

Telefonica USA, Inc. Chart of Accounts

Account	Description
6681123000	Unrealised negative exchange-rate differences from issue of trade bills with group companies
6681123100	Unrealised negative exchange-rate differences from issue of trade bills with associated companies
6681123900	Unrealised negative exchange-rate differences from issue of trade bills with other companies
6681129000	Unrealised negative exchange-rate differences from issue of other negotiable instruments with group companies
6681129100	Unrealised negative exchange-rate differences from issue of other negotiable instruments with associated companies
6681129900	Unrealised negative exchange-rate differences from issue of other negotiable instruments with other companies
6681190000	Other unrealised negative exchange-rate differences from financial operations with group companies
6681191000	Other unrealised negative exchange-rate differences from financial operations with associated companies
6681199000	Other unrealised negative exchange-rate differences from financial operations with other companies
6682000000	Negative monetary correction caused by inflation
6692XYZ000	Hedges
66920YZ000	Hedges. Hedging instrument in operations for coverage of reasonable value
66920YZ010	Hedges. Element covered in operations for coverage of reasonable value
66921YZ010	Hedges. Ineffective result of cash-flow coverages
66922YZ000	Hedges. Ineffective result of net investment coverages
66923YZ000	Speculative operations with derivatives
6694000000	Financial updating of liabilities, provisions for pensions and similar obligations
6694010000	Financial updating of liabilities, provision for taxes
6694020000	Financial updating of liabilities, provision for responsibilities
6694060000	Financial updating of liabilities, technical insurance provisions
6694099000	Financial updating of liabilities, other provisions for liabilities and charges
6695000000	Interest with group credit entities for transferred collection rights under factoring system
6695100000	Interest with associated credit entities for transferred collection rights under factoring system

Telefonica USA, Inc. Chart of Accounts

Account	Description
6695200000	Interest with other credit entities for transferred collection rights under factoring system
6699000000	Other financial expenses
6700000000	Losses from the withdrawal of development costs
6700010000	Losses from the withdrawal of administrative concessions
6700020000	Losses from the withdrawal or transfer of industrial property
6700040000	Losses from the withdrawal of rights to lease
6700050000	Losses from the withdrawal or transfer of computer applications
6700060000	Losses from the withdrawal or transfer of audiovisual rights and completed productions
6700080000	Losses from the withdrawal or transfer of other intangible fixed assets
6702000000	Rejected investment in development costs
6702050000	Rejected investment in computer applications
6702080000	Rejected investment in other intangible fixed assets
6710000000	Losses from the transfer or withdrawal of natural lands and property
6710001000	Losses from the transfer or withdrawal of natural lands and property, investment properties
6710100000	Losses from the transfer or withdrawal of constructions
6710101000	Losses from the transfer or withdrawal of constructions, investment properties
6710200000	Losses from the transfer or withdrawal of technical facilities
6710300000	Losses from the transfer or withdrawal of machinery
6710400000	Losses from the transfer or withdrawal of tools
6710500000	Losses from the transfer or withdrawal of terminal equipment and other facilities
6710600000	Losses from the transfer or withdrawal of furniture
6710700000	Losses from the transfer or withdrawal of equipment for information processes
6710800000	Losses from the transfer or withdrawal of transport elements
6710900000	Losses from the transfer or withdrawal of other tangible fixed assets
6711100000	Expenses for dismantling of constructions
6711110100	Expenses for dismantling of constructions, investment properties
6711200000	Expenses for dismantling of technical facilities
6711300000	Expenses for dismantling of machinery
6711400000	Expenses for dismantling of tools
6711500000	Expenses for dismantling of terminal equipment and other facilities
6711600000	Expenses for dismantling of furniture
6711700000	Expenses for dismantling of equipment for information processes
6711800000	Expenses for dismantling of transport elements

Telefonica USA, Inc. Chart of Accounts

Account	Description
6711900000	Expenses for dismantling of other tangible fixed assets
6712000000	Rejected investment in natural land and property
6712000100	Rejected investment in natural land and property, investment properties
6712010000	Rejected investment in constructions
6712010100	Rejected investment in constructions, investment properties
6712020000	Rejected investment in technical facilities
6712030000	Rejected investment in machinery
6712040000	Rejected investment in tools
6712050000	Rejected investment in terminal equipment and other facilities
6712060000	Rejected investment in furniture
6712070000	Rejected investment in equipment for information processes
6712080000	Rejected investment in transport elements
6712090000	Rejected investment in other tangible fixed assets
6719000000	Rejection of out-of-order plant materials
6719900000	Other losses from tangible fixed assets
6720000000	Losses from long-term listed stakeholdings, in group companies
6720100000	Losses from long-term unlisted stakeholdings, in group companies
6721000000	Losses from short-term listed stakeholdings, in group companies
6721100000	Losses from short-term unlisted stakeholdings, in group companies
6730000000	Losses from long-term listed stakeholdings, in associated companies
6730100000	Losses from long-term unlisted stakeholdings, in associated companies
6731000000	Losses from short-term listed stakeholdings, in associated companies
6731100000	Losses from short-term unlisted stakeholdings, in associated companies
6760000000	Losses from long-term listed stakeholdings
6760100000	Losses from long-term unlisted stakeholdings
6761000000	Losses from short-term listed stakeholdings, in other companies
6761100000	Losses from short-term unlisted stakeholdings, in other companies
6780000000	Fines and sanctions
6780001000	Compensations for damage to third parties
6780002000	Compensations deriving from court sentences
6780003000	Penalties
6780004000	Compensations for non-fulfilment of contract
6780099000	Other compensations

Telefonica USA, Inc. Chart of Accounts

Account	Description
6780100000	Subsidies and voluntary donations granted
6780200000	Write-down of goodwill. Full integration
6780210000	Write-down of goodwill. Proportional integration
6780211000	Write-down of goodwill. Other companies
6789999000	Other operating expenses
6810000000	Provision for depreciation of development costs
6811000000	Provision for depreciation of administrative concessions
6812000000	Provision for depreciation of industrial property
6814000000	Provision for depreciation of rights to lease
6815000000	Provision for depreciation of computer applications
6816000000	Provision for depreciation of audiovisual rights and completed productions
6818000000	Provision for depreciation of other intangible fixed assets
6821000000	Provision for depreciation of constructions
6821100000	Provision for depreciation of constructions, investment properties
6822000000	Provision for depreciation of technical facilities
6823000000	Provision for depreciation of machinery
6824000000	Provision for depreciation of tools
6825000000	Provision for depreciation of terminal equipment and other facilities
6826000000	Provision for depreciation of furniture
6827000000	Provision for depreciation of equipment for information processes
6828000000	Provision for depreciation of transport elements
6829000000	Provision for depreciation of other tangible fixed assets
6900600000	Allocation to technical provisions for awards for services provided
6900601000	Allocation to technical provisions for pension plans
6900602000	Allocation to technical provisions for pre-retirements
6900603000	Allocation to technical provisions for early retirements
6900604000	Allocation to technical provisions for severances and voluntary redundancies
6900605000	Allocation to technical provisions for collective life and invalidity insurance
6900605100	Allocation to technical provisions for collective accident insurance
6900699000	Allocation to other technical provisions for pensions and similar obligations
6900700000	Allocation to the provision for risks in long-term stakeholdings, in group companies
6900710000	Allocation to the provision for risks in long-term stakeholdings, in associated companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
6900800000	Provision for restructuring of staff and other responsibilities to employees approved by the Public Authorities, for pre-retirements
6900810000	Provision for restructuring of staff and other responsibilities to employees approved by the Public Authorities, for early retirements
6900820000	Provision for restructuring of staff and other responsibilities to employees approved by the Public Authorities, for severances and voluntary redundancies
6911000000	Allocation to the provision for depreciation of administrative concessions
6912000000	Allocation to the provision for depreciation of industrial property
6914000000	Allocation to the provision for depreciation of rights to lease
6915000000	Allocation to the provision for depreciation of computer applications
6916000000	Allocation to the provision for depreciation of audiovisual rights and completed productions
6918000000	Allocation to the provision for depreciation of other intangible fixed assets
6920000000	Allocation to the provision for depreciation of natural lands and property
6921000000	Allocation to the provision for depreciation of constructions
6922000000	Allocation to the provision for depreciation of technical facilities
6923000000	Allocation to the provision for depreciation of machinery
6924000000	Allocation to the provision for depreciation of tools
6925000000	Allocation to the provision for depreciation of terminal equipment and other facilities
6926000000	Allocation to the provision for depreciation of furniture
6927000000	Allocation to the provision for depreciation of equipment for information processes
6928000000	Allocation to the provision for depreciation of transport elements
6929000000	Allocation to the provision for depreciation of other tangible fixed assets
6930000000	Allocation to the provision for fixed equipment
6930000100	Allocation to the provision for mobile equipment
6930000200	Allocation to the provision for accessories
6930000300	Allocation to the provision for publications
6930000400	Allocation to the provision for merchandise for e-commerce and tele-sales
6930000500	Allocation to the provision for stocks for real-estate activity
6930000600	Allocation to the provision for contents
6930000700	Allocation to the provision for broadcast rights
6930000800	Allocation to the provision for transmission rights
6930000900	Allocation to the provision for dubbings and incorporable elements
6930001000	Allocation to the provision for own productions and co-productions

Telefonica USA, Inc. Chart of Accounts

Account	Description
6930001100	Allocation to the provision for software
6930099900	Allocation to the provision for other merchandise
6930100000	Allocation to the provision for paper for publications
6930199900	Allocation to the provision for other raw materials
6930200000	Allocation to the provision for spare parts and materials for constructions
6930200100	Allocation to the provision for spare parts and materials for technical facilities
6930200200	Allocation to the provision for spare parts and materials for other facilities
6930200300	Allocation to the provision for complementary material
6930200400	Allocation to the provision for office and reproduction material
6930200500	Allocation to la provisión of tools and other materials
6930200600	Allocation to the provision for fuels
6930299900	Allocation to the provision for other supplies
6930300000	Allocation to the provision for work in progress
6930400000	Allocation to the provision for stocks of semi-finished products
6930500000	Allocation to the provision for stocks of finished products
6930600000	Allocation to the provision for stocks of by-products, waste and recovered materials
6940000000	Allocation to the provision for insolvencies of commercial trade, bad and doubtful debts
6940001000	Allocation to the provision for insolvencies of commercial trade, bad and doubtful debts under court proceedings
6940002000	Allocation to the provision for insolvencies of commercial trade, ex-customers
6940040000	Allocation to the provision for insolvencies of discounted invoices
6940041000	Allocation to the provision for insolvencies of discounted trade bills
6943000000	Allocation to the provision for insolvencies of commercial trade with group companies, bad and doubtful debts
6943040000	Allocation to the provision for insolvencies of discounted invoices with group companies
6943041000	Allocation to the provision for insolvencies of discounted trade bills with group companies
6944000000	Allocation to the provision for insolvencies of commercial trade with associated companies, bad and doubtful debts
6944040000	Allocation to the provision for insolvencies of discounted invoices with associated companies
6944041000	Allocation to the provision for insolvencies of discounted trade bills with associated companies
N694888888	Allocation to the provision for insolvencies of commercial trade, adjustment for monetary correction

Telefonica USA, Inc. Chart of Accounts

Account	Description
6950000000	Allocation to the provision for discounts to customers
6950100000	Allocation to the provision for rebates on sales
6950990000	Allocation to the provision for other commercial trade operations
6963000000	Allocation to the provision for depreciation of long-term listed stakeholdings, in group companies
6963010000	Allocation to the provision for depreciation of long-term unlisted stakeholdings, in group companies
6963020000	Allocation to the provision for depreciation of long-term stakeholdings in group companies, tacit capital gains
6963200000	Allocation to the provision for long-term ordinary bonds and debentures, issued by group companies
6963200100	Allocation to the provision for long-term guaranteed bonds and debentures, issued by group companies
6963200200	Allocation to the provision for long-term subordinated bonds and debentures, issued by group companies
6963200300	Allocation to the provision for long-term zero-coupon bonds and debentures, issued by group companies
6963200400	Allocation to the provision for long-term bonds and debentures with share purchase option, issued by group companies
6963200500	Allocation to the provision for long-term bonds and debentures with share in profit, issued by group companies
6963200600	Allocation to the provision for long-term bonds and debentures redeemable by means of negotiable instruments other than shares, issued by group companies
6963210000	Allocation to the provision for long-term convertible bonds and debentures, issued by group companies
6963250000	Allocation to the provision for long-term company promissory notes intended for companies, issued by group companies
6963251000	Allocation to the provision for long-term trade bills intended for companies, issued by group companies
6963259000	Allocation to the provision for other long-term negotiable instruments, issued by group companies
6964000000	Allocation to the provision for depreciation of long-term listed stakeholdings, in associated companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
6964010000	Allocation to the provision for depreciation of long-term unlisted stakeholdings, in associated companies
6964300000	Allocation to the provision for long-term ordinary bonds and debentures, issued by associated companies
6964300100	Allocation to the provision for long-term guaranteed bonds and debentures, issued by associated companies
6964300200	Allocation to the provision for long-term subordinated bonds and debentures, issued by associated companies
6964300300	Allocation to the provision for long-term zero-coupon bonds and debentures, issued by associated companies
6964300400	Allocation to the provision for long-term bonds and debentures with share purchase option, issued by associated companies
6964300500	Allocation to the provision for long-term bonds and debentures with share in profit, issued by associated companies
6964300600	Allocation to the provision for long-term bonds and debentures redeemable by means of negotiable instruments other than shares, issued by associated companies
6964310000	Allocation to the provision for long-term convertible bonds and debentures, issued by associated companies
6964350000	Allocation to the provision for long-term company promissory notes intended for companies, issued by associated companies
6964351000	Allocation to the provision for long-term trade bills intended for companies, issued by associated companies
6964359000	Allocation to the provision for other long-term negotiable instruments intended for companies, issued by associated companies
6967000000	Allocation to the provision for depreciation of long-term listed stakeholdings
6967010000	Allocation to the provision for depreciation of long-term unlisted stakeholdings
6967100000	Allocation to the provision for long-term ordinary bonds and debentures
6967100100	Allocation to the provision for long-term guaranteed bonds and debentures
6967100200	Allocation to the provision for long-term subordinated bonds and debentures
6967100300	Allocation to the provision for long-term zero-coupon bonds and debentures
6967100400	Allocation to the provision for long-term bonds and debentures with share purchase option
6967100500	Allocation to the provision for long-term bonds and debentures with share in profit

Telefonica USA, Inc. Chart of Accounts

Account	Description
6967100600	Allocation to the provision for long-term bonds and debentures redeemable by means of negotiable instruments other than shares
6967110000	Allocation to the provision for long-term convertible bonds and debentures
6967150000	Allocation to the provision for long-term company promissory notes intended for companies
6967151000	Allocation to the provision for long-term trade bills intended for companies
6967159000	Allocation to the provision for other long-term negotiable instruments
6970000000	Allocation to the provision for insolvencies of long-term credits to group companies
6970010000	Allocation to the provision for insolvencies of long-term credits to group credit entities
6970100000	Allocation to the provision for insolvencies of long-term credits for transfer of fixed assets with group companies
6971000000	Allocation to the provision for insolvencies of long-term credits to associated companies
6971010000	Allocation to the provision for insolvencies of long-term credits to associated credit entities
6971100000	Allocation to the provision for insolvencies of long-term credits for transfer of fixed assets with associated companies
6979000000	Allocation to the provision for insolvencies of long-term credits to other companies
6979100000	Allocation to the provision for insolvencies of long-term credits to credit entities
6979300000	Allocation to the provision for insolvencies of long-term credits for transfer of fixed assets with other companies
6979400000	Allocation to the provision for long-term credits to personnel
6983000000	Allocation to the provision for depreciation of short-term listed stakeholdings, in group companies
6983010000	Allocation to the provision for depreciation of short-term unlisted stakeholdings, in group companies
6983200000	Allocation to the provision for short-term ordinary bonds and debentures, issued by group companies
6983200100	Allocation to the provision for short-term guaranteed bonds and debentures, issued by group companies
6983200200	Allocation to the provision for short-term subordinated bonds and debentures, issued by group companies
6983200300	Allocation to the provision for short-term zero-coupon bonds and debentures, issued by group companies
6983200400	Allocation to the provision for short-term bonds and debentures with share purchase option, issued by group companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
6983200500	Allocation to the provision for short-term bonds and debentures with share in profit, issued by group companies
6983200600	Allocation to the provision for short-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by group companies
6983210000	Allocation to the provision for short-term convertible bonds and debentures, issued by group companies
6983250000	Allocation to the provision for short-term company promissory notes intended for companies, issued by group companies
6983251000	Allocation to the provision for short-term trade bills intended for companies, issued by group companies
6983259000	Allocation to the provision for other short-term negotiable instruments, issued by group companies
6984000000	Allocation to the provision for depreciation of short-term listed stakeholdings, in associated companies
6984010000	Allocation to the provision for depreciation of short-term unlisted stakeholdings, in associated companies
6984300000	Allocation to the provision for short-term ordinary bonds and debentures, issued by associated companies
6984300100	Allocation to the provision for short-term guaranteed bonds and debentures, issued by associated companies
6984300200	Allocation to the provision for short-term subordinated bonds and debentures, issued by associated companies
6984300300	Allocation to the provision for short-term zero-coupon bonds and debentures, issued by associated companies
6984300400	Allocation to the provision for short-term bonds and debentures with share purchase option, issued by associated companies
6984300500	Allocation to the provision for short-term bonds and debentures with share in profit, issued by associated companies
6984300600	Allocation to the provision for short-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by associated companies
6984310000	Allocation to the provision for short-term convertible bonds and debentures, issued by associated companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
6984350000	Allocation to the provision for short-term company promissory notes intended for companies, issued by associated companies
6984351000	Allocation to the provision for short-term trade bills intended for companies, issued by associated companies
6984359000	Allocation to the provision for other short-term negotiable instruments, issued by associated companies
6987000000	Allocation to the provision for depreciation of short-term listed stakeholdings
6987010000	Allocation to the provision for depreciation of short-term unlisted stakeholdings
6987100000	Allocation to the provision for short-term ordinary bonds and debentures
6987100100	Allocation to the provision for short-term guaranteed bonds and debentures
6987100200	Allocation to the provision for short-term subordinated bonds and debentures
6987100300	Allocation to the provision for short-term zero-coupon bonds and debentures
6987100400	Allocation to the provision for short-term bonds and debentures with share purchase option
6987100500	Allocation to the provision for short-term bonds and debentures with share in profit
6987100600	Allocation to the provision for short-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares
6987110000	Allocation to the provision for short-term convertible bonds and debentures
6987150000	Allocation to the provision for short-term company promissory notes intended for companies
6987151000	Allocation to the provision for short-term trade bills intended for companies
6987159000	Allocation to the provision for other short-term negotiable instruments
6990000000	Allocation to the provision for insolvencies of short-term credits to group companies
6990010000	Allocation to the provision for insolvencies of short-term credits with group credit entities
6990100000	Allocation to the provision for insolvencies of short-term credits for transfer of fixed assets, group companies
6991000000	Allocation to the provision for insolvencies of short-term credits to associated companies
6991010000	Allocation to the provision for insolvencies of short-term credits with associated credit entities
6991100000	Allocation to the provision for insolvencies of short-term credits for transfer of fixed assets, associated companies
6999000000	Allocation to the provision for insolvencies of short-term credits to other companies
6999100000	Allocation to the provision for insolvencies of short-term credits to credit entities
6999300000	Allocation to the provision for insolvencies of short-term credits for transfer of fixed assets, other companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
6999400000	Allocation to the provision for insolvencies of short-term credits to personnel
7001300000	Sale of own paper directories
7001300100	Sale of other paper directories
7001301200	Sale of outdated paper directories
7001301300	Sale of directories on CD
7001700000	Sale of land
7001700100	Sale of buildings and constructions
7008500000	Sale of software
7008600000	Sale of own productions and co-productions
7008700000	Sale of dubbings and incorporable elements
7008900000	Sale of transmission rights
7009000000	Sale of broadcast rights
7009100000	Sale of contents
7009200000	Sale of merchandise for e-commerce and telesales
7009300000	Sale of terminal accessories for multi-service digital network systems
7009300100	Sale of telematic accessories
7009300200	Sale of telephone accessories
7009300300	Sale of exchange accessories
7009300700	Sale of corporate services accessories
7009399900	Sale of other accessories
7009400000	Sale of special systems and terminals for radio-paging
7009400100	Sale of transmission terminals and mobile telephony equipment
7009400200	Sale of equipment for wireless networks
7009400300	Sale of other supplies
7009500400	Sale of TUP equipment
7009499900	Sale of other mobile equipment
7009500000	Sale of security equipment
7009500100	Sale of RDSI equipment
7009500200	Sale of call contact equipment
7009500300	Sale of telephones
7009500400	Sale of TUP equipment
7009500500	Sale of low-capacity exchanges
7009500600	Sale of medium-capacity exchanges

Telefonica USA, Inc. Chart of Accounts

Account	Description
7009500700	Sale of high-capacity exchanges
7009500800	Sale of equipment for ADSL
7009500900	Sale of modems
7009501000	Sale of cards - fixed equipment
7009501100	Sale of routers
7009501200	Sale of client nodes
7009501300	Sale of VSAT antennae
7009501400	Sale of computer equipment
7009501500	Sale of audiovisual equipment
7009599900	Sale of other fixed equipment
7009600000	Sale of clients' networks
7009800099	Sale of other merchandise
705XXNNYY	
7050000001	Charge for activation of basic telephone access lines
7050000002	charge for activation of basic telephone access lines
7050000003	Post-paid metered service, basic telephone access lines
7050000004	Pre-paid metered service, basic telephone access lines
7050000005	Flat-rate metered service, basic telephone access lines
7050000006	Maintenance associated with the basic telephone service
7050000016	Transfers of basic telephone access lines
7050000017	Temporary suspension of basic telephone access lines
7050000018	Re-activation of basic telephone access lines
7050000019	Deactivations of basic telephone lines
7050000020	Penalties on basic telephone access lines
7050000101	Activation charge, RDSI- Basic Access
7050000102	Subscriber charge, RDSI- Basic Access
7050000103	Post-paid metered service, RDSI- Basic Access
7050000104	Pre-paid metered service, RDSI- Basic Access
7050000105	Flat-rate metered service, RDSI- Basic Access
7050000106	Associated maintenance, RDSI- Basic Access
7050000116	Transfers, RDSI- Basic Access
7050000117	Temporary suspension, RDSI-Basic Access
7050000118	Re-activation, RDSI- Basic Access

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050000119	Deactivations, RDSI- Basic Access
7050000120	Penalties, RDSI-Basic Access
7050000201	Activation charge, RDSI- Primary Access
7050000202	Subscriber charge, RDSI- Primary Access
7050000203	Post-paid metered service, RDSI- Primary Access
7050000204	Pre-paid metered service, RDSI- Primary Access
7050000205	Flat-rate metered service, RDSI- Primary Access
7050000216	Transfers, RDSI- Primary Access
7050000217	Temporary suspension, RDSI-Primary Access
7050000218	Re-activation, RDSI- Primary Access
7050000219	Deactivations, RDSI- Primary Access
7050000220	Penalties, RDSI-Primary Access
7050000301	Activation charge, supplementary services
7050000302	Subscriber charge, supplementary services
7050000303	Post-paid metered service, supplementary services
7050000401	Activation charge, manual and platform-managed services
7050000402	Subscriber charge, manual and platform-managed services
7050000403	Post-paid metered service, manual and platform-managed services
7050000404	Pre-paid metered service, manual and platform-managed services
7050000405	Flat-rate metered service, manual and platform-managed services
7050000501	Activation charge, sale of traffic packages
7050000502	Subscriber charge, sale of traffic packages
7050000503	Post-paid metered service, sale of traffic packages
7050000504	Pre-paid metered service, sale of traffic packages
7050000601	Activation charge, indirect access telephony
7050000602	Subscriber charge, indirect access telephony
7050000603	Post-paid metered service, telephony by indirect access
7050000604	Pre-paid metered service, telephony by indirect access
7050000605	Flat-rate metered service, telephony by indirect access
7050099901	Activation charge, other landline telephone services
7050099902	Subscriber charge, other landline telephone services
7050099999	Other income, landline telephone service
7050100001	Activation charge, mobile telephone service

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050100002	Subscriber charge, mobile telephone service
7050100003	Post-paid metered service -contract- mobile telephony
7050100004	Pre-paid metered service, mobile telephony
7050100010	Advertising in mobile telephone service
7050100011	Commissions on sales, mobile telephone service
7050100022	Management of clients' equipment
7050100103	Post-paid metered service -contract- mobile telephony in third-party networks (roaming out)
7050100104	Pre-paid metered service, mobile telephony in third-party networks (roaming out)
7050100201	Activation charge, supplementary services
7050100202	Subscriber charge, supplementary services
7050100203	Post-paid metered service, supplementary services
7050100301	Activation charge, radio-paging and location services
7050100302	Subscriber charge, radio-paging and location services
7050100303	Post-paid metered service, radio-paging and location services
7050100401	Activation charge, satellite telephone service
7050100402	Subscriber charge, satellite telephone service
7050100403	Post-paid metered service, satellite telephone service
7050100501	Activation charge, maritime mobile service
7050100502	Subscriber charge, maritime mobile service
7050100503	Post-paid metered service, maritime mobile service
7050100599	Other income, maritime mobile service
7050100601	Activation charge, aeronautical mobile service
7050100602	Subscriber charge, aeronautical mobile service
7050100603	Post-paid metered service, aeronautical mobile service
7050100699	Other income, aeronautical mobile service
7050199999	Other income from the mobile telephone service
7050200001	Activation charge, interconnection frames
7050200002	Subscriber charge, interconnection frames
7050200019	Deactivation of interconnection frames
7050200099	Other income from interconnection frames
7050200101	Activation charge, interconnection by time
7050200102	Subscriber charge, interconnection by time

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050200103	Post-paid metered service, interconnection by time
7050200104	Pre-paid metered service, interconnection by time
7050200201	Activation charge, interconnection by capacity
7050200202	Subscriber charge, interconnection by capacity
7050200220	Penalties, interconnection by capacity
7050200301	Activation charge, interconnection of leased circuits
7050200302	Subscriber charge, interconnection of leased circuits
7050200320	Penalties, interconnection of leased circuits
7050200401	Activation charge, pre-selection
7050200501	Activation charge, portability
7050299901	Activation charge for other national interconnection services
7050299902	Subscriber charge for other national interconnection services
7050299999	Other national interconnection services
7050300003	Post-paid metered service, outgoing intl. traffic handled for mobile operators
7050300099	Other income from outgoing intl. traffic handled for mobile operators
7050300103	Post-paid metered service, outgoing intl. traffic handled for landline operators
7050300199	Other income from outgoing intl. traffic handled for landline operators
7050300203	Post-paid metered service, international incoming manual traffic
7050300299	Other income, international incoming manual traffic
7050300303	Post-paid metered service, international incoming automatic traffic
7050300399	Other income, international incoming automatic traffic
7050300403	Post-paid metered service, international transit
7050300499	Other income, international transit
7050400001	Activation charge, unbundled subscriber loop
7050400002	Subscriber charge, unbundled subscriber loop
7050400019	Deactivations, unbundled subscriber loop
7050400101	Activation charge, shared subscriber loop
7050400102	Subscriber charge, shared subscriber loop
7050400119	Deactivations, shared subscriber loop
7050400201	Activation charge, indirect access to the subscriber loop
7050400202	Subscriber charge, indirect access to the subscriber loop
7050400219	Deactivations, indirect access to the subscriber loop
7050400299	Other income, indirect access to the subscriber loop

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050400301	Activation charge, complementary subscriber loop services
7050400302	Subscriber charge, complementary subscriber loop services
7050400306	Maintenance of the subscriber loop
7050400319	Deactivations, complementary subscriber loop services
7050400399	Other complementary subscriber loop services
7050500001	Activation charge, lease of national analogue circuits
7050500002	Subscriber charge, lease of national analogue circuits
7050500016	Transfer of lease of national analogue circuits
7050500022	Management associated with national analogue circuits
7050500099	Other income from lease of national analogue circuits
7050500101	Activation charge, lease of national telex/telegraph circuits
7050500102	Subscriber charge, lease of national telex/telegraph circuits
7050500122	Management associated with national telex/telegraph circuits
7050500201	Activation charge, lease of national radio circuits
7050500202	Subscriber charge, lease of national radio circuits
7050500203	Post-paid metered service, lease of national radio circuits
7050500222	Management associated with national radio circuits
7050500301	Activation charge, lease of national low-speed digital circuits (< 64kbit/s)
7050500302	Subscriber charge, lease of national low-speed digital circuits (< 64kbit/s)
7050500322	Management associated with national low-speed digital circuits (< 64kbit/s)
7050500399	Other income from lease of national low-speed digital circuits (< 64kbit/s)
7050500401	Activation charge, lease of national medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050500402	Subscriber charge, lease of national medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050500416	Transfer of lease of national medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050500422	Management associated with national medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050500499	Other income from lease of national medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050500501	Activation charge, lease of national digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050500502	Subscriber charge, lease of national digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050500522	Management associated with national digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050500601	Activation charge, lease of national digital circuits of 34 and 45 Mbit/s
7050500602	Subscriber charge, lease of national digital circuits of 34 and 45 Mbit/s
7050500701	Activation charge, lease of national digital circuits of 140 and 155 Mbit/s

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050500702	Subscriber charge, lease of national digital circuits of 140 and 155 Mbit/s
7050500801	Activation charge, lease of national digital circuits of 622 Mbit/s
7050500802	Subscriber charge, lease of national digital circuits of 622 Mbit/s
7050500901	Activation charge, lease of national digital circuits of 2.5 Gbit/s
7050500902	Subscriber charge, lease of national digital circuits of 2.5 Gbit/s
7050500599	Other income from lease of national digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050501001	Activation charge, lease of national TV and video circuits.
7050501002	Subscriber charge, lease of national TV and video circuits.
7050501003	Post-paid metered service, lease of national TV and video circuits.
7050501022	Management associated with national TV and video circuits.
7050501101	Activation charge, lease of international analogue circuits
7050501102	Subscriber charge, lease of international analogue circuits
7050501103	Post-paid metered service, lease of international analogue circuits
7050501122	Management associated with international analogue circuits
7050501201	Activation charge, lease of international telex/telegraph circuits
7050501202	Subscriber charge, lease of international telex/telegraph circuits
7050501203	Post-paid metered service, lease of international telex/telegraph circuits
7050501222	Management associated with international telex/telegraph circuits
7050501301	Activation charge lease of international radio circuits
7050501302	Subscriber charge, lease of international radio circuits
7050501303	Post-paid metered service, lease of international radio circuits
7050501322	Management associated with international radio circuits
7050501401	Activation charge, lease of international low-speed digital circuits (< 64kbit/s)
7050501402	Subscriber charge, lease of international low-speed digital circuits (< 64kbit/s)
7050501403	Post-paid metered service, international low-speed digital circuits (< 64kbit/s)
7050501422	Management associated with international low-speed digital circuits (< 64kbit/s)
7050501501	Activation charge, lease of international medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050501502	Subscriber charge, lease of international medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050501503	Metered service, lease of international medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)
7050501522	Management associated with international medium-speed digital circuits (>= 64kbit/s, <2Mbit/s)

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050501601	Activation charge, lease of international digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050501602	Subscriber charge, lease of international digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050501603	Metered service, lease of international digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050501622	Management associated with international digital circuits of 30x64 kbit/s, 31x64 kbit/s and 2 Mbit/s
7050501701	Activation charge, lease of international digital circuits of 34 and 45 Mbit/s
7050501702	Subscriber charge, lease of international digital circuits of 34 and 45 Mbit/s
7050501801	Activation charge, lease of international digital circuits of 140 and 155 Mbit/s
7050501802	Subscriber charge, lease of international digital circuits of 140 and 155 Mbit/s
7050501901	Activation charge, bearer capability - connection
7050501920	Penalties, bearer capability - connection
7050502001	Activation charge, bearer capability - continuity
7050502002	Subscriber charge, bearer capability - continuity
7050502020	Penalties, bearer capability - continuity
7050502101	Activation charge, bearer capability - connection with operators
7050502102	Subscriber charge, bearer capability - connection with operators
7050502120	Penalties, bearer capability - connection with operators
7050502201	Activation charge, bearer capability - connection with customers
7050502202	Subscriber charge, bearer capability - connection with customers
7050502220	Penalties, bearer capability - connection with customers
7050502301	Activation charge, unstructured bearer capability
7050502302	Subscriber charge, unstructured bearer capability
7050502320	Penalties, unstructured bearer capability
7050502401	Activation charge, access to international means - prolongation
7050502420	Penalties, access to international means - prolongation
7050502501	Activation charge, access to international means - continuity
7050502502	Subscriber charge, access to international means - continuity
7050502520	Penalties, access to international means - continuity
7050502601	Activation charge, access to international means - extension
7050502602	Subscriber charge, access to international means - extension

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050502620	Penalties, access to international means - extension
7050502701	Activation charge, lease of capacity in international means. Own network
7050502702	Subscriber charge, lease of capacity in international means. Own network
7050502720	Penalties, lease of capacity in international means. Own network
7050502801	Activation charge, lease of capacity in international means. Third-party network
7050502802	Subscriber charge, lease of capacity in international means. Third-party network
7050502820	Penalties, lease of capacity in international means. Third-party network
7050502901	Activation charge, other services of lease of circuits or capacity
7050502902	Subscriber charge, other services of lease of circuits or capacity
7050502920	Penalties, other services of lease of circuits or capacity
7050503001	Activation charge, lease of wavelengths in national means
7050503002	Subscriber charge, lease of wavelengths in national means
7050503020	Penalties, lease of wavelengths in national means
7050503101	Activation charge, lease of wavelengths in international means
7050503102	Subscriber charge, lease of wavelengths in international means
7050503120	Penalties, lease of wavelengths in international means
7050503202	Subscriber charge, sale of capacity in national means (DDPs)
7050503206	Maintenance, sale of capacity in national means (DDPs)
7050503215	Installation, sale of capacity in national means (DDPs)
7050503302	Subscriber charge, sale of capacity in international means (IRUs). Own network
7050503306	Maintenance of irrevocable rights of use in own network
7050503315	Installation of irrevocable rights of use in own network
7050503402	Subscriber charge, sale of capacity in international means (IRUs). Third-party network
7050503406	Maintenance of irrevocable rights of use in third-party networks
7050503415	Installation of irrevocable rights of use in third-party networks
7050600001	Activation charge, lease of space in exchange
7050600002	Subscriber charge, lease of space in exchange
7050600101	Activation charge, lease of power and air-conditioning equipment
7050600102	Subscriber charge, power and air-conditioning equipment
7050600201	Activation charge, lease of ducts in channels or troughs
7050600202	Subscriber charge, lease of ducts in channels or troughs
7050600301	Activation charge, lease of antenna supports
7050600302	Subscriber charge, lease of antenna supports

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050600403	Post-paid metered service, roaming in own network of customers of other national operators (roaming in)
7050600503	Post-paid metered service, roaming in own network of customers of other foreign operators (roaming in)
7050600512	Specific roaming management services
7050600601	Activation charge, lease of optic fibre
7050600602	Subscriber charge, lease of optic fibre
7050600701	Activation charge, lease of space segment
7050600702	Subscriber charge, lease of space segment
7050699901	Activation charge, other services of lease of other network infrastructure
7050699902	Subscriber charge, other services of lease of other network infrastructure
7050700001	Activation charge, multiservice digital network
7050700002	Subscriber charge, multiservice digital network
7050700003	Post-paid metered service, multiservice digital network
7050700004	Pre-paid metered service, multiservice digital network
7050700005	Flat-rate metered service, multiservice digital network
7050700016	Transfer of Multiservice Digital Network
7050700018	Re-activation of Multiservice Digital Network
7050700099	Other income. Multiservice Digital Network
7050700101	Activation charge, centrex
7050700102	Subscriber charge, centrex
7050700103	Post-paid metered service, centrex
7050700104	Pre-paid metered service, centrex
7050700105	Flat-rate metered service, centrex
7050700116	Transfer of centrex
7050700118	Re-activation of centrex
7050700199	Other income from centrex
7050700201	Activation charge, voice VPN
7050700202	Subscriber charge, voice VPN
7050700203	Post-paid metered service, voice VPN
7050700204	Pre-paid metered service, voice VPN
7050700205	Flat-rate metered service, voice VPN
7050700218	Re-activation of voice virtual private network (VPN)

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050700299	Other income from voice virtual private network (VPN)
7050700301	Activation charge, radiocommunication service in closed group of users (trunking)
7050700302	Subscriber charge, radiocommunication service in closed group of users (trunking)
7050700303	Post-paid metered service, radiocommunication in closed group of users (trunking)
7050700304	Pre-paid metered service, radiocommunication in closed group of users (trunking)
7050700305	Flat-rate metered service, radiocommunication in closed group of users (trunking)
7050700401	Activation charge, video-conference service
7050700402	Subscriber charge, video-conference service
7050700403	Post-paid metered service, video-conference service
7050799901	Activation charge, other corporate communications services
7050799903	Post-paid metered service, other corporate communications services
7050799999	Other corporate communications services
7050800001	Activation charge, X25 services
7050800002	Subscriber charge, X25 services
7050800003	Post-paid metered service, X25 services
7050800004	Pre-paid metered service, X25 services
7050800005	Flat-rate metered service, X25 services
7050800016	Transfer, X25 service
7050800021	Flow/transport charge, X25 services
7050800022	Management of clients' equipment, X25 services
7050800099	Other X25 services
7050800101	Activation charge, Frame Relay services
7050800102	Subscriber charge, Frame Relay services
7050800103	Post-paid metered service, Frame Relay services
7050800104	Pre-paid metered service, Frame Relay services
7050800105	Flat-rate metered service, Frame Relay services
7050800121	Flow/transport charge, Frame Relay services
7050800122	Management of clients' equipment, Frame Relay services
7050800199	Other Frame Relay services
7050800201	Activation charge, VPN Frame Relay services
7050800202	Subscriber charge, VPN Frame Relay services
7050800203	Post-paid metered service, VPN Frame Relay services
7050800204	Pre-paid metered service, VPN Frame Relay services

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050800205	Flat-rate metered service, VPN Frame Relay services
7050800221	Flow/transport charge, VPN Frame Relay services
7050800222	Management of clients' equipment, VPN Frame Relay services
7050800299	Other VPN Frame Relay services
7050800301	Activation charge, ATM services
7050800302	Subscriber charge, ATM services
7050800303	Post-paid metered service, ATM services
7050800304	Pre-paid metered service, ATM services
7050800305	Flat-rate metered service, ATM services
7050800321	Flow/transport charge, ATM services
7050800322	Management of clients' equipment, ATM services
7050800399	Other ATM services
7050800401	Activation charge, ATM VPN services
7050800402	Subscriber charge, ATM VPN services
7050800403	Post-paid metered service, ATM VPN services
7050800404	Pre-paid metered service, ATM VPN services
7050800405	Flat-rate metered service, ATM VPN services
7050800421	Flow/transport charge, ATM VPN services
7050800422	Management of clients' equipment, ATM VPN services
7050800499	Other ATM VPN services
7050800501	Activation charge, IP MPLS VPN services
7050800502	Subscriber charge, IP MPLS VPN services
7050800503	Post-paid metered service, IP MPLS VPN services
7050800504	Pre-paid metered service, IP MPLS VPN services
7050800505	Flat-rate metered service, IP MPLS VPN services
7050800521	Flow/transport charge, IP MPLS VPN services
7050800522	Management of clients' equipment, IP MPLS VPN services
7050800599	Other IP MPLS VPN services
7050800601	Activation charge, IP VPN services. Switched Remote Access
7050800602	Subscriber charge, IP VPN services. Switched Remote Access
7050800603	Post-paid metered service, IP VPN services. Switched Remote Access
7050800604	Pre-paid metered service, IP VPN services. Switched Remote Access
7050800605	Flat-rate metered service, IP VPN services. Switched Remote Access

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050800621	Flow/transport charge, IP VPN services. Switched Remote Access
7050800622	Management of clients' equipment, IP VPN services. Switched Remote Access
7050800699	Other IP VPN services. Switched Remote Access
7050800701	Activation charge, IP VPN services. DSL Remote Access
7050800702	Subscriber charge, IP VPN services. DSL Remote Access
7050800703	Post-paid metered service, IP VPN services. DSL Remote Access
7050800704	Pre-paid metered service, IP VPN services. DSL Remote Access
7050800705	Flat-rate metered service, IP VPN services. DSL Remote Access
7050800721	Flow/transport charge, IP VPN services. DSL Remote Access
7050800722	Management of clients' equipment, IP VPN services. DSL Remote Access
7050800799	Other IP VPN services. DSL Remote Access
7050800801	Activation charge, IP VPN services. Others
7050800802	Subscriber charge, IP VPN services. Others
7050800803	Post-paid metered service, IP VPN services. Others
7050800804	Pre-paid metered service, IP VPN services. Others
7050800805	Flat-rate metered service, IP VPN services. Others
7050800822	Management of clients' equipment, IP VPN services. Others
7050800899	Other IP VPN services. Others
7050800901	Activation charge, Ethernet services
7050800902	Subscriber charge, Ethernet services
7050800903	Post-paid metered service, Ethernet services
7050800904	Pre-paid metered service, Ethernet services
7050800905	Flat-rate metered service, Ethernet services
7050800921	Flow/transport charge, Ethernet services
7050800922	Management of clients' equipment, Ethernet services
7050800999	Other Ethernet services
7050801001	Activation charge, Personalised Management Centre
7050801002	Subscriber charge, Personalised Management Centre
7050801022	Management of client equipment of Personalised Management Centre
7050801099	Other Personalised Management Centre services
7050801101	Activation charge, voice over IP/DSL
7050801102	Subscriber charge, voice over IP/DSL
7050801103	Post-paid metered service, voice over IP/DSL

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050801104	Pre-paid metered service, voice over IP/DSL
7050801105	Flat-rate metered service, voice over IP/DSL
7050801121	Flow/transport charge, voice over IP/DSL
7050801122	Management of clients' equipment, voice over IP/DSL
7050801201	Activation charge, GPRS services
7050801202	Subscriber charge, GPRS services
7050801203	Post-paid metered service, GPRS services
7050801204	Pre-paid metered service, GPRS services
7050801205	Flat-rate metered service, GPRS services
7050801221	Flow/transport charge, GPRS services
7050801222	Management of clients' equipment, GPRS services
7050801301	Activation charge, SMS
7050801302	Subscriber charge, SMS
7050801303	Post-paid metered service, SMS
7050801304	Pre-paid metered service, SMS
7050801401	Activation charge, MMS
7050801402	Subscriber charge, MMS
7050801403	Post-paid metered service, MMS
7050801404	Pre-paid metered service, MMS
7050801501	Activation charge, messaging services
7050801502	Subscriber charge, messaging services
7050801503	Post-paid metered service, messaging services
7050801601	Activation charge, satellite services
7050801602	Subscriber charge, satellite services
7050801603	Post-paid metered service, satellite services
7050899901	Activation charge, other data services
7050899902	Subscriber charge, other data services
7050899903	Post-paid metered service, other data services
7050899904	Pre-paid metered service, other data services
7050899907	Generated traffic, other data services
7050900001	Activation charge, dedicated internet access
7050900002	Subscriber charge, dedicated internet access
7050900003	Post-paid metered service, dedicated internet access

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050900004	Pre-paid metered service, dedicated internet access
7050900005	Flat-rate metered service, dedicated internet access
7050900020	Penalty for cancellation of the dedicated internet access contract
7050900101	Activation charge, retail switched internet access
7050900102	Subscriber charge, retail switched internet access
7050900103	Post-paid metered service, retail switched internet access
7050900104	Pre-paid metered service, retail switched internet access
7050900105	Flat-rate metered service, retail switched internet access
7050900107	Generated traffic, retail switched internet access
7050900120	Penalty for cancellation of the retail switched internet access contract
7050900201	Activation charge, wholesale switched internet access
7050900202	Subscriber charge, wholesale switched internet access
7050900205	Flat-rate metered service, wholesale switched internet access
7050900220	Penalty for cancellation of the wholesale switched internet access contract
7050900299	Other income from wholesale switched internet access
7050900301	Activation charge, retail DSL internet access
7050900302	Subscriber charge, retail DSL internet access
7050900303	Post-paid metered service, retail DSL internet
7050900304	Pre-paid metered service, retail DSL internet
7050900305	Flat rate retail DSL internet
7050900315	Installation, retail DSL internet access
7050900316	Transfer, retail DSL internet access
7050900320	Penalty for cancellation of the retail DSL internet access contract
7050900401	Activation charge, wholesale DSL internet access
7050900402	Subscriber charge, wholesale DSL internet access
7050900416	Transfer, wholesale DSL internet access
7050900415	Installation, wholesale DSL internet access
7050900418	Re-activation of the retail DSL internet service
7050900420	Penalty for cancellation of the wholesale DSL internet access contract
7050900499	Other income from wholesale DSL internet access
7050900501	Activation charge, cable broadband internet services
7050900502	Subscriber charge, cable broadband internet services
7050900520	Penalty for cancellation of the cable broadband internet service

Telefonica USA, Inc. Chart of Accounts

Account	Description
7050900601	Activation charge, UMTS internet services
7050900602	Subscriber charge, UMTS internet services
7050900603	Post-paid metered service, Internet UMTS
7050900604	Pre-paid metered service, Internet UMTS
7050900605	Flat rate UMTS internet services
7050900607	Generated traffic, UMTS internet services
7050900620	Penalty for cancellation of the UMTS internet service
7050900701	Activation charge, wholesale internet transport
7050900702	Subscriber charge, wholesale internet transport
7050900720	Penalty for cancellation of the wholesale internet transport contract
7050900799	Other income from wholesale internet transport
7050900801	Activation charge, international internet access
7050900802	Subscriber charge, international internet access
7050900820	Penalty for cancellation of the international internet access contract
7050900901	Activation charge, value-added services and sale of contents via Internet
7050900902	Subscriber charge, value-added services and sale of contents via Internet
7050900911	Commissions on sales of value-added services and contents via Internet
7050900999	Other value-added services and sale of contents via internet
7050901010	Sale of advertising space
7050901110	Sponsorships on Internet
7050901210	Marketing by e-mail
7050901312	Internet Consultancy
7050901411	Intermediation Services
7050901501	Activation charge, narrowband internet solutions and portals
7050901502	Subscriber charge, narrowband internet solutions and portals
7050901601	Activation charge, broadband internet solutions and portals for companies
7050901602	Subscriber charge, broadband internet solutions and portals for companies
7050999901	Activation charge, other internet services
7050999902	Subscriber charge, other internet services
7050999999	Other income from internet services
7051000001	Activation charge, TV and radio transmissions
7051000002	Subscriber charge, TV and radio transmissions
7051000003	Post-paid metered service, TV and radio transmissions

Telefonica USA, Inc. Chart of Accounts

Account	Description
7051000101	Activation charge, distribution of TV and radio signals
7051000102	Subscriber charge, distribution of TV and radio signals
7051000103	Post-paid metered service, distribution of TV and radio signals
7051000201	Activation charge, transmission of TV and radio signals
7051000202	Subscriber charge, transmission of TV and radio signals
7051000203	Post-paid metered service, transmission of TV and radio signals
7051000301	Activation charge, cable TV services (CATV)
7051000302	Subscriber charge, cable TV services (CATV)
7051000303	Post-paid metered service, cable TV (CATV)
7051000401	Activation charge, ADSL video
7051000402	Subscriber charge, ADSL video
7051000403	Post-paid metered service, ADSL video
7051000405	Flat-rate metered service, ADSL video
7051000510	Advertising
7051000601	Production services
7051000701	Activation charge, PA systems
7051000702	Subscriber charge, PA systems
7051000715	Installation of PA systems
7051000801	Activation charge, piped music
7051000802	Subscriber charge, piped music
7051099999	Other audiovisual services
7051100001	Activation charge, intelligent network-automatic reverse charges
7051100002	Subscriber charge, intelligent network-automatic reverse charges
7051100003	Post-paid metered service, intelligent network-automatic reverse charges
7051100101	Activation charge, intelligent network-shared payment
7051100102	Subscriber charge intelligent network-shared payment
7051100103	Post-paid metered service, intelligent network-shared payment
7051100201	Activation charge, intelligent network-universal number
7051100202	Subscriber charge, intelligent network-universal number
7051100301	Activation charge, intelligent network -premium rate
7051100302	Subscriber charge intelligent network -premium rate
7051100303	Post-paid metered service intelligent network-premium rate
7051100401	Activation charge, intelligent network-tele-vote/surveys

Telefonica USA, Inc. Chart of Accounts

Account	Description
7051100402	Subscriber charge, intelligent network-tele-vote/surveys
7051100501	Activation charge, intelligent network-personal telephony
7051100502	Subscriber charge intelligent network-personal telephony
7051100601	Activation charge, intelligent network - worldwide service
7051100602	Subscriber charge, intelligent network - worldwide service
7051100603	Post-paid metered service, intelligent network - worldwide service
7051199901	Activation charge, intelligent network -others
7051199902	Subscriber charge, intelligent network -others
7051199903	Post-paid metered service, intelligent network -others
7051200003	Post-paid metered service, TUPs in public spaces
7051200004	Pre-paid metered service, TUPs in public spaces
7051200006	Maintenance, conservation and cleaning of TUPs in public spaces
7051200010	Advertising on phone boxes in public spaces
7051200099	Collection from TUPs in public spaces
7051200103	Post-paid metered service, TUPs owned by third parties
7051200199	Commercial management in TUPs owned by third parties
7051200201	Activation charge, own TUPs in private spaces
7051200203	Post-paid metered service, own TUPs in private spaces
7051200204	Pre-paid metered service, own TUPs in private spaces
7051200206	Maintenance, conservation and cleaning of TUPs in private spaces
7051200210	Advertising in private spaces
7051200301	Activation charge, TUPs in pay phone centres
7051200302	Subscriber charge, TUPs in pay phone centres
7051200303	Post-paid metered service, TUPs in pay phone centres
7051200304	Pre-paid metered service, TUPs in pay phone centres
7051200310	Advertising in pay phone centres
7051200399	Collection and collection management, TUPs in pay phone centres
7051200410	Advertising on cards
7051200503	Charges for use of TUPs
7051200999	Other TUP services
7051300009	Transfer of rights over own paper directories
7051300010	Advertising, own paper directories
7051300013	Publication and distribution of own paper directories

Telefonica USA, Inc. Chart of Accounts

Account	Description
7051300020	Penalty for termination of contract, own paper directories
7051300099	Other income from own paper directories
7051300110	Advertising, other paper directories
7051300113	Publication and distribution of other paper directories
7051300199	Other income from other paper directories
7051300201	Inclusion in national directory
7051300202	Subscriber charge, insertion in national directory
7051300219	Removal from national directory
7051300301	Activation charge, corporate directory information service
7051300302	Subscriber charge, corporate directory information service
7051300303	Post-paid metered phone directory information service
7051300310	Advertising in phone directories
7051300403	Post-paid metered service, other telephone information services
7051300510	Advertising, online directories
7051300610	Sponsorships, directories
7051300710	Alliances, directories
7051300810	Positioning, directories
7051300910	Products on promotion, directories
7051301010	Advertising in publications
7051301112	Updating of data
7051301501	Activation charge, sale/transfer of telephone information databases
7051301502	Subscriber charge, sale/transfer of telephone information databases
7051301503	Post-paid metered service, sale/transfer of telephone information databases
7051399999	Other income from publications, directories and information services
7051400001	Activation charge, customer services
7051400002	Subscriber charge, customer services
7051400003	Post-paid metered customer attention service
7051400012	Professional customer services (call center)
7051400013	Costs incurred for provision of customer services
7051400014	Telephone consumption from customer services
7051500001	Activation charge, housing services
7051500002	Subscriber charge, housing services
7051500003	Post-paid metered housing service

Telefonica USA, Inc. Chart of Accounts

Account	Description
7051500005	Flat-rate metered housing service
7051500101	Activation charge, hosting services
7051500102	Subscriber charge, hosting services
7051500103	Post-paid metered hosting service
7051500105	Flat-rate metered hosting service
7051500201	Activation charge, application services
7051500202	Subscriber charge, application services
7051500203	Post-paid metered service, application services
7051500205	Flat-rate metered service, application services
7051500301	Activation charge, security and management services
7051500302	Subscriber charge, security and management services
7051500303	Post-paid metered service, security and management services
7051500305	Flat-rate metered service, security and management services
7051500401	Activation charge, content delivery and streaming services
7051500402	Subscriber charge, content delivery and streaming services
7051500403	Post-paid metered service, content delivery and streaming services
7051500405	Flat-rate metered service, content delivery and streaming services
7051600012	Artistic services
7051700008	Lease of land
7051700108	Lease of buildings and constructions
7051700299	Real-estate work
7051700312	Property management of assets
7051700412	Property management of spaces
7051700512	Legal and administrative property management
7051700612	Energy property management
7051700706	Preventive maintenance
7051700806	Corrective maintenance
7051700999	Real-estate developments
7051799999	Income from other real-estate services
7051800001	Activation charge, warehousing logistics services
7051800003	Post-paid metered service, warehousing logistics services
7051800101	Activation charge, distribution logistics services
7051800103	Post-paid metered service, distribution logistics services

Telefonica USA, Inc. Chart of Accounts

Account	Description
7051900012	Security consultancy services
7051900112	Security management services
7051900212	Comprehensive security
7051999999	Other security services
7052000001	Activation charge, accountancy and fixed asset services
7052000003	Post-paid metered service, accountancy and fixed asset services
7052000101	Activation charge, tax management services
7052000103	Post-paid metered service, tax management services
7052000201	Activation charge, management of accounts payable services
7052000203	Post-paid metered service, management of accounts payable services
7052000301	Activation charge, management of accounts receivable services
7052000303	Post-paid metered service, management of accounts receivable services
7052000401	Activation charge, billing services
7052000403	Post-paid metered service, billing services
7052000411	Commissions for the provision of billing services
7052000501	Activation charge, services for liquid asset operations
7052000503	Post-paid metered service, services for liquid asset operations
7052000601	Activation charge, foreign trade services
7052000603	Post-paid metered service, foreign trade services
7052000701	Activation charge, insurance management services
7052000703	Post-paid metered service, insurance management services
7052000801	Activation charge, HR services for payroll management and personnel administration
7052000803	Post-paid metered service, HR services for payroll management and personnel administration
7052000901	Activation charge, HR staff selection services
7052000903	Post-paid metered service, HR staff selection services
7052001001	Activation charge, HR training services
7052001003	Post-paid metered service, HR training services
7052001101	Activation charge, HR risk prevention and occupational health services
7052001103	Post-paid metered service, HR risk prevention and occupational health services
7052001201	Activation charge, general vehicle fleet management services
7052001203	Post-paid metered service, general vehicle fleet management services
7052001301	Activation charge, general furniture and office supplies management services

Telefonica USA, Inc. Chart of Accounts

Account	Description
7052001303	Post-paid metered service, general furniture and office supplies management services
7052001401	Activation charge, general travel management services
7052001403	Post-paid metered service, general travel management services
7052001501	Activation charge, general document archive management services
7052001503	Post-paid metered service, general document archive management services
7052001601	Activation charge, IT support services
7052001603	Post-paid metered service, IT support services
7052100012	Income from engineering and projects
7052100112	Income from solutions services
7052100212	Income from professional services
7052200006	Maintenance of power and air-conditioning equipment
7052201006	Maintenance of switching equipment
7052202006	Maintenance of equipment for transmission by carrier means
7052203006	Maintenance of equipment for transmission by radio and satellite
7052204006	Maintenance of terrestrial carrier means
7052204099	Restoration of terrestrial carrier means
7052204106	Maintenance of submarine carrier means
7052204199	Restoration of submarine carrier means
7052205006	Maintenance of connection networks
7052206006	Maintenance of network termination equipment
7052207006	Maintenance of distributors
7052208006	Maintenance of other management, operation and maintenance equipment
7052209006	Maintenance of television production facilities
7052299006	Maintenance of other technical facilities
7059200011	Commissions associated with merchandise for e-commerce and telesales
7059300011	Commissions for sale of terminal accessories for multi-service digital network systems
7059300111	Commissions for sale of telematic accessories
7059300206	Maintenance of telephone accessories
7059300208	Rental of telephone accessories
7059300211	Commissions for sale of telephone accessories
7059300215	Installation of telephone accessories
7059300311	Commissions for sale of exchange accessories
7059300709	Maintenance of corporate services accessories

Telefonica USA, Inc. Chart of Accounts

Account	Description
7059399911	Commissions for sale of other accessories
7059400006	Maintenance of special systems and terminals for radio-paging
7059400008	Rental of special systems and terminals for radio-paging
7059400011	Commissions for sale of special systems and terminals for radio-paging
7059400106	Maintenance of transmission terminals and mobile telephony equipment
7059400108	Rental of transmission terminals and mobile telephony equipment
7059400111	Commissions for sale of transmission terminals and mobile telephony equipment
7059400206	Maintenance of equipment for wireless networks
7059400208	Rental of equipment for wireless networks
7059400211	Commissions for sale of equipment for wireless networks
7059400306	Maintenance of other prepay supplies
7059400308	Rental of other prepay supplies
7059400311	Commissions for Sale of other prepay supplies
7059400406	Maintenance of other contract supplies
7059400408	Rental of other contract supplies
7059400411	Commissions for sale of other contract supplies
7059499906	Maintenance of other mobile equipment
7059499908	Rental of other mobile equipment
7059499911	Commissions on sales of other mobile equipment
7059500006	Maintenance of security equipment
7059500008	Rental of security equipment
7059500011	Commissions for sale of security equipment
7059500015	Installation of security equipment
7059500106	Maintenance of RDSI equipment
7059500108	Rental of RDSI equipment
7059500111	Commissions for sale of RDSI equipment
7059500115	Installation of RDSI equipment
7059500206	Maintenance of call contact equipment
7059500208	Rental of call contact equipment
7059500211	Commissions for sale of call contact equipment
7059500215	Installation of call contact equipment
7059500306	Maintenance of telephones
7059500308	Rental of telephones

Telefonica USA, Inc. Chart of Accounts

Account	Description
7059500311	Commissions for sale of telephones
7059500315	Installation of telephones
7059500406	Maintenance of TUP equipment
7059500408	Rental of TUP equipment
7059500411	Commissions for sale of TUP equipment
7059500415	Installation of TUP equipment
7059500506	Maintenance of low-capacity exchanges
7059500508	Rental of low-capacity exchanges
7059500511	Commissions for sale of low-capacity exchanges
7059500515	Installation of low-capacity exchanges
7059500606	Maintenance of medium-capacity exchanges
7059500608	Rental of medium-capacity exchanges
7059500611	Commissions for sale of medium-capacity exchanges
7059500615	Installation of medium-capacity exchanges
7059500706	Maintenance of high-capacity exchanges
7059500708	Rental of high-capacity exchanges
7059500711	Commissions for sale of high-capacity exchanges
7059500715	Installation of high-capacity exchanges
7059500806	Maintenance of equipment for ADSL
7059500808	Rental of equipment for ADSL
7059500811	Commissions for sale of equipment for ADSL
7059500815	Installation of ADSL exchanges
7059500906	Maintenance of modems
7059500908	Rental of modems
7059500911	Commissions for sale of modems
7059500915	Installation of modems
7059501006	Maintenance of cards - fixed equipment
7059501008	Rental of cards - fixed equipment
7059501011	Commissions for sale of cards - fixed equipment
7059501015	Installation of cards
7059501106	Maintenance of routers
7059501108	Rental of routers
7059501111	Commissions for sale of routers

Telefonica USA, Inc. Chart of Accounts

Account	Description
7059501115	Installation of routers
7059501206	Maintenance of client nodes
7059501208	Rental of client nodes
7059501211	Commissions for sale of client nodes
7059501215	Installation of client nodes
7059501306	Maintenance of VSAT antennae
7059501308	Rental of VSAT antennae
7059501311	Commissions for sale of VSAT antennae
7059501315	Installation of VSAT antennae
7059501406	Maintenance of computer equipment
7059501408	Rental of computer equipment
7059501411	Commissions for sale of computer equipment
7059501415	Installation of computer equipment
7059501506	Maintenance of audiovisual equipment
7059501508	Rental of audiovisual equipment
7059501511	Commissions on sales of audiovisual equipment
7059501515	Installation of audiovisual equipment
7059599906	Maintenance of other fixed equipment
7059599908	Rental of other fixed equipment
7059599911	Commissions for sale of other fixed equipment
7059599915	Installation of other equipment
7059600011	Maintenance of clients' networks
7059700011	Commissions for sale of packages
7059899906	Maintenance of other merchandise
7059899908	Rental of other merchandise
7059899911	Commissions on sales of other merchandise
7059900099	Management fee
7059900199	Licence fee
7059999999	Other income from provision of services
707XXNNYY	
708XXNNYY	
7090000000	Discounts on sales
7130000000	Variation in stocks of work in progress

Telefonica USA, Inc. Chart of Accounts

Account	Description
731000000	Work carried out by the company for its intangible fixed assets. Development Costs
731100000	Work carried out for administrative concessions
731200000	Work carried out for industrial property
731500000	Work carried out for computer applications
731600000	Work carried out for audiovisual productions
731800000	Work carried out for intangible fixed assets
732100000	Work carried out for constructions
732200000	Work carried out for technical facilities
732300000	Work carried out for machinery
732400000	Work carried out for tools
732500000	Work carried out for terminal equipment and other facilities
732600000	Work carried out for furniture
732700000	Work carried out for equipment for information processes
732800000	Work carried out for transport elements
732900000	Work carried out for other tangible fixed assets
733000000	Work carried out by the company for the adaptation of natural land and property
733100000	Work carried out by the company for constructions in progress
733200000	Work carried out by the company for technical facilities in progress
733300000	Work carried out by the company for machinery being assembled
733400000	Work carried out by the company for tools in progress
733500000	Work carried out by the company for terminal equipment and other facilities in progress
733600000	Work carried out by the company for furniture in progress
733700000	Work carried out by the company for information processing equipment being assembled
733900000	Work carried out by the company for other tangible fixed assets in progress
740000000	Operating subsidies granted by the Public Authorities
740100000	Operating subsidies granted by private companies or institutions
740200000	Operating subsidies granted by individuals
740300000	Operating subsidies granted by public and private bodies
740900000	Other operating subsidies
741000000	Other subsidies granted by the Public Authorities
741100000	Other subsidies granted by private companies or institutions
741200000	Other subsidies granted by individuals
741300000	Other subsidies granted by public and private bodies

Telefonica USA, Inc. Chart of Accounts

Account	Description
7419000000	Other subsidies
7510000000	Transferred loss (Administrator)
7511000000	Attributed profit (Participant)
7521000000	Income from operating leasing of intangible fixed assets
7521100000	Income from financial leasing of intangible fixed assets
7522000000	Income from operating leasing of tangible fixed assets
7522100000	Income from financial leasing of tangible fixed assets
7530000000	Income from industrial property transferred for operation
7540000000	Income from commissions of group companies
7541000000	Income from commissions of associated companies
7542000000	Income from commissions of other companies
7550000000	Income from staff services
7570000000	Losses attributed to external partners
7580000000	Participation in profit of companies consolidated by equity method
759XXNNYY	
7600000000	Dividends on account of group companies
7600010000	Complementary dividends of group companies
7600020000	Remuneration of board members representing Telefónica in group companies
7600990000	Other income from stakeholdings in group companies
7601000000	Dividends on account of associated companies
7601010000	Complementary dividends of associated companies
7601020000	Remuneration of board members representing Telefónica in associated companies
7601990000	Other income from stakeholdings in associated companies
7603000000	Dividends of other companies
7603010000	Complementary dividends of other companies
7603990000	Other income from stakeholdings in other companies
7610000000	Interest from long-term ordinary bonds and debentures, issued by group companies
7610000100	Interest from long-term guaranteed bonds and debentures, issued by group companies
7610000200	Interest from long-term subordinated bonds and debentures, issued by group companies
7610000300	Interest from long-term zero-coupon bonds and debentures, issued by group companies
7610000400	Interest from long-term bonds and debentures with share purchase option, issued by group companies

Telefonica USA, Inc. Chart of Accounts

Account	Description
761000500	Interest from long-term bonds and debentures with share in profit, issued by group companies
761000600	Interest from long-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by group companies
761001000	Interest from long-term convertible bonds and debentures, issued by group companies
761005000	Interest from long-term company promissory notes intended for companies, issued by group companies
761005100	Interest from long-term trade bills intended for companies, issued by group companies
761005900	Interest from other long-term negotiable instruments, issued by group companies
761010000	Interest from long-term ordinary bonds and debentures, issued by associated companies
7610100100	Interest from long-term guaranteed bonds and debentures, issued by associated companies
7610100200	Interest from long-term subordinated bonds and debentures, issued by associated companies
7610100300	Interest from long-term zero-coupon bonds and debentures, issued by associated companies
7610100400	Interest from long-term bonds and debentures with share purchase option, issued by associated companies
7610100500	Interest from long-term bonds and debentures with share in profit, issued by associated companies
7610100600	Interest from long-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by associated companies
7610110000	Interest from long-term convertible bonds and debentures, issued by associated companies
7610150000	Interest from long-term company promissory notes intended for companies, issued by associated companies
7610151000	Interest from long-term trade bills intended for companies, issued by associated companies
7610159000	Interest from other long-term negotiable instruments, issued by associated companies
7610900000	Interest from long-term ordinary bonds and debentures
7610900100	Interest from long-term guaranteed bonds and debentures
7610900200	Interest from long-term subordinated bonds and debentures
7610900300	Interest from long-term zero-coupon bonds and debentures
7610900400	Interest from long-term bonds and debentures with share purchase option
7610900500	Interest from long-term bonds and debentures with share in profit
7610900600	Interest from long-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares

Telefonica USA, Inc. Chart of Accounts

Account	Description
7610910000	Interest from long-term convertible bonds and debentures
7610950000	Interest from long-term company promissory notes intended for companies
7610951000	Interest from long-term trade bills intended for companies
7610959000	Interest from other long-term negotiable instruments
7611000000	Interest from short-term ordinary bonds and debentures, issued by group companies
7611000100	Interest from short-term guaranteed bonds and debentures, issued by group companies
7611000200	Interest from short-term subordinated bonds and debentures, issued by group companies
7611000300	Interest from short-term zero-coupon bonds and debentures, issued by group companies
7611000400	Interest from short-term bonds and debentures with share purchase option, issued by group companies
7611000500	Interest from short-term bonds and debentures with share in profit, issued by group companies
7611000600	Interest from short-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by group companies
7611010000	Interest from short-term convertible bonds and debentures, issued by group companies
7611050000	Interest from short-term company promissory notes intended for companies, issued by group companies
7611051000	Interest from short-term trade bills intended for companies, issued by group companies
7611059000	Interest from other short-term negotiable instruments, issued by group companies
7611100000	Interest from short-term ordinary bonds and debentures, issued by associated companies
7611100100	Interest from short-term guaranteed bonds and debentures, issued by associated companies
7611100200	Interest from short-term subordinated bonds and debentures, issued by associated companies
7611100300	Interest from short-term zero-coupon bonds and debentures, issued by associated companies
7611100400	Interest from short-term bonds and debentures with share purchase option, issued by associated companies
7611100500	Interest from short-term bonds and debentures with share in profit, issued by associated companies
7611100600	Interest from short-term bonds and debentures redeemable by means of exchange for negotiable instruments other than shares, issued by associated companies
7611110000	Interest from short-term convertible bonds and debentures, issued by associated companies