

| Old GL Acct #'s | Old GL Acct Desc | New GL Acct #'s | New GL Acct Desc | |
|-----------------|-----------------------------------|-----------------|-------------------------------------|--------------------------|
| 1300.0000 | PREPAID EXPENSE | 1430 | Other Prepaid Expenses | CapEx and Special |
| 1305.0000 | EMPLOYEE/TOOLS PAYROLL DEDUCTS | 1320 | Employee Advances | |
| 1410.0000 | AUTOMOTIVE EQUIPMENT/TRUCKS | 1710 | Vehicles | |
| 1415.0000 | ASSETS IN PROCESS | 1720 | Assets In Process | |
| 1430.0000 | COMPUTER EQUIPMENT | 1740 | Computers | |
| 1435.0000 | FIELD EQUIPMENT | 1780 | Other Equipment | |
| 1437.0000 | EQUIPMENT COMPONENTS | 1770 | Equipment Components | |
| 1440.0000 | FURNITURE AND FIXTURES | 1750 | Furniture and Fixtures | |
| 1450.0000 | GENERATORS AND EQUIPMENT | 1730 | Generators | |
| 1460.0000 | LEASEHOLD IMPORVEMENTS | 1760 | Leasehold Improvements | |
| 1470.0000 | SHOP EQUIPMENT | 1780 | Other Equipment | |
| 1480.0000 | TELEPHONES | 1780 | Other Equipment | |
| 1500.0000 | DEPOSITS | 1820 | Deposits | |
| 1530.0000 | INVENTORY | 1530 | Other Inventory | |
| 3101.0000 | POLE INCOME | 3010 | Temporary Power Installation | |
| 3108.0000 | POST SIX MONTH INCOME | 3020 | Temporary Power Rental | |
| 3102.0000 | CORD AND BOX INCOME | 3030 | Cord and Box Rental | |
| 3110.0000 | DVS INSTALLATION INCOME | 3040 | Video Surveillance Revenue | |
| 3111.0000 | DVS RENTAL INCOME | 3040 | Video Surveillance Revenue | |
| 3501.0000 | ADJUSTMENTS TO POL REVENUE | 3095 | Temporary Power Adjustments | |
| 3502.0000 | ADJUSTMENTS TO C&B INCOME | 3095 | Temporary Power Adjustments | |
| 3508.0000 | ADJUSTMENTS TO POST SIX MONTH | 3095 | Temporary Power Adjustments | |
| 3511.0000 | ADJUSTMENTS--DVS RENTAL INCOME | 3095 | Temporary Power Adjustments | |
| 3140.0000 | LIGHTING INCOME | 3110 | Electrical Equip Installation | |
| 3143.0000 | ELECTRICAL INSTALLATION INCOME | 3110 | Electrical Equip Installation | |
| 3150.0000 | TRENCHING INCOME | 3210 | Utility Installation | |
| 3153.0000 | UTILITY INSTALLATION INCOME | 3210 | Utility Installation | |
| 3550.0000 | ADJUSTMENTS TO UNDERGROUND INC | 3295 | Utility Install Adjustments | |
| 3551.0000 | ADJUSTMENTS TO UTILITY INSTALL | 3295 | Utility Install Adjustments | |
| 3557.0000 | ADJUSTMENTS TO UTILITY CONSLT | 3295 | Utility Install Adjustments | |
| 3157.0000 | CONSULTING REVENUE | 3310 | Consulting and Design Services | |
| 3158.0000 | DESIGN REVENUE | 3310 | Consulting and Design Services | |
| 3159.0000 | CLIENT SERVICE REVENUE | 3310 | Consulting and Design Services | |
| 3103.0000 | GENERATOR INCOME | 3610 | Generator Rental Revenue | |
| 3104.0000 | GENERATOR FUEL INCOME | 3610 | Generator Rental Revenue | |
| 3503.0000 | ADJUSTMENTS TO GENERATOR INCOME | 3695 | Generator Rental Adjustments | |
| 3130.0000 | EQUIPMENT SERVICE INCOME | 3710 | Service Contract Revenue | |
| 3585.0000 | ADJUSTMENTS--SERVICE INCOME | 3795 | Service and Maintenance Adjustments | |
| 3180.0000 | INSTALLATION INCOME | 3810 | Equipment Sales Revenue | |
| 3580.0000 | ADJUSTMENTS - INSTALLATION INCOME | 3895 | Sales and Installation Adjustments | |
| 5000.0000 | ADVERTISING PROMOTION | 6210 | Advertising and Promotion | Expenses |
| 5040.0000 | AUTO AND TRUCK | 5350 | Auto Repair and Maintenance - Field | |
| 5045.0000 | AUTO REPAIR _ ADMIN | 6280 | Auto Repair - Admin | |
| 5050.0000 | AUTO AND TRUCK - LICENSE FEES | 5360 | Auto Insurance - Field | |
| 5053.0000 | AUTO - LICENSE | 6310 | Auto Insurance - Admin | |
| 5060.0000 | BANK CHARGES | 6520 | Bank and Accounting Charges | |
| 5080.0000 | CITY/COUNTY - PERMIT AND FEES | 5400 | Permits and Fees | |
| 5082.0000 | PERMITS -ADMIN | 5400 | Permits and Fees | |
| 5083.0000 | CLIENT SERVICES | 5380 | Client Services | |
| 5085.0000 | COMPUTER SERVICE EXPENSES | 6420 | Computer Expense | |
| 5090.0000 | CONSULTING | 6230 | Consulting | |
| 5100.0000 | DAMAGE REPAIR | 5390 | Damage and Repair | |
| 5105.0000 | DAMAGE REPAIR ADMIN | 6580 | Damage & Repair - Admin | |
| 5140.0000 | DELIVERY SERVICES | 6490 | Mail Services | |
| 5160.0000 | DONATIONS | 6530 | Charitable Contributions | |
| 5165.0000 | DRUG TESTING | 6340 | Drug Screening | |

| Old GL Acct #'s | Old GL Acct Desc | New GL Acct #'s | New GL Acct Desc |
|-----------------|-------------------------------|-----------------|-------------------------------------|
| 5170.0000 | DUES AND SUBSCRIPTIONS | 6540 | Miscellaneous Expenses |
| 5185.0000 | EMPLOYEE WELFARE | 6360 | Employee Welfare |
| 5210.0000 | EQUIPMENT - REPAIR & MAINT | 5320 | Generator Repair and Maintenance |
| 5220.0000 | EQUIPMENT RENTAL | 5120 | Equipment Rental |
| 5222.0000 | EQUIPMENT FUEL | 5140 | Generator Fuel |
| 5224.0000 | FINES AND PENALTIES | 6510 | Fines and Penalties |
| 5226.0000 | FINES & PENALTIES ADMIN | 6510 | Fines and Penalties |
| 5227.0000 | FREIGHT EXPENSE | 5440 | Freight |
| 5230.0000 | FUEL EXPENSE | 5340 | Auto Fuel - Field |
| 5233.0000 | FUEL - ADMIN | 6290 | Auto Fuel - Admin |
| 5235.0000 | FUEL FOR GENERATORS | 5140 | Generator Fuel |
| 5240.0000 | GENERATOR RENTAL | 5130 | Generator Rental |
| 5242.0000 | GENERATOR REPAIR AND MAINT | 5320 | Generator Repair and Maintenance |
| 5310.0000 | LEGAL EXPENSE | 6480 | Legal Expenses |
| 5315.0000 | MATERIAL FOR PERMANENT POWER | 5010 | Material |
| 5315.2500 | CORES | 5010 | Material |
| 5316.0000 | MATERIAL FOR TEMPORARY POWER | 5010 | Material |
| 5316.2500 | CORES | 5010 | Material |
| 5316.5000 | MATERIAL TEMP POWER MISC | 5010 | Material |
| 5317.0000 | MATERIAL FOR POWER SOLUTIONS | 5010 | Material |
| 5317.2500 | CORES | 5010 | Material |
| 5318.0000 | MATERIAL - EQUIPMENT SALES | 5010 | Material |
| 5319.0000 | MATERIAL - BATTERY | 5010 | Material |
| 5320.0000 | MEALS AND ENTERTAINMENT | 6260 | Meals and Entertainment |
| 5325.0000 | MEETING EXPENSE | 6240 | Meeting Expense |
| 5330.0000 | MILEAGE EXPENSE | 6270 | Mileage - Admin |
| 5345.0000 | MOVING EXPENSE | 6330 | Relocation Expense |
| 5347.0000 | OFFICE EQUIPMENT - LEASES | 6410 | Office Equipment Leases |
| 5350.0000 | OFFICE EXPENSE | 6390 | Office Supplies |
| 5370.0000 | OUTSIDE SERVICES | 6450 | Outside Services |
| 5382.0000 | POSTAGE EXPENSES | 6490 | Mail Services |
| 5383.0000 | PRELIMS AND LEINS | 5400 | Permits and Fees |
| 5384.0000 | PRE DIEM EXPENSE | 5420 | Travel - Field |
| 5385.0000 | PRINTING EXPENSE | 6390 | Office Supplies |
| 5395.0000 | RECRUITMENT EXPENSE | 6320 | Recruiting |
| 5400.0000 | RENT | 6370 | Rent |
| 5410.0000 | BUILDING REPAIRS AND MAINT | 6430 | Building Repair and Maintenance |
| 5435.0000 | SALES LEADS AND AIDS | 6220 | Market Research Expense |
| 5440.0000 | SEMINARS/CONTINUING EDUCATION | 6350 | Seminars and Education |
| 5450.0000 | SUPPLIES/MATERIALS | 5370 | Shop Supplies |
| 5455.0000 | SHOP SUPPLIES | 5370 | Shop Supplies |
| 5480.0000 | SCE - EDISON CHARGES | 5400 | Permits and Fees |
| 5485.0000 | SUBCONTRACTOR LABOR | 5250 | Subcontract Labor |
| 5490.0000 | TAX AND LICENSE | 6590 | Tax and License |
| 5500.0000 | TELEPHONE | 6460 | Telephone and Mobile Communications |
| 5505.0000 | TELEPHONE - CELLULAR | 6460 | Telephone and Mobile Communications |
| 5507.0000 | TEMPORARY FIELD LABOR | 5250 | Subcontract Labor |
| 5508.0000 | TEMPORARY OFFICE HELP | 6150 | Temporary Office Labor |
| 5510.0000 | TOOLS | 6600 | Tools |
| 5530.0000 | TRAVEL | 6250 | Travel - Admin |
| 5532.0000 | TRAVEL - FIELD | 5420 | Travel - Field |
| 5535.0000 | UNIFORM EXPENSE | 6570 | Uniforms |
| 5540.0000 | UTILITIES | 6380 | Utilities |

Expenses