

Burlington Telecom  
Pooled Cash Analysis

Exhibit LA-1  
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Period	Month	Debits	Credits	Balance	Sixty Day Debits
Beginning Balance				(1,689,712.82) x	
19.1	Jul-05	12,330.97	494,180.47	(2,171,562.32) x	
19.2	Aug-05	12,372.64	995,718.54	(3,154,908.22) x	
19.3	<b>Sep-05</b>	13,172.64	703,418.25	(3,845,153.83) x	75,489.94
19.4	Oct-05	50,796.01	913,862.59	(4,708,220.41) x	53,323.84
19.5	Nov-05	24,693.93	754,431.10	(5,437,957.58) x	2,664,355.27
19.6	Dec-05	28,629.91	1,080,995.91	(6,490,323.58) x	4,406,166.39
19.7	Jan-06	2,635,725.36	723,957.34	(4,578,555.56) x	1,787,749.01
19.8	Feb-06	1,770,441.03	1,283,857.63	(4,091,972.16) x	453,622.56
19.9	Mar-06	17,307.98	496,172.20	(4,570,836.38) x	1,786,067.59
19.10	Apr-06	436,314.58	552,146.28	(4,686,668.08) x	2,394,463.65
19.11	May-06	1,349,753.01	957,461.34	(4,294,376.41) x	1,054,837.23
19.12	Jun-06	1,044,710.64	516,948.43	(3,766,614.20)	10,126.59
19.13	Jun-06	10,126.59	711,902.07	(4,468,389.68) x	291,403.03
19.1	Jul-06	97,080.01	728,532.35	(5,099,842.02) x	1,124,660.85
19.2	Aug-06	194,323.02	1,117,593.62	(6,023,112.62) x	2,396,645.19
19.3	Sep-06	930,337.83	1,121,867.92	(6,214,642.71) x	2,283,807.16
19.4	Oct-06	1,466,307.36	1,393,892.63	(6,142,227.98) x	1,685,249.08
19.5	Nov-06	817,499.80	2,182,237.01	(7,506,965.19) x	2,395,873.03
19.6	Dec-06	867,749.28	2,144,778.36	(8,783,994.27) x	4,183,377.59
19.7	Jan-07	1,528,123.75	2,044,844.45	(9,300,714.97) x	7,078,825.11
19.8	Feb-07	2,655,253.84	1,203,480.45	(7,848,941.58) x	6,568,904.38
19.9	Mar-07	4,423,571.27	1,128,152.25	(4,553,522.56) x	3,739,048.42
19.10	Apr-07	2,145,333.11	1,074,053.80	(3,482,243.25) x	1,746,550.43
19.11	May-07	1,593,715.31	2,086,648.07	(3,975,176.01) x	187,489.67
19.12	Jun-07	152,835.12	1,217,389.81	(5,039,730.70)	34,654.55
19.13	Jun-07	34,654.55	155,276.71	(5,160,352.86) x	1,893,711.26
19.1	Jul-07	214,964.41	1,239,376.19	(6,184,764.64) x	1,898,890.37
19.2	Aug-07	1,678,746.85	876,473.69	(5,382,491.48) x	458,470.55
19.3	Sep-07	220,143.52	2,207,345.78	(7,369,693.74) x	457,497.04
19.4	Oct-07	238,327.03	1,751,736.03	(8,883,102.74) x	5,025,801.29
19.5	Nov-07	219,170.01	1,913,508.33	(10,577,441.06) x	5,086,426.57
19.6	Jan-08	4,806,631.28	1,339,105.62	(7,109,915.40) x	1,942,885.49
19.7	Jan-08	279,795.29	1,360,927.89	(8,191,048.00) x	3,471,981.38
19.8	Feb-08	1,663,090.20	1,666,173.84	(8,194,131.64) x	3,521,384.23
19.9	Mar-08	1,808,891.18	1,120,629.41	(7,505,869.87) x	2,184,889.26
19.10	Apr-08	1,712,493.05	941,614.91	(6,734,991.73) x	828,331.70
19.11	May-08	472,396.21	1,679,882.39	(7,942,477.91) x	532,529.54
19.12	Jun-08	355,935.49	990,517.22	(8,577,059.64)	176,594.05
19.13	Jun-08	176,594.05	254,714.77	(8,655,180.36) x	1,009,025.83

Period	Month	Debits	Credits	Balance	Sixty Day Payments
19.1	Jul-08	621,132.87	1,283,784.09	(9,317,831.58) x	963,924.13
19.2	Aug-08	387,892.96	1,251,661.60	(10,181,600.22) x	1,065,322.28
19.3	Sep-08	576,031.17	1,228,461.88	(10,834,030.93) x	1,026,390.24
19.4	Oct-08	489,291.11	838,988.87	(11,183,728.69) x	1,072,213.44
19.5	Nov-08	537,099.13	1,138,495.82	(11,785,125.38) x	1,110,903.38
19.6	Dec-08	535,114.31	1,109,838.96	(12,359,850.03) x	1,140,832.16
19.7	Jan-09	575,789.07	1,087,177.62	(12,871,238.58) x	1,227,545.71
19.8	Feb-09	565,043.09	1,053,802.93	(13,359,998.42) x	1,201,739.95
19.9	Mar-09	662,502.62	612,256.04	(13,309,751.84) x	1,067,024.56
19.10	Apr-09	539,237.33	805,530.69	(13,576,045.20)	1,126,963.73
19.11	May-09	527,787.23	1,156,240.64	(14,204,498.61)	1,312,729.29
19.12	Jun-09	599,176.50	742,785.82	(14,348,107.93)	713,552.79
19.13	Jun-09	713,552.79	1,832,777.48	(15,467,332.62)	1,248,738.52
19.1	Jul-09	620,827.78	868,988.94	(15,715,493.78)	1,416,576.44
19.2	Aug-09	627,910.74	1,319,253.60	(16,406,836.64)	1,339,907.90
19.3	Sep-09	788,665.70	974,796.39	(16,592,967.33)	1,145,861.19
19.4	Oct-09	551,242.20	951,788.57	(16,993,513.70) y	1,244,773.50
19.5	Nov-09	594,618.99	651,641.09	(17,050,535.80) x	1,031,287.04
19.6	Dec-09	650,154.51	536,110.31	(16,936,491.60) x	961,053.69
19.7	Jan-10	381,132.53	438,154.63	(16,993,513.70) x	1,332,257.05
19.8	Feb-10	579,921.16	740,462.85	(17,154,055.39) x	1,326,540.25
19.9	Mar-10	752,335.89	534,772.10	(16,936,491.60) x	864,029.59
19.10	Apr-10	574,204.36	574,204.36	(16,936,491.60) x	777,176.78
19.11	May-10	289,825.23	289,825.23	(16,936,491.60) x	487,351.55
19.12	Jun-10	487,351.55	487,219.82	(16,936,359.87)	0.00
19.13	Jun-10		131.73	(16,936,491.60) x	0.00

Notes: CPG 9/13/2005

x Based on history of balance provided in response to question 11 during second on-site.

y Per Company response to DPS3-65 the balance is \$17,388,087.38.

Source of amounts is general ledger provided in response to 3-14, except June 2009 was updated and November 2009 and beyond were added based on more current information provided upon a verbal request to update a previous response.