

Acct	Description	Beginning Balance	Debit	Credit	Net Change	Ending Balance
1130	Cash					
1140	Special Cash Deposits					
1150	Working Cash Advances					
1160	Temporary Investments					
1180	Telecommunications Accounts Receivable					
1181	A/R Allowance					
1190	Other Accounts Receivable					
1200	Notes Receivable					
1210	Interest and Dividends Receivable					
1220	Material and Supplies					
1310	Prepaid Insurance					
1320	Prepaid Maintenance Plans					
1330	Other Prepayments					
1401	Investment In Affiliated Companies					
1402	Investment In Non-Affiliated Companies					
1406	Non-Regulated Investments					
1439	Deferred Charges					
2002	Property Held for Future Use					
2003	Telecommunications Plant Under Construction					
2006	Nonoperating Plant					
2111	Land					
2112	Motor Vehicles					
2114	Tools & Other Work Equipment					
2121	Buildings					
2122	Furniture					
2123	Office Equipment					
2124	General Purpose Computers					
2212	Digital Electronic Switching					
2220	Operator Systems					
2231	Other Radio Facilities					
2232	Circuit Equipment					
2411	Poles					
2422	Underground Cable					
2423	Buried Cable					
2424	Submarine Cable					
2441	Conduit Systems					
3100	Accumulated Depreciation					
4010	A/P					
4020	Notes Payable					
4040	Customer Deposits					
4080	Other Taxes Accrued					
4120	Other Accrd Liab					

4210 Funded Debt  
4510 Capital Stock  
4550 Retained Earnings  
5001 Basic Area Revenue  
5040 Local Private Line Revenue  
5060 Other Loc Exchg Rev  
5081 End User Charges  
5082 Interstate Switched Access  
5083 Special Access Revenue  
5084 Intrastate SW Access  
5230 Directory Revenue  
5240 Rent Revenue  
5260 Miscellaneous Revenue  
5264 Other Incidental Reg Revenue  
5270 Carrier B&C Revenue  
5301 Uncollectible Revenue  
6112 Motor Vehicle Expense  
6114 Tools & Other Work Equip Exp  
6121 Land and Building Expense  
6122 Furniture & Artworks Expense  
6123 Office Equipment Expense  
6124 Gen Purpose Computer Expense  
6212 Digital Electronic Expense  
6231 Radio Systems Expense  
6232 Circuit Equipment Expense  
6311 Station Apparatus Expense  
6351 Public Telephone  
6422 Underground Cable Expense  
6423 Buried Cable Expense  
6424 Submarine Cable Expense  
6512 Provisioning Expense  
6531 Power Expense  
6532 Network Administration Expense  
6533 Testing Expense  
6534 Plant Op Administration Expense  
6535 Engineering Expense  
6540 Access Expense  
6561 Depreciation Exp  
6611 Product Management  
6612 Sales  
6613 Product Advertising  
6621 Call Completion Services  
6622 Number Services

6623 Customer Service  
6711 Executive  
6712 Planning  
6721 Accounting & Finance  
6722 External Relations  
6723 Human Resources  
6724 Information Management  
6725 Legal  
6726 Procurement  
6728 General & Administrative  
7140 Gains & Losses from Foreign Exchange  
7160 Other Operating Gains & Losses  
7240 Operating Other Taxes  
7310 Dividend Income  
7320 Interest Income  
7360 Other Nonoperating Income  
7370 Special Charges  
7510 Interest on Funded Debt  
7990 Noregulated Net Income  
8000 Payroll Clearing  
8100 Benefits Clearing  
9000 Project Clearing  
**Grand Total**

