

(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.

TDS Long Distance Corporation :
: Application for a certificate of
interexchange authority : 10-0040
to operate as a reseller and facilities :
based carrier of telecommunications :
services in the State of Illinois. :

AMENDED
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 # 39-1985466

TDS Long Distance Corporation

Address: 525 Junction Road

City Madison State/Zip WI 53717

2. Authority Requested: (Mark all that apply) 13-403 Facilities Based Interexchange
 13-404 Resale of Interexchange
 13-405 Facilities Based Local

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.

- Part 710 Uniform System of Accounts for Telecommunications Carriers
 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
 Section 735.180 Directories
 Other

YES (Please provide details) NO

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

YES NO

If YES, describe fully. _____

12. Has Applicant provided service under any other name?

YES NO

If YES, please list. _____

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.

TDS Long Distance Corporation requests permission pursuant to 83 Ill. Adm.Code Part 250 to keep its books in Wisconsin where the corporation headquarters is currently located.

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.

All members of the management team are also officers and/or directors of TDS Telecommunications Corporation (TDS Telecom) and its affiliated local companies. In addition, several have over 20 years of service in the company. Technical resources will be provided by TDS Telecom staff. TDS Telecom has been operating local exchange companies in 28 states for 39 years.

15. List officers of Applicant.

See Attachment E.

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. All of the officers own common stock in the parent company, Telephone and Data Systems, Inc.

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.)

TDS Long Distance Corporation will outsource the billing function to TDS Telecom. Bills will be generated monthly. TDS Long Distance Corp. will display on the bill. Customer's monthly bill will list individual call detail with location called, call duration and associated charges; and will separately list total charges for the month for telecommunications services and applicable taxes and other fees.

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?)

TDS Telecom, on behalf of TDS Long Distance Corp. handles customer service, billing and repair complaints. Customer service is available 24 x 7 by calling 1-888-CALL -TDS. Additional information is provided in the testimony.

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?

1-888-CALL-TDS

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?

TDS Long Distance Corporation uses written letters of authorization (LOA's) and/or third party verification for all customer PIC changes. In addition, PIC freezes are offered to customers.

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?

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

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

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.

Confidential Attachment F includes the Company's most current financial statements.

TECHNICAL

26. Does Applicant utilize its own equipment and/or facilities? 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:

TDS Long Distance Corporation uses a combination of underlying carriers and its own facilities depending on the market being served. The company currently owns some Class 4 switches which may or may not be used initially in Illinois.

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

Sprint, AT&T, Global Crossing and various other carriers.

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).

Message Telecommunications Service (MTS)/Direct Distance Dialing, Wide Area Telecommunications Service (WATS), private line, calling card, 1+ dialing, 800/toll free service, directory assistance and operator services.

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

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? YES NO

Applicant does not intend to provide payphone service.



(Signature of Applicant)

Counsel for Applicant:

Owen E. MacBride
Schiff Hardin LLP
233 South Wacker Drive, Suite 6600
Chicago, IL 60606
(312) 258-5680
omacbride@schiffhardin.com

VERIFICATION

This application shall be verified under oath.

OATH

State of Wisconsin)
County of Dane)ss

William J. Megan makes oath and says that he is Vice President
(Insert here the name of affiant) (Insert the official title of the affiant)

of TDS Long Distance Corporation
(Insert here the exact legal title or name of the Applicant)

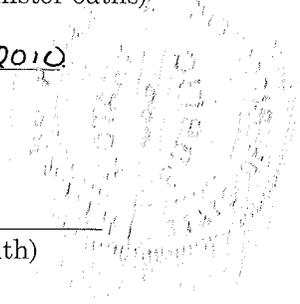
that he has examined the foregoing application and that to the best of his knowledge, information, and belief, all statements of fact contained in the said application are true, and the said application is a correct statement of the business and affairs of the above-named applicant in respect to each and every matter set forth therein.

W. J. Megan
(Signature of affiant)

Subscribed and sworn to before me, a Notary Public/ IRMGARD F. METZ
(Title of person authorized to administer oaths)

in the State and County above named, this 3rd day of February, 2010

Irmgard F. Metz
(Signature of person authorized to administer oath)



Attachment A

(Intentionally left blank)

Attachment B

(Designated Contact Persons)

Please attach a sheet designating contact persons to work with Staff on the following:

a) issues related to processing this application

Jennifer Lautenschleger
Manager – Regulatory Compliance
P.O. Box 5158
Madison, WI 53705-0158
608.664.4148 (phone)
608.830.5519 (fax)
jennifer.lautenschleger@tdstelecom.com
[om](#)

Paul E. Pederson
Manager – External Affairs
P.O. Box 5158
Madison, WI 53705-0158
608.664.4180 (phone)
608.830.5519 (fax)
paul.pederson@tdstelecom.com

b) consumer issues

Pam Trickel
Administrator – Regulatory
Compliance
P.O. Box 5158
Madison, WI 53705-0158
1.877.200.4962 (toll-free) or
608.663.3077 (phone)
1.877.200.4962 (toll-free fax)
pamela.trickel@tdsmetro.com

c) customer complaint resolution

Pam Trickel
Administrator – Regulatory
Compliance
P.O. Box 5158
Madison, WI 53705-0158
1.877.200.4962 (toll-free) or
608.663.3077 (phone)
1.877.200.4962 (toll-free fax)
pamela.trickel@tdsmetro.com

d) technical and service quality issues

for consumers:
1-888-CALL-TDS
www.tdstelecom.com

for the Commission:
Paul E. Pederson
Manager – External Affairs
P.O. Box 5158
Madison, WI 53705-0158
608.664.4180(phone)
608.830.5519 (fax)
paul.pederson@tdstelecom.com

e) “tariff” and pricing issues

Rachelle Ladwig
Senior Administrator – Tariffs
P.O. Box 5158
Madison, WI 53705-0158
608.664.4169 (phone)
608.830.5519 (fax)
rachelle.ladwig@tdstelecom.com

f) 9-1-1 issues

Paul E. Pederson
Manager – External Affairs
P.O. Box 5158
Madison, WI 53705-0158
608.664.4180 (phone)
608.830.5519 (fax)
paul.pederson@tdstelecom.com

g) security/law enforcement

Nicole Mauritz
Associate Manager – Legal Affairs
P.O. Box 5158
Madison, WI 53705-0158
608.664.4159 (phone)
608.299.3743 (fax)
nicole.mauritz@tdstelecom.com

Attachment C

(Articles of Incorporation)

CERTIFICATE OF INCORPORATION

OF

TDS LONG DISTANCE CORPORATION

FIRST. The name of the Corporation is TDS LONG DISTANCE CORPORATION.

SECOND. The address of the Corporation's registered office in the State of Delaware is Corporation Service Company, 1013 Centre Road, City of Wilmington, Delaware, 19805, County of New Castle. The name of its registered agent at such address is Corporation Service Company.

THIRD. The nature of business to be conducted or promoted and the purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware.

FOURTH. The total number of shares of stock which the Corporation shall have authority to issue is 2,000 all of which shall be Common Stock, \$0.01 par value per share.

FIFTH. The name and mailing address of the incorporator is as follows:

Bertram T. Ebzery
350 North LaSalle Street
Suite 800
Chicago, Illinois 60610

SIXTH. The number of directors of the Corporation shall be fixed from time to time by the By-Laws of the Corporation. Election of directors need not be by written ballot unless the By-Laws so provide.

SEVENTH. In furtherance and not in limitation of the powers conferred by statute, the Board of Directors is expressly authorized to make, alter or repeal the By-Laws of the Corporation.

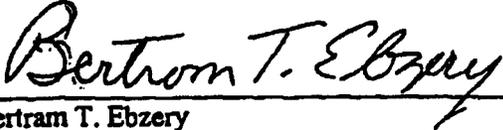
EIGHTH. The Corporation shall, to the fullest extent permitted by the provisions of Section 145 of the General Corporation Law of the State of Delaware, as the same may be amended and supplemented, indemnify any and all persons whom it shall have power to indemnify under said section from and against any and all of the expenses, liabilities, or other matters referred to in or covered by said section, and the indemnification provided for herein shall not be deemed exclusive of any other rights to which those indemnified may be entitled under any Bylaw, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in its official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a director, officer, employec, or agent and shall inure to the benefit of the heirs, executors, and administrator of such a person.

NINTH. The Corporation reserves the right to amend, alter, change or repeal any provision contained in this Certificate of Incorporation, in the manner now or hereafter prescribed by statute, and all rights conferred upon stockholders herein are granted subject to this reservation.

TENTH. Whenever a compromise or arrangement is proposed between the Corporation and its creditors or any class of them and/or between the Corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of the Corporation or of any creditor or stockholder thereof or on the application of any receiver or receivers appointed for the Corporation under the provisions of Section 291 of Title 8 of the Delaware Code or on the application of trustees in dissolution or of any receiver or receivers appointed for the Corporation under the provisions of Section 279 of Title 8 of the Delaware Code order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of the Corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of the Corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of the Corporation as consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of the Corporation, as the case may be, and also on the Corporation.

ELEVENTH. No director of the Corporation shall be liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director, except for liability (i) for any breach of the director's duty of loyalty to the Corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) under Section 174 of the General Corporation Law of the State of Delaware, or (iv) for any transaction from which the director derived an improper personal benefit.

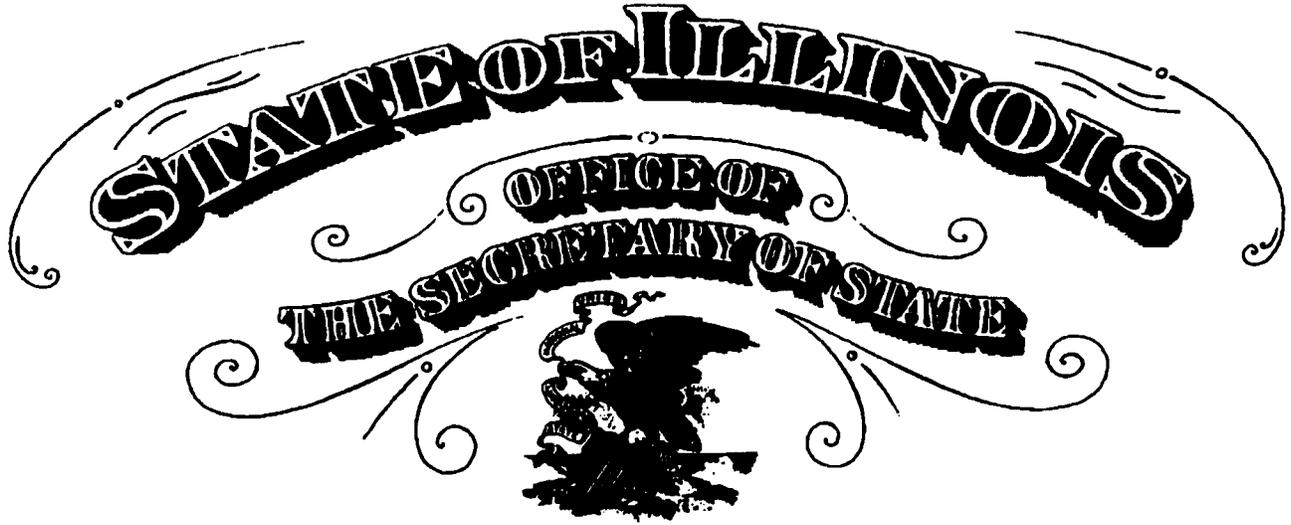
The undersigned incorporator, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, has signed this Certificate this 4th day of February, 2000.



Bertram T. Ebzery

Attachment D

(Certificate of Authority)



To all to whom these Presents Shall Come, Greeting:

I, Jesse White, Secretary of State of the State of Illinois, do hereby certify that

TDS LONG DISTANCE CORPORATION, INCORPORATED IN DELAWARE AND LICENSED TO TRANACT BUSINESS IN THIS STATE ON AUGUST 27, 2002, APPEARS TO HAVE COMPLIED WITH ALL THE PROVISIONS OF THE BUSINESS CORPORATION ACT OF THIS STATE RELATING TO THE PAYMENT OF FRANCHISE TAXES, AND AS OF THIS DATE, IS A FOREIGN CORPORATION IN GOOD STANDING AND AUTHORIZED TO TRANACT BUSINESS IN THE STATE OF ILLINOIS.



In Testimony Whereof, I hereto set my hand and cause to be affixed the Great Seal of the State of Illinois, this 14TH day of JANUARY A.D. 2010 .

Jesse White

Authentication #: 1001402212

Authenticate at: <http://www.cyberdriveillinois.com>

SECRETARY OF STATE

Attachment E

(List of Officers)

TDS Long Distance Corporation

Officers:

President: David A. Wittwer

Vice President: William J. Megan

Vice President: James W. Butman

Vice President: Michael A. Gasser

Vice President: Joel P. Dohmeier

Vice President: Cliff L. Lawson

Secretary/Treasurer: William J. Megan

Assistant Treasurer: David P. Jones

Assistant Treasurer: John R. Erpenbach

Assistant Treasurer: Noel C. Hutton

Assistant Treasurer: Sandra L. Gaylor

Assistant Secretary: Irmgard F. Metz

Assistant Secretary: Gerald A. Ringlund

Assistant Secretary: Stephen P. Fitzell

All officers are located at the headquarters office at 525 Junction Road, Madison, WI 53717, with the exception of Sandra Gaylor who is located at 10025 Investment Drive, Suite 200, Knoxville, TN 37932 and Stephen Fitzell who is TDS' Corporate Attorney at Sidley Austin LLP located at 1 South Dearborn Street, Chicago, IL 60603. All officers are employees of TDS Telecommunications Corporation with the exception of Stephen Fitzell. Following is a list of each officer's title.

David A. Wittwer – President & CEO

William J. Megan – Executive VP - Finance & CFO

James W. Butman – Group President-Marketing, Sales & Customer Operations

Michael A. Gasser – Vice President & Controller

Joel P. Dohmeier – Director – Regulatory Revenue, Strategy & Compliance

Cliff L. Lawson – Vice President-Network Operations

David P. Jones – Manager - Accounting

John R. Erpenbach – Director - Accounting

Noel C. Hutton – Manager - Accounting

Sandra L. Gaylor – Manager – Accounting & Finance

Irmgard F. Metz – Associate Manager – Legal Affairs & Contracts

Gerald A. Ringlund – Manager - Accounting

Stephen P. Fitzell – Corporate Attorney

Attachment F

(Financial Statements)

**Numerical Financial Results in the
Financial Statements of
TDS Long Distance Corporation are
PROPRIETARY AND CONFIDENTIAL
The numerical financial results have been
Redacted from the Public Version
and are included in the Proprietary Version
of the Amended Application**

TELEPHONE AND DATA SYSTEMS, INC

TDS Long Distance Corp.
0827

Eval Period: 13 , 2008

METROCOM CONDENSED BALANCE SHEET - UNAUDITED
CURRENT MONTH TO PRIOR YEAR END AND PRIOR YEAR CURRENT MONTH
REPORT NUMBER: 55020
NO ACCOUNT SUPPRESSION

PAGE: 1

RUN DATE:02/02/2010
RUN TIME:07:00:46

	Cur Bal	Pr Yr End Bal	Change	% Chg	Pr Yr Cur Mth	Change	% Chg
CURRENT ASSETS							
DEFERRED CHARGES							
FIXED ASSETS							
OTH PROP, PLT & EQUIP							
DEPRECIATION RESERVE							
TOTAL ASSETS							
CURRENT LIABILITIES							
LONG TERM DEBT							
OTH LIAB & DEF CREDITS							
STOCKHOLDER'S EQUITY							
TOTAL LIAB & STKHLDR'S EQTY							

Attachment G

(Chart of Accounts)

Chart of Accounts

1130100 Cash	6047100 Sales/Market Research
1130101 Cash-Outgoing Payments	6047300 Promotional Sales
1130110 Cash - Local	6047305 Promotional Agent Costs
1130300 Cash - Cash Equivalents	6047310 Res Alternate Sales Channels
1150000 Advances - Employee	6047320 Customer Termination Fees
1160100 Cash - Temporary Cash Investment	6047350 Trade Shows
1160300 STIF Balance	6047355 Trade Shows Agent
1180100 Accounts Receivable - Customers	6047400 Public Relations
1180110 Accounts Receivable - Payments to Customers	6047500 Referrals
1180120 Accounts Receivable - Customer NSF Checks	6047600 Service Order Charge Expense
1180130 Accounts Receivable - Internet Customers	6047601 Service Order Charge Expense - Residenti
1180140 Allowance for Bad Debts - Internet Customers	6048055 Internal Sales/Marketing Incentives
1180150 Allowance for Uncollectible Carrier Accounts	6048067 Central Marketing General Expenses
1180300 Accounts Receivable - Customer Unbilled Services	6051110 Sales Commissions
1181000 Allowance for Uncollectible Accounts	6051111 Agent Commissions
1190100 Accounts Receivable - Affiliated	6051131 Contract Agent Commissions - One Time Pa
1190101 Accounts Receivable - Affiliated, System Post	6051132 Agent Commissions - Residual Payments
1190210 Accounts Receivable - Access Svc/Bill & Collect	6112004 Gen Motor Vehicle Expense - Other
1190250 Accounts Receivable - Toll Uncollectibles	6112088 Motor Vehicle Insurance - ICB Debit
1190260 Accounts Receivable-Access/BC-Unbilled	6112089 Motor Vehicle Insurance - ICB Credit
1190300 Accounts Receivable - Other	6114004 Special Purpose and Other Work Equip Exp
1190700 Advances Receivable - Affiliated	6121004 Land and Buildings Expense - Other
1190800 Advances - Payroll	6121058 Land and Building Rent - ICB Debit
1191000 Allowance for Uncollectibles-Access	6121059 Land and Building Rent - ICB Credit
1210120 STIF Interest Receivable-Affil	6121068 Land and Building Payroll - ICB Debit
1210200 Interest Receivable - Other	6121069 Land and Building Payroll - ICB Credit
1220100 Inventory - Material and Supplies, Nonexempt	6121078 Land and Building Benefits - ICB Debit
1220500 Inventory, Material and Supplies	6121079 Land and Building Benefits - ICB Credit
1290000 Prepaid - Rent	6121088 Land and Building Insurance - ICB Debit
1300000 Prepaid - Taxes	6121089 Land and Building Insurance - ICB Credit
1310000 Prepaid - Insurance	6122000 Furniture and Artworks Expense
1320000 Prepaid - Directory Expense	6123000 Office Equipment Expense
1330000 Prepaid - Other Expenses	6212003 Digital Electronic Expense - Rents
1330100 Prepaid - Affiliated	6212004 Digital Electronic Expense - Other
1350000 Other Current Assets	6212007 Digital Electronic Exp - Local Number Po
1350100 Deferred Activation Fees - Short Term	6212088 Dig El Sw Exp-ICB Dr
1350510 Deferred Federal Income Tax Asset (Current)	6212089 Dig El Sw Exp-ICB Cr
1350520 Deferred State Income Tax Asset (Current)	6212158 Digital Electronic-Rent ICB Debit
1401000 Investment in Affiliated Co..	6212159 Digital Electronic-Rent ICB Credit
1401600 Cellular Goodwill - Temporary	6212168 Digital Electronic-Pyrl ICB Debit
1401700 Customer Lists	6212169 Digital Electronic-Pyrl ICB Credit
1401710 Accum Amort - Customer Lists	6212178 Digital Electronic-Benefits ICB Debit
1406100 Nonregulated Investments	6212179 Digital Electronic-Benefits ICB Credit
1406202 Inventory - Modems	6212188 Digital Electronic Expense-Voice Mail - ICB Debit
1406400 Nonregulated Work in Progress	6212189 Digital Electronic Expense-Voice Mail - ICB Credit
1406500 Nonregulated Plant in Service-Internet Assets	6232004 Circuit Equipment Expense - Other
1406600 Nonregulated Plant in Service - HeadEnd	6232058 Cir Equip-Rent ICB Dr
1406700 Nonregulated Plant in Service - Middleware	6232059 Cir Equip-Rent ICB Credit
1406800 Nonregulated Investment - Video CPE	6232068 Cir Equip-LABOR-ICB-Dr
1406900 Nonregulated Plant in Service - Video Software	6232069 Circuit Equip-LABOR-ICB-Cr
1439300 Deferred Charges - Other	6232078 Circuit Equip-BENEFITS-ICB-Dr
1439310 Accumulated Amortization - Deferred Charges	6232079 Circuit Equip-BENEFITS-ICB-Cr
1439400 Deferred Activation Fees - Long Term	6232088 Cir Equip-ICB Dr
1439500 Deferred Start-up Costs	6232089 Cir Equip-ICB Cr
1439510 Accumulated Amortization - Deferred Start-up Costs	6232100 Circuit Equipment Expense - Enterprise
1440300 Clearing - Non-Productive	6411003 Poles Expense - Rents
1440510 Clearing - FICA	6411004 Poles Expense - Other
1440520 Clearing - Workman's Compensation	6421004 Aerial Cable Expense - Other
1440530 Clearing - Pension	6422004 Underground Cable Expense - Other
1440540 Clearing - Federal Unemployment	6423004 Buried Cable Expense - Other
1440550 Clearing - State Unemployment	6423016 Locate Expenses - Contractor Charges
1440560 Clearing - Employee Insurance	6423088 Buried Cabl-ICB Dr
1440570 Clearing - OPEB not Pension	6423089 Buried Cabl-ICB Cr
1490000 Deferred Federal Income Tax Asset (Noncurrent)	6441003 Conduit Systems Expense - Rents
1490200 Def Tax Asset - SFAS 158 Federal	6441004 Conduit Systems Expense - Other
1491000 Valuation Allowance (Federal DTA)	6512510 Provisioning Expense - Inventory Valuati
1492200 Def Tax Asset - SFAS 158 State	6512520 Provisioning Exp-Freight Chgs Non Reg Pu
1493000 Valuation Allowance (State DTA)	6512530 Provisioning Expense - Discounts Taken

2002000	Plant Held for Future Use	6512540	Autoposting Inventory Adjustments
2003000	Work in Process - Plant (Short Term)	6531000	Power Expense
2111000	Land	6532058	Network Admin-Rent ICB Debit
2112000	Vehicles	6532059	Network Admin-Rent ICB Credit
2114000	Special Purpose Vehicles	6532068	Network Administration Labor-ICB Dr
2116000	Other Work Equipment	6532069	Network Administration Labor-ICB Cr
2121000	Buildings	6532078	Network Administration Benefits-ICB Dr
2121500	Asset Retirement Obligation Asset	6532079	Network Administration Benefits-ICB Cr
2122000	Office Equipment and Furniture	6532088	Network Administration Expense-ICB Debit
2123100	Office Support Equipment	6532089	Network Administration Expense-ICB Credit
2123200	Company Communications Equipment	6533058	Testing-Rent ICB Debit
2124000	General Purpose Computer Equipment	6533059	Testing-Rent ICB Credit
2212000	Digital Electronic Switching	6533088	Testing Exp-ICB Dr
2212100	Digital Electronic Switching - Remote	6533089	Testing Exp-ICB Cr
2212200	Digital Electronic Software	6534088	Plant Operations Administration Exp-ICB Debit
2212300	Digital Electronic Switching - Packet	6534089	Plant Operations Administration Exp-ICB Credit
2215300	Other Electro-Mechanical Switching	6535004	Engineering Expense - Other
2219000	Traffic Measuring Equipment	6535058	Engineering - Rent ICB Debit
2219100	Voice Messaging Equipment	6535059	Engineering - Rent ICB Credit
2231100	Radio Systems - Mobile	6535068	Engineering - Payroll ICB Debit
2231200	Radio Systems - Paging	6535069	Engineering - Payroll ICB Credit
2231300	Radio Systems - Microwave	6535078	Engineering - Benefits ICB Debit
2232100	Circuit Equipment - Subscriber	6535079	Engineering - Benefits ICB Credit
2232200	Circuit Equipment - Toll Carrier	6535088	Engineering Expense - ICB Debit
2232300	Circuit Equipment - Other	6535089	Engineering Expense - ICB Credit
2232400	Circuit Equipment - Concentrators	6540000	Access Expense
2232500	Circuit Equipment - Fiber Optics	6540011	USAC Expense
2311000	Station Apparatus	6540013	State USF Expense
2362000	Other Terminal Equipment	6541000	Transport Expense
2411000	Poles	6550000	Line Connection Charge Expense
2421100	Aerial Cable - Metallic	6550001	Line Connection Charge Expense - Residen
2421200	Aerial Cable - Non-metallic	6551000	Disconnection Charge Expense - Business
2421300	Drop and Block - Aerial	6552000	Disconnection Charge Expense - Residenti
2421400	Drop and Block - Aerial Non-metallic	6561000	Depreciation Expense
2422100	Underground Cable - Metallic	6562000	Depreciation Exp - Property Held for Fut
2422200	Underground Cable - Non-metallic	6563000	Amortization Exp - Tangible
2423100	Buried Cable - Metallic	6564000	Amortization Exp - Intangible
2423200	Buried Cable - Non-metallic	6565000	Amortization Expense
2423300	Drop and Block - Buried	6565200	Amortization Expense - Start-up
2423400	Drop and Block -- Buried Non-metallic	6565210	Amortization Expense - Start-up
2424100	Submarine Cable - Metallic	6565230	Asset Retirement Obligation Accretion
2431000	Aerial Wire	6569000	Fixed Asset Disposals
2441000	Conduit Systems	6611004	Product Management - Other
2682000	Leasehold Improvements	6611058	Product Management - Rent ICB Debit
2690000	Intangibles-Software	6611059	Product Management - Rent ICB Credit
2690001	Accumulated Amortization Intangibles-Software	6611068	Product Management - Payroll ICB Debit
2690300	Intangibles-Other	6611069	Product Management - Payroll ICB Credit
2690301	Accumulated Amortization Intangibles-Other	6611078	Product Management - Benefits ICB Debit
2702000	Power Equipment	6611079	Product Management - Benefits ICB Credit
2703000	Switching Equipment	6611088	Product Management - ICB Debit
2708000	Transmission Equipment	6611089	Product Management - ICB Credit
2709000	Test Equipment	6612058	Sales - Rent ICB Debit
2710000	Data Revenue Equipment	6612059	Sales - Rent ICB Credit
2800000	Transmitters, Antennas, & Related Equipment	6612088	Sales - ICB Debit
2931100	Head End-Twrs, Antn, Poles & Fxts	6612089	Sales - ICB Credit
2931200	Head End-Elec Rec & Sig Proc Equip	6613058	Product Advertising - Rent ICB Debit
3114061	Accumulated Depreciation -Nonregulated Investments	6613059	Product Advertising - Rent ICB Credit
3114065	Accumulated Depreciation -Nonreg Internet Assets	6613068	Product Advertising - Payroll ICB Debit
3114066	Accumulated Depreciation - NonReg HeadEnd	6613069	Product Advertising - Payroll ICB Credit
3114067	Accumulated Depreciation - NonReg Middleware	6613078	Product Advertising - Benefits ICB Debit
3114068	Accumulated Depreciation - NonReg Video CPE	6613079	Product Advertising - Benefits ICB Credit
3114069	Accumulated Depreciation-NonReg Middleware	6613088	Product Advertising - ICB Debit
3121120	Accumulated Depreciation - Vehicles	6613089	Product Advertising - ICB Credit
3121140	Accumulated Depreciation - Special Purpose Vehicle	6613100	Advertising - Collateral
3121160	Accumulated Depreciation - Other Work Equipment	6613140	Advertising - Direct Mail
3121210	Accumulated Depreciation - Buildings	6613146	Advertising Res-Postage
3121215	Accumulated Depreciation on ARO Asset	6613156	Advertising Res-Creative Services
3121220	Accumulated Depreciation-Office Equip & Furniture	6613160	Advertising - Media
3121231	Accumulated Depreciation - Office Support Equip	6613166	Advertising - Media Business
3121232	Accumulated Depreciation-Co Communications Equip	6613167	Advertising Res-Advertising/Marketing

3121240	Accumulated Depreciation-Computer Equip	6613170	Advertising - Other Expense
3122120	Accumulated Depreciation-Digital Electronic Switch	6613176	Advertising - Oth Exp Business
3122121	Accumulated Depreciation-Dig Elect Switch-Remote	6613177	Advertising Res-Retention Marketing
3122122	Accumulated Depreciation-Dig Elect Switch-Software	6613201	Advertising - Sponsorships
3122123	Accum Deprec-Digital Electronic Switch - Packet	6613210	Advertising Res-Collat/Product Support
3122153	Accumulated Depreciation-Other Electro-Mech Switch	6613230	Advertising - World Wide Web
3122190	Accumulated Depreciation - Traffic Measuring Equip	6613240	Advertising - Contract Services
3122191	Accumulated Depreciation - Voice Messaging Equip	6613260	Advertising - Direct Marketing
3122311	Accumulated Depreciation - Radio Systems - Mobile	6613360	Advertising - DSL Modems
3122312	Accumulated Depreciation - Radio Systems - Paging	6613361	Advertising - DSL Business
3122313	Accumulated Depreciation-Radio Systems-Microwave	6613362	Advertising Res-Cust Comm-Non Revenue
3122321	Accumulated Depreciation-Circuit Equip-Subscriber	6613400	Commercial Program Existing Customer
3122322	Accumulated Depreciation-Circ Equip-Toll Carrier	6613410	Commercial Program Lead Generation
3122323	Accumulated Depreciation - Circuit Equip - Other	6621004	Call Completion Services - Other
3122324	Accumulated Depreciation-Circ Equip-Concentrators	6622100	Number Services - Directory Assistance
3122325	Accumulated Depreciation-Circ Equip-Fiber Optics	6622204	Number Services - Other
3123110	Accumulated Depreciation - Station Apparatus	6622300	Number Services - Directory Expense
3123410	Accumulated Depreciation-Large Priv Branch Exch	6623104	Customer Services - Local Business Offic
3123620	Accumulated Depreciation - Other Terminal Equip	6623114	Cust Svcs - Local Business Ofc-Collectio
3124110	Accumulated Depreciation - Poles	6623121	Required Customer Notification
3124211	Accumulated Depreciation - Aerial Cable - Metallic	6623158	Customer Service - Rent ICB Dr
3124212	Accumulated Depreciation-Aerial Cable-Non-metallic	6623159	Customer Service - Rent ICB Credit
3124213	Accumulated Depreciation - Drop and Block - Aerial	6623210	Direct Billing Expense
3124214	Accum Depr - Drop and Block - Aerial Non-metallic	6623214	Customer Services - Revenue Accounting -
3124221	Accumulated Depreciation-Undrgrnd Cable-Metallic	6623218	Customer Svcs - Revenue Accounting - ICB Debit
3124222	Accumulated Depreciation-Undrgrnd Cable-Nonmettic	6623219	Customer Svcs - Revenue Accounting - ICB Credit
3124231	Accumulated Depreciation - Buried Cable - Metallic	6623224	Customer Services - CABS - Other
3124232	Accumulated Depreciation-Buried Cable-Non-metic	6623228	Customer Services - CABS - ICB Debit
3124233	Accumulated Depreciation - Drop and Block - Buried	6623229	Customer Services - CABS - ICB Credit
3124234	Accum Depr - Drop and Block - Buried Non-metallic	6623234	Customer Services - Message Processing -
3124241	Accumulated Depreciation-Submarine Cable-Metallic	6623238	Customer Svcs - Message Processing - ICB Debit
3124310	Accumulated Depreciation -Aerial Wire	6623239	Customer Svcs - Message Processing - ICB Credit
3124410	Accumulated Depreciation -Conduit Systems	6623256	Customer Service Message Processing - Rent ICB Dr
3127020	Accumulated Depreciation - Power Equipment	6623257	Customer Service Message Processing - Rent ICB Cr
3127030	Accumulated Depreciation - Switching Equipment	6623258	Customer Service CABS - Rent ICB Dr
3127042	Accumulated Depreciation - Voice Mail	6623259	Customer Service CABS - Rent ICB Cr
3127080	Accumulated Depreciation - Transmission Equipment	6623266	Customer Service Message Processing - Pyrl ICB Dr
3127090	Accumulated Depreciation - Test Equipment	6623267	Customer Service Message Processing - Pyrl ICB Cr
3127100	Accumulated Depreciation - Data Revenue Equipment	6623268	Customer Service CABS - Payroll ICB Dr
3128000	Accumulated Depreciation-Trans/Ant/Related Equip	6623269	Customer Service CABS - Payroll ICB Cr
3129311	Accumulated Depreciation-Twrs, Ant, Pls & Fxtrs HE	6623276	Customer Service Message Processing - Bnft ICB Dr
3129312	Accumulated Depreciation-Elec Rec & Sig Proc Eq HE	6623277	Customer Service Message Processing - Bnft ICB Cr
3200000	Accumulated Depreciation -Held for Future Tel Use	6623278	Customer Service CABS - Benefits ICB Dr
3420000	Accumulated Depreciation - Leasehold Improvements	6623279	Customer Service CABS - Benefits ICB Cr
3500000	Accumulated Amortization Intangibles-Software	6623288	Allocated Bill Print & Mail-ICB Debit
3500300	Accumulated Amortization Intangibles-Other	6623289	Allocated Bill Print & Mail-ICB Credit
4010100	Accounts Payable - Affiliated	6623304	Customer Services - Other
4010101	Accounts Payable - Affiliated, System Post	6623358	Customer Service Other - Rent ICB Dr
4010102	Accounts Payable - Affiliated Vendors	6623359	Customer Service Other - Rent ICB Cr
4010103	AP - Affiliated Vendors Long Term Obligations	6623368	Customer Services Other Labor - ICB Debit
4010210	Accounts Payable - Interexch Carriers-Toll Billed	6623369	Customer Service Other Labor - ICB Cr
4010220	Accounts Payable-Interexch Carriers-Access Svcs	6623378	Customer Services Other Benefits - ICB Debit
4010250	Accounts Payable-IXC Toll - Unbilled	6623379	Customer Service Other Benefits - ICB Cr
4010260	Accounts Payable-Access/BC-Unbilled	6623388	Customer Services - ICB Debit
4010270	Accounts Payable-Universal Service Admin Company	6623389	Customer Services - ICB Credit
4010300	Accounts Payable - Vendors	6711004	Executive - Other
4010301	Accounts Payable - Other, Downpayments	6711058	Executive-Rent ICB Debit
4010302	Accounts Payable - Payroll Deduction Clearing	6711059	Executive-Rent ICB Credit
4010303	AP - Non-Affiliate Vendors Long Term Obligations	6711068	Executive-Payroll ICB Debit
4010305	Accounts Payable - Goods Received (GR/IR per SAP)	6711069	Executive-Payroll ICB Credit
4010320	Accounts Payable - Other	6711078	Executive-Benefits ICB Debit
4010323	Accounts Payable - Dish	6711079	Executive-Benefits ICB Credit
4010324	Accrued Reciprocal Compensation Liability	6711088	Executive-ICB Debit
4020100	Notes Payable - Affiliated	6711089	Executive-ICB Credit
4020200	Notes Payable - Other	6712058	Planning-Rent ICB Debit
4020300	Advances Payable - Affiliated	6712059	Planning-Rent ICB Credit
4030000	Advance Billing and Payments	6712068	Planning-Payroll ICB Debit
4030100	Deferred Sales Income	6712069	Planning-Payroll ICB Credit
4030200	Deferred Maintenance Income	6712078	Planning-Benefits ICB Debit
4030300	Deferred Warranty Income	6712079	Planning-Benefits ICB Credit

4031000	Unearned Revenues	6712088	Planning-ICB Debit
4035000	Deferred Activation Fee Revenue - Short Term	6712089	Planning-ICB Credit
4040000	Customer Deposits	6721004	Accounting and Finance - Other
4050100	Current Maturities Long-Term Debt - Affiliated	6721058	Acct & Fin - Rent ICB Debit
4050200	Current Maturities of Long Term Debt	6721059	Acct & Fin - Rent ICB Credit
4070120	Accrued Federal Income Tax - Other	6721068	Acct & Fin - Payroll ICB Debit
4070130	Accrued Federal Income Tax - Foreign Transactions	6721069	Acct & Fin - Payroll ICB Credit
4070200	Accrued State Income Tax - Affiliated	6721078	Acct & Fin - Benefits ICB Debit
4080110	Accrued Payroll Taxes - Federal Withholding	6721079	Acct & Fin - Benefits ICB Credit
4080120	Accrued Payroll Taxes - State Withholding	6721088	Accounting and Finance-ICB Debit
4080130	Accrued Payroll Taxes - FICA	6721089	Accounting and Finance-ICB Credit
4080141	Payroll Deductions - Credit Union	6721100	Auditing
4080143	Payroll Deductions - Insurance	6721300	Banking
4080144	Payroll Deductions - Employee Stock Plan	6721310	Credit Card Service Fee
4080145	Payroll Deductions - Special Fund	6721400	Consulting
4080149	Payroll Deductions - Miscellaneous	6721500	Outside Services
4080210	Accrued Sales/Use Tax - State	6721600	Contract Labor
4080215	Accrued Sales/Use Tax - County	6721700	Lobbying Fees
4080220	Accrued Sales/Use Tax - Other	6722004	External Relations - Public Rel - Other
4080230	Accrued Excise Tax - Federal	6722058	External Relations-Rent ICB Debit
4080240	Accrued Franchise Tax	6722059	External Relations-Rent ICB Credit
4080250	Accrued Taxes and Surcharges Outsourced Monthly	6722088	External Relations-ICB Debit
4080251	Acrd Taxes and Surch Outsourced Annually/Qtrly	6722089	External Relations-ICB Credit
4080290	Accrued Surcharges/Fees	6723058	Human Resources-Rent ICB Debit
4080320	Accrued Payroll Taxes - FUTA	6723059	Human Resources-Rent ICB Credit
4080330	Accrued Payroll Taxes - SUTA	6723068	Human Resources-Payroll ICB Debit
4080340	Accrued Payroll Taxes - Company FICA	6723069	Human Resources-Payroll ICB Credit
4080342	Accrued Payroll Taxes - Other	6723078	Human Resources-Benefits ICB Debit
4080360	Accrued Property Tax	6723079	Human Resources-Benefits ICB Credit
4080400	Accrued Taxes - Other	6723088	Human Resources-ICB Debit
4080410	Accrued Gross Receipts Tax	6723089	Human Resources-ICB Credit
4100100	Deferred Federal Income Tax Liability (Current)	6724058	Inform Mgmt-Rent ICB Debit
4100200	Deferred State Income Tax Liability (Current)	6724059	Inform Mgmt-Rent ICB Credit
4120110	Accrued Wages	6724068	Inform Mgmt-Payroll ICB Debit
4120120	Accrued Payroll - Other	6724069	Inform Mgmt-Payroll ICB Credit
4120130	Compensated Absences - Vacation	6724078	Inform Mgmt-Benefits ICB Debit
4120140	Compensated Absences - Sick Leave	6724079	Inform Mgmt-Benefits ICB Credit
4120150	Compensated Absences - Holiday	6724088	Information Management-ICB Debit
4120210	Accrued Interest Payable - Affiliate	6724089	Information Management-ICB Credit
4120212	Deferred Lease Interest - Affiliate	6725000	Legal Expense
4120220	Accrued Interest Payable -Other	6725058	Lega - RentI ICB Dr
4120221	Deferred Lease Interest - Other	6725059	Legal - Rent ICB Cr
4120222	STIF Interest Payable - Affiliated	6725068	Lega - Payroll ICB Debit
4120240	Accrued Insurance	6725069	Legal - Payroll ICB Credit
4120260	Asset Retirement Obligation Liability	6725078	Legal - Benefits ICB Debit
4130000	Current Liabilities - Other	6725079	Legal - Benefits ICB Credit
4130010	Acrd Unbundled Liabilities	6725088	Legal ICB Dr
4130020	Accrued Collocation Liabilities	6725089	Legal ICB Cr
4130100	Accrued Dividends on Common Stock	6726004	Procurement - Other
4130300	Unclaimed Property	6726058	Procure - Rent ICB Debit
4260000	Long-Term Debt - Affiliates	6726059	Procure - Rent ICB Credit
4270000	Long-Term Debt - Nonaffiliate	6726068	Procure - Payroll ICB Debit
4310100	Unfunded Post-Retirement Benefits	6726069	Procure - Payroll ICB Credit
4310110	Accrued Post-Employment Benefits- Retiree Payments	6726078	Procure - Benefits ICB Debit
4310120	Post Retirement Benefit-SFAS 158	6726079	Procure - Benefits ICB Credit
4310200	Unfunded Post Employment	6726088	Procurement-ICB Debit
4311000	Deferred Compensation Liability	6726089	Procurement-ICB Credit
4311200	Deferred SERP Liability	6728200	Insurance Expense
4313000	Deferred Activation Fee Revenue - Long Term	6728288	Insurance Expense - ICB Debit
4340100	Deferred Federal Income Tax Liability (Noncurrent)	6728289	Insurance Expense - ICB Credit
4340220	Deferred Tax Liability - Marketable Equity Sec	6728400	Subscriptions and Dues
4340300	Deferred State Income Tax Liability (Noncurrent)	6728904	General and Administrative - Other
4350110	Deferred Tax on MES - Federal Basis	6728910	Directors Fees and Expenses
4350120	Deferred Tax on MES - Fed Unr G/L	6728915	General 100% Deductible Meals & Entertai
4350210	Deferred Tax on MES - State Basis	6728925	General Meals & Entertainment subject to
4350220	Deferred Tax on MES - State Unr G/L	6728958	Gen & Admin - Rent ICB Debit
4360000	Deferred Credits	6728959	Gen & Admin - Rent ICB Credit
4510100	Common Stock	6728968	Gen & Admin - Payroll ICB Debit
4510510	Foreign Currency Translation Adjustments	6728969	Gen & Admin - Payroll ICB Credit
4510520	OCI - Retirement Plans	6728978	Gen & Admin - Benefits ICB Debit

4520000	Capital in Excess of Par	6728979	Gen & Admin - Benefits ICB Credit
4523000	APIC - Equity Compensation	6728988	General and Administrative-Other G & A ICB Debit
4550100	Retained Earnings - Beginning of Year	6728989	General and Administrative-Other G & A ICB Credit
4550200	Dividends Declared	7150000	Gain/Loss on Disposal of Property
4550210	Dividends Declared - Affiliated Company	7153000	G/L on Asset Disposals - Operations
5001000	Basic Area Revenue	7154000	Gain/Loss on Tangible Assets
5082140	Interstate Access-Federal Surcharge	7220000	Current Federal Income Tax Expense
5100100	Interstate/Interlata LD Revenue	7230000	Current State Income Tax Expense
5100110	Interstate/Intralata LD Revenue	7230020	Current State Income Tax Expense -Affili
5100120	Intrastate/Interlata LD Revenue	7240100	State License Tax
5100121	Intrastate/Intralata LD Revenue	7240200	State PSC Assessment
5100125	Directory Assistance LD Revenue	7240300	Property Taxes
5100126	Operator Service LD Revenue	7240400	Taxes Imposed on Company Billed to Custo
5100127	Toll Free LD Revenue	7240900	Tax Expense - Other
5100128	Misc LD Revenue	7240920	Franchise Tax Expense
5100129	Uncollectible LD Revenue	7240930	Gross Receipts/License Tax Expense
5100130	International LD Revenue	7240950	Fines and Penalties
5100200	Monthly Flat Fee Revenue	7250100	Deferred Federal Income Tax Expense
5100210	Long Distance Discount	7250200	Deferred State Income Tax Expense
5100220	Calling Card LD Revenue	7320120	STIF Interest Income
5202100	Centrex	7320200	Interest Income
5202200	Features	7320301	STIF Interest Income - Federal Tax Exemp
5202300	ISDN	7320302	STIF Interest Income - State Tax Exempt
5202400	Voicemail	7320303	STIF Interest Income - Federal & State T
5202500	Internet Service	7320304	STIF Interest Income - Dividend Interest
5202600	Private Line High Speed Data	7320305	STIF Interest Income - Taxable
5203100	Installation Revenue	7360100	Other Income
5204100	Special Access	7360200	Other Nonoperating Expenses
5204110	Private Line Point to Point	7360600	Foreign Currency Translation Adjustments
5204200	Switched Access	7370058	Special Charges-Rent ICB Debit
5205100	Wholesale Fiber Lease	7370059	Special Charges-Rent ICB Credit
5205110	Wholesale Strategic Account Revenue	7370068	Special Charges-Payroll ICB Debit
5205120	FiberCenter LS - Retail Customer Revenue	7370069	Special Charges-Payroll ICB Credit
5206100	Reciprocal Compensation	7370078	Special Charges-Benefits ICB Debit
5206110	X Data Revenue	7370079	Special Charges-Benefits ICB Credit
5230000	Directory Revenue	7370088	Special Charges-ICB Debit
5240000	Rent Revenue	7510100	Interest Expense - Long-Term Affiliates
5264000	Other Incidental Regulated Revenue	7510200	Interest Expense - Long-Term Debt
5264200	Taxes Imposed on Company Billing to Cust	7540100	Interest Expense - Other - Affiliates
5264300	ST Pool Liab Imposed on Company Billed t	7540120	STIF Interest Expense - Affiliated
5270100	Interstate Billing & Collection Revenue	7540201	Interest Expense - Other
5270200	Intrastate/InterLATA Billing & Collectio	7550100	Capitalized Interest - Short term debt
5270300	Intrastate/IntraLATA Billing & Collectio	7550200	Capitalized Interest - Long term debt
5280000	Non-Regulated Operating Revenue	7650000	Extraordinary Item - FASB
5280110	Consumer - Internet Service Revenue	7660000	Cummulative Effect of Accounting Change
5280120	Commercial - Internet Service Revenue	7990204	COGS - FiberCenter LS - Retail Customer
5280130	Dedicated - Internet Service Revenue	7990208	Transiting COGS
5280140	Discounts - Internet to Customers	7990209	Cost of Goods Sold - International
5280150	Web Content - Internet Service Revenue	7990210	Cost of Goods Sold-Non-Reg
5280160	Wholesale - Internet Service Revenue	7990211	Cost of Goods Sold - Long Distance
5280170	Miscellaneous - Internet Service Revenue	7990212	Cost of Goods Sold - Reciprocal Comp
5280198	Co-location - Internet Service Revenue	7990213	Cost of Goods Sold - 800 Terminating
5280199	Uncollectibles - Internet Service Revenu	7990214	Cost of Goods Sold - Reseller
5280210	Video - Service Revenue	7990215	Cost of Goods Sold - Unbundled
5280220	Video - Installation Revenue	7990216	COGS-Managed IP Phones
5280230	Video - Equipment Rental Revenue	7990217	Cost of Goods Sold - UNE-P
5280240	Video - Discounts to Customers	7990218	Cost of Goods Sold - Local Features
5280250	Video - Miscellaneous Revenues	7990219	Cost of Goods Sold - Intra Originating
5280260	Tax on Nonreg services billed to Custome	7990221	NR-Depreciation - Internet
5280300	Discounts on revenue - general	7990222	Cost of Goods Sold - Intra Terminating
5280310	Hosted IP Telephony	7990223	Cost of Goods Sold - Inter Originating
5280320	Hosted IP Telephony Equipment	7990224	Cost of Goods Sold - Inter Terminating
5302000	Uncollectible Revenue - Other	7990226	Cost of Goods Sold - LD Other
5400000	Local Service	7990227	Cost of Goods Sold - Internet
5401000	Local Measured Service	7990228	Cost of Goods Sold - Wholesale
5410000	Long Distance - Retail	7990229	Cost of Goods Sold - Other
5420400	Revenue for Network Manager	7990230	Cost of Goods Sold - Operator Service
5440000	Miscellaneous Revenues	7990234	NR Installation Expense - Other
5500110	Sales - Jobs Revenue	7990237	Construction Charges - Business
5500120	Sales - Service Tickets	7990238	Construction Charges - Residential

5500130	Maintenance Agreement Revenue	7990244	NR Maintenance Expense - Other
5500140	Warranty Revenue	7990247	NR Wireless Install Expense
5900000	Affiliated Company Billings	7990264	NR-Backhaul-Other - Internet
6001260	Cost of Goods Sold - DSL Modems	7990267	NR-Circuit Expense-DSL
6002400	Tel Exp-Tel Trunks & Circuits (Cost of S	7990278	Non Reg Voice Mail Plan B Shared Costs - ICB Debit
6030110	Direct Labor - Business System Jobs	7990279	Non Reg Voice Mail Plan B Shared Costs credit
6030111	Direct Benefits - Business System Jobs	7990280	NonReg - Rent ICB Dr
6030112	COGS - Business System Jobs	7990281	NonReg - Rent ICB Cr
6030120	Direct Labor - Service Tickets	7990282	NonReg - Payroll ICB Dr
6030121	Direct Benefits - Service Tickets	7990283	NonReg - Payroll ICB Cr
6030122	COGS - Service Tickets - Other	7990284	NR-WMG Backhaul/Loops Other - Internet
6030130	Direct Labor - Business Systems MA	7990285	NonReg - Benefits ICB Dr
6030131	Direct Benefits - Business Systems MA	7990286	NonReg - Benefits ICB Cr
6030132	COGS - Business Systems MA - Other	7990288	NR Plant Assessment ICB Dr
6030140	Direct Labor - Warranty	7990289	NR Plant Assessment ICB Cr
6030141	Direct Benefit - Warranty	7990294	NR-Telephone Service Other - Internet
6030142	COGS - Warranty - Other	7990378	Internet Call Manager - ICB Dr
6030210	Labor Tech Training - Business Systems	7990379	Internet Call Manager - ICB Cr
6030211	Benefits Tech Training - Business System	7990388	Non Regulated RMG Internet - ICB Debit
6030212	Tech Training - Business Systems - Other	7990421	NR Marketing Expense - Salaries & Wages
6041000	General Salaries & Wages	7990424	NR Marketing Expense - Other
6041100	General Bonuses	7990444	NR-Advertising Other - Internet
6041120	Gross Wages Billed-Out to an Affiliated	7990445	Advertising - Internet Business
6041200	General Employee Benefits	7990446	Advertising - Internet Residential
6041210	General Deferred Compensation	7990454	NR - Lease Expense Other - Internet
6041220	General Employee Insurance Expense	7990464	NR-Promotion Other - Internet
6041235	General 401k Company Contribution Expens	7990488	Non Regulated Marketing - ICB Debit
6041240	General Other Post Retirement Benefits	7990489	Non Regulated Marketing - ICB Credit
6041250	Payroll Tax Expense - FICA	7990558	NonReg Plant - Rent ICB Dr
6041260	Payroll Tax Expense -Federal Unemployem	7990559	NonReg Plant - Rent ICB Cr
6041270	Payroll Tax Expense - State Unemployment	7990568	NonReg Plant - Payroll ICB Dr
6041280	Payroll Tax Expense - Other	7990569	NonReg Plant - Payroll ICB Cr
6041300	General Employee Expenses	7990578	NonReg Plant - Benefits ICB Dr
6041310	General Relocation Expense	7990579	NonReg Plant - Benefits ICB Cr
6041320	General Conventions and Education	7990588	Non Regulated Other - ICB Debit
6041330	General Tuition Reimbursement	7990589	Non Regulated Other - ICB Credit
6041400	General Employee Recruiting	7990688	Non Regulated PBDG Internet - ICB Debit
6041410	Temporary Services	7990700	Capitalized Project Expense
6041420	General Employment Agency	7990701	Capitalized Project Expense - Settlemen
6042000	Computer Services	7990800	Project Labor-Affiliated
6042010	Software & Equipment Maintenance	7990900	Cost of Goods Sold - NR Video Backhaul E
6042068	Allocated Help Desk Svcs-ICB Debit	7990901	Cost of Goods Sold - NR Video Circuit Ex
6042069	Allocated Help Desk Svcs-ICB Credit	7990902	Cost of Goods Sold - NR Video Programmin
6042078	Allocated DSL Support-ICB Debit	7990910	NR - Depreciation Expense Video
6042079	Allocated DSL Support-ICB Credit	7990913	NR - Video Rent Expense
6042088	Allocated ERP System-ICB Debit	7990914	NR - Video Expense - Other
6042089	Allocated ERP System-ICB Credit	7990916	NR - Video Contractor Charges
6042100	Computer Supplies	7990923	NR-Video Headend & Plant Maintenance Exp
6042200	General Building/Office Rents	7990933	NR Video Sales Commissions
6042300	Site Rental Expense	7990934	NR-Video Advertising Expense
6042400	Security Services	7990969	Fixed Asset Disposal - Non-regulated
6043000	General Office Supplies Expense	7990982	NonReg Video - Rent ICB Dr
6043010	General Motors Vehicle Expense - Other	7990983	NonReg Video - Rent ICB Cr
6043100	General Other Office Expense	7990984	NonReg Video - Payroll ICB Dr
6043200	General Postage Expense	7990985	NonReg Video - Payroll ICB Cr
6043400	Contribution	7990986	NonReg Video - Benefits ICB Dr
6043900	Customer Bad Debt Expense	7990987	NonReg Video - Benefits ICB Cr
6043920	Credit Check Expense	7990988	Non-Regulated Video - ICB Debit
6044100	Maintenance - Building	7990989	Non-Regulated Video - ICB Credit
6044110	General Office Utilities	8003000	Internal Orders Work In Process - Detai
6044120	General Telephone Costs	8003001	Internal Order Work In Process-Periodic Settlement
6044200	General Equipment Rental	8004000	Labor Distribution Clearing Account
6044210	General Vehicle Rental	8005100	Local Labor
6045000	Printing Expense	8005102	Payroll Overhead
6046000	General Other Operating Expense	8005150	Employee Expense
		8005200	Contractor Labor
		8005210	Contractor Charges
		8005300	Material Purchases & Usage from Inventor
		8005400	Other Capitalized Charges
		8005950	Non-Regulated Operating Revenue

