

**Financial Questions for Applicants Seeking Local Exchange Service Authority**

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

**Please see reference to Question 18 on page 9 of the Testimony of Robert Mocas attached to the application as Exhibit F.**

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

**Yes**

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

**Yes**

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

**Maintain**

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

**Yes.**

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

**See Chart of Accounts.**

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

**Yes.**

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

**Yes.**

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

**A Chart of Accounts is attached as Appendix C, Attachment 1.**

**Appendix C, Attachment 1**

**Chart of Accounts**

Weston Telecommunications, LLC  
3046 Brecksville Road  
Summit II Unit A  
Richfield, OH 44286

Chart of Accounts

Page 1

Account

<b>1-0000</b>	<b>Assets</b>
1-0500	Current Assets
1-0510	Cash
1-2000	Accounts Receivable
1-2010	Allowance- Uncollectable A/R
1-2100	Deposits Paid
1-2500	Notes Receivables
1-2900	Property & Equipment
1-2920	Office Furniture & Fixtures
1-2921	Accum Depreciation - Furniture
1-2928	Office Equipment
1-2930	Accum Depre -Office Equipment
1-2932	Computer Equipment
1-2935	Acuum Dep - Computer Equip
1-2938	Computer Software
1-2940	Accum Amorization - Software
1-2990	Accumulated Depreciation
1-3000	Other Assets
1-3130	Deffered Certification Charges
1-3132	Accum. Amortized - Cert. Costs
1-3144	Customer Base Purchase
1-3145	Accum Amort-Purchased Account
1-3147	Prepaid Regulatory fees
1-3150	Office Security Deposit
1-3190	Distributor Receivables
<b>2-0000</b>	<b>Liabilities</b>
2-1000	Current Liabilities
2-1050	Accounts Payable
2-1055	Sales Commissions Accrued
2-1065	Short Term Portion Of LTD
2-1105	Federal Payroll Tax Due (941)
2-1110	Ohio State Withholding
2-1115	Richfield Payroll City Due
2-1120	Accrued FUTA(940)
2-1125	Accrued SUTA (OBES)
2-1128	Accrued Workers Comp
2-1410	Default Payroll Withholding
2-2010	Accrued Tax Account
2-3500	Sales Taxes Due

2-3501 Ohio Sales Taxes Due  
2-3502 Alabama State Tax  
2-3503 Alaska State Taxes  
2-3504 Arizona State Tax  
2-3506 Arkansas State Tax  
2-3508 California State Tax  
2-3510 Colorado State Tax  
2-3512 Connecticut State Tax  
2-3513 Delaware State Tax  
2-3514 District Of Columbia State Tax  
2-3516 Florida State Tax  
2-3517 Georgia State Tax  
2-3518 Haiwii State Tax  
2-3519 Idaho State Tax  
2-3520 Illinois State Tax  
2-3522 Indiana State Tax  
2-3526 Iowa State Tax  
2-3528 Kansas State Tax  
2-3530 Kentucky State Tax  
2-3532 Louisiana State Tax  
2-3534 Maine State Tax  
2-3536 Maryland State Tax  
2-3538 Massachusetts State Tax  
2-3540 Michigan State Tax  
2-3542 Minnesota State Tax  
2-3544 Mississippi State Tax  
2-3546 Missouriil State Tax  
2-3547 Montana State Tax  
2-3548 Nebraska State Tax  
2-3549 Nevada State Tax  
2-3550 New Hampshire State Tax  
2-3552 New Jersey State Tax  
2-3554 New Mexico State Tax  
2-3556 New York State Tax  
2-3558 North Carolina State Tax  
2-3560 North Dakota State Tax  
2-3562 Oklahoma State TAX  
2-3563 Oregon State Tax  
2-3564 Pennsylvania State Tax  
2-3566 Rhode Island State Tax  
2-3567 South Carolina State Tax  
2-3568 South Dakota State Tax  
2-3570 Tennessee State Tax  
2-3572 Texas State Tax  
2-3574 Utah State Tax  
2-3576 Vermont Sales Tax  
2-3578 Virginia State Tax  
2-3580 Washington State Tax  
2-3582 West Virginia State Tax  
2-3584 Wisconsin State Tax  
2-3586 Wyoming State Tax  
2-3588 Federal Excise Tax

2-3590 High Cost & Low Income USF  
2-3592 School, Library & Rural Health  
2-3593 TRS FUND  
2-3594 Universal Service Fund  
2-3596 PIC C CHARGES  
2-4000 New Account  
2-5000 Long Term Debt  
2-5010 MOCAS LIMITED LOAN  
2-5020 ROBERT MOCAS LOAN  
2-5025 Bank One Loan  
2-5030 Deffered Revenue

**3-0000 Equity**

3-0001 Purchase Allocation  
3-0003 Purchase Price "adjustment"  
3-0500 MISC. PASS THROUGH AMOUNTS  
3-1100 Owner's Investment  
3-1200 Owner's Withdrawal  
3-2000 Additional Paid In Capital  
3-7000 Treasury Stock  
3-8000 Retained Earnings  
3-9000 Current Year Earnings  
3-9999 Historical Balancing

**4-0000 Income**

4-1000 Retail Income  
4-1020 Frontier  
4-1025 Retail Data  
4-1027 Internet Access Income  
4-1028 TELIGENT LOCAL  
4-1029 Local Income  
4-1030 Miscellaneous  
4-1035 PIC-C Billed  
4-1500 Wholesale Income  
4-1530 American Farm Bureau  
4-1700 Service Income  
4-1725 TRS fund-surcharge income  
4-1730 Miscellaneous  
4-2100 Overpayment refund  
4-2105 NSF returned  
4-2200 Late Fees Collected

**5-0000 Cost of Sales**

5-0990 Commissions  
5-0995 Telecommunication Expenses  
5-1200 Local  
5-1205 Ameritech Usage  
5-1210 Internet Access Expense  
5-1215 Connection Costs - DG, Print,  
5-1220 Teligent Inc  
5-1400 Long Distance  
5-1405 Frontier Usage

5-1410 Switched  
5-1420 PIC C Fee  
5-1425 Overpayment Refund  
5-1430 Miscellaneous - CC, MSVPP  
5-1500 Internet Access Expense  
5-1505 Broadwing  
5-1510 QWEST Usage  
5-1515 Billing Costs  
5-1517 NEC BUSINESS SOLUTIONS INC  
5-1520 MCI Usage  
5-1530 AT&T  
5-1540 Dedicated - Flat Rate  
5-2120 TRS fund-surcharge Expense

**6-0000 Expenses**

6-1000 Advertising  
6-1005 TRS Fund - Surcharge Expense  
6-1010 PUC Regulatory Fees  
6-1020 Corporate  
6-1100 Depreciation Expense  
6-1105 Travel  
6-1110 Meals & Entertainment  
6-1120 Milage Reimbursement  
6-1130 Seminars & Training  
6-1140 Conferences  
6-1210 Discounts Given  
6-1215 Tax Compliance  
6-1220 Discounts Taken  
6-1300 Dues & Subscriptions  
6-1400 Insurance  
6-1500 Late Fees Paid  
6-1510 Promotional Expenses  
6-1515 Advertising  
6-1520 Rent  
6-1600 Leasehold Improvement Expense  
6-1700 Legal & Accounting  
6-1710 Electric  
6-1715 Gas  
6-1720 Sewage, Trash, Snow Removal  
6-1725 Postage  
6-1730 Delivery Expense(FEDEX)  
6-1735 Copier Expense(Lease,Main,Supp  
6-1740 Office Supplies  
6-1745 Office Cleaning  
6-1750 Office Expenses  
6-1755 Alarm Expenses  
6-1760 Office Printing  
6-1770 Advertising - Classified  
6-1800 Maintenance  
6-1805 Answering Service  
6-1810 Cellular Phone Charges  
6-1820 Office Phone

6-1900	Office Supplies
6-2000	Certification Costs
6-2015	Annual Reg Agent, License, AP
6-2020	Annual Reports
6-2030	PUC Regulatory Fees
6-3000	Other Expenses
6-3020	Bank Charges
6-3030	Income-Return Check Fee
6-3040	Professional Dues
6-3050	Auto Expense
6-3060	Collections
6-3500	Moving Expenses
6-4000	Bad Debt Expense
6-5000	Amortization - Certification
6-5010	Miscellaneous Expense
6-5130	Employer Expenses
6-5135	CONSULTING
6-5400	Rent
6-6201	Annual Reg Agent, License, AP
6-8000	OTHER ACCOUNTS
6-9000	Office Insurance
6-9023	Legal-State Certificaions
6-9027	Depreciation Computer Hardware
6-9028	Depreciation-Office Furniture
6-9029	Depreciation Office Equipment
6-9030	Depreciation Expense
6-9032	Software Amorization Expense
6-9034	Personal Property Tax
6-9035	Scherer's Cr on RVPP CR
6-9036	Credit Checking Fee D&B
6-9039	Payroll Expenses
6-9040	Discounts Received
6-9042	Annual- Reg Agent, License, AP
6-9043	Annual Reports
6-9046	Initial State Certifications
6-9047	Initial Local Certifications
6-9048	Penalty & Interest
6-9049	Officer Salaries
6-9050	Field Support Salaries
6-9051	Hourly Employees
6-9052	Back Office Salaries
6-9053	Payroll Expenses
6-9054	Unemployment Expenses
6-9056	Loan Fees
6-9057	SEP Expenses
6-9058	Payroll Service Charge
6-9059	Visa - M/C Fee
6-9060	Donations
6-9061	BANK ONE -SBA LOAN
6-9062	MOCAS LIMITED - LOAN REPAYMENT
6-9063	ROBERT E MOCAS -LOAN REPAYMENT

**8-0000 Other Income**  
8-1000 Interest Income  
8-2000 Investment Income

**9-0000 Other Expenses**  
9-1000 Interest Expense  
9-8000 Bank One Adjustment Account