

ATTACHMENT 1

**ILLINOIS COMMERCE COMMISSION
FORM CERTIFICATE APPLICATION**

(File this application via e-docket, or if unable to do so, file one original verified application with the Chief Clerk.)

Docket No. _____
ICC Office Use Only

Please provide the appropriate information in the () areas in the heading below.

Consolidated Communications Network :
Services, Inc. (to be known as :
Consolidated Communications :
Enterprise Services, Inc.) :

Application for certificates of :
local and interexchange authority :
to operate as a reseller and as a facilities :
based carrier of telecommunications :
services in the State of Illinois :
and/or for amendments :
to its existing certificates. :

**APPLICATION FOR CERTIFICATE TO BECOME A
TELECOMMUNICATIONS CARRIER**
(Use additional sheets as necessary.)

GENERAL

1. Applicant's Name(including d/b/a, if any) FEIN# 02-0636464

Consolidated Communications Network Services, Inc. At January 1, 2009, Applicants' corporate name will be changed to "Consolidated Communications Enterprise Services, Inc."

Address: Street **121 South 17th Street**

City **Mattoon**

State/Zip **Illinois 61938**

2. Authority Requested: (Mark all that apply) **XX** 13-403 Facilities Based Interexchange
XX 13-404 Resale of Local and/or Interexchange
XX 13-405 Facilities Based Local
XX Public pay telephone service
XX 13-404.1 Prepaid calling services

3. Request for waivers/variances: In applications for local exchange service authority under Sections 13-404 or 13-405, waivers of Part 710 and of Section 735.180 of Part 735 are generally requested. In applications for interexchange service authority under Sections 13-403 and 13-404, waivers of Part 710 and Part 735 are generally requested. Please indicate which waivers Applicant is requesting and explain why Applicant is requesting each waiver/variance.

XX Part 710 Uniform System of Accounts for Telecommunications Carriers (for all services)

XX Part 735 Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Local Exchange Telecommunications Carriers in the State of Illinois (for interexchange service, public pay telephone service and

prepaid calling services)

Section 735.180 Directories (for local exchange service)

Other

Applicant and two sister companies whose business and assets will be transferred to applicant (see response to Item 9 below) have been granted waivers of the above-listed provisions for their respective interexchange, local exchange, public pay telephone and prepaid calling services in certificate orders in Dockets 02-0673, 03-0229, 89-0024 and 05-0307. In addition, it is Applicant's understanding that the Commission typically grants waivers of these provisions to applicants for certificates to provide interexchange, local exchange, public pay telephone and prepaid calling services as competitive services.

4. For all applicants requesting local exchange authority under Section 13-404 or Section 13-405, please complete the following:
- (a) the Standard Questions for Applicants Seeking Local Exchange Service Authority found in Appendix A of this document **Attached**.
 - (b) the 9-1-1 Questions for Applicants Seeking Local Exchange Service Authority found in Appendix B of this document; **Attached**.
 - (c) the Financial Questions for Applicants Seeking Local Exchange Service Authority found in Appendix C of this document; **Attached**.
 - (d) if applicable, the Prepaid Service Questions for Applicants Seeking Local Exchange Service Authority found in Appendix D of this document. **Not Applicable – Applicant will not be providing prepaid local service.**
5. In what area of the state does the Applicant propose to provide service? **Applicant proposes to provide interexchange services, including operator services and directory assistance, prepaid calling services, competitive local exchange service, and public pay telephone service throughout the State of Illinois.**
6. Please attach a sheet designating contact persons to work with Staff on the following:
- a) issues related to processing this application

Owen E. MacBride
Attorney for Applicant
6600 Sears Tower
Chicago, IL 60606
312-258-5680
312-258-5700 fax
omacbride@schiffhardin.com

Bill Terry
Senior Manager
Consolidated Communications, Inc.
121 South 17th Street
217-258-9744
217-234-9934 fax
bill.terry@consolidated.com

- b) consumer issues
- c) customer complaint resolution
- d) technical and service quality issues
- e) "tariff" and pricing issues
- f) 9-1-1 issues
- g) security/law enforcement

For items (b) through (g) above, the contact person is Bill Terry, contact information listed above.

Please identify each contact person's (i) name, (ii) title, (iii) mailing address, (iv) telephone number, (v) facsimile number, and (vi) e-mail address.

7. Please check type of organization?
- Individual Corporation

Partnership

Date corporation was formed **August 5, 2002**

In what state? **Delaware**

Other (Specify)

8. Submit a copy of articles of incorporation and a copy of certificate of authority to transact business in Illinois.

A copy of Applicant's articles of incorporation is provided as EXHIBIT 1. Applicant's certificate of authority to transact business in Illinois is provided as EXHIBIT 2.

9. List jurisdictions in which Applicant is offering service(s).

Applicant currently provides facilities-based and resold interexchange service and local exchange service in the State of Illinois pursuant to certificates of service authority which were granted on December 30, 2002, in ICC Docket 02-0673. CCNS currently is also providing telecommunications services in the following states: Arizona, Colorado, Georgia, Iowa, Indiana, Kentucky, Missouri, North Carolina and Ohio. On January 1, 2009, the businesses and assets of the following sister corporations of Applicant will be transferred to and combined into Applicant: Consolidated Communications Operator Services, Inc. ("CCOS"), Consolidated Communications Public Services, Inc. ("CCPS"), Consolidated Communications Mobile Services, Inc. ("CCMS"), Consolidated Communications Business Systems, Inc. ("CCBS"), Consolidated Communications Market Response, Inc. ("CCMR"), Consolidated Communications Ventures Company ("CCVC"), Consolidated Communications Transport Company ("CCTC"), Consolidated Telecom Services Company of Texas, Inc. ("CCST"), Pinnatech, Inc. ("Nauticom") and Penn Telecom, Inc. ("PTI"). Applicant will be the surviving corporation and will be renamed "Consolidated Communications Enterprise Services, Inc." ("CCES"). Applicant will succeed to the businesses of all of the above-named companies. CCPS currently provides public pay telephone services through the resale of local exchange and interexchange service from public locations in the State of Illinois pursuant to a certificate of service authority which was granted on March 22, 1989 in ICC Docket 89-0024. CCPS also currently provides prepaid calling services in Illinois pursuant to a certificate of prepaid calling service provider authority which was granted on June 29, 2005 in ICC Docket 05-0307. CCPS currently is also providing telecommunications services in Texas. CCOS currently provides operator services in Illinois pursuant to a certificate of interexchange service authority which was granted on September 22, 2003 in ICC Docket 03-0229. CCOS currently is also providing telecommunications services in Alabama, Florida, Georgia, Indiana, Kansas, Kentucky, Louisiana, Michigan, Mississippi, Minnesota, Missouri, Nebraska, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas and Wisconsin. CCTC and CCST currently provide telecommunications services in Texas. CCVC is an intermediate holding company which has no operational functions. PTI currently provide telecommunications services in Pennsylvania. Nauticom currently operates as an Internet service provider in Pennsylvania.

10. Has the Applicant, or any principal in Applicant, been denied a Certificate of Service or had its certification revoked or suspended in any jurisdiction in this or another name?

YES (Please provide details) NO

11. Have there been any complaints or judgments levied against the Applicant in any other jurisdiction?

YES NO

If YES, describe fully. **Applicant, CCOS and CCPS have had routine consumer complaints regarding service and billing. No judgments have been entered in any state.**

12. Has Applicant provided service under any other name?

NO **Applicant CCNS has not provided service under any other name. As listed in Item 9, on January 1, 2009, the businesses and assets of several other affiliated companies will be transferred into and combined with Applicant. In addition, from September 24, 1997 to December 31, 2002, CCPS (one of the companies**

whose business and assets will be transferred to Applicant) was owned by McLeodUSA Incorporated and operated under the corporate name “McLeodUSA Public Services, Inc.”

If YES, please list. See above_____

13. Will the Applicant keep its books and records in Illinois? YES NO

If NO, permission pursuant to 83 Ill. Adm Code Part 250 needs to be requested.

MANAGERIAL

14. Please attach evidence of the applicant’s managerial and technical resources and ability to provide service. This may be in either narrative form, resumes of key personnel, or a combination of these forms.

Applicant, its parent corporation Consolidated Communications, Inc. (“CCI”), its sister corporation Illinois Consolidated Telephone Company (“ICTC”), and its sister corporations which will be combined into Applicant on January 1, 2009 (as listed in Item 9) have an experienced management team. In addition to the officers of Applicant, management personnel of Applicant’s parent corporation CCI and its sister corporation ICTC perform management functions for Applicant. In addition, upon the transfer of the businesses and assets of the companies listed in Item 9 into Applicant on January 1, 2009, management personnel of those companies will become employees of Applicant, which will be renamed Consolidated Communications Enterprise Services, Inc. EXHIBIT 3 lists the persons who will be officers of Applicant following implementation of the transactions planned to occur on January 1, 2009 and lists each person’s number of years of telecommunications industry experience. In addition, for its operations in Illinois, Applicant obtains, and will continue to obtain, some services and facilities from its sister corporation ICTC. All services and facilities obtained by Applicant from ICTC are obtained pursuant to a Services and Facilities Agreement among CCI, ICTC and other affiliates of ICTC (including Applicant) that was filed with the Commission in Docket 02-0502.

15. List officers of Applicant.

**Richard A. Lumpkin – Chairman
Robert J. Currey – President
Steven L. Childers – Chief Financial Officer
Steven J. Shirar – Senior Vice President
Joseph R. Dively – Senior Vice President
C. Robert Udell, Jr. – Senior Vice President
Christopher A. Young – Chief Information Officer
Brian L. Carr – Vice President
Michael W. Smith – Vice President
David J. Doedtman – Treasurer
Janice Hester – Director of Tax
David Ropiequet – Assistant Treasurer and Assistant Secretary**

16. Does any officer of Applicant have an ownership or other interest in any other entity which has provided or is currently providing telecommunications services? YES NO

If YES, list entity.

Officer of Applicant own, either directly or indirectly through intermediate entities or other investment vehicles, varying amounts of common stock in Applicant’s ultimate parent company, Consolidated Communications Holdings, Inc. which is a publicly-traded corporation whose common stock is listed on the New York Stock Exchange.

Officers of Applicant also own securities of various publicly-traded companies that provide telecommunications services or are holding companies for companies that provide telecommunications services.

17. How will Applicant bill for its service(s)? (At a minimum, describe how often the Applicant will bill for service and details of the billing statement.)

For interexchange services, local exchange services and operator services provided to customers in Illinois, Applicant will bill customers monthly. The billing statement will include an itemization of all charges, including, but not limited to, the date and time of the call, the rate applied to the call, the length of the call in minutes, and the destination of the call or point of origin for collect and/or third party calls. The billing statement will include a separate listing of taxes. The billing statement will also show the payment due date and the phone number of the appropriate business office of Applicant. Bills will either be sent to the customer by United States mail, or, at the customer's request, may be provided electronically. With respect to public pay telephone service, CCPS has in the past followed all applicable Commission rules and Applicant will continue to do so in the future. For prepaid calling services, Applicant will accept payment through the use of prepaid calling cards customers may purchase at retail outlets. For prepaid-collect calling services, Applicant will accept payment by credit card.

18. How does Applicant propose to handle service, billing, and repair complaints? (At a minimum, describe Applicant's internal process for complaint resolution, the complaint escalation process, the timeframe and process by which the customer is notified by Applicant that they may seek assistance from the Commission?)

Customers will be able to call Applicant's call center toll-free on a 24 X 7 basis for service, billing questions and repair. If any customer is not satisfied with any of the services or responses provided by Applicant's personnel during the initial call, the complaint will be escalated to the appropriate management personnel of Applicant. If the customer is not satisfied with the resolution of any complaint by Applicant's management personnel, the customer will be notified that he or she may seek assistance from the Commission, and will be provided the telephone number of the Commission's Consumer Services Division. In addition, with respect to operator services, Applicant will continue to comply with all requirements of 83 Illinois Administrative Code Part 770, "Operator Service Providers"; and with respect to public pay telephone services, Applicant will comply with all requirements of 83 Illinois Administrative Code Part 771, "Pay Telephone Providers". With respect to local exchange services, Applicant will comply with all requirements of 83 Illinois Administrative Code Parts 730 and 732, "Standards of Service for Local Exchange Telecommunications Companies" and "Customer Credits".

19. Will personnel be available at Applicant's business office during regular working hours to respond to inquiries about service or billing? YES NO

20. What telephone number(s) would a customer use to contact your company?

**1-866-896-3185 (operator services)
1-800-500-9000 (long distance services)
1-800-553-9981 (local exchange services)
1-800-553-9981 (public pay telephone services)
1-800-235-4416 (prepaid calling services)**

21. Will Applicant abide by all Federal and State slamming and cramming laws pursuant to Section 13-902 of the Public Utilities Act and Section 258 of the 1996 Telecommunications Act?

YES NO

22. Please describe applicant's procedures to prevent slamming and cramming of customers?

Applicant opposes "slamming" and "cramming" practices. Applicant will adhere to all federal and state statutes and regulations prohibiting slamming and cramming, including the third-party verification

procedures required by Sections 13-902 and 13-903 of the Public Utilities Act. All of Applicant's sales and service personnel will be trained on rules prohibiting slamming and cramming, and will be monitored on a regular basis to ensure that no slamming or cramming occurs. These procedures are followed today by Applicant in its provision of services in Illinois.

23. If granted authority to operate as a local exchange carrier, will the applicant abide by the following 83 Illinois Administrative Code Parts: 705, 710, 720, 725, 730, 732, 735, 755, 756, 757, 770, and 772?

As indicated in Item 3 above, Applicant is requesting waivers of Parts 710 and 735.180 with respect to its local exchange service operations. Applicant is also seeking waivers of Part 710 and Part 735 with respect to its interexchange operations, public pay telephone operations and prepaid calling services. Finally, of the above-listed Code Parts, only Part 770 is applicable to Applicant's provision of operator services.

XX YES _____ NO (If no, please provide an explanation.)

24. Is Applicant aware that it must file tariffs prior to providing service in Illinois?

XX YES _____ NO

FINANCIAL

25. Please attach evidence of Applicant's financial fitness through the submission of its most current income statement and balance sheet, or other appropriate documentation of applicant's financial resources and ability to provide service.

EXHIBIT 4 provides information on Applicant's financial fitness, and includes (i) a Trial Balance with balance sheet and income statement balances for Applicant as of December 31, 2007, (ii) a pro forma balance sheet for Applicant as of December 31, 2007 assuming the transfer of the businesses and assets of the companies listed in Item 9 into Applicant, and (iii) a pro forma statement of income for the twelve months ended December 31, 2007, assuming that the companies listed in Item 9 had been consolidated with Applicant for that period.

TECHNICAL

26. Does Applicant utilize its own equipment and/or facilities? **XX** YES _____ NO

If YES, please list the facilities Applicant intends to utilize. Also include evidence that Applicant possesses the necessary technical resources to deploy and maintain said facilities:

With respect to interexchange services and local exchange services, Applicant provides service through facilities it owns, or leases from other telecommunications carriers, and through resale of services. Applicant owns switch capacity and transport facilities and also leases such capacity and facilities from CCOS, from ICTC and from McLeodUSA Telecommunications Services, Inc., each of which is a certificated telecommunications carrier in Illinois.

CCOS, whose business and assets will be transferred to Applicant on January 1, 2009, has its own operator services platform and obtains network facilities to connect customers to its platform from numerous network providers. CCOS's operational management team has many years of experience operating an operator services business.

CCPS, whose business and assets will be transferred to Applicant on January 1, 2009, provides public pay telephone service and prepaid calling services in Illinois through a combination of its own equipment and facilities and the leasing of local and other facilities and services from ICTC and other local exchange carriers.

CCTC, CCST, Nauticom and PTI, whose business and assets will be transferred to Applicant on January 1, 2009, each provides services in other states using their own facilities and equipment and facilities, equipment and services obtained from affiliated companies and from other telecommunications carriers.

Applicant and the affiliated companies listed above whose businesses and assets will be transferred to Applicant each have operating personnel who perform operational and technical functions, and these companies also obtain operational and technical services from other affiliated companies, including ICTC, as described in Item 14. After the transfer of the businesses and assets of these companies to Applicant, operating and technical personnel of these companies will become employees of Applicant. Applicant will continue to obtain operational and technical services from its sister corporation, ICTC.

If NO, which facility provider(s)'s services does the Applicant intend to use?

See above.

27. Please describe the nature of service to be provided (e.g., operator services, internet, debit cards, long distance service, data services, local service, prepaid local service).

Applicant currently offers interexchange telecommunications services including switched long distance, private line, data and internet services, along with associated operator and directory assistance services. CCNS also currently provides local exchange service in various locations in the State of Illinois. Following the transfer of the businesses and assets of the companies listed in Item 9 to Applicant on January 1, 2009, Applicant will assume the provision of the services currently offered by these companies, including, in Illinois, the provision of service to current customers of CCPS and CCOS.

CCOS currently offers operator services as defined in 83 Illinois Administrative Code 770.10 and related directory assistance services. Following the transfer of the business and assets of CCOS to Applicant, Applicant will assume the provision of these services in Illinois.

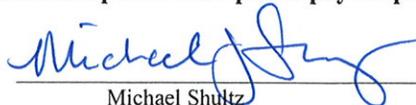
CCPS currently provides public pay telephone services at various locations accessible to the public in the State of Illinois, as described in 83 Illinois Administrative Code 771.100(c). In addition, CCPS currently provides prepaid calling services as described in 220 ILCS 5/13-231 and 13-404.1. Following the transfer of the business and assets of CCPS to Applicant, Applicant will assume the provision of the public pay telephone services and prepaid calling services currently offered by CCPS in Illinois.

28. Will technical personnel be available at all times to assist customers with service problems?

XX YES _____NO

29. If Applicant intends to provide payphone service, will the equipment utilized comply with FCC requirements and Finding (9) of the Commission Order entered in Docket No. 84-0442 on June 11, 1986, including, but not limited to: (a) touch dialing; (b) access to 9-1-1 and "0" operator dialing without use of a coin; (c) rules governing use of payphones by disabled persons; (d) ability to complete local and long-distance calls; (e) unlimited duration for local calls; and (f) a message explaining the telephone's general operations, dialing instructions for emergency assistance, payphone owner's name, method of reporting service problems and method of receiving credit for faulty calls? XX YES _____NO

Yes. CCPS currently complies with these requirements. After the merger of CCPS into Applicant, Applicant will comply with these requirements in the provision of public pay telephone service.



Michael Shultz
Vice President – Regulatory and Public Policy

VERIFICATION

This application shall be verified under oath.

OATH

State of **Texas**)
) ss
County of **Montgomery**)

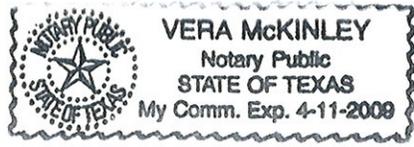
Michael Shultz makes oath and says that he is Vice President – Regulatory and Public Policy of **Consolidated Communications Network Services, Inc.**, that he has examined the foregoing application and that to the best of his knowledge, information, and belief, all statements of fact contained in the said application are true, and the said application is a correct statement of the business and affairs of the above-named applicant in respect to each and every matter set forth therein.

Michael Shultz
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public/ Vera McKinley

in the State and County above named, this 8 day of August, 2008

Vera McKinley
(Signature of person authorized to administer oath)



Standard Questions for Applicants Seeking Local Exchange Service Authority

1. Is your company seeking any waivers or variances of certain Commission rules and regulations in this proceeding that pertain to local exchange service? Please provide evidence as to why your company is seeking any waiver or variance.

Applicant is seeking waivers of Parts 710 and 735.180 with respect to its provision of local exchange services. See Item 3 of Application.

2. Will your company comply with 83 Illinois Administrative Code Part 772, Pay-Per-Call Services, including Part 772.55(a)(1), Billing and Part 772.100(d) Notices?

Yes.

3. Will your company comply with 83 Illinois Administrative Code Part 705, Preservation of Records of Telephone Utilities?

Yes.

4. Will your company abide by 83 Illinois Administrative Code Part 735, "Procedures Governing the Establishment of Credit, Billing, Deposits, Termination of Service and Issuance of Telephone Directories for Telephone Utilities in the State of Illinois"?

Yes, for local exchange service, except that Applicant is requesting a waiver of Part 735.180 (Directories).

5. Will your company abide by 83 Illinois Administrative Code Part 732, "Customer Credits"?

Yes.

6. Who will provide customer repair service for your company?

Repair services will be provided by Applicant's own personnel and by personnel of Applicant's sister corporation, Illinois Consolidated Telephone Company.

7. How many people does the company employ?

Applicant currently employs approximately 13 persons. Upon the transfer of the businesses and assets of Applicant's sister corporations CCOS, CCPS, CCMS CCBS, CCMR, CCVC, CCTC, CCST, Nauticom and PTI to Applicant, Applicant expects its employment to increase to approximately 426 persons. In addition, Applicant relies on and will continue to rely on services provided by personnel of Illinois Consolidated Telephone Company.

8. Will your company meet the requirements as they pertain to the Telephone Assistance Programs imposed by Sections 13.301 and 13.301.1 of the Illinois Public Utilities Act and 83 Illinois Administrative Code Part 757?

Yes.

9. Will your company solicit, collect, and remit the voluntary contributions from its telephone subscribers to support the Telephone Assistance Programs?

Yes.

10. Does your company plan on filing to become an Eligible Telecommunications Carrier?

No.

11. Does the company realize that it will not be able to receive any of the federal reimbursements for the Lifeline and Link Up Programs if it is not an eligible carrier?

Yes.

12. Will your company offer all of the waivers associated with the Universal Telephone Service Assistance Programs (UTSAP)?

Yes.

13. Will your company abide by the regulations as prescribed in 83 Illinois Administrative Code Part 755, "Telecommunications Access for Persons with Disabilities," 83 Illinois Administrative Code Part 756 "Telecommunications Relay Service," and Sections 13-703 of the Illinois Public Utilities Act?

Yes.

14. Will the company's billing system be able to distinguish between resale and facilities based service for the collection of the ITAC line charge?

Yes.

15. Has your company signed and return the Universal Telephone Assistance Corporation ("UTAC") and the Illinois Telecommunications Access Corporation ("ITAC") to Commission staff?

Yes

16. How does your company plan to solicit customers once it begins to provide local service?

Advertising and direct customer sales contacts.

17. Has your company provided service under any other name?

No, but on January 1, 2009, the businesses and assets of affiliated corporations will be transferred to Applicant. See response to Item 12 of the Application form.

18. Have any complaints or judgments been levied against the company? (Instate, out-of-state, or FCC).

Applicant and some of the companies whose businesses and assets will be transferred to Applicant on January 1, 2009 have had routine consumer complaints regarding service and billing with respect to telecommunications services they provide. No judgments have been entered in any state.

9-1-1 Questions for Applicants Seeking Local Exchange Service Authority

1. Will your company ensure that 911 traffic is handled in accordance with the 83 Illinois Administrative Code Part 725 and the Emergency Telephone System Act?

Yes.

2. Will your company contact and establish a working relationship with the 911 systems when you begin to provide local telephone service?

Yes.

3. Will your company coordinate with the incumbent LEC(s) and local 911 systems to provide transparent service for your local exchange customers?

Yes.

4. Who will be responsible for building and maintaining the 911 database for your local exchange customers?

911 personnel of Illinois Consolidated Telephone Company.

5. How often will your company update the 911 database with customer information?

Daily.

6. Will your company's billing system have the ability to distinguish between facilities based and resale for the collection of the 911 surcharge?

Yes.

7. Does your company have procedures for the transitioning of the 911 surcharge collection and disbursement to the local 911 system?

Yes.

8. Will your company's proposal require any network changes to any of the 911 systems?

No.

9. Will your company be able to meet the requirements specified under Part 725.500(o) and 725.620(b) for the installation of call boxes?

Yes.

10. Does your company plan to file for a waiver of Part 725.500(o) and 725.620(b) in the future?

No.

Financial Questions for Applicants Seeking Local Exchange Service Authority

1. (Answer if requesting waiver of Part 710) What circumstances warrant a departure from the prescribed Uniform System of Accounts (“USOA”)?

Applicant understands that the Commission has granted waivers of Part 710 to other applicants for local exchange service authority that intend to provide competitive service. In Docket 02-0673, the Commission provided such a waiver to Applicant and in Docket 03-0229 the Commission provided such a waiver to Applicant’s sister corporation Consolidated Communications Operator Services, Inc., whose business and assets will be transferred to Applicant on January 1, 2009. Applicant will maintain its accounts in accordance with Generally Accepted Accounting Principles and in a format similar to other competitive telecommunications providers. This will provide uniformity in portrayal of results. It will also provide an equivalent portrayal of operating results and financial conditions as the USOA.

2. Will records be maintained in accordance with Generally Accepted Accounting Principles (“GAAP”)?

Yes.

3. Will applicants accounting system provide an equivalent portrayal of operating results and financial condition as the USOA?

Yes.

4. Will applicants accounting procedures maintain or improve uniformity in substantive results as among similar telecommunications companies?

Yes.

5. Will applicant maintain its records in sufficient detail to facilitate the calculation of all applicable taxes?

Yes.

6. Does the accounting system currently in use by applicant provide sufficiently detailed data for the preparation of Illinois Gross Receipts Tax returns? What specific accounts or sub-accounts provide this data?

Yes, a sub-account field known as “Market” has been established to obtain the necessary data. The “Market” field contains various numerical values.

7. If a waiver of Part 710 is granted, will applicant provide annual audited statements or all periods subsequent to granting of the waiver?

As an indirect subsidiary of a publicly-held, exchange-traded company that files reports with the Securities and Exchange Commission, Applicant does not believe that it is subject to any other requirement that would require it to have audited annual financial statements prepared. However, if Applicant is for any other reason required to have annual audited financial statements prepared, then Applicant will provide such audited annual statements to the Commission.

8. Does applicant agree that the requested waiver of Part 710 will not excuse it from compliance with future Commission rules or amendments to Part 710 otherwise applicable to the Company?

Yes.

9. Please attached a copy of applicant’s chart of accounts.

Applicant’s chart of accounts is attached as Exhibit C-1.

EXHIBIT C-1

**CONSOLIDATED COMMUNICATIONS
NETWORK SERVICES, INC.**

CHART OF ACCOUNTS

Consolidated Communications Network Services, Inc. Chart of Accounts

<u>Status</u>	<u>Account</u>	<u>Descr</u>	<u>Short Description</u>	<u>Effective Date</u>
Active	1001001010	BOA-Operating	BOA_Op	1/1/1900
	1001001020	BOA-Dallas Depository	BOA_Dallas	1/1/1900
	1001001030	BOA-Grand Parkway	BOA_GP	1/1/1900
	1001001040	BOA-Discus Dental	BOA_DisDnt	1/1/2007
	1001001050	BOA- E Payables	BOA_EPay	8/1/2007
	1001001060	PNC-Operating	PNC_Op	12/31/2006
	1001001070	FNB-Credit Card	FNB_CrdtCd	12/31/2006
	1001001080	Hibernia Bank	HiberniaBk	5/1/2005
	1001001140	Cash Investment Account	CashInvAct	11/1/2005
	1001001150	Shawmut Bank	ShmtBk	1/1/1900
	1001001160	Dallas Control Disbursement	DallasCDis	1/1/1900
	1001001210	FMIB-CCI Depository	FMI_CCIDep	12/26/2004
	1001001220	FMIB-CCI CDA	FMI_CCICDA	12/26/2004
	1001001230	FMIB-CCI Payroll	FMI_CCIPay	12/26/2004
	1001001240	FMIB-ICTC Depository	FMIICTCDep	12/26/2004
	1001001250	Bank & Trust -ICTC Depository	BTICTC Dep	12/26/2004
	1001001260	FNB of Decatur-ICTC Depository	FNB DICTCDp	12/26/2004
	1001001270	FNB of Decatur-ICTC Depository	FNB DICTCD2	12/26/2004
	1001001310	PNC-RUS	PNC_RUS	12/31/2006
	1001101010	Marketable Securities	MktSec	1/1/1900
	1001201010	Special Deposits	SpecialDp	1/1/1900
	1001201020	Working Funds	WorkFund	1/1/1900
	1002001100	Customers	AR_Cust	1/1/1900
	1002001111	Intercompany Accts Receivable	ICAR	1/1/2004
	1002001200	Cust Deferred Pmt Arrangements	AR_PayArr	1/1/1900
	1002001310	Retail Operator Services	AR_ROS	12/26/2004
	1002001320	Prepaid Cards	AR_Prepd	12/26/2004
	1002001330	Customers - Lease	AR_CustLea	12/26/2004
	1002001340	Third Party Billed	AR_3PtyBil	12/26/2004
	1002001350	NECA Services	AR_NECASvc	12/26/2004
	1002001430	Customers-PA Over/Under	AR_PAOvUnd	12/31/2006
	1002001440	Customers-PA Reclass Lockbox	AR_PALckBx	12/31/2006
Active	1002001450	Customers-PA NSF	AR_PANSF	12/31/2006
	1002001460	Customers-PA Pend Transfers	AR_PAPndTr	12/31/2006
	1002001540	Customers-IDI Acctg Adjusts	AR_IDIAdj	12/31/2006
	1002001800	Unbilled Revenue	ARUnBilRev	1/1/1900
	1002001810	Unbilled Revenue - Directory	ARUnbRvDir	1/1/2006
	1002001840	Customers-Nauticom Portal	AR_NautPrt	12/31/2006
	1002101020	Misc Billing	AR_Misc	1/1/2007
	1002101030	NECA	AR_NECA	1/1/1900
	1002101040	State-Universal Svc Fd (USF)	AR_TUSF	1/1/1900
	1002101050	Schools & Libraries Disburse	AR_SLDisb	4/1/2003
	1002101060	Access Billing -AT&T	ATT_CABS	1/1/1900
	1002101070	Access Billing-Other IXC	CABS_OTH	1/1/1900
	1002101080	Billing and Collection	B&C	1/1/1900
	1002101110	Other AR	AR_Other	1/1/1999
	1002102090	Verizon PA FGA	AR_VerFGA	12/31/2006
	1002102100	Carrier Charge Accrual	AR_CarrChg	12/31/2006

	1002109010	Verizon/ITORP	AR_VzITORP	12/31/2006
	1002109020	Directory Open Settlement	AR_DirSttl	12/31/2006
	1002109050	Embarq EAS	AR_EmbEAS	12/31/2006
	1002201010	Notes Receivable - Misc	NR_Misc	12/26/2004
	1002201020	Notes Receivable-S/T-Customer	NR_STCust	12/26/2004
	1002701010	Unapplied Payments	UnAppCsh	12/26/2004
	1002801010	Allowance for Doubtful Accts	ActsRecAll	1/1/1900
	1003001010	Inventory-Phone Store	InvPhStr	12/26/2004
	1003001030	Inventory-New Business Sys	InvNewBS	12/26/2004
	1003101010	Inventory-Outside Plant	M&S_OSP	12/26/2004
	1003101020	Inventory-Truck Stock	M&STruck	6/30/2005
	1003101030	Inventory-COE	M&S_COE	12/26/2004
	1003101040	Inventory Exempt	InvExempt	12/31/2006
	1003101050	Inventory-Historic Sales Tax	InvHSIsTax	12/26/2004
	1003101900	Inventory-InTransit	M&S_InvInT	12/26/2004
Active	1003201010	Inventory - Reserve for Adjs	InvntryRsv	12/26/2004
	1003201020	Inventory-Repair & Return	REPRETURN	12/31/2006
	1004001010	Prepaid Insurance	PD_Ins	1/1/1900
	1004001015	Prepaid Netcost	PdNetCost	10/1/2002
	1004001020	Prepaid Other	PD_Oth	1/1/1900
	1004001021	Prepaid-Directory Expense	Pd_DirExp	12/26/2004
	1004001022	Prepaid-Postage	Pd_Postage	12/26/2004
	1004001023	Prepaid-Rent	Pd_Rent	12/26/2004
	1004001024	Prepaid-Taxes	Pd_Taxes	12/26/2004
	1004001025	Prepaid-Maintenance	Pd_Maint	12/26/2004
	1004001026	Prepaid-Inventory	Pd_Inv	12/26/2004
	1004001027	Prepaid ERate	Pd_ERate	1/1/2005
	1004001028	Prepaid TRS	PD_TRS	12/31/2006
	1005001010	Curr Portion-Defd FIT	CPDfdFIT	1/1/1900
	1005001011	Curr Portion-Defd FIT-SFAS 144	CurrDfdFIT	12/1/2002
	1005001015	Curr Portion-Defd SIT	CPDfdSIT	12/26/2004
	1005001020	Curr Portion-Defd Franchise Tx	CPDfdFT	1/1/1900
	1006001010	Assets Held for Sale-Transport	HeldSaleTr	12/1/2002
	1006001090	Assets Proceeds Clearing	AssetProCl	12/1/2005
	1007001010	Other Current Assets	OthCurAsst	1/1/1900
	1007001015	Def Chgs - Retiree Local Svc	DefChgReti	12/26/2004
	1007001020	Employee Advances	Emp_Adv	1/1/1900
	1007001025	Employee Payroll Clearings	EmpPayClr	12/31/2006
	1007001030	Other Receivables	OthRec	1/1/1900
	1007001033	Other Receivables - Projects	OthRecProj	1/1/2007
	1007001035	Other Rec-Directory Foreign AR	DirForAR	1/1/2005
	1007001040	Contracts in Progress	ContrInPro	1/1/1900
	1007001041	Contracts in Progr-Accr Labor	ContrAcLab	12/26/2004
	1007001045	Deferred Charges-Custom Work	DfChCustWk	12/26/2004
	1007001050	Def Chgs-Directory Commissions	DefDirComm	1/1/2005
	1007001055	Other Recv-Nat'l Directory AR	NatlAR	1/1/2005
	1007002010	Payroll Clearing Hourly	PayClrHrly	12/31/2006
	1007002020	Payroll Clearing Salary	PayClrSal	12/31/2006
Active	1501001000	Investment-Subsidiaries	InvestSubs	12/26/2004
	1501001500	Investment - CCT Holding Co.	Inv_CCTH	11/1/2004
	1501501010	Invest-Fibernet Partnership	Inv_FnPtr	1/1/1900
	1501501020	Invest-GTE Mobilenet	Inv_GTEMob	1/1/1900

	1501501030	Invest-GTE RSA #17	Inv_RSA17	1/1/1900
	1501501040	Invest-PA RSA 6 #2	Inv_RSA6#2	12/31/2006
	1501501050	Invest-PA RSA 6 #1	Inv_RSA6#1	12/31/2006
	1501501060	Invest-Multi, Inc.	Inv_Multi	12/31/2006
	1501501070	Invest-Blvd	INV_Blvd	12/31/2006
	1501501080	Invest-SMSA	Inv_SMSA	1/1/2008
	1502001000	Earnings-Subsidiaries	EarnsSubs	12/26/2004
	1502501010	Earnings-Fibernet Partnership	Ern_FnPtr	1/1/1900
	1502501020	Earnings-GTE Mobilenet	Ern_GTEMob	1/1/1900
	1502501030	Earnings-GTE RSA #17	Ern_RSA17	1/1/1900
	1502501040	Earnings-PA RSA 6 #2	Ern_RSA6#2	12/31/2006
	1502501050	Earnings-PA RSA 6 #1	Ern_RSA6#1	12/31/2006
	1502501060	Earnings-Multi, Inc.	Ern_Multi	12/31/2006
	1502501070	Earnings-Blvd	Ern_Blvd	12/31/2006
	1504001000	Notes Rec-Subsidiaries	NoteRecSub	12/26/2004
	1504001500	Notes Rec. - CCT Holding Co.	NR_CCTH	11/1/2004
	1505001010	Notes Rec-L/T-Install-Customer	NRLTInsCus	12/26/2004
	1601001010	Goodwill	Goodwill	12/26/2004
	1601001031	Goodwill Cambridge	GW_Cambri	1/1/1900
	1601001032	Goodwill TCAC	GW_TCAC	1/1/1900
	1601001033	Goodwill - IPT	GW_IPT	1/1/1900
	1601001034	Goodwill - Internet	GW_Int	1/1/1900
	1601001035	Goodwill - NCS	GW_NCS	1/1/1900
	1601001036	Goodwill - PA RSA 6 II	GW_RSA6 II	12/31/2006
	1601001037	Goodwill - PA RSA 6 I	GW_RSA6 I	12/31/2006
	1601001400	Goodwill - CCT Acq. (10030)	GW_TXCCV	4/14/2004
	1601002010	Goodwill-Workforce	GW_Wrkfrc	12/26/2004
	1602001010	Goodwill Amortization	GW_Amort	12/26/2004
Active	1602001031	GW Cambridge	GWA_Cambr	1/1/1900
	1602001032	GW TCAC	GWA_TCAC	1/1/1900
	1602001033	GW Amort- IPT	GWA_IPT	1/1/1900
	1602001034	GW Amort- Internet	GWA_Int	1/1/1900
	1602001035	GW Amort- NCS	GWA_NCS	1/1/1900
	1602001036	GW Amort PA RSA 6 II	GWAmtrSA62	12/31/2006
	1602001037	GW Amort - PA RSA 6 I	GWAmtrSA6I	12/31/2006
	1602002010	Goodwill Amort-Workforce	GW_Wrkfrc	12/26/2004
	1603001010	Goodwill Valuation Adj	GW_ValAdj	12/26/2004
	1701001010	Defd FIT-NonCurrent	DfrFIT_NC	1/1/1900
	1701001015	Deferred SIT-Noncurrent	DSITNonCur	12/26/2004
	1701001020	Defd FIT-Asset Allowance	DfrFIT_AA	1/1/1900
	1702001010	Defd Charges-Compensation Plan	DfrChgCom	1/1/1900
	1702001020	Defd Charges-IRU	DfrChgIRU	1/1/1900
	1702001030	Defd Charges-Acquisition Cost	DfrChgAcqC	1/1/1900
	1702001040	Other Noncurrent Assets	OtNCAssets	1/1/1900
	1702001050	Other Deferred Charges	OtDfChges	1/1/1900
	1702001060	Long-Term Security Deposits	LT_SecDep	12/31/2006
	1702501010	Debt Issuance Costs-9.75% SN	DIC9_75SN	4/14/2004
	1702501020	Debt Issuance Costs-Bank Ln.A	DIC_BL_A	4/14/2004
	1702501030	Debt Issuance Costs-Bank Ln. B	DIC_BL_B	4/14/2004
	1702502010	Accum Amort-Debt Iss Csts-Snr	AmtlssCsts	12/26/2004
	1702502030	Accum Amort- Debt Issue BankLn	AmtDbtBnk	12/26/2004
	1703001010	Cash Value of Life Insurance	CshValLIns	1/1/1900

	1703001020	Reg Asset-Post Retirement	RegAsPR	1/1/1900
	1703001030	Investment in Securities	Inv_Sec	1/1/1900
	1704001010	Intangible Aset - Pension	IntgAstPen	11/1/2002
	1705001010	Organizational Costs	OrgCosts	12/26/2004
	1705001020	Trademarks	Trdmrks	12/26/2004
	1705001030	Resale Software	ReslSftw	12/26/2004
	1705002010	Accum Amort-Org Costs	AmtOrgCst	12/26/2004
	1705002020	Accum Amort-Trademarks	AmtTrdmrk	12/26/2004
Active	1705003030	Accum Amort-Resale Software	AmtReslSft	12/26/2004
	1801001100	Land	Land	1/1/1900
	1801001200	Motor Vehicles	MtrVehicle	1/1/1900
	1801001300	Aircraft	Aircraft	1/1/1900
	1801001400	Tools&Oth WorkEquip	Tools&Oth	1/1/1900
	1801001440	Special Purpose Vehicles	SpPurVeh	12/26/2004
	1801001500	Buildings	Buildings	1/1/1900
	1801001540	Land Improvements	LandImprov	1/1/2007
	1801001600	Furniture	Furniture	1/1/1900
	1801001700	Office Equipment	Office_Equ	1/1/1900
	1801001740	Company Communications Equip	CoCommEqp	12/26/2004
	1801001800	Gen Purpose Computer	GenPurCom	1/1/1900
	1801101100	Non-Digital Switching	NonDigtlSw	1/1/1900
	1801101200	Dgtl Electronic Switch-Circuit	DgtlSwCir	1/1/1900
	1801101240	Switching - Power Equip	SwPower	12/26/2004
	1801101270	Switching - Common Equip	SwCommon	12/26/2004
	1801101290	Digital Elec Switch-Capped	DigElecSw	12/31/2006
	1801101300	Dgtl Electronic Switch-Packet	DgtlSwPk	1/1/1900
	1801101400	Operator Systems	OperSyst	1/1/1900
	1801101500	Radio Systems	Radio_Syst	1/1/1900
	1801101600	Circ Equip-Electronic	CirEquipEl	1/1/1900
	1801101640	Circ Equip-Carrier Interexchg	CirEqpCIXC	12/26/2004
	1801101690	Circuit Equipment - Capped	CirEq-Capd	12/31/2006
	1801101700	Circ Equip-Optical	CirEquipOp	1/1/1900
	1801101740	Circ Equip - Optical FTTH	CirEqFTTH	1/1/2008
	1801201100	Station Apparatus	StatApp	1/1/1900
	1801201200	Cust Premises Wiring	CPRWir	1/1/1900
	1801201300	Lg Priv Branch Exch	LgrPBX	1/1/1900
	1801201400	Public Teleph Terminal Equip	PubTelEq	1/1/1900
	1801201500	Other Terminal Equipment	OthTerEq	1/1/1900
	1801301100	Poles	Poles	1/1/1900
	1801301200	Aerial Cable	Aerial_Cab	1/1/1900
Active	1801301300	Underground Cable	UngdCable	1/1/1900
	1801301400	Buried Cable	Buried_Cab	1/1/1900
	1801301440	Buried Cable - FTTH	BurCabFTTH	1/1/2008
	1801301500	Intrabuilding Network Cable	Intrabuild	1/1/1900
	1801301700	Conduit Systems	Conduit_Sy	1/1/1900
	1801401100	Capital Leases	CptlLeases	1/1/1900
	1801401200	Leasehold Improvements	Lselmp	1/1/1900
	1801401300	Intangibles	Intangible	1/1/1900
	1801401340	Intangibles - Customer Lists	IntangList	12/26/2004
	1801501010	Accr Plant in Svc	AccrPltSvc	1/1/2005
	1801501020	PPE-Impair. Of CLEC Assets	PPEImpCLEC	12/1/2002
	1801601010	Adj Plant for Step Up	AdjPltStep	12/26/2004

	1801801100	Construction Work in Progress	CWIP	1/1/1900
	1801801200	Construction WIP Accrual	ConWIPAccr	1/1/1900
	1802001200	AccDepr Motor Vehicles	ADMtrVeh	1/1/1900
	1802001300	AccDepr Aircraft	ADAircraft	1/1/1900
	1802001400	AccDepr Tools&Oth WorkEquip	ADTool&Oth	1/1/1900
	1802001440	AccDepr Spec Purp Veh	ADSPV	12/26/2004
	1802001500	AccDepr Buildings	ADBldgs	1/1/1900
	1802001540	AccDepr Land Improvements	ADLandImp	1/1/2007
	1802001600	AccDepr Furniture	ADFurn	1/1/1900
	1802001700	AccDepr Office Equipment	ADOffEquip	1/1/1900
	1802001740	AccDepr Comp Comm Eqp	ADCoComm	12/26/2004
	1802001800	AccDepr Gen Purpose Computer	ADGPC	1/1/1900
	1802101100	AccDepr Non-Dgtl Switching	ADNDSwit	1/1/1900
	1802101200	AccDepr Dgtl Elec Switch-Circ	ADDgtlCir	1/1/1900
	1802101240	AccDepr Switching-Power Eqp	ADPower	12/26/2004
	1802101270	AccDepr Switching-Common Eqp	ADSwComm	12/26/2004
	1802101290	AccDepr-Digital Switch-Capped	ADDigSwCap	1/1/2008
	1802101300	AccDepr Dgtl Elec Switch-Pkt	ADDgtlPk	1/1/1900
	1802101400	AccDepr Operator Systems	ADOperSys	1/1/1900
	1802101500	AccDepr Radio Systems	ADRadioSy	1/1/1900
Active	1802101600	AccDepr Circ Equip-Elec	ADCirEquip	1/1/1900
	1802101640	AccDepr Carr Interexchange	ADCarrIXC	12/26/2004
	1802101690	AccDepr Circuit Equip-Capped	ADCircCAP	12/31/2006
	1802101700	AccDepr Circ Equip-Opt	ADCirEqO	1/1/1900
	1802101740	AccDepr Circ Eqp - Opt FTTH	ADCirFTTH	1/1/2008
	1802201100	AccDepr Station Apparatus	ADStaApp	1/1/1900
	1802201200	AccDepr Cust Premises Wiring	ADCPWir	1/1/1900
	1802201300	AccDepr Lg Priv Branch Exch	ADLgPBX	1/1/1900
	1802201400	AccDepr Pub Teleph Term Equip	ADPubTel	1/1/1900
	1802201500	AccDepr Oth Terminal Equip	ADOthTerE	1/1/1900
	1802301100	AccDepr Poles	ADPoles	1/1/1900
	1802301200	AccDepr Aerial Cable	ADAerCab	1/1/1900
	1802301300	AccDepr Underground Cable	ADUndCab	1/1/1900
	1802301400	AccDepr Buried Cable	ADBurCab	1/1/1900
	1802301440	AccDepr Buried Cable - FTTH	ADBurFTTH	1/1/2008
	1802301500	AccDepr Intrabldg Network Cabl	ADIntNetCa	1/1/1900
	1802301600	AccDepr Aerial Wire	ADAerWire	1/1/1900
	1802301700	AccDepr Conduit Systems	ADConSy	1/1/1900
	1802401100	AccDepr Capital Leases	AACapLease	1/1/1900
	1802401200	AccDepr Leasehold Improvements	AALeaseImp	1/1/1900
	1802401300	AccDepr Intangibles	AAInt	1/1/1900
	1802401340	AccDepr Intangibles-Cust Lists	AAIntgList	12/26/2004
	1802501010	Accum Depr - Accr Plant in Svc	AccDepAPIS	1/1/2005
	1802501020	Accum Depr-Impair Of CLEC Ast	AcDprImpCL	12/1/2002
	1802501100	AccDepr Tspt Held for Sale	ADTrnsp	1/1/2003
	1802601010	Accum Depr Plt Adj for Step Up	ADPltAdjSU	12/26/2004
	2001001010	Accts Payable-Vouchers	AP_Voucher	12/26/2004
	2001001020	Accts Payable-Manual	AP_Manual	1/1/1900
	2001001030	Accts Payable-Sales Taxes	AP_SalesTx	1/1/1900
	2001001040	Accts Payable-Use Taxes	AP_UseTx	1/1/1900
	2001001050	Accts Payable-Local Sales Tax	APLocSlstx	12/26/2004
	2001001055	Accts Pay-Ohio County Taxes	AP_OHCtyTx	12/31/2006

Active	2001001060	Accts Payable-Other	AP_Other	12/26/2004
	2001001070	Accts Payable-Verizon/ITORP	AP_VzITORP	12/31/2006
	2001001080	A/P-Offnet CNAM/SS7 RTS	AP_Offnet	12/31/2006
	2001001090	Accts Pay-Sales Tax-PARs Clrng	AP_SalTx	1/1/1900
	2001001100	Accts Payable-NECA-PPNS-Acc	APNECAPPNS	12/31/2006
	2001001105	Accounts Payable-NECA	AP_NECA	12/31/2006
	2001001110	Directory Open Payable	AP_Dir	12/31/2006
	2001001120	Accts Pay-Retire Plan Svcs	APRetPlnSv	12/31/2006
	2001101010	Due To/Due From Consol Affil	APConAff	1/1/1900
	2001109999	Due To/Due From ConAff-Settlmt	ConAffSetl	1/1/1900
	2001201010	Accts Payable-TXU	AP_TXU	1/1/1900
	2001201020	Accts Payable-TXU Business Svc	AP_TXUBus	1/1/1900
	2001201030	Accts Payable-TXU Investments	AP_TXUInv	1/1/1900
	2001201040	Due To/Due From UnConsol Affil	APUnconAf	1/1/1900
	2001201049	Due to/Due From Uncon -Settlmt	UnconAfSet	12/1/2003
	2001201050	Inter Company Liability	ICLiab	1/1/2004
	2001201060	Accts Pay - Management Fees	MGMNTFEE	4/14/2004
	2001201070	Accounts Payable - CCI	AP_CCI	7/1/2004
	2001301010	Primary Toll Carriers Payable	PriTCPay	1/1/1900
	2001301020	Primary Toll Carriers Accrual	PriTCAcc	1/1/1900
	2001301030	Accrued Access Expense	AcrAccExp	1/1/1900
	2001301040	Ameritech Payable	AmerPay	12/31/2006
	2001301050	Accrued Liabilty-IXC	AccLiabIXC	12/31/2006
	2001301060	Accrued Liability-CLEC	AccLiaCLEC	12/31/2006
	2001301999	Disputed Access Payables	DispAccPay	10/1/2002
	2001401020	PAR Solix Payable	PARPaySol	7/1/2007
	2001401030	PAR LLD Payable	PARPayLLD	1/1/1900
	2001401040	PAR Vartec Payable	PARPayVar	1/1/1900
	2001401050	PAR Clear Choice Payable	PARCCPay	1/1/1900
	2001401060	PAR ATT Payable	PARPayATT	1/1/1900
	2001401070	PAR IXP Payable	PARIXPPay	1/1/1900
	2001401080	PAR Billing Concepts Payable	PARBllCncp	12/31/2006
Active	2001501010	Federal Excise Tax Payable	FEDEXTX	1/1/1900
	2001501015	State Excise Tax Payable	STEXTX	12/26/2004
	2001501020	911 Fee Payable	911Pay	1/1/1900
	2001501030	State USF Payable	StUSFPay	12/26/2004
	2001501040	Federal USF Payable	FUSFPay	1/1/1900
	2001501050	City Gross Receipts Tax	CtyGRTPay	1/1/1900
	2001501060	PUC Assessment Gross Receipts	PUCAssPay	12/26/2004
	2001501070	Texas Infrastructure Fund	TXInfFdPay	1/1/2006
	2001501075	Illinois Infrastructure Fund	ILInfFdPay	1/1/2006
	2001501080	Local Infrastructure Maint Fee	LocInfMntF	12/26/2004
	2001501090	Accr TRS	AccrTRS	12/26/2004
	2001501100	Accr Franchise Fees	AccrFrnFee	12/26/2004
	2001501110	Accr Digital Divide Contrib	AccrDigDiv	12/26/2004
	2001601010	Open Receivers Payable	OpenRcvrs	1/1/1900
	2001901010	Escheat Pay-Unclaimd Property	UnCIProp	1/1/1900
	2001901020	Customer Deposits	CustDep	1/1/1900
	2001901030	Customer Gift Cards	CustGftCrd	12/26/2004
	2001901040	Customer Refunds	CustRef	12/31/2006
	2001901900	GL OutOfBalance	GLOB	1/1/1900
	2003001010	FICA Withheld	FICA_WH	1/1/1900

	2003001020	FIT Withheld	FIT_WH	1/1/1900
	2003001025	State and City W/H Payable	StWHPay	12/26/2004
	2003001027	Occupational Privilege Tax W/H	OccPrvTxWH	12/31/2006
	2003001029	Tax W/H Clearing Account	TaxWHClrg	12/26/2004
	2003001030	CWA Union Dues Withheld	CWA_WH	1/1/1900
	2003001035	IBEW Union Dues Withheld	IBEW_WH	12/26/2004
	2003001040	401K Payable	401K_Payab	1/1/1900
	2003001050	Unemployment Insurance (EE)	UnemployEE	12/31/2006
	2003001070	Claims Pay-Flex Plan-Health	FlexHealPy	1/1/1900
	2003001080	Claims Pay-Flex Plan-Dep Care	FlexDpCPay	1/1/1900
	2003001090	Claims Pay-Workers Comp	WksCompPay	1/1/1900
Active	2003001100	Garnishments - Child Support	CldSupPay	12/26/2004
	2003001105	Garnishments - Tax & Misc	GarnTaxOth	12/26/2004
	2003001110	Savings Bonds Payable	SaveBndPay	1/1/2006
	2003001115	College Savings Plan	CollSavPln	12/31/2006
	2003001120	Accrued Medical Runoff	MedRunoff	1/1/2008
	2003001126	HSA Deductions	HSADed	12/31/2006
	2003001130	PAC Withheld	PACWH	1/1/1900
	2003001140	United Way	UnitWayWH	1/1/1900
	2003001150	Life Insurance	LifInsur	12/26/2004
	2003001165	Miscellaneous Deductions	Misc	12/26/2004
	2003001170	Accr FICA Company Portion	AccrFICA	1/1/1900
	2003001180	Accr Fed Unemployment	AccrFedUn	1/1/1900
	2003001190	Accr State Unemployment	AccrStUn	1/1/1900
	2003001200	Accr Severance Pay	SevrPay	1/1/1900
	2003001210	Accr Payroll	AccrPr	1/1/1900
	2003001220	Accr Vacation	AccrVac	1/1/1900
	2003001225	Accr Vacation-ICTC (Hourly)	AcrVaclCTH	12/26/2004
	2003001230	Accr Incentive Plan	AccrSTIC	1/1/1900
	2003001240	Accr Sales Commissions	AccrSalCom	1/1/1900
	2003001250	Defd Comp Costs-Curr	DfdCompCst	1/1/1900
	2003001260	Defd Post Retire Benefits-Curr	DfdOPEB	1/1/1900
	2003101010	Accr State Franchise Tax	AccrStFran	1/1/1900
	2003101020	Accr Property Tax	AccrPropTx	1/1/1900
	2003101025	Accr Real Estate Tax	AccrRealTx	12/26/2004
	2003101030	Accr Capital Stock Tax	AccCpStkTx	12/31/2006
	2003101040	Accr Public Utility Realty Tax	AccrPURT	12/31/2006
	2003101050	PA PUC Assessment Taxes	PUCAssTx	12/31/2006
	2003101060	Bus Privilege and Merc Tax	PrvMrcTax	12/31/2006
	2003151010	Dividends Payable	DivPay	12/31/2005
	2003201090	Accr Interest	AccrInt	1/1/1900
	2003201095	Accr Interest SWAP	AcrIntSWAP	12/26/2004
	2003201900	Other Accr Liabilities	AccrOthLib	1/1/1900
	2003201910	Accr Warranty Reserve	AccrWarRes	12/26/2004
Active	2003201920	Accr Audit Fees and SOX Exp	AccrAudSOX	1/1/2007
	2003201925	Accr Other Professional Fees	AccrOthPrf	1/1/2007
	2003201930	Accr Legal Fees	AccrLegFee	12/26/2004
	2003201940	Accr Site Commissions	AcrSiteCom	12/26/2004
	2003201950	Accr Advertising	AccrAdv	12/31/2006
	2003202210	Accrued Transport Restruc Cost	AccTranRes	12/1/2002
	2003202220	Accrued CLEC Restruct Costs	AccCLECRes	12/1/2002
	2003301010	Accr Federal Income Taxes	AccrFIT	1/1/1900

	2003301015	Accr State Income Taxes	AccrSIT	12/26/2004
	2003301019	Out of State-Current Operating	OutStCurOp	12/26/2004
	2003301020	Defd Federal Income Taxes	CurDfdFIT	1/1/1900
	2005101010	Notes Payable-Curr	NtsPayCur	1/1/1900
	2005101020	Cap Lease Obligations-Curr	CptLseObC	1/1/1900
	2005102010	Notes Payable - Intercompany	NtsPayIC	12/26/2004
	2005201010	Curr. Maturities LTD-9.75% SN	CM_9_75SN	4/14/2004
	2005201020	Curr. Maturities LTD-Bank Ln A	CM_BL_A	4/14/2004
	2005201030	Curr. Maturities LTD-Bank Ln B	CM_BL_B	4/14/2004
	2006001010	Customer Advance Payments	AdvPayCust	1/1/1900
	2006001020	Unearned Revenue	UnerndRev	1/1/1900
	2006001030	Deferred Revenue	DfdRev	12/26/2004
	2006001035	Deferred Revenue - Other	DefRevOth	10/1/2005
	2006001040	Deferred Revenue-Short-Term	DfRevShTrm	12/26/2004
	2006001050	Deferred Revenue-911	DfdRev911	12/26/2004
	2101001010	Unamort Oper ITC-Net	UnOperITC	1/1/1900
	2101001020	Unamort Nonoper ITC-Net	UnNoperITC	1/1/1900
	2101001030	Net Noncurr Defd FIT Oper	NCDfdOIT	12/26/2004
	2101001035	Net Noncurr Defd SIT Oper	NCDftSIT	12/26/2004
	2101001040	Net Defer Tax Liability Adjs	DfdTxLibAd	1/1/1900
	2101001050	Net Noncurr Defd Nonop Inc Tax	NCDfdNOIT	1/1/1900
	2101001055	Noncurr Defd Nonop Inc Tax St	NCDfdNOPTx	12/31/2006
	2101001060	Defd Tax Regulatory Adjs-Net	DfdTXRegAd	1/1/1900
Active	2103001010	Defd Comp-Mgmt Sav Plan	DfdCmpMSP	1/1/1900
	2103001020	Other Defd Credits	OthDfdCrds	1/1/1900
	2103001030	Other Defd Credits -Pension	OthDfdCrds	11/1/2002
	2104001010	Unfunded Pension Liability	UnFdPenLia	1/1/1900
	2104001011	Minimum Pension Liability	MinPenLia	11/1/2002
	2104001020	Post Retirement Benefits	OPEB	1/1/1900
	2104001030	Other Long-Term Liabilities	OthLTLiab	1/1/1900
	2104001040	NECA Over/Under Earnings	NECAOUEARN	4/1/2003
	2104001050	Accrued Purchase Acctg Reserve	PrchAtgRsv	12/26/2004
	2104001055	NECA Over/Under Earnings-2005	NECAO/U05	12/31/2006
	2104001056	NECA Over/Under Earnings-2006	NECAO/U06	12/31/2006
	2104001057	NECA Over/Under Earnings-2007	NECAO/U07	12/31/2006
	2104001060	Accrued Sick Days	AccrSick	12/31/2006
	2105001010	Minority Int. in Equity of Sub	MinIntESub	7/1/2003
	2301001010	Note Payable-CoBank and Misc	NP_CoBk	12/26/2004
	2301501010	Long Term Debt-9.75% Sr. Notes	LTD9_75SN	4/14/2004
	2301501020	Long Term Debt - Bank Loan A	LTD_BL_A	4/14/2004
	2301501030	Long Term Debt - Bank Loan B	LTD_BL_B	4/14/2004
	2302001010	LT Capital Lease Obligation	LTCapLease	1/1/1900
	2308001000	LT Advance - Intercompany	LTAdvIntco	1/1/2005
	2308001020	Long-Term Advance From LCTPT	LTA_LCTPT	1/1/1900
	2308001030	Long-Term Advance From TXUCV	LTA_TXUCV	1/1/1900
	3101001010	Common Stock-Class A	ComStock	1/1/1900
	3101001020	Common Stock-Class B	ComStkB	12/26/2004
	3101001030	Common Stock-Class C	ComStkC	12/26/2004
	3102001010	Preferred Stock-Series A	PreStock	1/1/1900
	3103001010	APIC-Stock Options	APICStkOpt	12/26/2004
	3201001010	Additional Paid-in Capital	PdInCapCS	1/1/1900
	3403001010	Treasury Stock -APIC	TrsStkAPIC	12/26/2004

	3501001010	Retained Earnings	REDOA	12/26/2004	
	3502001010	Divs on Common-Class A	DivCS	1/1/1900	
	3503001010	Divs on Preferred-Series A	DivPS	1/1/1900	
Active	3701001010	Partner Equity-Fort Bend LD	PtrEyFBLD	1/1/1900	
	3701001020	Partner Equity-Fiber America	PtrEyFA	1/1/1900	
	3701001030	Partner Equity-Industry Teleph	PtrEyInd	1/1/1900	
	3701001040	Partner Equity-Colorado Valley	PtrEyCV	1/1/1900	
	3801001010	Unreal Gain-Equity Securities	URGEySec	1/1/1900	
	3801001020	Other Comp Income-Pension	OCIPension	11/1/2002	
	3801001030	Other Comprehensive Income	OthComplnc	12/26/2004	
	3802001010	Currency Translation Adjust	CurTrnsAdj	12/26/2004	
	5001001000	Local Service - Recurring	LOCREC	12/26/2004	
	5001002000	Local Service - Nonrecurring	LOCNRC	12/26/2004	
	5002001021	Local Serv - Contra (Promos)	LOCPROMO	12/26/2004	
	5102001000	Network Access - Interstate	ACCFED	12/26/2004	
	5102002000	Network Access-I/S Nonrecur	ACCFedNR	12/31/2006	
	5103001000	Network Access - Intrastate	ACCSTATE	12/26/2004	
	5103002000	Network Access - ST Nonrecur	ACCStateNR	12/31/2006	
	5105005000	Subsidies - Interstate	SUBFED	12/26/2004	
	5105006000	Subsidies - Intrastate	SUBSTATE	12/26/2004	
	5201001000	LD Rev-Interstate	LDI/S	12/26/2004	
	5201002000	LD Rev-International	LDINTL	12/26/2004	
	5201003000	LD Rev-IntraState-InterLATA	LRRARER	12/26/2004	
	5201004000	LD Rev-IntraState-IntraLATA	LDRARA	12/26/2004	
	5201005000	LD Rev-Other	LDOTH	12/26/2004	
	5201005010	LD Rev - Contra (Promos)	LDPROMO	1/1/2008	
	5231001000	Directory Revenue	DIRECTORY	12/26/2004	
	5251001000	Transport Revenue	TSPT	12/26/2004	
	5281001000	Data & Internet - Recurring	DATAREC	12/26/2004	
	5281002000	Data & Internet - Nonrecurring	DATANRC	12/26/2004	
	5281002010	Data & Internet-Contra(Promos)	DATAPROMO	12/26/2004	
	5282001000	Data & Internet - I/S Recurr	DATAISREC	1/1/2006	
	5282002000	Data & Internet - I/S Nonrecur	DATAISNRC	1/1/2006	
	5283001000	Data & Internet - St Recurring	DATASTREC	1/1/2006	
	5283002000	Data & Internet - St Nonrecur	DATASTNRC	1/1/2006	
	Active	5302001000	Misc Rev - B & C	MRB&C	12/26/2004
		5303001060	Misc Rev - Dereg Eqp & Wiring	MREqpWir	12/26/2004
		5304001020	Misc Rev - Oth Telephone Ops	MROthTel	12/26/2004
		5304001050	Misc Rev-Operator Services	MROpSvc	12/26/2004
		5304001090	Misc Rev - Tax Admin Fees	MRTaxAdmn	1/1/2005
		5304501020	Misc Rev - Oth Non-Tel Ops	MROthNTel	12/26/2004
		5305001010	Misc Rev - CMR Telemarketing	MRTelemkt	12/26/2004
		5305001020	Misc Rev - CMR Scripts	MRTelScr	12/26/2004
		5305001030	Misc Rev - CMR Fulfillment	MRTelFul	12/26/2004
		5305001040	Misc Rev - CMR Database	MRTelDB	12/26/2004
		5305001050	Misc Rev - CMR Misc	MRTelOth	12/26/2004
		5405001000	Non Tel Ops - Local Service	NTOLocal	1/1/2006
		5405102100	Non Tel Ops - Fed USF	NTOFUSF	1/1/2006
5405103100		Non Tel Ops - State USF	NTOSUSF	1/1/2006	
5405104100		Non Tel Ops - Other Access	NTOOthAcc	1/1/2006	
5405201000		Non Tel Ops - LD Interstate	NTOLDIS	1/1/2006	
5405202000		Non Tel Ops - LD International	NTOLDINTL	1/1/2006	

	5405203000	Non Tel Ops - LD St InterLATA	NTOLDERRA	1/1/2006
	5405204000	Non Tel Ops - LD St IntraLATA	NTOLDRARA	1/1/2006
	5405304190	NTO - Tax Admin Fees	NTOTaxAdmn	1/1/2006
	6001101010	Network Rec-Origin Access Exp	OrgAccExp	1/1/1900
	6001101020	Network Rec-Term Access Exp	TerAccExp	1/1/1900
	6001102010	Network Cost - NonRec	NtwkCstNon	1/1/1900
	6001103010	Directory Assistance	DirectAsst	1/1/1900
	6001103015	DA-Listing Service Costs	DAListSvc	12/26/2004
	6001103020	Operator Services	OperServ	1/1/1900
	6001103030	Purchased Telecom Services	PurTelSvc	12/26/2004
	6001103040	Collocation Costs	ColoCost	1/1/1900
	6001103050	IRU/Fiber Cost	IRUCost	11/1/2002
	6001103060	Route Maintenance & Other Tspt	RouteMaint	11/1/2002
	6001103070	Right of Way Expenses	ROWExp	8/1/2003
	6001103080	Call Validation Costs	Validation	12/26/2004
	6001103090	Outsourced Technical Support	TechSupp	12/26/2004
Active	6001103900	Other Access Costs	OthAccCsts	1/1/1900
	6001201010	Circuit Costs - Rec	CirCsts	1/1/1900
	6001201020	Unbundled Circuit Costs	UnbundCirc	12/31/2006
	6001202010	Circuit Costs - NonRec	CirCstsNon	1/1/1900
	6001221010	Access / Interconnect - Allocs	AcclntAloc	1/1/2008
	6001301010	Salaries	NwSal	1/1/1900
	6001301020	Incentive Comp	NwIncCmp	1/1/1900
	6001301030	Commissions	NwComsn	12/26/2004
	6001301099	Intercompany Labor Transfers	NwICLab	12/26/2004
	6001311010	FCC Salary Clearings	FCCSalClr	1/1/2008
	6001321010	Entity Alloc- Salaries	86111Alloc	1/1/2008
	6001401010	Benefits	NwBenefit	1/1/2008
	6001411010	FCC Benefit Clearings	FCCBenClr	1/1/2008
	6001421010	Entity Alloc - Benefits	EntAllocBn	1/1/2008
	6001501010	Contract Labor	NwContLbr	1/1/1900
	6001501050	Contract Labor-Subject to load	NwCntLbSpv	1/1/2004
	6001601010	Recruiting	NwRecruit	1/1/2007
	6001601030	Relocation	NwRelocat	1/1/2007
	6001701010	Training Fees	NwTrainFee	12/26/2004
	6001801010	Materials/Supplies - Exempt	NwMatlEx	1/1/2008
	6001801020	Materials/Supplies	NwMatlNEx	1/1/1900
	6001801021	Materials/Supplies - Products	NwMatProd	1/1/2007
	6001802010	Inventory Adjustments	NwInvAdjs	12/26/2004
	6001851010	Cost of Dereg Equip and Wiring	NwCstEqpSI	12/26/2004
	6001901010	Advertising	NwAdvertis	1/1/2007
	6002001010	Rent - Land & Buildings	NwRentLB	1/1/1900
	6002001020	Rent - Equipment	NwRentEq	1/1/1900
	6002001021	Rent - Equipment for Products	NwRntProd	1/1/2007
	6002011010	FCC Rent Clearings	FCCRenClr	1/1/2008
	6002021010	Entity Alloc - Rents	NwAllocRnt	1/1/2008
	6002101100	Utilities - Network Elect	NwUtilPowr	1/1/1900
	6002201020	Repair & Maintenance	NwRMEqMat	12/26/2004
Active	6002201040	Repr & Maint-Maint Agreemts	NwRMMAMat	12/26/2004
	6002401020	Telephone-Cell/Pager	NwTelCelPg	12/26/2004
	6002501010	Office Supplies	NwOfcSup	12/26/2004
	6002601010	Postage & Shipping/Freight	NwPostage	12/26/2004

	6002651010	Sales Agent Commissions	NwAgntComm	12/26/2004
	6002701010	Legal	NwLegal	1/1/2007
	6002701020	Other Professional Fees	NWProfFees	12/26/2004
	6002701030	Audit Fees/Sarbanes Oxley Exp	NwAudSOX	1/1/2007
	6002901010	App Hdwr & Sftwr- Maint	NWApSfMntc	12/26/2004
	6002901011	App Hdwr & Sftwr -Maint -Products	NwApSfMtPr	1/1/2007
	6002901020	App Hdwr & Sftwr - Purchase	NWApSfPrch	12/26/2004
	6002901021	App Hdwr & Sftwr- Products-Purch	NwApSfPrPu	1/1/2007
	6003001010	Dues and Subscriptions	NWDuesSub	12/26/2004
	6003201010	Meals/Entertainment	NwMealEnt	12/26/2004
	6003201020	Travel	NwTravel	12/26/2004
	6003251010	Company Vehicle Expenses	NwVehFuel	12/26/2004
	6003401900	Other Expense	NwOthExp	1/1/1900
	6003411010	FCC Other Clearings	FCCOthClr	1/1/2008
	6003421010	Entity Alloc - Other Expense	NwAllocOth	1/1/2008
	6003451010	Telemarketing - Phone	Telmkt	12/26/2004
	6003451020	Telemarketing - Training	TrngTelmkt	12/26/2004
	6003451030	Telemarketing - Non-Phone	DataEntry	12/26/2004
	6003451040	Telemarketing - Quality	TeamLdr	12/26/2004
	6003451050	Telemarketing - Support	Clerical	12/26/2004
	6003451060	Telemarketing - Fulfillment	Fulfmnt	12/26/2004
	6003501010	Cost of Directory Advertising	COSDirAdv	12/26/2004
	6003501020	Cost of Directory Discounts	CostDirDis	1/1/2005
	6003551010	Cost of Video Programming	CostVidPrg	12/26/2004
	6003551090	Video COS - Miscellaneous	CstVidMisc	12/26/2004
	6003601010	Federal USF Contributions	FedUSF	12/26/2004
	6003601020	State USF Contributions	StUSF	12/26/2004
	6003601030	State Infrastr Fund Contribs	TIF	12/26/2004
Active	6205101010	Depreciation	Depr	1/1/1900
	6205102010	Amortization	Amort	1/1/1900
	6205103010	Depr and Amort Alloc	DeprAlloc	3/1/2003
	6251301010	Salaries	SMSal	1/1/1900
	6251301020	Incentive Comp	SMIncCmp	1/1/1900
	6251301030	Commissions	SMComsn	1/1/1900
	6251311010	FCC Salary Clearings	FCCSalClr	1/1/2008
	6251321010	Entity Alloc- Salaries	86111Alloc	1/1/2008
	6251401010	Benefits	SMBenefit	1/1/2008
	6251411010	FCC Benefit Clearings	FCCBenClr	1/1/2008
	6251421010	Entity Alloc - Benefits	SMAllocBen	1/1/2008
	6251501010	Contract Labor	MSContLbr	1/1/1900
	6251601010	Recruiting	SMRecruit	1/1/2007
	6251601030	Relocation	SMReloc	1/1/2007
	6251701010	Training Fees	SMTtrainFee	12/26/2004
	6251801020	Materials/Supplies	SMMatSup	1/1/2007
	6251901010	Advertising	MSAdvProd	1/1/1900
	6251901030	Public Affairs / Ext Relations	SMAdvExRel	1/1/2007
	6251951010	Promotional Costs	SMPromo	11/1/2002
	6252001010	Rent - Land & Buildings	SMRentLB	12/26/2004
	6252001020	Rent - Equipment	SMRentEq	12/26/2004
	6252021010	Entity Alloc - Rents	SMAllocRnt	1/1/2008
	6252101010	Utilities	SMUtlElec	12/26/2004
	6252151010	Occupancy Services & Supplies	SMOccServ	1/1/2007

	6252201020	Repair & Maintenance	SMRM	8/17/2006
	6252201040	Repr & Maint-Maint Agreemts	SMRMMAMat	12/26/2004
	6252401020	Telephone-Cell/Pager	SMTelCelPg	12/26/2004
	6252501010	Office Supplies	SMOfcSup	12/26/2004
	6252601010	Postage & Shipping/Freight	SMPostFrt	12/26/2004
	6252651010	Sales Agent Commissions	SMAgntComm	1/3/2007
	6252701010	Legal	SMLegal	1/1/2007
	6252701020	Other Professional Fees	SMOthProf	1/1/1900
Active	6252701030	Audit Fees/Sarbanes Oxley Exp	SMAudSOX	1/1/2007
	6252901010	App Hdwr & Sfwr - Maintenance	SMApSfMntc	12/26/2004
	6252901020	App Hdwr & Sfwr - Purchase	SMApSfPrch	12/26/2004
	6253001010	Dues and Subscriptions	SMDuesSub	12/26/2004
	6253201010	Meals/Entertainment	SMMealEnt	12/26/2004
	6253201020	Travel	SMTravel	12/26/2004
	6253401080	Companywide Events/Meetings	SMCoEvents	1/1/2007
	6253401900	Other Expense	SMOthExp	1/1/1900
	6253411010	FCC Other Clearings	FCCOthClr	1/1/2008
	6253421010	Entity Alloc - Other Expense	SMAAllocOth	1/1/2008
	6351301010	Salaries	GASal	1/1/1900
	6351301020	Incentive Comp	GAIncCmp	1/1/1900
	6351301030	Commissions	GAComsn	12/26/2004
	6351301099	Intercompany Labor Transfer	ICLabTsf	12/26/2004
	6351311010	FCC Salary Clearings	FCCSalClr	1/1/2008
	6351321010	Entity Alloc- Salaries	86111Alloc	1/1/2008
	6351401010	Benefits	GABenefit	1/1/2008
	6351411010	FCC Benefit Clearings	FCCBenClr	1/1/2008
	6351421010	Entity Alloc - Benefits	GAAllocBen	1/1/2008
	6351501010	Contract Labor	GAContLbr	1/1/1900
	6351601010	Recruiting	GAREcrtFee	1/1/1900
	6351601030	Relocation	GAREcrtRlo	1/1/1900
	6351701010	Training Fees	GATrainFee	12/26/2004
	6351801020	Materials/Supplies	GAMatSup	1/1/2007
	6351802010	Inventory Adjustments	GAInvAdjs	12/26/2004
	6351901010	Advertising	GAAadv	1/1/2007
	6351901030	Public Affairs / Ext Relations	GAAdvExRel	12/26/2004
	6351951010	Promotional Costs	GAPromo	1/1/2007
	6352001010	Rent - Land & Buildings	GARentLB	1/1/1900
	6352001020	Rent - Equipment	GARentEq	1/1/1900
	6352011010	FCC Rent Clearings	FCCRenClr	1/1/2008
	6352021010	Entity Alloc - Rents	GAAllocRnt	1/1/2008
Active	6352101010	Utilities	GAUtilElec	1/1/1900
	6352151010	Occupancy Services & Supplies	GAOccServ	12/26/2004
	6352201020	Repair & Maintenance	GARM	1/1/2007
	6352201040	Repr & Maint-Maint Agreemts	GARMMAMat	12/26/2004
	6352301010	Insurance	GAInsGen	1/1/1900
	6352401020	Telephone-Cell/Pager	GATelCelPg	1/1/1900
	6352501010	Office Supplies	GAOfcSup	1/1/1900
	6352601010	Postage & Shipping/Freight	GAPostFrt	12/26/2004
	6352701010	Legal	GALegal	1/1/1900
	6352701020	Other Professional Fees	GAProfFees	1/1/2007
	6352701030	Audit Fees/Sarbanes Oxley Exp	GAAudSOX	1/1/2007
	6352751010	Bank & Credit Card Fees	GABnkFee	12/26/2004

	6352901010	App Hdwr & Sftwr - Maintenance	GAApSfMntc	12/26/2004
	6352901020	App Hdwr & Sftwr - Purchase	GAApSfPrch	12/26/2004
	6353001010	Dues and Subscriptions	GADuesSub	1/1/1900
	6353101010	Bad Debt Expenses	GABadDebt	12/26/2004
	6353201010	Meals/Entertainment	GAMealEnt	12/26/2004
	6353201020	Travel	GATravel	10/1/2002
	6353251010	Company Vehicle Expenses	GAVehFuel	12/26/2004
	6353301010	Taxes- Capital Franchise Tax	GAOpTxSLFr	11/1/2002
	6353301015	Taxes- Sales, Use & Excise	GABillTax	12/26/2004
	6353301017	Licenses & Registration	GALicReg	12/26/2004
	6353301020	Taxes-NonOperating St/Lcl Tax	GANonOpTx	1/1/1900
	6353301030	Taxes - Real Estate	GAOpTxProp	12/26/2004
	6353301035	Taxes - Personal Property	GAOTxPerPr	12/26/2004
	6353301040	Regulatory Fees & Surcharges	GAOpTxROW	11/1/2002
	6353321010	Taxes - Entity Allocations	TaxAlloc	1/1/2008
	6353401010	Charitable Contributions	GAContrib	1/1/1900
	6353401020	Political Contributions	PolContrib	12/26/2004
	6353401030	Lobbying Expense	GALobby	1/1/1900
	6353401040	Social Memberships	GASocMemb	1/1/1900
	6353401060	Penalties	GAPnlty	1/1/1900
Active	6353401070	Management Fees	MgmtFee	4/14/2004
	6353401080	Companywide Events/Meetings	ACEvents	12/26/2004
	6353401100	Billing & Collection Expense	GAB&CExp	12/26/2004
	6353401900	Other Expense	GAOthExp	1/1/1900
	6353401990	Rounding	GARound	1/1/1900
	6353402110	Goodwill Impairment-Cost	GWImpCost	12/1/2002
	6353402420	Restructuring Costs	Restr	1/1/2005
	6353402422	Restructuring - Allocations	RestrAlloc	1/1/2008
	6353402510	Loss on Redemption of Debt	RedempDebt	1/1/2008
	6353411010	FCC Other Clearings	FCCOthClr	1/1/2008
	6353421010	Entity Alloc - Other Expense	GAAllocOth	1/1/2008
	6361301050	Noncash Stock Compensation	NoncashStk	1/1/2005
	6361321010	Noncash Stock Allocation	NoncshAloc	1/1/2007
	6407101010	Interest Income	IntInc	1/1/1900
	6407101015	Interest Income - Nontaxable	IntIncNTax	1/1/2006
	6407101020	Interest Income - AFUDC	IntIncAFUD	1/1/1900
	6407101100	Interest Income-Affiliates	IntIncAfil	1/1/1900
	6407201010	Int Expense	IntExp	1/1/1900
	6407201020	Int Exp-Amort of Debt Issuance	IntExpDlsu	1/1/1900
	6407201100	Int Exp - Affiliates	IntExpAfil	1/1/1900
	6407221010	Interest Expense - Affil Alloc	IntExpAloc	1/1/2008
	6457101010	Minority Interest in Affil	MinIntAfil	1/1/1900
	6507101010	Other Operating Income/Expense	OthOpIncEx	1/1/1900
	6507101011	Other Op - Return on Invest	OthOpROI	12/26/2004
	6507101020	Other NonOp Income/Expense	OthNOIncEx	1/1/1900
	6507101100	Gain(Loss)-Disp of Opr Property	OthGnLsOp	12/26/2004
	6507101150	Gain(Loss)-Disp of Prop-NonOp	GnLsNonOp	12/26/2004
	6507101200	Dividend Income	OthDivInc	1/1/1900
	6507101300	Life Insurance Proceeds	LifInsur	1/1/2005
	6507121010	Other Oper Income - Allocation	OthOIAIAlloc	1/1/2008
	6507201010	Ptr Inc-Fibernet	PtrIncFibe	10/31/2003
	6507201020	Ptr Inc-GTE SW	PtrIncGTES	1/1/1900

Active	6507201030	Ptr Inc-GTE RSA 17	PtrIncGTER	1/1/1900
	6507201040	Ptr Inc-Pittsburg SMSA	PtrIncSMSA	12/31/2006
	6507201050	Ptr Inc-Verizon RSA 6 #1	PIVzRSA6#1	12/31/2006
	6507201060	Ptr Inc-Verizon RSA 6 #2	PIVzRSA6#2	12/31/2006
	6557101010	FIT - Curr - Operating	FITCOp	1/1/1900
	6557101020	FIT - Curr - NonOperating	FITCNOp	1/1/1900
	6557101110	FIT - Defd - Operating	FITDOp	1/1/1900
	6557101120	FIT - Defd - NonOperating	FITDNOp	1/1/1900
	6557101210	FIT - Net ITC Credits-Op	FITITCOp	1/1/1900
	6557101220	FIT - Net ITC Credits-NonOp	FITITCNOp	1/1/1900
	6557201010	St - Curr - Operating	StCOp	1/1/1900
	6557201020	St - Curr - NonOperating	StCNOp	1/1/1900
	6557201030	Tax Payments	TaxPymts	12/26/2004
	6557201110	St - Defd - Operating	StDOp	1/1/1900
	6557201120	St - Defd - NonOperating	StDNOp	1/1/1900
	6909101010	Social Security - Co Portion	ACFICACo	1/1/1900
	6909101020	Medicare - Co Portion	ACMedCo	1/1/1900
	6909101030	401k Matching - Co Portion	AC401k	1/1/1900
	6909101040	401k Matching -Forfeitures	AC401kForf	7/1/2003
	6909101050	Health / Dental / Vision / Rx	ACHlthIns	1/1/1900
	6909101060	Life Insurance	ACLifeIns	1/1/1900
	6909101070	Pension Costs	ACPension	1/1/1900
	6909101080	Other Post Employment Benefits	ACOthPostE	1/1/1900
	6909101090	Federal Unemployment	ACFedUmp	1/1/1900
	6909101100	State Unemployment	ACStUmp	1/1/1900
	6909101110	Workmen's Compensation	ACWrkComp	1/1/1900
	6909101120	Benefits - Other Nondeductible	ACBenOthN	1/1/1900
	6909101130	Benefits - Other	ACBenOth	1/1/1900
	6909101150	Benefit Admin Costs	ACBenAdmin	1/1/2007
	6909102010	Benefits - Dir Clr via Dollar	BenDirClr\$	2/1/2003
	6909102020	Benefits - Ind Clr Via Hours	BenIndClrH	2/1/2003
	6909102030	Benefit - Ind Clr via Dollars	BenIndClr\$	2/1/2003
Active	6909102040	Benefits - Pension Clr Dollars	BenPenClr	1/1/2005
	6909102050	Benefits - OPEB Clr via Hours	BenOPEBClr	1/1/2006
	6909111010	Incentive Comp -Accr all CC	IncCompAll	1/1/2003
	6909111020	Incentive Comp - Trueup One CC	IncCompOne	1/1/2003
	6909112010	Incentive Comp -Accrual Offset	IncCompOff	1/1/2003
	6909112020	Incentive Comp -Trueup Offset	IncCompTOf	1/1/2003
	6909201010	Exempt Matl-Purch (Common)	ACEXMatPur	1/1/1900
	6909201020	Exempt Matl-Aerial & Buried	ACExMatArl	1/1/1900
	6909201030	Exempt Matl-Outside Plant	ACExMatOP	1/1/1900
	6909201040	Exempt Matl-Central Ofc Equip	ACExMatCO	1/1/1900
	6909201050	Exempt Matl-Paystation	AcExMatPay	1/1/1900
	6909201060	Exempt Matl-PBX	ACExMatPB	1/1/1900
	6909201070	Exempt Matl-Station Apparatus	ACExmatSAP	1/1/1900
	6909201080	Exempt Matl-Station Connection	ACExMatCon	1/1/1900
	6909202010	Exempt Matl-Clearing OSP	ExMaCIOSP	10/1/2002
	6909202020	Exempt Matl - Clearing COE	ExMatCICOE	10/1/2002
	6909202030	Exempt Matl - Clearing IOT	ExMatCIOT	10/1/2002
	6909251010	Salaries Cap-Direct	ACSalCapD	1/1/1900
	6909251020	Salaries Cap-Indirect	ACSalCapId	1/1/1900
	6909251030	Benefits Cap-Direct	ACBenCapD	1/1/1900

6909251040	Benefits Cap-Indirect	ACBenCapId	1/1/1900
6909252010	Salaries Cap-Direct (Cr)	ACSCDClr	1/1/1900
6909252020	Salaries Cap-Indirect (Cr)	ACSCIdClr	1/1/1900
6909252030	Benefits Cap-Direct (Cr)	ACBCDClr	1/1/1900
6909252040	Benefits Cap-Indirect (Cr)	ACBCIdClr	1/1/1900
6909301010	Rents Cap-Indirect	ACCRent	1/1/1900
6909302010	Rents Cap-Indirect (Cr)	ACCRentClr	1/1/1900
6909351010	Oth Op Costs Cap-Indirect	ACCOthId	1/1/1900
6909352010	Oth Op Costs Cap-Indirect (Cr)	ACCOthClr	1/1/1900
6909391010	Exempt Matl Cap-Direct	ACCEmp	1/1/2002
6909392010	Exempt Matl Cap-Direct (Cr)	ACCEmpClr	1/1/2002

Prepaid Service Questions for Applicants Seeking Local Exchange Service Authority

Appendix D is not applicable. Applicant will not be providing prepaid local exchange service.

1. Will customers have the ability to sign up with any long distance company they choose?
2. Will customers have the ability to use dial around long distance companies?
3. Does the applicant have interexchange authority in Illinois? If yes, please provide the docket number.
4. Will customers have access to the Illinois Relay Service?
5. Will customers be able to make 1-800 calls for free?
6. Will the Company offer operator services?
7. Please describe how applicant plans to collect the monthly fee to be paid in advance.
8. Will customers' monthly bills show a breakdown of services, features, surcharges, taxes, etc.?
9. Will customers pay an installation fee? If yes, will payment arrangements be offered for the installation fee?
10. Will telephone service be in the Company's name or the customer's name. If in the Company's name how will information appear in data bases, such as 9-1-1, directory assistance, etc.?
11. Will applicant offer prepaid service as a monthly service or as a usage service?
12. Will applicant provide a warning when the remaining value of service is about to cease?
13. Is the customer given more than one notice of the remaining value of service?
14. How much advance notice is given to the customer of the remaining value of service?
15. If the customer is in the middle of a call will they be disconnected when the remaining value of service has expired?
16. Has the customer been made aware of potentially being disconnected during a call when the remaining value of service expires?
7. When does the timing of a call start?
18. If the person called does not answer, is any time deducted from the customer's account?
19. Will there be any other instances in which the Company would disconnect a customer, other than running out of prepaid time?
20. When a customer runs out of time is their phone immediately disconnected or on suspension? (Will they still be able to receive calls?)
21. Are applicant's services available to TTY callers?
22. How will the applicant handle a complaint from a customer who disputes the amount of time used or remaining?
23. The Public Utilities Act requires a local calling area that has no time or duration charges. How will the Company define each customer's untimed local calling area?