

BT EXHIBIT 3

Burlington Telecom

Fund 4383

Account Listing

Acct #

Title

REVENUE CODES

44084 BUILDING RENT
44100 DARK FIBER - FEES
44101 DATA CONNECTIVITY FEES
44102 TELEPHONE FEES
44103 INTERNET FEES
44104 COLLOCATION FEES
44105 OTHER SERVICE FEES
44106 VIDEO REVENUE
44111 TRIPLE PLAY DISCOUNTS
44112 CABS CARRIER ACCESS BILL
44113 RESIDENTIAL REVENUE
44114 BUSINESS REVENUE
44115 MUNICIPAL REVENUE
45040 INTEREST INCOME
45042 ESCROW INVESTMENT INCOME
45049 BURL TEL LATE FEES
45072 GENERAL MISC REVENUES
45099 CASH OVER / UNDER
49002 OP TRANSFER - TELECOM

EXPENDITURE CODES

61100 SALARIES
61150 REORGANIZATION/ATTRITION
61200 WAGES HOURLY
61450 TEMPORARY HELP
61500 OVERTIME
61515 TELECOM COMMISSIONS
61520 PREMIUM PAY
61600 COST OF LIVING ALLOWANCE
61660 LIMITED SERVICE
61710 ON CALL
62200 FICA "B"
62500 RETIREMENT "B"
62550 HOLIDAY PAY
62750 LIFE INSURANCE
62800 WORKERS COMPENSATION
62870 ACCRUED COMP EXPENSE
62880 HEALTH INS BUYOUT
62900 HEALTH INSURANCE
62920 DENTAL INSURANCE
62940 OPTION 1 SICK BONUS
62970 ACCRUED VACATION EXPENSE
62980 ACCRUED SICK PAY EXPENSE
62990 EMPLOYEE PARKING
63400 TRAVEL EXPENSE
63430 PARKING EXPENSE
63600 DUES & SUBSCRIPTIONS

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63990 MISC TRAINING & EDUCATION
64201 CONSULTANTS - CHOUKALOS
64202 CONSULTANTS - CHRIS BURNS
64204 CONSULTANTS - J. PATRIE
64210 CONSULTANTS - M. FRIEDMAN
64211 TEMPORARY SERVICE
64300 LEGAL SERVICES
64400 FISCAL SERVICES
64500 AUDITS
64990 OTHER PROFESSIONAL SVCS
65030 BILLING SERVICES
65050 RENT
65100 EQUIPMENT LEASES
65180 POLE/CONDUIT RENTAL
65210 INTERNET PROVISIONING
65220 VOICE PROVISIONING
65225 VOICE PROVISIONING - CAB
65230 VIDEO PROVISIONING
65350 JANITORIAL SERVICES
65810 CABLE MTN REPAIR
65811 SERVICE REPAIR
65850 BANK CHARGES
65860 VEHICLE MAINTENANCE
65870 BUILDING MAINTENANCE
65990 OTHER CONTRACTUAL SERVICE
66100 BUSINESS AUTO INSURANCE
66200 GENERAL LIABILITY
66300 INS - CYBER LIABILITY
66400 INS - BROADCASTERS
66750 PROPERTY INSURANCE
66850 INSURANCE RESERVE
66990 OTHER ADMINISTRATION
67100 ADVERTISING
67101 ADVERTISING - TRADE SHOW
67200 PRINTING
68100 TELEPHONE
68101 PAGERS
68102 CELL PHONES
68130 INTERNET PROVISIONING
68140 VOICE PROVISIONING
68145 VOICE PROVISIONING - CABS
68150 VIDEO PROVISIONING
68155 SERVICE CREDITS
68156 REFERRAL CREDITS
68200 WATER / SEWAGE
68300 ELECTRICITY
68400 GAS
70100 OFFICE SUPPLIES
70200 PERMITS
70300 COPYING

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70400 POSTAGE
71000 MATERIALS
71220 GASOLINE
71760 TOOLS
72119 REIMBURSEMENT FUEL/DIESEL
72300 TRANSFER TO GF - PILOT
72400 ADMINISTRATIVE FEE
72560 TRANSFER TO RISK MGMT
72860 TELECOM TO EQUIP MAINT
73350 CUSTOMER AQUISITION COST
73750 AMORTIZATION EXPENSE
73780 DEPRECIATION EXPENSE
73810 REAL ESTATE TAXES
73970 CAPITAL EXPENDITURES
73971 CAPITAL-MUNICIPAL PHASE 1
73972 CAPITAL-COMMERCIAL PH 2
73973 CAPITAL-CITYWIDE PHASE 3
73975 CAPITAL - FIBER PASS
73976 CAPITAL - SERVICE INSTALL
73977 CAPITAL - CATV
73978 CAPITAL - INTERNET
73979 CAPITAL TELEPHONE
73981 CAPITAL ACCESS (XPON)
73990 OTHER CHARGES
73991 REGULATORY FEES
73993 TELECOM
74350 NOTES RETIRED
74400 INTEREST ON NOTES
74420 INTEREST CITY POOLED CASH
74750 COPS INTEREST