquisition - Furst Group C.B. | Other Asset | 1931 |
| 1930 Acquisitions:1932 ITS | Other Asset | 1932 |
| 1935 Due From Auditel | Other Asset | 1935 |
| 1950 Due from S Corp | Other Asset | 1950 |
| 2730 M.D. Semler | Other Asset | 2730 |
| 2000 Accounts Payable | Accounts Payable | 2000 |
| 2005 Disputed Payables | Accounts Payable | 2005 |
| 2050 Credit Cards | Credit Card | 2050 |
| 2050 Credit Cards:2051 First USA | Credit Card | 2051 |
| 2050 Credit Cards:2052 Citibank - MDS | Credit Card | 2052 |
| 2050 Credit Cards:2053 Citibank - RHS | Credit Card | 2053 |
| 2050 Credit Cards:2054 Capital One | Credit Card | 2054 |
| 2001 Accts Payable-Other | Other Current Liability | 2001 |
| 2100 Accrued Liabilities | Other Current Liability | 2100 |
| 2100 Accrued Liabilities:2104 Accrued Payrolls | Other Current Liability | 2104 |
| 2100 Accrued Liabilities:2104 Accrued Payrolls:2105 EOM Payroll | Other Current Liability | 2105 |

# Pacific Centrex Services, Inc.
## Account Listing
December 12, 2000

| Account | | Type | Acct. # |
|---|---|---|---|
| 2100 | Accrued Liabilities:2104 Accrued Payrolls:2106 Officers - Unexes | Other Current Liability | 2106 |
| 2100 | Accrued Liabilities:2110 Accrued Interest | Other Current Liability | 2110 |
| 2100 | Accrued Liabilities:2115 Accrued Taxes | Other Current Liability | 2115 |
| 2100 | Accrued Liabilities:2116 Accrued Bad Debt Reserve | Other Current Liability | 2116 |
| 2200 | Taxes & Surcharges Payable | Other Current Liability | 2200 |
| 2250 | Garnishments Payable | Other Current Liability | 2250 |
| 2300 | Notes Payable | Long Term Liability | 2300 |
| 2300 | Notes Payable:2301 Legal | Long Term Liability | 2301 |
| 2700 | Loans Payable | Long Term Liability | 2700 |
| 2700 | Loans Payable:2705 Al- Telephone Switch | Long Term Liability | 2705 |
| 2700 | Loans Payable:2706 Al- Telephone Equip | Long Term Liability | 2706 |
| 2700 | Loans Payable:2707 Al- Other Loans | Long Term Liability | 2707 |
| 2700 | Loans Payable:2710 A.J. Semler | Long Term Liability | 2710 |
| 2700 | Loans Payable:2715 D.K. Semler | Long Term Liability | 2715 |
| 2700 | Loans Payable:2720 D.T. Semler | Long Term Liability | 2720 |
| 2700 | Loans Payable:2725 L.A. Semler | Long Term Liability | 2725 |
| 2700 | Loans Payable:2735 Summit, Inc | Long Term Liability | 2735 |
| 2700 | Loans Payable:2740 S.R. Semler | Long Term Liability | 2740 |
| 2700 | Loans Payable:2745 T.L. Semler | Long Term Liability | 2745 |
| 2700 | Loans Payable:2750 Valley Industrial Properties | Long Term Liability | 2750 |
| 2700 | Loans Payable:2750 Valley Industrial Properties:2751 VIP - Computers | Long Term Liability | 2751 |
| 2700 | Loans Payable:2750 Valley Industrial Properties:2752 VIP - Other | Long Term Liability | 2752 |
| 2800 | Leases Payable | Long Term Liability | 2800 |
| 2800 | Leases Payable:2805 Wentworth Leasing | Long Term Liability | 2805 |
| 2800 | Leases Payable:2806 Honda Finance | Long Term Liability | 2806 |
| 2800 | Leases Payable:2807 Ford Motor Credit | Long Term Liability | 2807 |
| 2900 | Deferred Gain | Long Term Liability | 2900 |
| 3000 | Opening Bal Equity | Equity | 3000 |
| 3050 | Common Stock | Equity | 3050 |
| 3100 | Retained Earnings | Equity | 3100 |
| 3150 | Equity - L.A. Semler | Equity | 3150 |
| 3160 | Equity- M Devin Semler | Equity | 3160 |
| 4000 | Sales | Income | 4000 |
| 4000 | Sales:4001 Full Service Sales | Income | 4001 |
| 4000 | Sales:4002 Univez Sales-PPRS | Income | 4002 |
| 4000 | Sales:4003 Sales - Finance Charges | Income | 4003 |
| 4000 | Sales:4004 Sales - Sectional Bills | Income | 4004 |
| 4000 | Sales:4005 Sales - Furst Group | Income | 4005 |
| 4000 | Sales:4010 Write-offs/Refunds | Income | 4010 |
| 4000 | Sales:4015 Integratel Revenue | Income | 4015 |
| 4000 | Sales:4020 Credits Allowed | Income | 4020 |
| 4000 | Sales:4021 Debit Adjustments | Income | 4021 |
| 4000 | Sales:4022 Other Sales | Income | 4022 |
| 4050 | Interest Income | Income | 4050 |
| 5000 | Purchases | Cost of Goods Sold | 5000 |
| 5000 | Purchases:5005 Sectional Charges | Cost of Goods Sold | 5005 |
| 5000 | Purchases:5006 Usage Charges | Cost of Goods Sold | 5006 |
| 5000 | Purchases:5007 Integratel Fees | Cost of Goods Sold | 5007 |
| 5000 | Purchases:5008 Telco Fees | Cost of Goods Sold | 5008 |
| 5000 | Purchases:5009 Voice Messaging | Cost of Goods Sold | 5009 |
| 5000 | Purchases:5010 Internet Services | Cost of Goods Sold | 5010 |
| 5000 | Purchases:5011 A/P G/L SET UP | Cost of Goods Sold | 5011 |
| 5050 | Disputes | Cost of Goods Sold | 5050 |
| 5050 | Disputes:5051 Disputes - Brookside Fiber | Cost of Goods Sold | 5051 |
| 5050 | Disputes:5052 Disputes - Pacific Bell | Cost of Goods Sold | 5052 |
| 5050 | Disputes:5053 Disputes - Sprint | Cost of Goods Sold | 5053 |



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# Pacific Centrex Services, Inc.
## Account Listing
December 12, 2000

| Account | Type | Acct. # |
|---|---|---|
| 5075 Performance Bonus | Cost of Goods Sold | 5075 |
| 6000 Salaries | Expense | 6000 |
| 6000 Salaries:6001 Accounting | Expense | 6001 |
| 6000 Salaries:6002 Billing | Expense | 6002 |
| 6000 Salaries:6003 Commissions | Expense | 6003 |
| 6000 Salaries:6004 Customer Service | Expense | 6004 |
| 6000 Salaries:6005 Info Services | Expense | 6005 |
| 6000 Salaries:6006 Management | Expense | 6006 |
| 6000 Salaries:6007 Office | Expense | 6007 |
| 6000 Salaries:6008 PPRS | Expense | 6008 |
| 6000 Salaries:6010 Sales | Expense | 6010 |
| 6000 Salaries:6011 Technician | Expense | 6011 |
| 6000 Salaries:6013 Collections | Expense | 6013 |
| 6000 Salaries:6014 Provisioning | Expense | 6014 |
| 6000 Salaries:6015 Bonus | Expense | 6015 |
| 6000 Salaries:6016 QA/Setup | Expense | 6016 |
| 6100 Operating Expenses | Expense | 6100 |
| 6100 Operating Expenses:6101 Accounting Services | Expense | 6101 |
| 6100 Operating Expenses:6105 Agent Commissions | Expense | 6105 |
| 6100 Operating Expenses:6115 Automobile Expense | Expense | 6115 |
| 6100 Operating Expenses:6120 Bad Debts | Expense | 6120 |
| 6100 Operating Expenses:6125 Bank Charges | Expense | 6125 |
| 6100 Operating Expenses:6130 Business Development | Expense | 6130 |
| 6100 Operating Expenses:6135 Casual Labor | Expense | 6135 |
| 6100 Operating Expenses:6136 Cash Over/Short | Expense | 6136 |
| 6100 Operating Expenses:6140 Collection Expense | Expense | 6140 |
| 6100 Operating Expenses:6145 Computer Expense | Expense | 6145 |
| 6100 Operating Expenses:6146 Computer Expense:6146 Software | Expense | 6146 |
| 6100 Operating Expenses:6150 Data Processing/Billing | Expense | 6150 |
| 6100 Operating Expenses:6155 Donations & Contributions | Expense | 6155 |
| 6100 Operating Expenses:6160 Dues & Subscriptions | Expense | 6160 |
| 6100 Operating Expenses:6165 Legal Fees | Expense | 6165 |
| 6100 Operating Expenses:6170 Miscellaneous | Expense | 6170 |
| 6100 Operating Expenses:6175 Office Supplies | Expense | 6175 |
| 6100 Operating Expenses:6176 Credit Card Discount | Expense | 6176 |
| 6100 Operating Expenses:6180 Outside Services | Expense | 6180 |
| 6100 Operating Expenses:6180 Outside Services:6181 Janitorial | Expense | 6181 |
| 6100 Operating Expenses:6180 Outside Services:6182 Technical | Expense | 6182 |
| 6100 Operating Expenses:6180 Outside Services:6184 Security | Expense | 6184 |
| 6100 Operating Expenses:6180 Outside Services:7500 Guaranteed payments | Expense | 7500 |
| 6100 Operating Expenses:6180 Outside Services:7500 Guaranteed payments:7505 Guaranteed payment - Ron Samler | Expense | 7505 |
| 6100 Operating Expenses:6180 Outside Services:7500 Guaranteed payments:7510 Guaranteed pymt -M Devin Samler | Expense | 7510 |
| 6100 Operating Expenses:6185 Postage & Delivery | Expense | 6185 |
| 6100 Operating Expenses:6188 Research & Development | Expense | 6188 |
| 6100 Operating Expenses:6190 Telephone | Expense | 6190 |
| 6200 Employee Benefits | Expense | 6200 |
| 6200 Employee Benefits:6205 Employee Education | Expense | 6205 |
| 6200 Employee Benefits:6210 Employee Incentives | Expense | 6210 |
| 6200 Employee Benefits:6215 Payroll Expenses | Expense | 6215 |
| 6200 Employee Benefits:6220 Payroll Taxes | Expense | 6220 |
| 6200 Employee Benefits:6225 Training | Expense | 6225 |
| 6200 Employee Benefits:6230 Health Insurance | Expense | 6230 |
| 6200 Employee Benefits:6235 Retirement | Expense | 6235 |
| 6300 Insurance | Expense | 6300 |



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# Pacific Centrex Services, Inc.
## Account Listing
*December 12, 2000*

| Account | Type | Acct. # |
|---|---|---|
| 6300 Insurance:6305 Health | Expense | 6305 |
| 6300 Insurance:6310 Liability | Expense | 6310 |
| 6300 Insurance:6320 Workers Compensation | Expense | 6320 |
| 6400 Other Fees & Expenses | Expense | 6400 |
| 6400 Other Fees & Expenses:6410 Consultant & Mgmt Fee | Expense | 6410 |
| 6400 Other Fees & Expenses:6415 Director Fees | Expense | 6415 |
| 6400 Other Fees & Expenses:6435 Guar Payment- Director Fees | Expense | 6435 |
| 6600 Occupancy Cost | Expense | 6600 |
| 6600 Occupancy Cost:6601 Rent | Expense | 6601 |
| 6600 Occupancy Cost:6605 Utilities | Expense | 6605 |
| 6600 Occupancy Cost:6610 Signage- Exterior | Expense | 6610 |
| 6600 Occupancy Cost:6615 Decorations | Expense | 6615 |
| 6650 Repairs and Maintenance | Expense | 6650 |
| 6650 Repairs and Maintenance:6651 Building Repairs | Expense | 6651 |
| 6650 Repairs and Maintenance:6652 Equipment Repairs | Expense | 6652 |
| 6650 Repairs and Maintenance:6655 Equipment Rental | Expense | 6655 |
| 6700 Depreciation & Amortization | Expense | 6700 |
| 6700 Depreciation & Amortization:6705 Depreciation Expense | Expense | 6705 |
| 6800 Taxes & Licenses | Expense | 6800 |
| 6800 Taxes & Licenses:6805 Fees and Licenses | Expense | 6805 |
| 6800 Taxes & Licenses:6810 Corporate Taxes | Expense | 6810 |
| 7200 Marketing & Advertising | Expense | 7200 |
| 7200 Marketing & Advertising:7250 Advertising & Promotion | Expense | 7250 |
| 7200 Marketing & Advertising:7251 Printing | Expense | 7251 |
| 7200 Marketing & Advertising:7255 Exhibit Fees | Expense | 7255 |
| 7300 Entertainment & Travel | Expense | 7300 |
| 7300 Entertainment & Travel:7310 Entertainment | Expense | 7310 |
| 7300 Entertainment & Travel:7350 Travel | Expense | 7350 |
| 7300 Entertainment & Travel:7350 Travel:7351 Agent Conference | Expense | 7351 |
| 7300 Entertainment & Travel:7350 Travel:7352 Airfares | Expense | 7352 |
| 7300 Entertainment & Travel:7350 Travel:7353 Miscellaneous Travel | Expense | 7353 |
| 7300 Entertainment & Travel:7350 Travel:7354 Hotels | Expense | 7354 |
| 7300 Entertainment & Travel:7350 Travel:7355 Meals | Expense | 7355 |
| 7300 Entertainment & Travel:7350 Travel:7356 Auto Rental | Expense | 7356 |
| 6186 Penalties | Other Expense | 6186 |
| 9100 Prior Period Expenses | Other Expense | 9100 |
| 9125 Settlement Expense | Other Expense | 9125 |
| 9150 Finance Charges | Other Expense | 9150 |
| 9400 Interest Expense | Other Expense | 9400 |
| 4 Estimates | Non-Posting | 4 |



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