

Chart of Accounts

7/9/2007

Account	Type	Income Tax Line
1010 . Cash in Bank	Bank	B/S-Assets: Cash
1000 . U.S. Bank	Bank	<Unassigned>
1000A . SBC	Bank	B/S-Assets: Cash
1001 . Certificate of Deposit	Bank	<Unassigned>
1003 . Clearing Account	Bank	<Unassigned>
1004 . Petty Cash	Bank	<Unassigned>
1005 . United Community Bank	Bank	<Unassigned>
1200 . Accounts Receivable	Accounts Receivable	<Unassigned>
1201 . Other Receivables	Accounts Receivable	B/S-Assets: Accts. Rec. and trade notes.
1400 . Inventory Asset	Other Current Asset	<Unassigned>
1410 . Undeposited Funds	Other Current Asset	<Unassigned>
1411 . Work In Progress	Other Current Asset	B/S-Assets: Other current assets
1500 . Automobiles & Trucks	Fixed Asset	<Unassigned>
1501 . Furniture & Fixtures	Fixed Asset	<Unassigned>
1502 . Computer Equipment	Fixed Asset	<Unassigned>
1503 . Tools and Equipment	Fixed Asset	<Unassigned>
1504 . Leasehold Improvements	Fixed Asset	<Unassigned>
1505 . Accumulated Depreciation	Fixed Asset	<Unassigned>
1520 . Subscription Receivable	Other Asset	B/S-Assets: Other assets
2000 . Accounts Payable	Accounts Payable	<Unassigned>
2092 . Accruals	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
2093 . Auto Loans	Other Current Liability	<Unassigned>
2096 . Due to State Income Tax	Other Current Liability	<Unassigned>
2096A . Illinois Gross Receipt Tax	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
2098 . Due to United Community Bank	Other Current Liability	<Unassigned>
Loan Payment	Other Current Liability	<Unassigned>
2099 . Notes Payable	Other Current Liability	<Unassigned>
2100 . Payroll Liabilities	Other Current Liability	<Unassigned>
Federal Payroll Tax	Other Current Liability	<Unassigned>
Federal Withholding	Other Current Liability	<Unassigned>
FICA Employee	Other Current Liability	<Unassigned>
FICA Employer	Other Current Liability	<Unassigned>
FUTA	Other Current Liability	<Unassigned>
Health Insurance	Other Current Liability	<Unassigned>
State Withholding	Other Current Liability	<Unassigned>
SUTA	Other Current Liability	<Unassigned>
2105 . Rent Payable	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
2200 . Sales Tax Payable	Other Current Liability	<Unassigned>
2300 . Unbilled work in progress	Other Current Liability	B/S-Liabs/Eq.: Other current liabilities
2094 . Due to Direct Satellite	Long Term Liability	<Unassigned>
2095 . Due to Shareholder	Long Term Liability	<Unassigned>
1401 . Advances to Employees	Long Term Liability	<Unassigned>
1402 . Due from Direct Satellite, Inc	Long Term Liability	<Unassigned>

OFFICIAL FILE

ILL. C. C. DOCKET NO. 07-0356

Applicant's Exhibit No. 3

Witness _____

Date 8-20-07 Reporter CB

Applicant Exh. No. 3

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Account	Type	Income Tax Line
1403 . Due From John Remlinger	Long Term Liability	<Unassigned>
1403.5 . Due from John Remlinger - Prope	Long Term Liability	<Unassigned>
1404 . Due from John W. Remlinger III	Long Term Liability	<Unassigned>
1405 . Due From Mary Egan	Long Term Liability	<Unassigned>
1406 . Due From Thomas J. Looney Jr.	Long Term Liability	<Unassigned>
1407 . Loan - US Braodband LLC	Long Term Liability	B/S-Assets: Other current assets
1408 . Loan Mike McNerney	Long Term Liability	B/S-Liabs/Eq.: L-T Mortgage/note/bonds pay.
1510 . Due from Abbey Pub	Long Term Liability	B/S-Assets: Other assets
1515 . Due from USB	Long Term Liability	B/S-Assets: Other assets
6279 . Loan - Abbey Pub	Long Term Liability	<Unassigned>
2097 . Due to Tri Venture	Long Term Liability	<Unassigned>
3000 . Capital Stock	Equity	<Unassigned>
3001 . Opning Bal Equity	Equity	<Unassigned>
3002 . Retained Earnings	Equity	<Unassigned>
4000 . Commissions Earned	Income	<Unassigned>
4001 . Construction	Income	<Unassigned>
4003 . Installations	Income	<Unassigned>
Cable	Income	<Unassigned>
School	Income	<Unassigned>
Site Surveys	Income	<Unassigned>
4004 . Joint Venture Distribution	Income	<Unassigned>
4005 . Management Income	Income	<Unassigned>
4006 . Material Sales	Income	<Unassigned>
4007 . Miscellaneous Income	Income	<Unassigned>
4008 . Per Diems	Income	<Unassigned>
Cable Installer	Income	<Unassigned>
Electrician	Income	<Unassigned>
Principal Officer	Income	<Unassigned>
Project Manager	Income	<Unassigned>
4009 . Project Management	Income	<Unassigned>
4010 . Reimbursed Expenses	Income	<Unassigned>
4012 . Sale of Stock	Income	<Unassigned>
4013 . Sales	Income	<Unassigned>
4014 . Service Work	Income	<Unassigned>
Satellite Services	Income	<Unassigned>
4105 . Uncategorized Income	Income	<Unassigned>
4999 . *Uncategorized Income	Income	<Unassigned>
5000 . Cost of Goods Sold	Cost of Goods Sold	<Unassigned>
5001 . Electrical Contractor - A	Cost of Goods Sold	<Unassigned>
5002 . Job Materials	Cost of Goods Sold	<Unassigned>
5003 . Subcontractors	Cost of Goods Sold	<Unassigned>
5004 . Supplies	Cost of Goods Sold	<Unassigned>
5005 . Wireless	Cost of Goods Sold	<Unassigned>

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Account	Type	Income Tax Line
5005A . Cogent	Cost of Goods Sold	<Unassigned>
5005B . Consulting	Cost of Goods Sold	<Unassigned>
5005C . Equipment	Cost of Goods Sold	<Unassigned>
5005D . Installations	Cost of Goods Sold	<Unassigned>
5005E . Materials	Cost of Goods Sold	<Unassigned>
5005F . Service Agreement	Cost of Goods Sold	<Unassigned>
5005G . VoIP Service	Cost of Goods Sold	<Unassigned>
6000 . Advertising	Expense	<Unassigned>
6001 . Amortization Expense	Expense	<Unassigned>
6002 . Auto Expenses	Expense	<Unassigned>
Auto Maintenance	Expense	<Unassigned>
6013 . Debit Memo	Expense	<Unassigned>
6015 . Dues and Subscriptions	Expense	<Unassigned>
6020 . Bad Debt	Expense	<Unassigned>
6025 . Bank Error	Expense	<Unassigned>
6026 . Bank Service Charges	Expense	<Unassigned>
6026A . NSF Check Fee	Expense	<Unassigned>
6027 . Bid Deposit	Expense	<Unassigned>
6028 . Bond Expenses	Expense	<Unassigned>
6029 . Building Supplies	Expense	<Unassigned>
6050 . Cash Discounts	Expense	<Unassigned>
6051 . Cleaning	Expense	<Unassigned>
6052 . Computer Expenses	Expense	<Unassigned>
Equipment	Expense	<Unassigned>
Hardware	Expense	<Unassigned>
Maintenance	Expense	<Unassigned>
Software	Expense	<Unassigned>
6053 . Consulting	Expense	<Unassigned>
6053A . Architect	Expense	<Unassigned>
6053B . Consulting Wireless	Expense	<Unassigned>
6054 . Contractors	Expense	<Unassigned>
6055 . Contributions	Expense	<Unassigned>
6056 . Credit Card Charge	Expense	<Unassigned>
6057 . Credit Card Repayment	Expense	<Unassigned>
6070 . Depreciation Expense	Expense	<Unassigned>
6100 . Electrical Permits	Expense	<Unassigned>
6101 . Employee Reimbursed Expenses	Expense	<Unassigned>
Automobile Expense	Expense	<Unassigned>
Gas Reimbursement	Expense	<Unassigned>
Material Purchases Employee	Expense	<Unassigned>
Parking Reimbursement	Expense	<Unassigned>
Personal Vehicle Mileage	Expense	<Unassigned>
6102 . Engineering	Expense	<Unassigned>

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Account	Type	Income Tax Line
6103 . Equipment	Expense	<Unassigned>
Wireless	Expense	<Unassigned>
6104 . Equipment Rental	Expense	<Unassigned>
6105 . Expense Adjustment	Expense	<Unassigned>
6110 . Expense Reimbursement	Expense	<Unassigned>
TJR Business	Expense	<Unassigned>
6125 . Fees	Expense	<Unassigned>
Finance Charge	Expense	<Unassigned>
Late Payment Fee	Expense	<Unassigned>
6150 . Freight & Delivery	Expense	<Unassigned>
6200 . Insurance	Expense	<Unassigned>
Automobile	Expense	<Unassigned>
Commerical Auto	Expense	<Unassigned>
Dental	Expense	<Unassigned>
Disability Insurance	Expense	<Unassigned>
Liability Insurance	Expense	<Unassigned>
Property	Expense	<Unassigned>
Umbrella	Expense	<Unassigned>
Work Compensation	Expense	<Unassigned>
6201 . Insurance/Medical	Expense	<Unassigned>
Employee Medical	Expense	<Unassigned>
6202 . Interest Expense	Expense	<Unassigned>
Loan Interest	Expense	<Unassigned>
Mortgage	Expense	<Unassigned>
6275 . Landscaping	Expense	<Unassigned>
6277 . Licenses and Permits	Expense	<Unassigned>
6278 . Loan Origination	Expense	<Unassigned>
6300 . Management fees	Expense	<Unassigned>
6301 . Materials	Expense	<Unassigned>
6302 . Medical Plan	Expense	<Unassigned>
6303 . Miscellaneous	Expense	<Unassigned>
6350 . Office Supplies	Expense	<Unassigned>
Equipment	Expense	<Unassigned>
Miscellaneous	Expense	<Unassigned>
Office Furniture	Expense	<Unassigned>
Paper Products	Expense	<Unassigned>
6351 . Outside Service Providers	Expense	<Unassigned>
Estimating	Expense	<Unassigned>
6353 . Other Wages	Expense	<Unassigned>
6375 . Payroll	Expense	<Unassigned>
Bonus	Expense	<Unassigned>
Commissions	Expense	<Unassigned>
Gross Wages Hourly	Expense	<Unassigned>

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Account	Type	Income Tax Line
Gross Wages Salary	Expense	<Unassigned>
Mileage	Expense	<Unassigned>
Tips In	Expense	<Unassigned>
6376 . Payroll Taxes	Expense	<Unassigned>
FICA Employer Portion	Expense	<Unassigned>
FUTA	Expense	<Unassigned>
Medicare Employer	Expense	<Unassigned>
SUTA	Expense	<Unassigned>
6377 . Postage and Delivery	Expense	<Unassigned>
6378 . Printing and Reproduction	Expense	<Unassigned>
Architect	Expense	<Unassigned>
6379 . Professional Fees	Expense	<Unassigned>
Accounting	Expense	<Unassigned>
Financial Services	Expense	<Unassigned>
Legal Fees	Expense	<Unassigned>
Payroll Processing	Expense	<Unassigned>
WEB Expense	Expense	<Unassigned>
6380 . Promotion	Expense	<Unassigned>
6425 . Remodeling	Expense	<Unassigned>
Abbey Pub	Expense	<Unassigned>
Apartments	Expense	<Unassigned>
Cablecom	Expense	<Unassigned>
6426 . Rent	Expense	<Unassigned>
221 - Rent	Expense	<Unassigned>
Elston Avenue	Expense	<Unassigned>
Lease Down Payment	Expense	<Unassigned>
Montrose Dwn. Pyrat.	Expense	<Unassigned>
Montrose Rent	Expense	<Unassigned>
6427 . Rental	Expense	<Unassigned>
Equipment	Expense	<Unassigned>
Truck	Expense	<Unassigned>
6428 . Repairs	Expense	<Unassigned>
Building Repairs	Expense	<Unassigned>
Abbey Apartments	Expense	<Unassigned>
Abbey Pub	Expense	<Unassigned>
Cablecom	Expense	<Unassigned>
Computer Repairs	Expense	<Unassigned>
Equipment Repairs	Expense	<Unassigned>
6450 . Sanitation	Expense	<Unassigned>
6451 . State Income Tax	Expense	<Unassigned>
6452 . Subscriptions	Expense	<Unassigned>
6475 . Taxes	Expense	<Unassigned>
Annual Franchise tax	Expense	<Unassigned>

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Account	Type	Income Tax Line
Federal	Expense	<Unassigned>
Local	Expense	<Unassigned>
Motor Vehicle	Expense	<Unassigned>
Property	Expense	<Unassigned>
State	Expense	<Unassigned>
6476 . Telephone	Expense	<Unassigned>
AT&T Service	Expense	<Unassigned>
AT&T - 773-539-6000	Expense	<Unassigned>
AT&T - 773-583-3317	Expense	<Unassigned>
Fax-773-583-0281	Expense	<Unassigned>
Cogent 100Mb	Expense	<Unassigned>
Sprint Broadband	Expense	<Unassigned>
Sprint Long Distance	Expense	<Unassigned>
Sprint/Nextel	Expense	<Unassigned>
6477 . Temporary Services	Expense	<Unassigned>
6477A . Administrative	Expense	<Unassigned>
6477B . Telemarketing	Expense	<Unassigned>
6478 . Tools and Machinery	Expense	<Unassigned>
6479 . Training	Expense	<Unassigned>
6480 . Travel & Entertainment	Expense	<Unassigned>
Entertainment	Expense	<Unassigned>
Meals	Expense	<Unassigned>
Travel	Expense	<Unassigned>
6500 . Uncategorized Expenses	Expense	<Unassigned>
6501 . Union Dues	Expense	<Unassigned>
6502 . Utilities	Expense	<Unassigned>
Electric	Expense	<Unassigned>
Gas	Expense	<Unassigned>
Water	Expense	<Unassigned>
6525 . Vehicle Expenses	Expense	<Unassigned>
City - Stickers	Expense	<Unassigned>
Gas	Expense	<Unassigned>
Maintenance	Expense	<Unassigned>
Repairs	Expense	<Unassigned>
State - Plates	Expense	<Unassigned>
Tickets	Expense	<Unassigned>
6550 . Waste Management	Expense	<Unassigned>
6551 . Web Hosting	Expense	<Unassigned>
7010 . Interest Income	Other Income	<Unassigned>
7030 . Other Income	Other Income	<Unassigned>
8010 . Other Expenses	Other Expense	<Unassigned>
8125 . Federal Income Tax	Other Expense	<Unassigned>
Estimates	Non-Posting	<Unassigned>

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Account	Type	Income Tax Line
Purchase Orders	Non-Posting	<Unassigned>