

LEGACY LONG DISTANCE INTERNATIONAL, INC.

CHART OF ACCOUNTS

08-0486

08-0486

App

9/26/08

Sep 24, 2008

10:12 am

# Legacy Long Distance

## Chart of Accounts

All Accounts

All Departments

Account #	Account Description	Account Type	Sub Type	PSC	ThroughAcct
1.000	OUT-OF-BALANCE ERROR Notes:	Current Assets		P	
1000.000	Cash Notes:	Current Assets		C	1060.000
1010.000	Checking-Main Notes:	Current Asset-Cash	Cash	P	
1020.000	Checking-Payroll Notes:	Current Asset-Cash	Cash	P	
1030.000	Checking-**OLD** One Plus Notes:	Current Asset-Cash	Cash	P	
1040.000	Checking-Santa Cruz Notes:	Current Asset-Cash	Cash	P	
1050.000	Checking-1+ Int. Bearing Notes:	Current Asset-Cash	Cash	P	
1051.000	Checking 1+ PEB Notes:	Current Asset-Cash	Cash	P	
1060.000	Checking-Tax Account Notes:	Current Asset-Cash	Cash	P	
1061.000	Checking TAX CLEC PEB Notes:	Current Asset-Cash	Cash	P	
1062.000	PEB General Account Notes:	Current Asset-Cash	Cash	P	
1063.000	PEB PAYROLL Notes:	Current Asset-Cash	Cash	P	
1065.000	BSG LOAN ACCOUNT Notes:	Current Assets		P	
1066.000	Credit Posting Notes:	Current Assets		P	
1067.000	GTL Account - ATT Tax Reserve Notes:	Current Assets		P	
1100.000	Accounts Receivable, net Notes:	Current Assets		C	1103.420
1101.000	Accounts recievable 0+/1+ Notes: The Description is incorrect. It should be 1+ Direct Billing. -- LZ	Current Assets	A/R	P	
1101.410	DO NOT USE Notes:	Current Assets	A/R	P	
1102.000	Allowance doubt. accts. 0+/1+ Notes:	Current Assets		P	
1102.410	DO NOT USE Notes:	Current Assets		P	
1103.000	A/R - accruals 0+/1+ Notes:	Current Assets	A/R	P	
1103.410	DO NOT USE Notes:	Current Assets	A/R	P	
1170.000	Other receivables Notes:	Current Assets		C	1175.000
1171.000	Cash advances Notes:	Current Assets	A/R	P	
1175.000	Misc. Holdings Notes:	Current Assets		P	
1200.000	Prepays/other current assets Notes:	Current Assets		C	1242.000
1210.000	Prepaid insurance/expense Notes:	Current Assets		P	
1215.000	Prepaid Rent Notes:	Current Assets		P	

1220.000	Prepaid taxes - current Notes:	Current Assets		P	
1221.000	Deferred income tax assets Notes:	Current Assets		P	
1231.000	Prepaid calling cards Notes:	Current Assets	Inv	P	
1240.000	Rental Deposits Notes:	Current Assets		P	
1241.000	Misc. Deposits Notes:	Current Assets		P	
1242.000	Card Serv Int Deposits Notes:	Current Assets		P	
2099.000	LLDI/Prop., plant & equip, net Notes:	Fixed Assets			S
2100.880	LLDI/PP&E - Finance/Corp G&A Notes:	Fixed Assets		P	
2110.880	Accum. Depr. - Fin./Corp. G&A Notes:	Fixed Assets		P	
2111.000	Accum Depr. Auto Notes:	Fixed Assets		P	
2111.880	Auto Notes:	Fixed Assets		P	
2112.000	Lease Hold Improvement Notes:	Fixed Assets		P	
2189.000	LLDI/Prop., plant & equip, net Notes:	Fixed Assets			S
2199.000	Telecom Equip. Def. Chg., net Notes:	Fixed Assets			S
2200.220	Telecom Equip. Def. Chg. 0+ Notes:	Fixed Assets		P	
2210.220	Accum. Amort. - Telecom Eq. 0+ Notes:	Fixed Assets		P	
2299.000	Telecom Equip. Def. Chg., net Notes:	Fixed Assets			S
2400.000	Deferred income tax assets Notes:	Other Assets		P	
2500.000	Customer Base Def. Chg., net Notes:	Other Assets			S
2510.000	Customer Base Def. Chg. Notes:	Other Assets		P	
2530.000	Accum. Amort. - Customer Base Notes:	Other Assets		P	
2550.000	Customer Base Def. Chg., net Notes:	Other Assets			S
2610.000	Notes Receivable-CB Notes:	Other Assets		P	
2620.000	Note Receivable - RQuinto Notes:	Current Liab.		P	
2630.000	Notes Receivable - RQuinto Notes:	Other Assets		P	
3000.000	Accounts Payable Notes:	Current Liab.			C 3023.000
3010.000	Payables Commissions Notes:	Current Liab.	A/P	P	
3011.000	Commissions payable - accrued Notes:	Current Liab.	A/P	P	
3020.000	Payables Expenses Notes:	Current Liab.	A/P	P	
3021.000	Expense incoices - accrued Notes:	Current Liab.	A/P	P	
3022.000	Invoice payables - PP&E Notes:	Current Liab.	A/P	P	
3023.000	PP&E invoices - accrued Notes:	Current Liab.	A/P	P	
3050.000	Due to founding shareholders	Current Liab.		P	

3060.000	Notes: Accrued int. payable	Current Liab.		P	
3099.000	Notes: Other liabilities	Current Liab.		C	3300.000
3100.000	Notes: Salaries Payable	Current Liab.	A/P	P	
3105.000	Notes: Accrued Vacation	Current Liab.		P	
3200.000	Notes: Payroll Taxes Payable	Current Liab.	A/P	P	
3210.000	Notes: Federal Withholding - Employee	Current Liab.	A/P	P	
3220.000	Notes: Social Sec - Employee	Current Liab.	A/P	P	
3225.000	Notes: Medicare - Employee	Current Liab.		P	
3230.000	Notes: Social Sec - Employer	Current Liab.	A/P	P	
3235.000	Notes: Medicare - Employer	Current Liab.		P	
3240.000	Notes: Federal Unemployment -Employer	Current Liab.	A/P	P	
3250.000	Notes: State Withholding - Employee	Current Liab.	A/P	P	
3260.000	Notes: State Disability - Employee	Current Liab.	A/P	P	
3270.000	Notes: State Unemployment - Employer	Current Liab.		P	
3275.000	Notes: State Training Tax - Employer	Current Liab.	A/P	P	
3277.000	Notes: Advances	Current Liab.		P	
3280.000	Notes: PrePaid Calling Cards Bonus	Current Liab.		P	
3285.000	Notes: Payroll Tax payments	Current Liab.	A/P	P	
3290.000	Notes: State IL - EE	Current Liab.		P	
3291.000	Notes: State GA - EE	Current Liab.		P	
3293.000	Notes: State Unempl IL - ER	Current Liab.		P	
3294.000	Notes: State Unempl TX - ER	Current Liab.		P	
3295.000	Notes: Accured Liab. - 401K	Current Liab.		P	
3296.000	Notes: Accured Liab. - Granishment	Current Liab.		P	
3297.000	Notes: Accured Liab. - Insurance	Current Liab.		P	
3300.000	Notes: Sales Tax Payable	Current Liab.	A/P	P	
3301.000	Notes: ATT Taxes	Current Liab.		P	
3350.000	Notes: Income taxes payable - current	Current Liab.	A/P	P	
3351.000	Notes: Deferred income taxes payable	Current Liab.		P	
3400.000	Notes: Loan Payable - BSG	Current Liab.		P	
3401.000	Notes: Loan Payable - Pacific Enterprise Bank	Current Liab.		P	
3410.000	Notes: Current - Bancorp 017086	Current Liab.		P	

3415.000	Notes: Current - Chesterfield NAMS	Current Liab.	P	
3416.000	Notes: Current - Advanta Nams	Current Liab.	P	
3424.000	Notes: Current - Sanwa #5	Current Liab.	P	
3430.000	Notes: Current - Canon	Current Liab.	P	
3440.000	Notes: Current -	Current Liab.	P	
3441.000	Notes: Current - JDR 1258310	Current Liab.	P	
3450.000	Notes: Current - Old Kent	Current Liab.	P	
3455.000	Notes: Current - Bancorp 013465	Current Liab.	P	
3460.000	Notes: Current - LCA	Current Liab.	P	
3465.000	Notes: Current - Graybar	Current Liab.	P	
3470.000	Notes: Current - Amex	Current Liab.	P	
3480.000	Notes: Current -	Current Liab.	P	
3490.000	Notes: Current -	Current Liab.	P	
3491.000	Notes: Current - Advantage	Current Liab.	P	
3500.000	Notes: Long-term debt	Long-Term Liab.	C	3591.000
3510.000	Notes: Long-term - Bancorp 017086	Long-Term Liab.	P	
3515.000	Notes: Long-term - Chesterfield NAMS	Long-Term Liab.	P	
3516.000	Notes: Long-term - Advanta NAMS	Long-Term Liab.	P	
3530.000	Notes: Long-term - Canon	Long-Term Liab.	P	
3540.000	Notes: Long-term -	Long-Term Liab.	P	
3541.000	Notes: Long-term - JDR 1258310	Long-Term Liab.	P	
3550.000	Notes: Long-term - Old Kent	Long-Term Liab.	P	
3555.000	Notes: Long term - Bancorp 013465	Long-Term Liab.	P	
3570.000	Notes: Long-term - Amex	Long-Term Liab.	P	
3600.000	Notes: Deferred income taxes	Long-Term Liab.	P	
4000.000	Notes: Common Stock	Equity	P	
4100.000	Notes: Additional paid-in capital	Equity	P	
4200.000	Notes: Contributed capital	Equity	P	
4250.000	Notes: Treasury Stock	Equity	P	
4500.000	Notes: Retained earnings (accum def).	Retained Earnings	P	
5000.000	Notes: Long Distance Service Revenues	Sales	S	
5100.000	Notes: LD Service Rev. 0+	Sales	C	5150.420

5110.420	LD Service Rev. 0+ BSG Notes:	Sales	P	
5120.420	LD Service Rev. 0+ TBR Notes:	Sales	P	
5130.420	LD Service Rev. 0+ INT'L Notes:	Sales	P	
5140.420	LD Service Rev. 0+ CLEC Notes:	Sales	P	
5150.420	LD Service 0+ ILD Notes:	Sales	P	
5160.420	LD SERVICE REV. 0+ AT&T Notes:	Sales	P	
5200.000	LD Service Rev. 1+ Notes:	Sales	C	5220.410
5210.410	LD Service Rev. 1+ Direct Notes:	Sales	P	
5220.410	LD Service Rev. 1+ BIC Notes:	Sales	P	
5230.000	LD Service Rev. Dail Tone Direct Notes:	Sales	P	
5290.000	Long Distance Service Revenues Notes:	Sales	S	
5310.420	Rev. Adjust. 0+ Notes:	Sales Adjustments	P	
5320.410	Rev. Adjust. 1+ Notes:	Sales Adjustments	P	
5320.420	Rev. Adjust. 0+ CLEC Notes:	Sales Adjustments	P	
5330.420	Rejects - LD Service 0+ INT'L Notes:	Sales	P	
5350.000	Rejects - LD Service Rev. 0+ Notes:	Sales	P	
5350.420	Rejects - LD Service Rev. 0+BSG Notes:	Sales	P	
5351.420	Rejects - LD Service 0+ TBR Notes:	Sales	P	
5352.420	Rejects - LD Service 0+ ATT Notes:	Sales	P	
5370.000	TBR - Charge Backs Notes:	Sales	P	
5400.410	Calling Card Revenue Notes:	Sales	P	
5500.420	Bonus Revenue 0+ Notes:	Sales	P	
5600.000	Other revenues Notes:	Sales	P	
5800.000	Interest Received Notes:	Other Inc./Exp.	P	
6000.000	Network operating expenses Notes:	Cost of Goods Sold	S	
6001.000	Network operating expenses 0+ Notes:	Cost of Goods Sold	C	6016.000
6010.000	Qwest re-sale chgs 0+ Notes:	Cost of Goods Sold	P	
6011.000	AT&T Qwest LEC fees 0+ Notes:	Cost of Goods Sold	P	
6012.000	MCI / Frontier Carrier 0+ Notes:	Cost of Goods Sold	P	
6013.000	Private Line MFS / Cox 0+ Notes:	Cost of Goods Sold	P	
6014.000	TNS Validation 0+ Notes:	Cost of Goods Sold	P	
6015.000	TNS Bad Debt 0+ Notes:	Cost of Goods Sold	P	
6016.000	Network Support 0+	Cost of Goods Sold	P	

6017.000	Notes: Directory Assitance	Cost of Goods Sold	P	
6101.000	Notes: Trash	Cost of Goods Sold	C	6104.000
6105.000	Notes: Network operating expenses 1+	Cost of Goods Sold	C	6113.000
6110.000	Notes: Qwest / MCI re-sale chgs 1+	Cost of Goods Sold	P	
6111.000	Notes: MCI / Frontier Carrier 1+	Cost of Goods Sold	P	
6112.000	Notes: Network Support 1+	Cost of Goods Sold	P	
6113.000	Notes: SMS / 800 1+	Cost of Goods Sold	P	
6140.000	Notes: Network operating expenses	Cost of Goods Sold	S	
6149.000	Notes: BSG	Cost of Goods Sold	S	
6150.000	Notes: BSG 0+	Cost of Goods Sold	C	6157.000
6151.000	Notes: BSG Short-term Dilution	Cost of Goods Sold	P	
6152.000	Notes: BSG True-up	Cost of Goods Sold	P	
6153.000	Notes: BSG Bill Fees	Cost of Goods Sold	P	
6154.000	Notes: BSG Inquiry Fees	Cost of Goods Sold	P	
6155.000	Notes: BSG LEC Fees	Cost of Goods Sold	P	
6156.000	Notes: BSG Bad Debt	Cost of Goods Sold	P	
6157.000	Notes: BSG Finance Chg	Cost of Goods Sold	P	
6158.000	Notes: BSG Customer Credits	Cost of Goods Sold	P	
6159.000	Notes: TBR Fess	Cost of Goods Sold	P	
6160.000	Notes: Bad Debts Reserved - LEC	Cost of Goods Sold	P	
6161.000	Notes: BIC Short-term Dilution	Cost of Goods Sold	P	
6162.000	Notes: BIC True up	Cost of Goods Sold	P	
6163.000	Notes: BIC Bill fees	Cost of Goods Sold	P	
6164.000	Notes: BIC Inquiry fees	Cost of Goods Sold	P	
6165.000	Notes: BIC LEC fees	Cost of Goods Sold	P	
6166.000	Notes: BIC Bad Debt	Cost of Goods Sold	P	
6167.000	Notes: BIC Finance Charge	Cost of Goods Sold	P	
6168.000	Notes: BIC Customer Credits	Cost of Goods Sold	P	
6169.000	Notes: BSG	Cost of Goods Sold	S	
6170.000	Notes: Qwest LEC Fees 0+	Cost of Goods Sold	P	
6171.000	Notes: ATT BAD DEBT RESERVE	Cost of Goods Sold	P	
6180.000	Notes: TBR - Charge Back Fees	Cost of Goods Sold	P	

6181.000	TBR - Bad Debts Reserve Notes:	Cost of Goods Sold	P	
6182.000	Credit Card Fees Notes:	Cost of Goods Sold	P	
6183.000	TBR - Transaction Fees Notes:	Cost of Goods Sold	P	
6184.000	Clearview - Fees Notes:	Cost of Goods Sold	P	
6185.000	Triton - Fees Notes:	Cost of Goods Sold	P	
6186.000	Exchange Rate Notes:	Cost of Goods Sold	P	
6187.000	ILD Fees Notes:	Cost of Goods Sold	P	
6188.000	AT&T Fees Notes:	Cost of Goods Sold	P	
6200.000	Commission Expense Notes:	Cost of Goods Sold	C	6200.220
6200.210	1+ Commissions Notes:	Cost of Goods Sold	P	
6200.220	0+ Commission expense Notes:	Cost of Goods Sold us	P	
6200.330	0+ CLEC Commissions Notes:	Cost of Goods Sold	P	
6201.220	Dail Tone Commission Notes:	Cost of Goods Sold	P	
6210.000	Bonus Expense Notes:	Cost of Goods Sold	C	6210.420
6210.410	1+ Bonus expense Notes:	Cost of Goods Sold	P	
6210.420	0+ Bonus expense Notes:	Cost of Goods Sold	P	
6220.000	Tech maintance 0+ Notes:	Cost of Goods Sold	P	
6230.000	Serv. Switching Fees Notes:	Cost of Goods Sold	P	
6240.000	PrePaid Refund PINS exp. Notes:	Cost of Goods Sold	P	
6250.000	Technologies Reporting Notes:	Cost of Goods Sold	P	
6300.000	Customer operations expenses Notes:	Cost of Goods Sold	S	
6301.000	Customer Suport Notes:	Cost of Goods Sold	C	6304.000
6302.000	Tent cards Notes:	Cost of Goods Sold	P	
6303.000	Customer Base Notes:	Cost of Goods Sold	P	
6304.000	Misc CS Notes:	Cost of Goods Sold	P	
6310.000	Employee Costs Notes:	Cost of Goods Sold	C	6316.220
6310.210	Salaries 1+ Notes:	Cost of Goods Sold	P	
6310.220	Salaries 0+ Notes:	Cost of Goods Sold	P	
6310.230	Salaries NAMS Notes:	Cost of Goods Sold	P	
6311.210	Blue Cross 1+ Notes:	Cost of Goods Sold	P	
6311.220	Blue Cross 0+ Notes:	Cost of Goods Sold	P	
6311.230	Blue Cross NAMS Notes:	Cost of Goods Sold	P	
6312.210	Misc. Ded. 1+	Cost of Goods Sold	P	

6312.220	Notes: Misc. Ded. 0+	Cost of Goods Sold	P	
6313.210	Notes: Employ. Incent. / Bonuses 1+	Cost of Goods Sold	P	
6313.220	Notes: Employ. Incent. / Bonuses 0+	Cost of Goods Sold	P	
6313.230	Notes: Employ. Incent. / Bonuses NAMS	Cost of Goods Sold	P	
6314.210	Notes: Payroll taxes 1+	Cost of Goods Sold	P	
6314.220	Notes: Payroll taxes 0+	Cost of Goods Sold	P	
6314.230	Notes: Payroll Taxes NAMS	Cost of Goods Sold	P	
6315.210	Notes: Training 1+	Cost of Goods Sold	P	
6315.220	Notes: Training 0+	Cost of Goods Sold	P	
6315.230	Notes: Training NAMS	Cost of Goods Sold	P	
6316.210	Notes: Workman's Comp. 1+	Cost of Goods Sold	P	
6316.220	Notes: Workman's Comp. 0+	Cost of Goods Sold	P	
6316.230	Notes: Workman's Comp. NAMS	Cost of Goods Sold	P	
6330.000	Notes: Facilities and office costs	Cost of Goods Sold	C	6334.220
6330.210	Notes: Rent 1+ CS	Cost of Goods Sold	P	
6330.220	Notes: Rent 0+ CS	Cost of Goods Sold	P	
6330.230	Notes: Rent NAMS	Cost of Goods Sold	P	
6331.210	Notes: Telephone/utilities 1+	Cost of Goods Sold	P	
6331.220	Notes: Telephone/utilities 0+	Cost of Goods Sold	P	
6331.230	Notes: Telephone/Utilities NAMS	Cost of Goods Sold	P	
6332.210	Notes: Other facilities/office 1+	Cost of Goods Sold	P	
6332.220	Notes: Other facilities/office 0+	Cost of Goods Sold	P	
6332.230	Notes: Other Facilities/Office NAMS	Cost of Goods Sold	P	
6333.210	Notes: Parking 1+ CS	Cost of Goods Sold	P	
6333.220	Notes: Parking 0+ CS	Cost of Goods Sold	P	
6333.230	Notes: Parking NAMS	Cost of Goods Sold	P	
6334.210	Notes: Equipment 1+	Cost of Goods Sold	P	
6334.220	Notes: Equipment 0+	Cost of Goods Sold	P	
6334.230	Notes: Equipment Maint. NAMS	Cost of Goods Sold	P	
6340.000	Notes: Postage / shipping	Cost of Goods Sold	C	6340.220
6340.210	Notes: Postage / Shipping 1+	Cost of Goods Sold	P	
6340.220	Notes: Postage / Shipping 0+	Cost of Goods Sold	P	

6340.230	Postage / Shipping NAMS Notes:	Cost of Goods Sold	P	
6341.210	Express Shipping 1+ Notes:	Cost of Goods Sold	P	
6341.220	Express Shipping 0+ Notes:	Cost of Goods Sold	P	
6341.230	Express Shipping NAMS Notes:	Cost of Goods Sold	P	
6350.000	Travel / Lodge Notes:	Cost of Goods Sold	C	6350.220
6350.210	Travel / Lodging 1+ Notes:	Cost of Goods Sold	P	
6350.220	Travel / Lodging 0+ Notes:	Cost of Goods Sold	P	
6350.230	Travel / Lodging NAMS Notes:	Cost of Goods Sold	P	
6351.000	Meals and entertainment Notes:	Cost of Goods Sold	C	6351.220
6351.210	Meals and entertainment 1+ Notes:	Cost of Goods Sold	P	
6351.220	Meals and entertainment 0+ Notes:	Cost of Goods Sold	P	
6351.230	Meals and Entertainment NAMS Notes:	Cost of Goods Sold	P	
6360.230	Marketing & Promotions - NAMS Notes:	Cost of Goods Sold	P	
6370.000	Advertising Notes:	Cost of Goods Sold	C	6370.220
6370.210	Advertising 1+ Notes:	Cost of Goods Sold	P	
6370.220	Advertising 0+ Notes:	Cost of Goods Sold	P	
6370.230	Advertising NAMS Notes:	Cost of Goods Sold	P	
6380.000	Dues and Subscriptions Notes:	Cost of Goods Sold	C	6380.220
6380.210	Dues and Subscriptions Notes:	Cost of Goods Sold	P	
6380.220	Dues and subscriptions Notes:	Cost of Goods Sold	P	
6380.230	*** WARNING: End Subtotal Account missing! Dues and Subscriptions NAMS Notes:	Cost of Goods Sold	P	
6380.310	Dues and Subscriptions Notes:	Expenses	P	
6380.550	Dues/Subscriptions Notes:	Expenses	P	
6381.000	Annual Corp Registration Notes:	Expenses	P	
6390.000	Miscellaneous expenses Notes:	Cost of Goods Sold	C	6390.220
6390.210	Miscellaneous expenses 1+ Notes:	Cost of Goods Sold	P	
6390.220	Miscellaneous expenses 0+ Notes:	Cost of Goods Sold	P	
6390.230	Miscellaneous Expenses NAMS Notes:	Cost of Goods Sold	P	
6399.000	*** WARNING: Start Subtotal Account missing! Customer operations expenses Notes:	Cost of Goods Sold		
6400.000	Operations expenses Notes:	Expenses	S	
6410.000	Employee costs Notes:	Expenses	C	6416.320
6410.310	Salaries 1+	Expenses	P	

6410.320	Notes: Salaries 0+	Expenses	P	
6410.330	Notes: Salaries CLEC	Expenses	P	
6411.310	Notes: Blue Cross 1+	Expenses	P	
6411.320	Notes: Blue Cross 0+	Expenses	P	
6411.330	Notes: Blue Cross CLEC	Expenses	P	
6411.410	Notes: health Insurance	Expenses	P	
6412.310	Notes: Misc. Ded. 1+	Expenses	P	
6412.320	Notes: Misc. Ded. 0+	Expenses	P	
6413.310	Notes: Employ. Incent. / Bonus 1+	Expenses	P	
6413.320	Notes: Employ. Incent. / Bonus 0+	Expenses	P	
6413.330	Notes: Employ. Incent. / Bonus CLEC	Expenses	P	
6414.310	Notes: Payroll taxes 1+	Expenses	P	
6414.320	Notes: Payroll taxes 0+	Expenses	P	
6414.330	Notes: Payroll Taxes CLEC	Expenses	P	
6415.310	Notes: Training 1+	Expenses	P	
6415.320	Notes: Training 0+	Expenses	P	
6415.330	Notes: Training CLEC	Expenses	P	
6416.310	Notes: Workman's comp. 1+	Expenses	P	
6416.320	Notes: Workman's comp. 0+	Expenses	P	
6416.330	Notes: Workman's Comp. CLEC	Expenses	P	
6430.000	Facilities and office costs	Expenses	C	6434.320
6430.310	Notes: Rent 1+	Expenses	P	
6430.320	Notes: Rent 0+	Expenses	P	
6430.330	Notes: Rent CLEC	Expenses	P	
6431.310	Notes: Telephone/utilities 1+	Expenses	P	
6431.320	Notes: Telephone/utilities 0+	Expenses	P	
6431.330	Notes: Telephone/Utilities CLEC	Expenses	P	
6431.880	Notes: Telephone/Utilities	Expenses	P	
6432.310	Notes: Other facilities/office 1+	Expenses	P	
6432.320	Notes: Other facilities/office 0+	Expenses	P	
6432.330	Notes: Other Facilities/Office CLEC	Expenses	P	
6433.310	Notes: Parking 1+	Expenses	P	
	Notes:			

6433.320	Parking 0+	Expenses	P	
	Notes:			
6433.330	Parking CLEC	Expenses	P	
	Notes:			
6434.310	Equipment 1+	Expenses	P	
	Notes:			
6434.320	Equipment 0+	Expenses	P	
	Notes:			
6434.330	Equipment Maint. CLEC	Expenses	P	
	Notes:			
6435.310	Software Support 1+	Expenses	P	
	Notes:			
6435.320	Software Support 0+	Expenses	P	
	Notes:			
6435.330	Software Support CLEC	Expenses	P	
	Notes:			
6440.000	Postage/shipping	Expenses	C	6440.320
	Notes:			
6440.310	Postage/Shipping 1+	Expenses	P	
	Notes:			
6440.320	Postage/Shipping 0+	Expenses	P	
	Notes:			
6440.330	Postage/Shipping CLEC	Expenses	P	
	Notes:			
6441.310	Express Shipping	Expenses	P	
	Notes:			
6441.320	Express Shipping	Expenses	P	
	Notes:			
6441.330	Express Shipping CLEC	Expenses	P	
	Notes:			
6450.000	Travel / lodging	Expenses	C	6450.320
	Notes:			
6450.310	Travel / lodging 1+	Expenses	P	
	Notes:			
6450.320	Travel / lodging 0+	Expenses	P	
	Notes:			
6450.330	Travel / Lodging	Expenses	P	
	Notes:			
6451.000	Meals and entertainment	Expenses	C	6451.320
	Notes:			
6451.310	Meals and entertainment 1+	Expenses	P	
	Notes:			
6451.320	Meals and entertainment 0+	Expenses	P	
	Notes:			
6451.330	Meals and Entertainment CLEC	Expenses	P	
	Notes:			
6460.000	Bad debt expense	Expenses	C	6460.320
	Notes:			
6460.310	Bad debt expense 1+	Expenses	P	
	Notes:			
6460.320	Bad debt expense 0+	Expenses	P	
	Notes:			
6460.330	Bad Debt Expense CLEC	Expenses	P	
	Notes:			
6470.000	Advertising	Expenses	C	6470.320
	Notes:			
6470.310	Advertising 1+	Expenses	P	
	Notes:			
6470.320	Advertising 0+	Expenses	P	
	Notes:			
6470.330	Advertising CLEC	Expenses	P	
	Notes:			
6480.000	Dues and Subscriptions	Expenses	C	6480.320
	Notes:			
6480.310	Dues and subscriptions Ops 1+	Expenses	P	

6480.320	Notes: Dues and subscriptions Ops 0+	Expenses	P	
6480.330	Notes: Dues and Subscriptions CLEC	Expenses	P	
6490.000	Notes: Miscellaneous expenses	Expenses	C	6490.320
6490.310	Notes: Miscellaneous expenses 1+	Expenses	P	
6490.320	Notes: Miscellaneous expenses 0+	Expenses	P	
6490.330	Notes: Miscellaneous Expenses CLEC	Expenses	P	
6499.000	Notes: Operations expenses	Expenses	S	
6500.000	Notes: Sales and marketing expenses	Expenses	S	
6510.000	Notes: Employee costs	Expenses	C	6516.420
6510.410	Notes: Salaries 1+	Expenses	P	
6510.420	Notes: Salaries 0+	Expenses	P	
6511.410	Notes: Blue Cross 1+	Expenses	P	
6511.420	Notes: Blue Cross 0+	Expenses	P	
6512.410	Notes: Misc. Ded. 1+	Expenses	P	
6512.420	Notes: Misc. Ded. 0+	Expenses	P	
6513.410	Notes: Employ. Incent. / Bonuses 1+	Expenses	P	
6513.420	Notes: Employ. Incent. / Bonuses 0+	Expenses	P	
6514.410	Notes: Payroll taxes 1+	Expenses	P	
6514.420	Notes: Payroll taxes 0+	Expenses	P	
6515.410	Notes: Training 1+	Expenses	P	
6515.420	Notes: Training 0+	Expenses	P	
6516.410	Notes: Workman's comp. 1+	Expenses	P	
6516.420	Notes: Workman's comp. 0+	Expenses	P	
6517.000	Notes: Prior Period Adjustments	Expenses	P	
6530.000	Notes: Facilities and office costs	Expenses	C	6534.420
6530.410	Notes: Rent 1+	Expenses	P	
6530.420	Notes: Rent 0+	Expenses	P	
6531.410	Notes: Telephone/utilities 1+	Expenses	P	
6531.420	Notes: Telephone/utilities 0+	Expenses	P	
6532.410	Notes: Other facilities/office 1+	Expenses	P	
6532.420	Notes: Other facilities/office 0+	Expenses	P	
6533.410	Notes: Parking 1+	Expenses	P	

6533.420	Parking 0+	Expenses	P	
	Notes:			
6534.410	Equipment 1+	Expenses	P	
	Notes:			
6534.420	Equipment 0+	Expenses	P	
	Notes:			
6540.000	Postage/shipping	Expenses	C	6540.550
	Notes:			
6540.410	Postage/shipping 1+	Expenses	P	
	Notes:			
6540.420	Postage/shipping 0+	Expenses	P	
	Notes:			
6541.410	Express Shipping	Expenses	P	
	Notes:			
6541.420	Express Shipping	Expenses	P	
	Notes:			
6550.000	Travel / lodging	Expenses	C	6550.420
	Notes:			
6550.410	Travel / lodging 1+	Expenses	P	
	Notes:			
6550.420	Travel / lodging 0+	Expenses	P	
	Notes:			
6551.000	Meals and entertainment	Expenses	C	6551.420
	Notes:			
6551.410	Meals and entertainment 1+	Expenses	P	
	Notes:			
6551.420	Meals and entertainment 0+	Expenses	P	
	Notes:			
6560.000	Marketing & Promotions	Expenses	C	6560.420
	Notes:			
6560.410	Marketing & Promotions 1+	Expenses	P	
	Notes:			
6560.420	Marketing & Promotions 0+	Expenses	P	
	Notes:			
6570.000	Advertising	Expenses	C	6570.420
	Notes:			
6570.410	Advertising 1+	Expenses	P	
	Notes:			
6570.420	Advertising 0+	Expenses	P	
	Notes:			
6580.000	Dues and Subscriptions	Expenses	C	6580.420
	Notes:			
6580.410	Dues and subscriptions S&M 1+	Expenses	P	
	Notes:			
6580.420	Dues and subscriptions S&M 0+	Expenses	P	
	Notes:			
6590.000	Miscellaneous expenses	Expenses	C	6590.420
	Notes:			
6590.410	Miscellaneous expenses 1+	Expenses	P	
	Notes:			
6590.420	Miscellaneous expenses 0+	Expenses	P	
	Notes:			
6599.000	Sales and marketing expenses	Expenses	S	
	Notes:			
6600.000	Trade Show	Expenses	P	
	Notes:			
6600.410	Trade Show	Expenses	P	
	Notes:			
6700.000	MIS expenses	Expenses	S	
	Notes:			
6710.000	Employee costs	Expenses	C	6716.550
	Notes:			
6710.550	Salaries	Expenses	P	
	Notes:			
6711.550	Blue Cross	Expenses	P	

6712.550	Notes: Misc. Ded.	Expenses	P	
6713.550	Notes: Employ. Incent. / Bonus	Expenses	P	
6714.550	Notes: Payroll taxes	Expenses	P	
6715.550	Notes: Training	Expenses	P	
6716.550	Notes: Workman's comp.	Expenses	P	
6730.000	Notes: Facilities and office costs	Expenses	C	6734.550
6730.550	Notes: Rent	Expenses	P	
6731.550	Notes: Telephone/utilities	Expenses	P	
6732.550	Notes: Other facilities/office	Expenses	P	
6733.550	Notes: Parking	Expenses	P	
6734.550	Notes: Equipment	Expenses	P	
6735.000	Notes: Comp. Maintenance	Expenses	P	
6740.000	Notes: Postage/shipping	Expenses	P	
6741.550	Notes: Express Shipping	Expenses	P	
6750.000	Notes: Travel / lodging	Expenses	P	
6751.000	Notes: Meals and entertainment	Expenses	P	
6770.000	Notes: Advertising	Expenses	P	
6780.000	Notes: Dues and subscriptions MIS	Expenses	P	
6790.000	Notes: Miscellaneous expenses	Expenses	P	
6799.000	Notes: MIS expenses	Expenses	S	
6800.000	Notes: Network Maintance	Expenses	S	
6810.000	Notes: Employee costs	Expenses	C	6816.660
6810.660	Notes: Salaries	Expenses	P	
6811.660	Notes: Blue Cross	Expenses	P	
6813.660	Notes: Employ. Incent. / Bonus	Expenses	P	
6814.660	Notes: Payroll taxes	Expenses	P	
6815.660	Notes: Training	Expenses	P	
6816.660	Notes: Workman's Comp	Expenses	P	
6830.000	Notes: Facilities and office costs	Expenses	C	6834.660
6830.660	Notes: Rent	Expenses	P	
6831.660	Notes: Telephone/utilities	Expenses	P	
6832.660	Notes: Other facilities/office	Expenses	P	

6833.660	Parking Notes:	Expenses	P	
6834.660	Equipment Maint. Notes:	Expenses	P	
6840.000	Postage/shipping Notes:	Expenses	P	
6841.660	Express Shipping Notes:	Expenses	P	
6850.000	Travel / Lodging Notes:	Expenses	P	
6851.000	Meals and entertainment Notes:	Expenses	P	
6870.000	Advertising Notes:	Expenses	P	
6880.000	Dues and subscriptions Notes:	Expenses	P	
6890.000	Miscellaneous expenses Notes:	Expenses	P	
6899.000	Network Maintanance Notes:	Expenses	S	
7000.000	General and administrative Notes:	Expenses	S	
7010.000	Employee costs Notes:	Expenses	C	7016.880
7010.110	Salaries - exec. ops. Notes:	Expenses	P	
7010.880	Salaries - Fin./Corp G&A Notes:	Expenses	P	
7011.110	Blue Cross exec. ops. Notes:	Expenses	P	
7011.880	Blue Cross Fin. / Corp G&A Notes:	Expenses	P	
7012.110	Misc. Ded. - exec. ops. Notes:	Expenses	P	
7012.880	Misc. Ded. - Corp G&A Notes:	Expenses	P	
7013.110	Bonuses - exec. ops. Notes:	Expenses	P	
7013.880	Bonuses - Fin. / Corp G&A Notes:	Expenses	P	
7014.110	Life ins. - exec. ops. Notes:	Expenses	P	
7015.000	Employer payroll taxes - ALL Notes:	Expenses	P	
7015.110	Payroll taxes - exec. ops. Notes:	Expenses	P	
7015.880	Payroll taxes - Fin. /Corp G&A Notes:	Expenses	P	
7016.110	Workmans Comp. - exec. ops. Notes:	Expenses	P	
7016.880	Workman's comp. - Corp. G&A Notes:	Expenses	P	
7017.000	Accrued Vacation Expenses Notes:	Expenses	P	
7018.000	401K expense Notes:	Expenses	P	
7030.000	Facilities and office costs Notes:	Expenses	C	7034.880
7030.110	Rent - exec. ops. Notes:	Expenses	P	
7030.880	Rent - Fin. / Corp. G&A Notes:	Expenses	P	
7031.110	Tele. / utilities - exec. ops Notes:	Expenses	P	
7031.880	Tele. / utilities - Fin. / Cor	Expenses	P	

7032.110	Notes: Other facilities/office - exec	Expenses	P	
7032.880	Notes: Other facilities/office - Fin.	Expenses	P	
7033.110	Notes: Parking - exec.	Expenses	P	
7033.880	Notes: Parking - Fin. / Corp G&A	Expenses	P	
7034.110	Notes: Equipment Exec Ops	Expenses	P	
7034.880	Notes: Equipment Corp G&A	Expenses	P	
7040.000	Notes: Postage / shipping	Expenses	C	7040.880
7040.110	Notes: Postage / shipping - exec.	Expenses	P	
7040.880	Notes: Postage / shipping - Fin./Corp	Expenses	P	
7041.110	Notes: Express Shipping	Expenses	P	
7041.880	Notes: Express Shipping	Expenses	P	
7045.000	Notes: Car Allowance	Expenses	P	
7045.880	Notes: Car Allowance	Expenses	P	
7050.000	Notes: Travel / lodging	Expenses	C	7050.880
7050.110	Notes: Travel / lodging - exec. ops.	Expenses	P	
7050.880	Notes: Travel / lodging - Fin. /Corp.	Expenses	P	
7051.000	Notes: Meals and entertainment	Expenses	C	7051.880
7051.110	Notes: Meals and entertain. - exec.	Expenses	P	
7051.880	Notes: Meals and entertain. - Fin./Co	Expenses	P	
7055.000	Notes: Insurance	Expenses	P	
7060.000	Notes: Professional services	Expenses		7068.310
7061.000	Notes: Legal services	Expenses	P	
	Notes: This is a credit against the retainer paid to Intellectual Property Law Group on invoice #LEGACY 4188.			
7062.000	Notes: Accounting and auditing	Expenses	P	
7063.000	Notes: Other professional services	Expenses	P	
7064.000	Notes: Bank/ADP expense	Expenses	P	
7064.880	Notes: Loan Fees	Expenses	P	
7065.310	Notes: Technologies Reporting	Expenses	P	
7066.310	Notes: Technologies Tariffs	Expenses	P	
7067.310	Notes: Unisearch	Expenses	P	
7068.000	Notes: Bank Fees - Wire Fee	Expenses	P	
7070.000	Notes: Avertising	Expenses	C	7070.880
7070.110	Notes: Advertising Exec. Ops.	Expenses	P	

7070.880	Notes: Advertising Fin / Corp. G&A	Expenses	P	
7075.000	Notes: Bad debt expense	Expenses	C	7075.880
7075.420	Notes: Bad debt expense 0+	Expenses	P	
7075.880	Notes: Bad debt expense - other	Expenses	P	
7080.000	Notes: Dues and subscriptions	Expenses	C	7080.880
7080.110	Notes: Dues and subscriptions - exec.	Expenses	P	
7080.880	Notes: Dues and subscrip. - Fin./Corp	Expenses	P	
7085.880	Notes: Business License &Registration	Expenses	P	
7086.880	Notes: Property Taxes	Expenses	P	
7087.000	Notes: Tax and	Expenses	P	
7090.000	Notes: Miscellaneous expenses	Expenses	C	7090.880
7090.110	Notes: Misc. exp. - exec. ops.	Expenses	P	
7090.880	Notes: Misc. exp. - Fin./Corp G&A	Expenses	P	
7099.000	Notes: General and administrative	Expenses	S	
7500.000	Notes: Depreciation and amortization	Expenses	P	
7510.000	Notes: Retired or replaced PP&E	Expenses	P	
7550.000	Notes: Trash	Expenses	P	
7551.000	Notes: Trash	Expenses	P	
7600.000	Notes: Interest expense	Other Inc./Exp.	P	
7650.000	Notes: Interest income	Other Inc./Exp.	P	
7700.000	Notes: Miscellaneous income	Other Inc./Exp.	P	
7750.000	Notes: Miscellaneous expense	Other Inc./Exp.	P	
7751.000	Notes: Charitable contributions	Other Inc./Exp.	P	
8000.000	Notes: Income tax provision	Income Tax Exp.	C	8003.000
8001.000	Notes: Federal income tax provision	Income Tax Exp.	P	
8002.000	Notes: State Taxes Misc	Income Tax Exp.	P	
8003.000	Notes: State Taxes Excise/Gross Rcpt	Income Tax Exp.	P	