

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated

COMMISSION
CLERK

Case No. 03-13711 (KJC)

Response Date: March 18, 2009 at 4:00 p.m.
Hearing Date: March 25, 2009 at 11:30 a.m.

**DECLARATION OF MEADE MONGER IN SUPPORT OF THE MOTION OF THE
LIQUIDATING TRUSTEE OF THE OMEGA LIQUIDATING TRUST FOR AN ORDER
APPROVING (I) FINAL DISTRIBUTION AND MAXIMUM CREDITOR RESERVE, (II)
ENTRY OF FINAL DECREE AND PROCEDURES IN CONNECTION THEREWITH,
AND (III) RELATED RELIEF**

Meade Monger, being duly sworn, deposes and says:

1. I am a Managing Director at AlixPartners, LLP, the trustee (the "Liquidating Trustee") of the Omega Liquidating Trust (the "Liquidating Trust") in the substantively consolidated chapter 11 cases of Cable & Wireless USA, Inc. and its affiliated debtors (collectively, the "Debtors"), and I am authorized to make this declaration (this "Declaration") in that capacity. My business address is 2100 McKinney Avenue, Suite 800, Dallas, Texas.

COM _____
ECR _____
GCL _____
OPC _____
RCP _____
SSC _____
SGA _____
ADM _____
CLK *Donny*

2. This Declaration is submitted in support of the Motion of the Liquidating Trustee of the Omega Liquidating Trust for an Order Approving (I) Final Distribution and Maximum Creditor Reserve, (II) Entry of Final Decree and Procedures in Connection Therewith, and (III) Related Relief (the "Motion"). All capitalized terms used but not otherwise defined herein shall have the meanings assigned to them in the Motion. The following facts are within my personal knowledge except those matters stated on information and belief (which I believe to be true) and, if required to do so, I could competently testify to such facts.

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3. I am responsible for overseeing the general operations of the Trust including the claims review and objection process, asset analysis and recovery and distributions in these cases. In that capacity, I have reviewed, or directed others to review, the claims and matters subject to this Motion. I am familiar with the information contained in the Motion and in the exhibits annexed thereto.

4. I make this affidavit to explain the various aspects of the process by which the Liquidating Trustee proposes to make the final distribution to holders of allowed general unsecured claims in this case and the procedures necessary to close these cases in order for a final decree to be entered by the Court.

A. Claim Resolutions and Distributions

5. As of February 19, 2009, approximately 1,605 parties had filed approximately 2,301 proofs of claim or otherwise asserted claims in this matter. Since the Effective Date, the Liquidating Trustee, with its professionals, continued to review and analyze these filed claims as well as the claims scheduled or otherwise asserted against the Debtors' estates.

6. The Liquidating Trustee has resolved the claims in these cases through the litigation of forty omnibus objections and numerous objections to individual claims as well as through formal and informal negotiation with various claimants. The result of these efforts was a reduction by more than 70% in the pool of unsecured claims, from over \$341 million (excluding redundancies) to approximately \$90 million.

7. The Liquidating Trustee also reduced secured, administrative and priority claims by more than 90%, from over \$160 million (excluding redundancies) to a final total of approximately \$13 million. These claims have been or will be paid at the time of the hearing on the Motion. The Trust has also recovered over \$16.7 million in miscellaneous assets, including

some assets that were shared with the PLC Group pursuant to agreements and orders of the Court.

8. The Liquidating Trustee now seeks approval of a final distribution to unsecured creditors with the cumulative final distribution rate estimated at 66%.

B. Final Distribution and Maximum Creditor Reserve

9. The Liquidating Trustee makes distributions to unsecured creditors in these cases pursuant to the Maximum Creditor Reserve. The Maximum Creditor Reserve was originally established pursuant to an order of the Court approving the Motion of the Trustee of the Omega Liquidating Trust for an Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting the Maximum Creditor Reserve (the "First Distribution Motion"). Subsequent adjustments have been made to the Maximum Creditor Reserve pursuant to additional orders of the Court as stated in the Motion.

10. The Maximum Creditor Reserve sets forth, as to each listed claim, the maximum claim amount that may be asserted against the Liquidating Trust for distribution purposes under the Plan. An aggregate maximum reserve was previously established for all secured, administrative and priority Tax Claims; this reserve consists of the sum of the amounts reserved for each such Tax Claim plus an additional general reserve (the "Aggregate Tax Claim Reserve").

11. Since the Court last approved adjustments to the Maximum Creditor Reserve, the Liquidating Trustee has obtained Court orders reducing or disallowing various claims, entered into stipulations and agreements with various creditors, made payments to various creditors, and conducted additional analysis of claims filed against the Trust. Additionally, the Liquidating Trustee has filed objections to various claims that will be heard on or before the date of the

hearing set for the Motion. As a result of these actions, adjustments to the Maximum Creditor Reserve are necessary in order for the Liquidating Trustee to conduct the Final Distribution.

12. Other than the adjustments discussed in the Motion, the Liquidating Trustee is not seeking or intending to alter, amend, or otherwise change the maximum reserve amounts as previously set by the Court.

1. Court Ordered Claim Reductions and Disallowances

13. Since the Court last approved adjustments to the Maximum Creditor Reserve, the Court has entered orders disallowing and reducing various claims. Additionally, the Liquidating Trustee has entered into agreements with various creditors liquidating their claims. Those agreements have been or will be submitted to the Court for approval prior to the March 25, 2009 hearing.

14. The claims that are the subject of the preceding paragraphs and the adjusted maximum claim reserves for these claims are included in Exhibit A, attached to the Motion, under the heading "Court Ordered Reductions/Disallowances."

2. Informal Agreements/Comments on the Record

15. The Liquidating Trustee has entered into agreements with creditors modifying the maximum reserves for their claims from the amounts previously set forth in the Maximum Creditor Reserve. These agreements were not included in an order of the Court or were merely stated upon the record during a hearing before this Court. Additionally, since approval of the Maximum Creditor Reserve, creditors have withdrawn their claims and have also notified the Liquidating Trustee that no amounts remain outstanding from the Trust. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in Exhibit A, attached to the Motion, under the heading "Informal Agreements/Comments."

3. Payment of Claims

16. The Liquidating Trustee has continued to resolve and pay certain secured, administrative, and priority claims. The Liquidating Trustee has also paid, pursuant to the Purchase Agreement, its proportionate share of outstanding cure payments. Additionally, Savvis has paid and/or resolved amounts owing to certain creditors, thereby enabling the Trust to release the reserve for such creditors' corresponding claims. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in Exhibit A, attached to the Motion, under the heading "Payments."

4. Newly Filed Claims/Adjustments

17. Since the Court last approved the Maximum Creditor Reserve, various creditors have filed claims against the Trust. These claims have included secured, administrative, priority, and general unsecured claims. Some of these claims were filed to amend prior claims filed by the creditors. These new claims are also the subject of prior or pending objections. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in Exhibit A, attached to the Motion, under the heading of "New Claims Filed and Claim Adjustments."

5. Adjustments to Scheduled Claims

18. After additional review of the Debtors' schedules, the Liquidating Trustee discovered that certain creditors listed on the Debtors' schedules had filed claims against the Trust. Therefore, pursuant to Federal Rule of Bankruptcy Procedure 3003(c)(4), each such creditor's scheduled claim is superseded by the filed claim. Additional scheduled claims are adjusted as a result of the Liquidating Trustee entering into agreements with the creditor reducing their scheduled claim and/or the creditor returned the corresponding distribution to the Liquidating Trustee. The scheduled claims that are the subject of this paragraph and the adjusted

maximum claim reserves for these claims are included in Exhibit A, attached to the Motion, under the heading of "Schedule Adjustments."

6. Other Pending Claims

19. The Liquidating Trustee has filed objections to various claims that have not been ruled upon by this Court (the "Pending Objections"). The Pending Objections are scheduled to be heard at the same time as the hearing on the Motion, March 25, 2009.

20. The claims that are the subject of the Pending Objections and the adjusted maximum claim reserves for these claims are listed in Exhibit A, attached to the Motion, under the headings "Other Pending Claims." The maximum claim reserves listed in Exhibit A for these claims are based upon the relief requested in the Pending Objections or current discussions with the claimant. The Liquidating Trustee reserves the right to amend these reserves up to and including the hearing on the Motion.

7. Aggregate Secured, Administrative and Priority Tax Claim Reserve

21. At the time of the First Distribution Motion, various taxing authorities expressed concern that the reserves then requested by the Liquidating Trustee would not be sufficient to pay Tax Claims and any allowable interest. In response, the Liquidating Trustee agreed to establish the Aggregate Tax Claim Reserve. The Aggregate Tax Claim Reserve was subsequently adjusted and currently consists of the sum of (1) the amounts reserved for pending Tax Claims, plus a general reserve consisting of \$2,000,000 and the savings from the disallowance or reduction of certain Tax Claims (the "Extra Tax Claim Funds").

22. Since the Court entered the order granting the Fifth Distribution Motion, the Liquidating Trustee has disallowed, settled and/or paid various Tax Claims. These Tax Claims and their adjusted maximum reserve are listed on Exhibit A, attached to the Motion, under the heading, "Tax Adjustments." As of filing the Motion, only a few Tax Claims remain pending.

These Tax Claims are listed in Exhibit A, attached to the Motion, under the headings "Pending Tax Claims." The maximum claim reserves listed in Exhibit A for these Tax Claims are based upon discussions with the taxing authority or as requested in a related Pending Objection. The Liquidating Trustee expects to resolve these pending Tax Claims on or before the hearing on this Motion.

23. As all Tax Claims will have been resolved, there is no longer a need for the Aggregate Tax Claim Reserve and the Liquidating Trustee will distribute the Extra Tax Claim Funds in accordance with the terms of the Plan and the Liquidating Trust Agreement.

C. Final Distribution

24. All allowed general unsecured claims filed in these Chapter 11 Cases are listed on Exhibit B, attached to the Motion. The estimated final distribution on account of each claims is included on Exhibit B, under the heading "Creditor's Estimated Final Distribution Amount." This amount may change as a result of the Court's decisions on the pending matters discussed in the Motion as well as the funds ultimately available at the time of the final distribution. Absent unforeseen circumstances, the Liquidating Trustee expects any such change to be nominal.

25. It is the Liquidating Trustee's goal to make the final distribution to holders of allowed unsecured claims in April 2009. The ability of the Liquidating Trustee to make the final distribution will depend on the Court's determination of various pending claim objections and motions and the relief requested in this Motion. Therefore no assurance can be provided by the Liquidating Trustee that the final distribution can be made as intended.

D. Procedures and Related Relief in Connection with Final Distribution and Entry of Final Decree

26. The following is a discussion of the procedures to be utilized by the Liquidating Trustee to move these Chapter 11 Cases to a close and requests for approval of certain relief related to such process.

1. Reserves and Payments to the Liquidating Trustee and Trust Professionals

27. Pursuant to discussions with the Oversight Committee, the following process was approved to pay for the costs associated with the remaining tasks to close these Chapter 11 Cases and for the final payments to the Liquidating Trustee and the Trust professionals. A reserve of \$3,000,000 (the "Expense Reserve") will be established to first pay for the remaining expenses of the Trust through the closing of these Chapter 11 Cases including, among other things, resolving the final claim objections and pending adversary proceedings, reconciliation of the final claims register, drafting the final distribution motion and motion for entry of the final decree, replying to any responses and attending all related hearings, negotiating and documenting resolution of open issues with Savvis, conducting the final distribution, and responding to inquiries from creditors. Shutting down the Liquidating Trust will also require conducting an internal audit and reconciling bank accounts, locating and destroying the Debtors' records and other documents, and preparing final tax returns.

28. After payment of the above expenses, and in recognition of the extraordinary achievements obtained in these Chapter 11 Cases, if any funds remain in the Expense Reserve, the Oversight Committee has authorized, in accordance with the Liquidating Trust Agreement, the payment of remaining funds, if any (but in no event to exceed \$1.5 million), to the Liquidating Trustee for allocation, in its discretion, among the Liquidating Trustee and the Trust professionals as an upward adjustment of the professionals' lodestar fees in an amount the

Liquidating Trustee believes is reasonable in order to fairly compensate the firms for their services and the results obtained in this case. If any funds remain in the Expense Reserve that exceed such authorized amount, such funds shall be distributed pro-rata to creditors pursuant to the Plan and Confirmation Order.

2. United States Trustee Fees

29. The Liquidating Trustee is unaware of any current outstanding fees owing to the Office of the United States Trustee. Prior to the entry of the final decree, the Liquidating Trustee will prepare for the United States Trustee's approval a final report and pay all fees determined due and owing. Such United States Trustee fees will come from the Expense Reserve.

3. Undeliverable/Non-Negotiated Distributions

30. In connection with previous distributions, certain claimants were issued a check but it was either (i) returned in the mail as undeliverable; (ii) not negotiated by the recipient; or (iii) voluntarily returned by the claimant. The Liquidating Trustee has previously sought release of such distributions or obtained adequate information from such claimant and will include such amounts in the claimant's final distribution. Once the final distribution is made, certain holders of allowed claims may fall within those categories. Article VI(C) of the Plan provides that if the distribution to any holder of an allowed claim is returned as undeliverable or is otherwise unclaimed, no further distributions shall be made to such holder and such distribution shall become property of the Trust to be distributed in accordance with the terms of the Plan and Liquidating Trust Agreement.

31. The Liquidating Trustee therefore seeks the authority to cancel any check issued in the final distribution that is either (i) returned in the mail as undeliverable; or (ii) not negotiated by the recipient within sixty (60) days of commencing the final distribution and the holder of the related allowed claim has not notified the Liquidating Trustee in writing of such

holder's then-current address. The Liquidating Trustee also seeks the authority to immediately cancel any checks issued in the final distribution that are voluntarily returned by the claimant. The Liquidating Trustee also requests the authority to refuse to issue new checks to such holder and close any corresponding bank account with any related funds becoming property of the Liquidating Trustee (or, after entry of the final decree, AlixPartners LLP) to be used at its sole discretion.

32. Given the Liquidating Trustee's efforts related to the prior distributions, the Liquidating Trustee does not expect there to be any or at the most a minimal amount of undeliverable or unclaimed distributions.

4. Transportation Insurance Company, et al.

33. On January 23, 2009, the Liquidating Trustee filed a Complaint for Account and Turnover of Estate Property Pursuant to 11 U.S.C. § 542; Objection to Claims (the "Complaint") against Transportation Insurance Company, et al. ("TIC"), Adv. Proc. No. 09-50042, seeking the turnover from TIC of certain funds related to the Debtors' workers compensation insurance program and objecting to TIC's proof of claim.

34. The Liquidating Trustee is currently in negotiations with TIC for a consensual resolution of the Complaint. The Liquidating Trustee anticipates a resolution will result in additional funds being made available for the final distribution. If a final resolution of the Complaint cannot be completed before the hearing on the Motion, the Liquidating Trustee may, in its sole discretion, delay the final distribution until such resolution is reached and any related funds are received by the Liquidating Trustee.

5. Late-Filed Claims

35. The Bar Date in these Chapter 11 Cases was over five years ago. Nevertheless, it is possible that parties will continue to file proofs of claim with the Clerk's office or the claims

agent after the filing of this Motion and before the closing of these Chapter 11 Cases. The terms of the Bar Date Order fixing the deadline for filing claims bars these late-filed claims without further order of this Court. Therefore, the Liquidating Trustee requests that the Court deem it unnecessary to file any additional objections to any claim filed after the bar date (or such other date as previously set by Order of this Court). This relief will avoid unnecessary additional expense and delay while these cases remain open.

6. Claims Agent

36. The Liquidating Trustee requests that, upon completion of the final distribution, the services of Epiq Systems, Inc. (the "Claims Agent") shall be terminated. The Claims Agent shall return to the Clerk of the Court originals of all claims, a claims register and any other reports that may be required by the Court.

7. Document Retention

37. The Liquidating Trustee requests approval to destroy any and all documents in the actual or constructive possession of the Liquidating Trustee or Savvis (including those in possession of professionals) relating to these Chapter 11 Cases, in their sole discretion, before or after the cases are closed, with the exception of original claims and related information to be provided by the Claims Agent to the Clerk of the Court as set forth above.

8. Discharge of Duties

38. The Liquidating Trustee requests that upon entry of the final decree, that the Liquidating Trustee, the Trust, the members of the Oversight Committee created under the Plan Trust, the PLC Group, and their respective predecessors, successors, affiliates, agents, employees, attorneys, officers, directors, and representatives shall be fully released and discharged of their duties and obligations in carrying out the terms of the Plan and Confirmation Order and shall have no further responsibilities in connection therewith. The requested release

and discharge would be in addition to, and would not otherwise alter, the releases, exculpations, and injunctions previously provided in the Plan and Confirmation Order.

E. ENTRY OF A FINAL DECREE

39. Finally, the Liquidating Trustee seeks the entry of a final decree in these Chapter 11 Cases. The Liquidating Trustee requests that once the final distribution is remitted as set forth in Exhibit B, attached to the Motion, upon filing of a certification of counsel that such distribution has been made and all outstanding fees owing to the United States Trustee have been paid in full and a final report is received by the United States Trustee, that a final decree be entered and these cases closed without need for further notice or a hearing.

I declare under penalty of perjury that the foregoing is true and correct. Executed this 23rd day of February 2009 in Dallas, Texas.

/s/
Meade Monger

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:) Chapter 11
)
CABLE & WIRELESS USA, INC., *et al.*,) Case No. 03-13711 (KJC)
)
Debtors.) Substantively Consolidated
)
) Obj. Deadline: March 18, 2009 at 4:00 p.m.
) Hearing: March 25, 2009 at 11:30 a.m.

NOTICE OF MOTION

TO: The Office of the United States Trustee for the District of Delaware; All Parties Who Requested Notice in These Cases Pursuant to Bankruptcy Rule 2002, In Accordance with Del. Bankr. L. R. 2002-1(B); All Parties Listed on Exhibits A-B, Attached Hereto, and the Plan Oversight Committee

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust, created pursuant to the order confirming the plan of liquidation (the "Plan") in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliate debtors (collectively, with Cable & Wireless, the "Debtors") has filed the attached **Motion of the Liquidating Trustee of the Omega Liquidating Trust for an Order Approving (I) Final Distribution and Maximum Creditor Reserve, (II) Entry of Final Decree and Procedures in Connection Therewith, and (III) Related Relief (the "Motion")**.

Responses, if any, to the Motion must be filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Third Floor, Wilmington, Delaware 19801 on or before March 18, 2009 at 4:00 p.m. (ET). At the same time, you must also serve a copy of the response upon the Debtors' undersigned attorneys so as to be received no later than 4:00 p.m. (ET) on March 18, 2009.

A HEARING ON THE MOTION WILL BE HELD ON MARCH 25, 2009, AT 11:30 A.M. BEFORE THE HONORABLE KEVIN J. CAREY, UNITED STATES BANKRUPTCY JUDGE, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 NORTH MARKET STREET, WILMINGTON, DELAWARE 19801.

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: February 23, 2009

Respectfully submitted,

WINSTON & STRAWN LLP

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-and-

**YOUNG, CONAWAY, STARGATT & TAYLOR,
LLP**

/s/

Robert S. Brady (No. 2847)

Edmon L. Morton (No. 3856)

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Co-Counsel for the Liquidating Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re)	Chapter 11
)	
CABLE & WIRELESS USA, INC., et al.,)	Substantively Consolidated
)	
Debtors.)	Case No. 03-13711 (KJC)
)	
)	Response Date: March 18, 2009 at 4:00 p.m.
)	Hearing Date: March 25, 2009 at 11:30 a.m.

**MOTION OF THE LIQUIDATING TRUSTEE OF THE OMEGA LIQUIDATING
TRUST FOR AN ORDER APPROVING (I) FINAL DISTRIBUTION AND
MAXIMUM CREDITOR RESERVE, (II) ENTRY OF FINAL DECREE AND
PROCEDURES IN CONNECTION THEREWITH, AND (III) RELATED RELIEF**

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust (the "Trust"), created pursuant to the order confirming the plan of liquidation in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliated debtors (collectively, with Cable & Wireless, the "Debtors"), hereby moves¹ (the "Motion") the Court for an order (i) authorizing the Liquidating Trustee to make a final distribution to holders of allowed general unsecured claims, (ii) approving the final master matrix setting forth the maximum amount of the universe of claims in this matter, as maintained by the Liquidating Trustee for distribution purposes under the Plan, as previously approved and amended by this Court (the "Maximum Creditor Reserve"),²

¹ Capitalized terms used but not defined in the Motion shall have the meanings ascribed to such terms in the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code (the "Plan").

² See Docket No. 1967, attaching as Exhibit A the original Maximum Creditor Reserve. The Maximum Creditor Reserve was subsequently amended by this Court's (1) Order Granting in Part and Continuing in Part Motion of the Trustee of the Omega Liquidating Trust for Order Authorizing Second Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve on April 27, 2005 (Docket No. 2310); (2) Order Granting

(iii) approving the entry of a final decree and procedures in connection therewith and, (iv) related relief.

This Motion is based upon the points and authorities included herein, the attached exhibits, the concurrently filed supporting Affidavit of Meade Monger (the "Monger Affidavit"), and the relevant papers and pleadings on file with the Court in this matter.

In connection herewith, the Liquidating Trustee respectfully represents as follows:

INTRODUCTION

1. By this Motion, the Liquidating Trustee seeks to distribute the final assets of the Trust and bring this matter to a close. Over the last four and a half years, the Liquidating Trustee has litigated and negotiated the resolution of thousands of unsecured claims, hundreds of secured, administrative, and priority claims and numerous claims filed by hundreds of taxing authorities across the entire United States. As a result of these efforts, unsecured creditors will receive up to an additional 17.6% of their allowed claim reaching a final distribution rate nearly two and a half times the original estimate. The proposed details and process are discussed below.

Supplemental Motion of the Trustee of the Omega Liquidating Trust in Support of Second Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve on June 16, 2005 (Docket No. 2386); (3) Order Granting Motion of Trustee of the Omega Liquidating Trust for Order Authorizing Third Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve on September 28, 2005 (Docket No. 2573); (4) Order Granting Motion of the Trustee of the Omega Liquidating Trust for an Order Authorizing Fourth Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve (Docket No. 3185); and (5) Order Granting Motion of the Trustee of the Omega Liquidating Trust for an Order Authorizing Fifth Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve (Docket No. 3543).

BACKGROUND

A. The Chapter 11 Cases

2. On December 8, 2003 (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), commencing their respective cases (collectively, the "Chapter 11 Cases").

3. The Debtors were leading providers of internet web hosting and network services throughout the United States. As of the Petition Date, the Debtors were the second largest hosting services providers in the United States and one of the largest carriers of internet traffic, focusing on blue chip Fortune 1000 customers. On January 26, 2004, the Bankruptcy Court entered an order authorizing the Debtors to sell substantially all of their assets pursuant to an asset purchase agreement (the "Purchase Agreement") with SAVVIS, Inc., formerly known as SAVVIS Asset Holdings, Inc ("Savvis").

4. On July 14, 2004, the Bankruptcy Court entered its order (the "Confirmation Order") confirming the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code (the "Plan"). The Plan became effective on August 4, 2004 (the "Effective Date"). Pursuant to Article III, Section D of the Plan, the Debtors' estates were substantively consolidated. On the Effective Date, the Trust was formally established and all property of the Debtors' estates was transferred to the Trust.

5. In accordance with Article III, Section C of the Plan, the Trust was established, among other things, to administer the remaining assets of the bankruptcy estates and to make distributions to creditors.

6. Article I, Section D of the Omega Liquidating Trust Agreement (the "Trust Agreement"), dated August 4, 2004, authorizes the Liquidating Trustee, among other things, to "litigate, compromise and settle claims . . . on behalf of or against the Liquidating Trust. . . ."

7. Pursuant to Sections 105 and 1142 of the Bankruptcy Code, 28 U.S.C. §§ 157 and 1334, and Article X of the Plan, the Bankruptcy Court retains non-exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including, without limitation, jurisdiction to allow, disallow, determine, liquidate, classify, estimate or characterize any claim or interest and to ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan.

B. The Bankruptcy Claims

8. On January 9, 2004, the Bankruptcy Court entered its order fixing the bar date for filing proofs of claim (the "Bar Date Order"). Pursuant to the Bar Date Order, all entities, other than governmental units, were required to file proofs of claims no later than February 11, 2004 (the "Bar Date"), and all governmental units were required to file pre-petition claims no later than June 7, 2004 (the "Governmental Bar Date").

9. As of February 19, 2009, approximately 1,605 parties had filed approximately 2,301 proofs of claim or otherwise asserted claims in this matter.

10. Prior to the Effective Date of the Plan, the Bankruptcy Court entered an order approving the employment of AP Services, LLC ("AlixPartners") as restructuring advisors to the Debtors. As part of the services rendered to the Debtors, AlixPartners began to review and analyze the proofs of claim filed in the Chapter 11 Cases and listed in the Debtors' Schedules.

11. On August 4, 2004, pursuant to Section I of the Trust Agreement, an affiliate of AlixPartners was appointed as the Liquidating Trustee.

C. Claim Resolutions and Distributions

12. Since the Effective Date, the Liquidating Trustee, with its professionals, continued to review and analyze the claims scheduled, filed, or otherwise asserted against the Debtors' estates, now the Trust and sought additional assets/funds for distributions to creditors. The Liquidating Trustee filed numerous objections to thousands of claims, including forty omnibus objections and objections to individual claims on various grounds. The result was a reduction by more than 70% in the pool of unsecured claims, from over \$341 million (excluding redundancies) to approximately \$90 million.

13. The Liquidating Trustee also reduced secured, administrative and priority claims by more than 90%, from over \$160 million (excluding redundancies) to a final total of approximately \$13 million. The Trust has also recovered over \$16.7 million in miscellaneous assets, including some assets that were shared with the PEC Group pursuant to agreements and orders of the Court.

14. These achievements in reducing asserted claims and enhancing recoveries allowed the Liquidating Trustee to conduct five distributions to holders of allowed unsecured claims since the Effective Date. In the Debtors' disclosure statement, it was anticipated that the ultimate distribution rate to unsecured creditors who granted the Optional Release to PEC provided for in the Plan would be 27.5%. The initial distribution, made in December 2004, equaled 11.5% of such an unsecured creditor's allowed claim amount. By the most recent distribution to unsecured creditors, the cumulative distribution rate on allowed unsecured claims (where a creditor had granted the Optional Release) had increased to 48.4%. The Liquidating Trustee now seeks

approval of a final distribution to unsecured creditors with the final distribution rate estimated at 66% -- or approximately 2.5 times the original projected distribution rate and nearly 6 times the rate of the initial distribution.

JURISDICTION

15. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

RELIEF REQUESTED

16. Pursuant to Sections 105, 350 and 1142 of the Bankruptcy Code and the terms of the Plan and Confirmation Order, the Liquidating Trustee requests (i) entry of an order approving the final adjustments to the Maximum Creditor Reserve; (ii) entry of an order approving a final distribution to holders of allowed general unsecured claims; (iii) entry of a final decree following such distribution; and (iv) approval of procedures and related relief in connection therewith, as outlined below.

FINAL DISTRIBUTION AND MAXIMUM CREDITOR RESERVE

17. The Liquidating Trustee makes distributions to unsecured creditors in this matter pursuant to the Maximum Creditor Reserve. The Maximum Creditor Reserve was originally established pursuant to an order of the Court approving the Motion of the Trustee of the Omega Liquidating Trust for an Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting the Maximum Creditor Reserve (the "First Distribution Motion"). Subsequent adjustments have been made to the Maximum Creditor Reserve pursuant to additional orders of the Court. See pages 1-2 & fn. 2,

supra.

18. The Maximum Creditor Reserve sets forth, as to each listed claim, the maximum claim amount³ that may be asserted against the Liquidating Trust for distribution purposes under the Plan. An aggregate maximum reserve was previously established for all secured, administrative and priority Tax Claims; this reserve consists of the sum of the amounts reserved for each such Tax Claim plus an additional general reserve (the "Aggregate Tax Claim Reserve").

19. The Liquidating Trustee now seeks authorization to make the final adjustments to the Maximum Creditor Reserve establishing the final reserves for all Claims filed against the Debtors, the Debtors' estates and the Trust, and approval of the Final Distribution.

20. CREDITORS RECEIVING THIS MOTION SHOULD CAREFULLY REVIEW THE EXHIBITS ATTACHED HERETO FOR THEIR CLAIM, THE AMOUNT OF THE RESERVE, THE CLASSIFICATION OF THEIR CLAIM AND PROPOSED FINAL DISTRIBUTION. ANY CREDITOR THAT BELIEVES ITS CLAIM IS LISTED INCORRECTLY IN ANY MANNER OR IS NOT LISTED BUT SHOULD BE LISTED MUST RESPOND TO THIS MOTION. BY FAILING TO RESPOND, YOU WILL BE DEEMED TO WAIVE ANY RIGHT TO ASSERT A CLAIM OR RECEIVE A DISTRIBUTION THAT VARIES FROM THE CLAIMS SET FORTH ON THE ATTACHED EXHIBITS.

³ The Liquidating Trustee has consistently made clear that maximum reserve amounts listed for the claims on the Maximum Creditor Reserve are not an admission of liability or recognition of the actual amount owed. The Liquidating Trustee has reserved all rights to bring claim objections to any of the claims listed on the Maximum Creditor Reserve, and on Exhibit A, attached hereto, and to amend the schedules of assets and liabilities for any claim scheduled by any of the Debtors.

21. Questions from creditors may be directed to a hotline set up by the Liquidating Trustee at (972) 535-7127, but a formal written response is necessary to reserve your rights.

A. Final Adjustments to the Maximum Creditor Reserve

22. Since the Court last approved adjustments to the Maximum Creditor Reserve the Liquidating Trustee has obtained Court orders reducing or disallowing various claims, entered into stipulations and agreements with various creditors, made payments to various creditors, and conducted additional analysis of claims filed against the Trust. Additionally, the Liquidating Trustee has filed objections to various claims that will be heard on or before the date of the hearing set for the Motion. As a result of these actions, adjustments to the Maximum Creditor Reserve are necessary in order for the Liquidating Trustee to conduct the Final Distribution.

23. Other than the adjustments discussed below, nothing in this Motion is intended to alter, amend, or otherwise change the maximum reserve amounts as previously set by the Court.

1. Court Ordered Claim Reductions and Disallowances

24. Since the Court last approved adjustments to the Maximum Creditor Reserve, the Court has entered orders disallowing and reducing various claims. Additionally, the Liquidating Trustee has entered into agreements with various creditors liquidating their claims. Those agreements have been or will be submitted to the Court for approval prior to the March 25, 2009 hearing.

25. The claims that are the subject of the preceding paragraphs and the adjusted maximum claim reserves for these claims are included in the attached Exhibit A, under the heading "Court Ordered Reductions/Disallowances."

2. Informal Agreements/Comments on the Record

26. The Liquidating Trustee has entered into agreements with creditors modifying the maximum reserves for their claims from the amounts previously set in the Maximum Creditor Reserve. These agreements were not included in an order of the Court or were merely stated upon the record during a hearing before this Court. Additionally, since approval of the Maximum Creditor Reserve creditors have withdrawn their claims and have also notified the Liquidating Trustee that no amounts remain outstanding from the Trust. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in the attached Exhibit A, under the heading "Informal Agreements/Comments."

3. Payment of Claims

27. The Liquidating Trustee has continued to resolve and pay certain secured, administrative, and priority claims. The Liquidating Trustee has also paid, pursuant to the Purchase Agreement, its proportionate share of outstanding cure payments. Additionally, SAVVIS has paid and/or resolved amounts owing to certain creditors, thereby enabling the Trust to release the reserve for such creditors' corresponding claims. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in the attached Exhibit A, under the heading "Payments."

4. Newly Filed Claims

28. Since the Court last approved the Maximum Creditor Reserve, various creditors have filed claims against the Trust. These claims have included secured, administrative, priority and general unsecured claims. Some of these claims were filed to amend prior claims filed by the creditors. These new claims are also the subject of prior

or pending objections. The claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in the attached Exhibit A, under the heading of "New Claims Filed and Claim Adjustments."

5. Adjustments to Scheduled Claims

29. After additional review of the Debtors' schedules, the Liquidating Trustee discovered that certain creditors listed on the Debtors' schedules had filed claims against the Trust. Therefore, pursuant to Federal Rule of Bankruptcy Procedure 3003(c)(4), each such creditor's scheduled claim is superseded by the filed claim. Additional scheduled claims are adjusted as a result of the Liquidating Trustee entering into agreements with the creditor reducing their scheduled claim and/or the creditor returned the corresponding distribution to the Liquidating Trustee. The scheduled claims that are the subject of this paragraph and the adjusted maximum claim reserves for these claims are included in the attached Exhibit A, under the heading of "Schedule Adjustments."

6. Other Pending Claims

30. The Liquidating Trustee has filed objections to various claims that have not been ruled upon by this Court (the "Pending Objections"). The Pending Objections are scheduled to be heard at the same time as the hearing on the Motion, March 25, 2009. There are also pending claims that are subject to agreements for the reduction or withdrawal that will be submitted to the Court on or before the hearing on the Motion.

31. The claims that are the subject of the preceding paragraph and the adjusted maximum claim reserves for these claims are listed in the attached Exhibit A, under the headings "Other Pending Claims." The maximum claim reserves listed in Exhibit A for these claims are based upon the relief requested in the Pending Objections and/or

discussions with the creditor. The Liquidating Trustee reserves the right to amend these reserves up to and including the hearing on the Motion.

7. Aggregate Secured, Administrative and Priority Tax Claim Reserve

32. At the time of the First Distribution Motion, various taxing authorities expressed concern that the reserves then requested by the Liquidating Trustee would not be sufficient to pay Tax Claims and any allowable interest. In response, the Liquidating Trustee agreed to establish an aggregate maximum reserve for all secured, administrative, and priority Tax Claims (the "Aggregate Tax Claim Reserve"). The Aggregate Tax Claim Reserve was subsequently adjusted and currently consists of the sum of (1) the amounts reserved for pending Tax Claims, plus a general reserve consisting of \$2,000,000 and the savings from the disallowance or reduction of certain Tax Claims (the "Extra Tax Claim Funds").

33. Since the Court entered the order granting the Fifth Distribution Motion, the Liquidating Trustee has disallowed, settled and/or paid various Tax Claims. These Tax Claims and their adjusted maximum reserve are listed on Exhibit A under the heading, "Tax Adjustments." As of filing the Motion, only a few Tax Claims remain pending. These Tax Claims are listed in the attached Exhibit A, under the headings "Pending Tax Claims." The maximum claim reserves listed in Exhibit A for these Tax Claims are based upon discussions with the taxing authority or as requested in a related Pending Objection. The Liquidating Trustee expects to resolve these pending Tax Claims on or before the hearing on this Motion.

34. As all Tax Claims will have been resolved, there is no longer a need for the Aggregate Tax Claim Reserve and the Liquidating Trustee will distribute the Extra

Tax Claim Funds in accordance with the terms of the Plan and the Liquidating Trust Agreement.

B. Final Distribution

35. Since the Effective Date, the Liquidating Trustee has made five distributions to holders of allowed general unsecured claims. As of the last distribution unsecured creditors received up to 48.4% of their allowed claim amount. The final distribution rate is expected to be approximately 66% of the allowed claim amount.

36. All allowed general unsecured claims filed in these Chapter 11 Cases are listed on Exhibit B, attached hereto. The estimated final distribution on account of each claims is included on Exhibit B, under the heading "Creditor's Estimated Final Distribution Amount." This amount may change as a result of the Court's decisions on the pending matters discussed above as well as the ultimate funds available at the time of the final distribution. Absent unforeseen circumstances, the Liquidating Trustee expects any such change to be nominal.

37. Parties receiving this Motion should note that the estimated final distribution, as a percentage of the listed allowed unsecured amount, will not be the same for all the claims included on Exhibit B for various reasons. Creditors that granted the optional release to the PLC Group as set forth in Section III(B) of the Plan will receive the entire 66% (less any prior distributions). If a creditor did not grant a release to the PLC Group, that creditor will receive only fifty percent (50%) of the calculated final distribution; the remaining portion of the distribution will be distributed to the PLC Group. See Section III(B)(5)(b) of the Plan. Additionally, any allowed unsecured claim which would result in a distribution of less than \$75.00 is not entitled to distribution

under the Plan and therefore no final distribution amount is listed. See Section VI(H) of the Plan.

38. It is the Liquidating Trustee's goal to make the final distribution to holders of allowed unsecured claims in April 2009. The ability of the Liquidating Trustee to make the final distribution will depend on the Court's determination of various pending claim objections and motions and the relief requested in this Motion. Therefore no assurance can be provided by the Liquidating Trustee that the final distribution can be made as intended.

PROCEDURES AND RELATED RELIEF IN CONNECTION WITH FINAL DISTRIBUTION AND ENTRY OF FINAL DECREE

39. The following is a discussion of the procedures to be utilized by the Liquidating Trustee to move there Chapter 11 Cases to a close and requests for approval of certain relief related to such process.

A. Reserves and Payments to the Liquidating Trustee and Trust Professionals

40. Pursuant to discussions with the Oversight Committee, the following process was approved to pay for the costs associated with the remaining tasks to close these Chapter 11 Cases and for the final payments to the Liquidating Trustee and the Trust professionals. A reserve of \$3,000,000 (the "Expense Reserve") will be established to first pay for the remaining expenses of the Trust through the closing of these Chapter 11 Cases including, among other things, resolving the final claim objections and pending adversary proceedings, reconciliation of the final claims register, drafting the final distribution motion and motion for entry of the final decree, replying to any responses and attending all related hearings, negotiating and documenting resolution of open issues with Savvis, conducting the final distribution, and responding to inquiries from creditors.

Shutting down the Liquidating Trust will also require conducting an internal audit and reconciling bank accounts, locating and destroying the Debtors' records and other documents, and preparing final tax returns.

41. After payment of the above expenses, and in recognition of the extraordinary achievements obtained in these Chapter 11 Cases, if any funds remain in the Expense Reserve, the Oversight Committee has authorized, in accordance with the Liquidating Trust Agreement, the payment of remaining funds, if any (but in no event to exceed \$1.5 million), to the Liquidating Trustee for allocation, in its discretion, among the Liquidating Trustee and the Trust professionals as an upward adjustment of the professionals' lodestar fees in an amount the Liquidating Trustee believes is reasonable in order to fairly compensate the firms for their services and the results obtained in this case. If any funds remain in the Expense Reserve that exceed such authorized amount, such funds shall be distributed pro-rata to creditors pursuant to the Plan and Confirmation Order.

B. United States Trustee Fees

42. The Liquidating Trustee is unaware of any current outstanding fees owing to the Office of the United States Trustee. Prior to the entry of the final decree, the Liquidating Trustee will prepare for the United States Trustee's approval a final report and pay all fees determined due and owing. Such United States Trustee fees will come from the Expense Reserve.

C. Undeliverable/Non-Negotiated Distributions

43. In connection with previous distributions, certain claimants were issued a check but it was either (i) returned in the mail as undeliverable; (ii) not negotiated by the recipient; or (iii) voluntarily returned by the claimant. The Liquidating Trustee has

previously sought release of such distributions or obtained adequate information from such claimant and will include such amounts in the claimants final distribution. Once the final distribution is made, certain holders of allowed claims may fall within those categories. Article VI(C) of the Plan provides that if the distribution to any holder of an allowed claim is returned as undeliverable or is otherwise unclaimed, no further distributions shall be made to such holder and such distribution shall become property of the Trust to be distributed in accordance with the terms of the Plan and Liquidating Trust Agreement.

44. The Liquidating Trustee therefore seeks the authority to cancel any check issued in the final distribution that is either (i) returned in the mail as undeliverable; or (ii) not negotiated by the recipient within sixty (60) days of commencing the final distribution and the holder of the related allowed claim has not notified the Liquidating Trustee in writing of such holder's then current address. The Liquidating Trustee also seeks the authority to immediately cancel any checks issued in the final distribution that are voluntarily returned by the claimant. The Liquidating Trustee also requests the authority to refuse to issue new checks to such holder and close any corresponding bank account with any related funds becoming property of the Liquidating Trustee (or, after entry of the final decree, AlixPartners LLP) to be used at its sole discretion.

45. Additionally, pursuant to Article VI(F) of the Plan, a distribution on account of an allowed general unsecured claim is treated as an undeliverable distribution and forfeited if such holder fails to provide the Liquidating Trustee with current tax withholding information as requested by the Liquidating Trustee. The Liquidating Trustee therefore requests authorization to treat any holder of an allowed general

unsecured claim who fails to provide tax withholding information requested by the Liquidating Trustee as having forfeited any right to a final distribution and not issue any check on account of such claim.

46. Given the Liquidating Trustee's efforts related to the prior distributions, the Liquidating Trustee does not expect significant undeliverable or unclaimed distributions, if any at all.

D. Transportation Insurance Company, et al.

47. On January 23, 2009, the Liquidating Trustee filed a Complaint for Account and Turnover of Estate Property Pursuant to 11 U.S.C. § 542; Objection to Claims (the "Complaint") against Transportation Insurance Company, et al. ("TIC"), Adv. Proc. No. 09-50042, seeking the turnover from TIC of certain funds related to the Debtors' workers compensation insurance program and objecting to TIC's proof of claim.⁴

48. The Liquidating Trustee is currently in negotiations with TIC for a consensual resolution of the Complaint. The Liquidating Trustee anticipates a resolution will result in additional funds being made available for the final distribution. If a final resolution of the Complaint cannot be completed before the hearing on the Motion, the Liquidating Trustee may, in its sole discretion, delay the final distribution until such resolution is reached and any related funds are received by the Liquidating Trustee.

E. Late-Filed Claims

49. The Bar Date in these Chapter 11 Cases was over five years ago. Nevertheless, it is possible that parties will continue to file proofs of claim with the

⁴ The Liquidating Trust is not reserving any funds on account of the TIC proof of claim pursuant to prior orders of this Court.

Clerk's office or the claims agent after the filing of this Motion and before the closing of these Chapter 11 Cases. The terms of the Bar Date Order fixing the deadline for filing claims bars these late-filed claims without further order of this Court. Therefore, the Liquidating Trustee requests that the Court deem it unnecessary to file any additional objections to any claim filed after the bar date (or such other date as previously set by Order of this Court).⁵ This relief will avoid unnecessary additional expense and delay while these cases remain open.

F. Claims Agent

50. The Liquidating Trustee requests that, upon completion of the final distribution, the services of Epiq Systems, Inc. (the "Claims Agent") shall be terminated. The Claims Agent shall return to the Clerk of the Court originals of all claims, a claims register and any other reports that may be required by the Court.

G. Document Retention

51. The Liquidating Trustee requests approval to destroy any and all documents in the actual or constructive possession of the Liquidating Trustee or Savvis⁶ (including those in possession of professionals) relating to these Chapter 11 Cases, in their sole discretion, before or after the cases are closed with the exception of original claims and related information to be provided by the Claims Agent to the Clerk of the Court as set forth above.

H. Discharge of Duties

52. The Liquidating Trustee requests that upon entry of the final decree, that the Liquidating Trustee, the Trust, the members of the Oversight Committee created

⁵ The Liquidating Trustee is unaware of any such claims pending at this time that are not resolved by this Motion or separate pleadings.

⁶ Savvis has maintained certain documents of the Debtors' business at the request of the Liquidating Trustee and pursuant to the Purchase Agreement.

under the Plan Trust, the PLC Group, and their respective predecessors, successors, affiliates, agents, employees, attorneys, officers, directors, and representatives shall be fully released and discharged of their duties and obligations in carrying out the terms of the Plan and Confirmation Order and shall have no further responsibilities in connection therewith. The requested release and discharge would be in addition to, and would not otherwise alter, the releases, exculpations, and injunctions previously provided in the Plan and Confirmation Order.

ENTRY OF A FINAL DECREE

53. Finally, pursuant to Section 350(a) of the Bankruptcy Code and Bankruptcy Rule 3022, the Liquidating Trustee seeks the entry of a final decree in these Chapter 11 Cases. The Liquidating Trustee requests that once the final distribution is remitted as set forth in Exhibit B, attached hereto, upon filing of a certification of counsel that such distribution has been made and all outstanding fees owing to the United States Trustee have been paid in full and a final report is received by the United States Trustee, that a final decree be entered and these cases closed without need for further notice or a hearing.

NOTICE

54. The Liquidating Trustee will serve copies of this Motion (with all exhibits) on: (a) all claimants listed on the attached Exhibits; (b) the Office of the United States Trustee; (c) members of the Plan Oversight Committee; and (d) each person or entity who requested service of notices pursuant to Bankruptcy Rule 2002(i).

55. The Liquidating Trustee submits that notice of this Motion in this manner is sufficient and proper and that no further notice is necessary.

CONCLUSION

WHEREFORE, the Liquidating Trustee respectfully requests that the Court enter an order, substantially in the form attached hereto as Exhibit C, (a) granting the Motion in its entirety, (b) authorizing the final distribution and adjustments to the Maximum Creditor Reserve, (c) approving entry of a final decree and procedures in connection therewith, and (d) granting to the Liquidating Trust such other and further relief as the Court deems appropriate.

Dated: February 23, 2009
Wilmington, Delaware

Respectfully submitted,

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YOUNG, CONAWAY, STARGATT &
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/s/

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Co-Counsel for the Liquidating Trustee

Exhibit A

ADJUSTMENTS TO THE MAXIMUM CREDITOR RESERVE

ADJUSTED TO THE

EXHIBIT A

In re: Cable & Wireless et al.
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted	
			Secured	Administrative	Priority	Unsecured				
Court ordered reductions/disallowances										
71100040 / F420534	22ND DISTRICT AGRICULTURAL ASSOCIATION	JOE THOMPSON TELECOM OFFICE 2260 JIMMY DURANTE BOULEVARD DELMAR, CA 92014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
71	A & A ENVIRONMENTAL	5200 RAYNOR AVE LINTHICUM HEIGHTS, MD 21090	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
71300020 / F319444	AAXIS IMAGING	1405 RHODE ISLAND AVE, SUITE 100 CONTACT: WAYAN ADNYASWARI WASHINGTON, DC 20003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>	
76	ABC IMAGING	1147 20TH STREET NW WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
71100036 / F320774	ABC Masonry & Tuckpointing	P.O. BOX 300613 CHICAGO, IL 60630-0631	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
71300070 / F320185	ACCESS 7	BREITLACHER STRASSE 96 FRANKFURT 60489	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711000520 / F320791	AccessOne Solutions	26741 PORTOLA PARKWAY ATTN PATRICK GRIFFIN SUITE 1E-161 FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
713000060 / F320790	AccessOne Solutions	26741 PORTOLA PARKWAY ATTN PATRICK GRIFFIN SUITE 1E-161 FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711000830 / F420077	ADMIRAL INDUSTRIES	MARTIN GARRICK DBA SAN DIEGO PAY TELEPHONES P O BOX 881 SOLANA BEACH, CA 92075	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
330	ADVANCED DIGITAL SOLUTIONS INTL, INC.	44240 FREMONT BLVD FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711000990 / F420667	ADVANCED TEL-COM SYSTEMS	CALVIN R. WEINBERGER P.O. BOX 290150 KERRVILLE, TX 78029	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
713000230 / F319671	AIR PRODUCTS GROUP INC.	880 NORTH 6TH STREET SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711001160 / F319864	ASIN AW CO LTD	TINA MCGHEE 4112 OLD OXFORD ROAD DURHAM, NC 27712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711001170 / F320145	ASIN AW CO LTD	ACCOUNTS PAYABLE 14290 KEEL STREET PLYMOUTH, MI 48170	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
434	ALLEGIANCE INTERNET	9201 N CENTRAL EXWY DALLAS, TX 75231	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
473	ALLENS CLEANING SERVICE INC	174 THROOP AVENUE BROOKLYN, NY 11206	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711001880 / F320890	Allied Publishing Services, Inc	335 INDUSTRIAL CIRCLE WHITE CITY, OR 97503	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
713000680 / F319712	Alpha Delta, Inc	70 FRINELL DR SUITE 2 WEYMOUTH, MA 02188	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711002070 / F421407	AMANA COLONIES TELEPHONE COMPANY	JOHN W. FINK 221 E. HICKORY ST. MANKATO, MN 56001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
1080	AMERICAN FIBER SYSTEMS INC	BRUCE T. FRANKIEWICH 100 MERIDIAN CENTRE SUITE 250 ROCHESTER, NY 14618-3979	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
713000700 / F320234	AMERICAN FOOD & VENDING CORP	87 BEAVER STREET WALTHAM, MA 02453	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
711002300 / F420807	AMERICAN PUBLIC TELEPHONE CO INC	WAYNE TULLY P.O. BOX 948 MONUMENT, CO 80132	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	

EXHIBIT A

In re: Cable & Wireless et al.

Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
711002330 / F319859	American Registry	1100 VALLEY BLVD LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713000710 / F319757	American Registry	1100 VALLEY BLVD LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711002410 / F420724	AMERICAN WESTERN TELEPHONE, INC.	HUGO ALCARAZ 4111 BUCHANAN ST. RIVERSIDE, CA 92503	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
982	AMERITECH SERVICE, INC. ET AL	SBC COMMUNICATIONS CO BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$1,055,530.51	\$1,055,530.51	A	<input checked="" type="checkbox"/>
2183	AMERITECH SERVICES, INC.	SBC COMMUNICATIONS, CO CHERYL BECKER, IN WHOLESALE BANKRUPTCY DEPT. 722 N. BROADWAY, 11TH FLOOR MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$295,875.00	\$295,875.00	A	<input checked="" type="checkbox"/>
711002540 / F420282	AMTEL COMMUNICATIONS, INC.	MICHAEL CORSON 3523 DEL MAR HEIGHTS ROAD BOX 347 SAN DIEGO, CA 92130	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711002600 / F319666	APC Network Corporation	132 FAIR GROUNDS RD WEST KINGSTON, RI 02892-1511	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711002820 / F319996	Apex	11 SANDOVAL STREET SECOND FLOOR SANTA FE, NM 87501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
358	ARAMARK CORPORATION	1451 HOWARD ST SUITE F ELK GROVE VILLAGE, IL 60007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711002960 / F421055	ARGONAUT ENTERPRISES INC.	PETER J. MERCANDETTI 155 TYRON ST HONESDALE, PA 15031-1107	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711003090 / F420410	ARMAND VASQUEZ	ARMAND VASQUEZ PAY PHONE WEST 710 N. BENA AVE REDONDO BEACH, CA 90277	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711003240 / F319081	Ascend Communications Inc	P.O. BOX 891019 DALLAS, TX 75389-1010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713004000 / F319715	ASCO - AUTOMATIC SWITCH CO	1024 INDUSTRIAL WAY STE A LODI, CA 95240-197	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711000260 / F320397	A-Star Wholesale Inc	713 KENNEDY BOULEVARD ATTN AMIT TVAGI SUITE 2 NORTH BERGEN, NJ 7047	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713004150 / F320657	Atlas/Alexandria Packaging LLC	131 LABALLE DEPT-1783 CHICAGO, IL 60674-1783	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
419	ATS LOGISTIC SOLUTIONS	PO BOX 612836 DALLAS FT WORTH AIRPORT, TX 75261	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711003500 / F420393	ATSC, INC.	REBECCA RAMPY PO BOX 7383 ABILENE, TX 79608	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711003520 / F320593	AUBREY G LANSTON CO	MARK WENTZLAFF 221 WEST MANROE, STE 3990 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713003220 / F319734	Automatic Data Processing	P.O. BOX 9001007 LOUISVILLE, KY 40290-1007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711003600 / F420954	AXTEL COMMUNICATIONS INC	MICHAEL AXELROOD 43 W JACKSON BLVD SUITE 1450 CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713004340 / F320099	B1 BREDRAND	SM LANDSGATAN 12 STOCKHOLM SE-103 91	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
126	BEKIN VAN LINES	120 S MANNHEIM RD ATTN: DENA FLYNN HILLSDALE, IL 60126	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>

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Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	CAW FLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
713001570 / F319987	BELGACOM	RUE DU TRONE I BRUXELLES 1000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1143	BELL CANADA-CSG	250 VONGE ST, S1100 TORONTO, ON M5B 2L7	\$0.00	\$0.00	\$0.00	\$85.14	\$85.14	A	<input type="checkbox"/>
711004689 / F420198	BENGAL COMMUNICATIONS INC.	MICHAEL COHN 2615 KELTON AVE LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
712001640 / F319867	BI-GLOBE / NEC	1-2 MARUNOUCHI TOKYO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711005010 / F420953	BIXBY TELEPHONE CO.	ED GUSTAFSON PO BOX 98 BIXBY, OK 74008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
463	BLAKELY, SOKOLOFF, TAYLOR & ZAFMAN, LLP	12408 WILSHIRE BLVD., 7TH FL. LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
713001760 / F319785	BMI TELECOMMUNICATIONS INC.	71 AVE GLENDALE GLENDALE, NY 11385	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711005440 / F420822	BRANDENBURG TELEPHONE COMPANY	BOB FEENBUSH 200 TELCO DRIVE P. O. BOX 599 BRANDENBURG, KY 40108	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711005780 / F420623	BRUCE KOTY DBA PHONE SHARE	BRUCE KOTY 570M EL CAMINO REAL, #211 REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713002030 / F319521	BTN-HOUSE	MOLLY MILLARS LANE WOKINGHAM RG40 1AP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711006220 / F421178	C&D TELECOM INC.	COLIN DEBUSE 6907 ASH HILL LANE BARTLETT, TN 38135	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713002100 / F319923	C&P Telephone	P.O. BOX 408 COCKEYSVILLE, MD 21030-0408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711006500 / F320040	CAIS Internet	P.O. BOX 85080 LOCKBOX 4210 RICHMOND, VA 23285-4210	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
337	CALAVERAS TEL.	P.O. BOX 37 COPPEROPOLIS, CA 95228	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
225	CALIFORNIA TAN, INC.	CHRISTA COLE 10877 WILSHIRE BLVD, 12TH FL. LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711006800 / F320484	Candy Heaven	3272 HOLLY BERRY CT FALLS CHURCH, VA 220423315	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711006910 / F420487	CAPTEL MAINTENANCE SERVICES, INC.	SCOTT HOLMBERG 125 SOUTH WACKER DRIVE SUITE 300 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1041	CAREER QUEST INTERNATIONAL INCORPORATED	1901 AVENUE OF THE STARS SUITE 920 LOS ANGELES, CA 90067	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713002400 / F319843	Caribbean Crossings	P.O. BOX CB13050 NASSAU	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
175	CAROL WILTYRE OF THE BNCY EST OF UNISEL	AQUISITION CORP. C/O JEFFREY WURMS, ESQ. WEINDEL ROSEN BLACK & DEAN LLP 1111 BROADWAY, 24TH FL. OAKLAND, CA 94607	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1549	CAROLINA TELEPHONE & TELEGRAPH CO.	SPRINT LTD BANKRUPTCY DEPT 8300 HIRSH-22800 8391 SPRINT PARKWAY OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711007320 / F420360	CATALINA COMMUNICATIONS	WILLIAM W. VANDRUFF 1561 E. ST. GERTRUDE SANTA ANA, CA 92705	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless

Case No. 93-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
711007590 / F420499	CENTURY COIN, INC.	25241 DENNY ROAD TORRANCE, CA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
594	CENTURYTEL, INC. ET AL DBA	CENTURYTEL, BOX D, RAINCH, PC 3622 GOVERNMENT ST BATON ROUGE, LA 70806-3720	\$0.00	\$0.00	\$0.00	\$92,250.00	\$92,250.00	A	<input type="checkbox"/>
711007620 / F319679	Cenega Networks Inc	777 CORPORATE DRIVE MAHWAH, NJ 07430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711007660 / F420958	CHAMCOM, INC.	RICHARD COPPEY 245 ATLANTIC STREET NORTH GREAT RIVER, NY 11722	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711007870 / F326602	Chautauque & Erie Tel Corp	30 MAIN STREET ATTN KATHY SWEATMAN WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711007880 / F420880	CHAUTAUQUA & ERIE TELEPHONE	CINDY CROSSMAN 30 MAIN ST WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711008030 / F319979	Chester Telephone Co	112 YORK STREET CHESTER, SC 29706-0160	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711008120 / F421466	CHICAGO PAY TELEPHONE CO., INC.	MICHAEL TREMKO 4418 N. WOLCOTT AVE. B CHICAGO, IL 60640	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713002820 / F319834	CHIEF TELECOM	230 YUANG GUANG ST TAIPEI 114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711008340 / F420201	CINEMA AMUSEMENT MANAGEMENT CO	THORNBURY, FRED DBA CAMCO PO BOX 9099 NEWPORT BEACH, CA 92638	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1724	CINGULAR WIRELESS	C/O CREDITORS BANKRUPTCY SERVICE P.O. BOX 740933 DALLAS, TX 75374	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
309	CINTAS FIRST AID & SAFETY	1625 NEPTUNE DR SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711008360 / F420796	CIRCLE CITY PAYPHONE COMPANY	CLAUDETTE DURNING (SEE NOTE 4-29-03) 2199 BLUE JAY CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711008600 / F319780	Citibank NA	111 WALL STREET 14TH FLOOR NEW YORK, NY 10005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1770	CITY OF SUNNYVALE UTILITIES	ATTN: COLLECTION DESK 650 W. OLIVE AVENUE SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711014460 / F419664	CMC 400-PACIFIC COIN	16200 STAGO STREET VAN NUYS, CA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711014800 / F420209	COIN PHONE DIST., INCORPORATED	MARTIN MELAND 3587 U.S. HWY #9 STE 324 FREEHOLD, NJ 7728	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711014920 / F420632	COINTEL	JIMMY CORTES 7625 EL CAMINO REAL COLMA, CA 94014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711015720 / F420522	COMPL-PAY PHONE	KYOKO ICHIBO 4455 TORRANCE BLVD., SUITE 982 TORRANCE, CA 90503	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
452	COMPUTER MEDIA TECHNOLOGIES	2070 S. 7TH STREET BLDG BUILDING E SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711015880 / F420252	CONGREGATION GEMACH Bnei Pincus	ABRAHAM KNOBLOCH 1529 43RD STREET BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016230 / F420546	CORONADO PAYPHONE SERVICES, INC.	MICHELE A. EBBERT 537 H AVENUE CORONADO, CA 92118	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless

Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
71300930 / F320972	Corporate Telec. Advisors LLC	8256 EAST ANGEL SPIRIT DRIVE ATTN ROBERT RIFE SCOTTSDALE, AZ 85255	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016260 / F319648	COTE D'IVOIRE TELECOM	MR. SOULEYMANE TAO IMMEUBLE POSTEL 2001 ABIDJAN 17 17BP275	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713010020 / F319816	Com. Communications Inc, ACCOUNTS RECEIVABLE	100 STATE STREET MONTPELIER, VT 5609	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713010030 / F320004	Com. Oklahoma Telephone Company	TWO EMBARCADERO CENTER SUITE 2000 SAN FRANCISCO, CA 94111-4106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016430 / F320133	CPMC	4750 ALMADEN EXPRESSWAY SUITE M SAN JOSE, CA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
479	CROSSGUARD USA LTD	698 BRYANT BLVD PO BOX 37458 ROCK HILL, SC 29732	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1272	CROWN WORLDWIDE LTD	CONTAINERBASE, GARTSHERRIE ROAD COATBRIDGE ML5 2DT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
759	CSC	2711 CENTERVILLE RD, SUITE 400 WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
760	CSC	2711 CENTERVILLE RD, SUITE 400 WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016710 / F420350	CSS WORKS, INC.	MARGARET FIDELLOW 75 GRANITE SPRINGS RD YORKTOWN, NY 10596	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711017130 / F421372	D.A.P. TELECOMMUNICATIONS, INC.	P. O. BOX 2581 NORTH BABYLON, NY 11703	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713010220 / F319939	DAISY ARANGO	P.O. BOX 778398 WOODSIDE, NY 11377	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711017430 / F421232	DAN SCHUCK	DANIEL SCHUCK DBA MIDWEST BUSINESS DEVELOPMENT GROUP PMB 103 3723 NW 66TH ST DES MOINES, IA 50322	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713010320 / F320323	Daniel's Greenery Inc	37165 VON KARMAN AVE SUITE 113 IRVINE, CA 92614	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
713010330 / F319887	DANIEL J. CLIFFORD AND SON, INC	31 WORONOCO RD N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713010340 / F320178	Daniel J. Clifford and Son, Inc.	31 WORONOCO RD N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711017680 / F421373	DAVID SORGE	DAVID SORGE DBA DAVES TELECOM 8 SUBURBAN DR SHELTON, CT 06484	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711018330 / F420673	DENNI TELECOM	MARK DENNI MARK DENNI DBA 1909 TAPER AVE. SAN PEDRO, CA 90731	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711018340 / F420908	DENPA COMMUNICATIONS, INC.	KENNY K. KIM P.O. BOX 2189 PALOS VERDES, CA 90274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711018520 / F420336	DESERT PAY PHONE LLC	ALLEN SCOTT VENTURA P.O. BOX 12472 PALM DESERT, CA 92255	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
145	DIGITAL TELECOMMUNICATION INC	2120 CORPORATE SQUARE BLVD SUITE 25 JACKSONVILLE, FL 32216	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711018830 / F320008	DITZ CLANE	DARRELL COUCH 3612 WEST DUNLAP, SUITE L PHOENIX, AZ 85031	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

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Case No. 03-13711 (KJC)

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			Secured	Administrative	Priority	Unsecured	Total		
713011010 / F319829	DLA (UK)	7 NOBLE STREET LONDON EC2V 7EE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711018960 / F420773	DOLLAR PAY PHONE CORPORATION	MARIANNE PELLEGRINO 3006 DORLON PLACE BALDWIN, NY 11510	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711019410 / F320249	Dun & Bradstreet	C/O HOWARD LASKY, ESQ PRESTON 55 SECOND ST SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713011160 / F319903	E SAT	DUNDUM BUSINESS PARK DUBLIN 14, IRELAND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711020070 / F421248	ELI DEJANI	ELI DEJANI DBA L A PHONE 18865 KITHIRA CIRCLE HUNTINGTON BEACH, CA 92645	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711020220 / F420742	EMIL SHOKOHL	EMIL SHOKOHL COMMUNICATIONS 4630 POE AVE WOODLAND HILLS, CA 91346	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
641	EPLUS GROUP, INC.	406 HERNDON PARKWAY ATTN: ERICA STOECKER ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$290,000.00	\$290,000.00	A	<input checked="" type="checkbox"/>
713011450 / F320629	ERHART'S CATERING	5241 LINCOLN BLVD CYPRESS, CA 90630	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
130	ESTATE OF MARCHFIRST, INC.	ANDREW MAXWELL, TRUSTEE LAW OFFICES OF ANDREW MAXWELL 185 W ADAMS ST, SUITE 3200 CHICAGO, IL 60609	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711020660 / F420727	EVANS TELEPHONE COMPANY	JOE PEREIRA 4918 TAYLOR COURT TURLOCK, CA 95382	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711020710 / F420931	EXECUTONE BUSINESS TELEPHONES, INC.	J. W. NICHOLS 110 W. 27TH ST. SCOTT'S BLUFF, NE 69361	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713011600 / F319803	EXEL GLOBAL LOGISTICS	11099 S. LACIENEGA BLVD SUITE 190N LOS ANGELES, CA 90045	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711020750 / F321208	Express Data	ACCOUNTS PAYABLE 13000 TOMAHAWK CREEK PKWY LEAWOOD, KS 66211-2670	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
627	F&G MECHANICAL CORP.	348 NEW COUNTY RD SECAUCUS, NJ 07094	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1626	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	DAVID TIEMESSEN PO BOX 72215 FAIRBANKS, AK 99707	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
303	FIRST LIGHT LIGHTING SYSTEMS	21860 ALEXANDER CT HAYWARD, CA 94545	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711021850 / F420877	FORREST WRIGHT	C/O FLW COMMUNICATIONS 1019 KEHOE DRIVE ST CHARLES, IL 60174	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711021930 / F420494	FORT BEND LONG DISTANCE COMPANY	CHRISTOPHER WITWER 300 DECKER DRIVE SUITE 100 IRVING, TX 75062	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
814	FRANK ELECTRIC COMPANY, INC.	340 S MILPITAS BLVD MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711022530 / F419755	FRONTIER A CZN COMPANY	DBA CITIZENS TELECOMMUNICATIONS C/O OF NY RICHARD GILBERT 137 HARRISON STREET JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
713012510 / F320347	Frontier Systems Services Inc.	3307 SOUTH 1ST STREET ATTN JON ANDERSON JACKSONVILLE BEACH, FL 32250	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711022540 / F419726	FRONTIER TELEPHONE OF ROCHESTER	RICHARD H. GILBERT 137 HARRISON STREET JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>

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711022650/ F320017	Gallatin River Communications	53 NEW MONTGOMERY STREET SUITE 607 SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713012616/ F319668	GARTNER GROUP	251 RIVER OAKS PARKWAY SAN JOSE, CA 95134-1913	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711022936/ F421091	GARY FINK	168 ARLENE AVENUE PALATINE, IL 60067	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
2195	GAUGHAN, MAUREEN; CHAP. 7 TRUST FOR	INTERNATIONAL FIBERCOM C/O STEV BROWN, ESQ/STEVE BROWN & ASSO. 1440 E. MISSOURI # 185 PHOENIX, AZ 85014	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	A	<input type="checkbox"/>
1337	GE COMMERCIAL DISTRIBUTION FINANCE CORP.	FKA DEUTSCHE FINANCIAL SERVICES CORP. 625 MARYVILLE CENTRE DRIVE, 3RD FLOOR SAINT LOUIS, MO 63141-3832	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
784	GENERAL ELECTRIC CAPITAL CORPORATION	C/O NICHOLAS RITVI, ESQ. REED SMITH, LLP 399 LEXINGTON AVE, 29TH FLOOR NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$64,099.96	\$64,099.96	A	<input type="checkbox"/>
711023220/ F421347	GEORGE S. WILSON JR	GEORGE S. WILSON JR. 16902 BEAUMONT HWY HOUSTON, TX 77049	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711023440/ F420301	GH ENTERPRISES	BUNA GIL 2160 ROLLING HILLS DR MORGAN HILL, CA 95037	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2299	GLOBAL CROSSING ESTATE REPRESENTATIVE	C/O BROWN RUDNICK BERLACK ISRAELS LLP 1 FINANCIAL CENTER ATTN: LISA M KRESQE ESQ BOSTON, MA 02111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
422	GLOBAL CROSSING ESTATE REPRESENTATIVE	C/O BROWN RUDNICK BERLACK ISRAELS LLP 1 FINANCIAL CENTER ATTN: STEVEN D. POHL, ESQ. BOSTON, MA 02111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713012790/ F319685	Global Focus	10005 BIG ROCK ROAD SILVER SPRING, MD 20901	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711023700/ F420262	GMDH, INC	DON HAWTHORNE DBA PACIFIC PAY PHONE 638 CAMINO DE LOS MARES C-240-631 SAN CLEMENTE, CA 92673	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
444	GREATER BAY AREA NORTH AMERICAN	4174 TECHNOLOGY DR SUITE #B FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711024430/ F420712	GTE ALASKA INCORPORATED	STEVEN R. KROGUE PO BOX 1025 ARLINGTON, WA 98223	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
647	GUIDANCE SOFTWARE, INC.	215 N MARENGO AVE, 2ND FL PASADENA, CA 91101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711024630/ F421335	H & S PROPERTIES	8843 DOGWOOD GERMANTOWN, TN	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711025890/ F320512	Hanson Publications	64 CLIFTON AVENUE ANSONIA, CT 06401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713013410/ F320084	Hart Tel Co	2005 KALIA ROAD HONOLULU, HI 96815	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
439	HAWAII DEPARTMENT OF TAXATION	P.O. BOX 239 ATTN: BANKRUPTCY UNIT OAHU COLLECTIONS HONOLULU, HI 96809-0239	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
442	HAWAII DEPARTMENT OF TAXATION	P.O. BOX 239 ATTN: BANKRUPTCY UNIT OAHU COLLECTIONS HONOLULU, HI 96809-0239	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711026000/ F420849	HIGHLAND MIDWEST COMMUNICATIONS	DALE GESNER 431 NORTH LONGWOOD AVE SUITE 101B ROCKFORD, IL 61107	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
352	HIGHLAND ROOFING CO.	837 MERIDIAN ST DUARTE, CA 91010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, et al
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
713013770 / F319773	Home Depot	BLDG. 700 485 LAKE MIRROR ROAD ATLANTA, GA 30343	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713013810 / F320164	Henry Tel Cooperative	302 WEST WASHINGTON STREET ATTN TONI ANDERSON SUITE E306 INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713013908 / F319732	LEONARD, Inc	7 ALLISON ROAD SAUGUS, MA 01906	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711026743 / F421082	ICM PAY PHONES	E. CARL BARRETT 265 S. STATE COLLEGE, J-378 FULLERTON, CA 92831	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711026920 / F420478	IME TELECOM CORP.	GUILHERMO VELEZ 1534 PLAZA LANE, PMB 350 BURLINGAME, CA 94010	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711026940 / F420722	IMPACT TEL COMMUNICATIONS	JOHN DZIEGIEL 2752 BRANCO AVE MERCED, CA 95340	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711027140 / F420423	INLAND COIN PHONES, INC.	ROGER LEDIG 368 WEST H ST. COLTON, CA 92324	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
939	INTEGRATED RECYCLING SYSTEMS	2021 BUSINESS CENTER DR STE 114 IRVINE, CA 92612	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
889	INTERIOR FOLIAGE DESIGN, INC.	32-14 36TH AVENUE LONG ISLAND, NY 11106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
946	INTERNET PICTURES CORPORATION	PAUL FARMER, CPO 3160 CROW CANYON ROAD 4TH FLOOR SAN RAMON, CA 94583	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1505	INTERNET SECURITY SYSTEMS INC	6903 BARFIELD RD ATLANTA, GA 30328	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713014468 / F320011	Irwin Ranch Water District	15600 SAND CANYON AVE IRVINE, CA 92618-3102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711027610 / F320099	iWorld Bookend	2081 ENTERPRISE STREET SUPERIOR, CO 80027	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
423	JENS CORPORATION	ATTN: FINANCE/ACCTG. DEPT HIRIYA DAI BUILDING 2ND FL 1-2-2, UCHISAIWAI-CHO TOKYO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711028900 / F420051	JOE LINDEMAN DBA VENDING EQUIP NETWORK	JOE LINDEMAN 1716 FLEISCHER DR #7 AUSTIN, TX 78728	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029020 / F420019	JOHN BURKE	R. EUGENE SPINCE C/O PREMIER PAYPHONE 7507 HICKORY HUT GROVE ROAD CARY, IL 60013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029060 / F420834	JOHN KING-I	JOHN KING DBA SOUTH BAY PUBLIC PHONE 800 S. PACIFIC COAST HWY #8-107 REDONDO BEACH, CA 90277	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029320 / F421344	JON COGO	JON COGO 2191 BLUEROCK CIR CONCORD, CA 94521	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029560 / F420414	JOSEPH GARCIA	JOSEPH GARCIA PO BOX 580298 MOORESTO, CA 95358	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029450 / F420429	JRE UNITED CORP.	LUCIO YAN 429 MT. VERNON AVE SAN FRANCISCO, CA 94117	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
937	KANSAS GAS SERVICE	ATTN: BANKRUPTCY TEAM PO BOX 208 WICHITA, KS 67201-0208	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711029840 / F421447	KAPLAN TELEPHONE CO., INC.	RICHARD CONSTANTIN P.O. BOX 369 KAPLAN, LA 70548	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claims Number	Name of Creditor	Claims Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
711029936 / F421258	KAYSON COMMUNICATIONS	3275 PARK AVENUE SUITE 2010 WANTAGH, NY 11793	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1803	KEYSPAN ENERGY DELIVERY NORTHEAST	ELISA M. FUGLIESE, ESQ. 175 E OLD COUNTRY RD HICKSVILLE, NY 11801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1937	KIMCO CORPORATION	7300 WEST MONTROSE AVENUE NORRIDGE, IL 60706-1158	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711030806 / F421130	KWOK MING CHAN	KWOK MING CHAN DBA PUBLIC PHONES 235 N. 5TH AVE. ARCADIA, CA 91006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711031020 / F421151	L. A. PAY PHONE, INC.	BRIAN STRICKLIN 15500 ERWIN ST SUITE 1045 VAN NUYS, CA 91411	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711031300 / F420095	LANDMARK TELECOMMUNICATIONS, INC.	STEVEN BROOKS 11555 COLEY RIVER CIRCLE #0 FOUNTAIN VALLEY, CA 92708	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711031450 / F319965	LATINET	7063 N.W. 32ND ST. MIAMI, FL 33166	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713015310 / F320035	Latitude Technologies, Inc	27 NORTH WACKER DRIVE ATTN SCOTT WERNER/SUITE 215 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713015400 / F319940	LEGALINK MANHATTAN	LEXINGTON AVENUE, SUITE 2108 NEW YORK, NY 10170	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711031740 / F320925	Leisure Network Services	7 WATERSIDE BUSINESS PARK LIVINGSTONE ROAD HESSLE HU13 0EG	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711031940 / F319874	LPR TECHNOLOGIES LLC	ACCOUNTS PAYABLE 225 SOUTH CABRILLO HIGHWAY HALF MOON BAY, CA 94019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
825	LINE SYSTEMS, INC.	CAMPUS BLVD, SUITE 100 BROOMALL, PA 19003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
260	LINOTEXT AMERICA, INC.	PO BOX 23520 SAN JOSE, CA 95133	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711032320 / F420961	LISS COMMUNICATIONS RESEARCH	ANNE MARIE LISS P.O. BOX 16307 ARLINGTON, VA 22215	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711032330 / F420610	LIVEWIRE/LYNN HEACOX	LYNN HEACOX 18022 BEACH BLVD #209 HUNTINGTON BEACH, CA 92646	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713015770 / F320097	LORNE LOE & ASSOCIATES	4375 25TH STREET SAN FRANCISCO, CA 94114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711032940 / F421103	M. L. TELCOM	MARY LOU HARRIS 5900 NIGHTINGALE AVE. FOUNTAIN HILLS, CA 92708	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711033030 / F421061	M.A.A.C. COMMUNICATIONS	GAIL EINHORN 4238 N ARLINGTON HEIGHTS ROAD ARLINGTON HEIGHTS, IL 60004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711033110 / F421269	MACTEL COMMUNICATIONS, L.L.C.	JOHN W. MACARTHUR PO BOX 171751 ARLINGTON, TX 76003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711033250 / F420622	MAGNER PAYPHONES, INC.	MICHAEL MAGNER 14 BERRY HILL ROAD OYSTER BAY COVE, NY 11771	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711033390 / F319741	Makinson Cowell Ltd	250 WEST 34TH STREET 1 PENN PLAZA NEW YORK, NY 10119	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713016020 / F319572	Makinson Cowell Ltd	250 WEST 34TH STREET 1 PENN PLAZA NEW YORK, NY 10119	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Case No.	Name of Creditor	Claims Address	Maximum Reserve					Maximum Reserve Granted	C&W PLC Optional Reserve Granted
			Settled	Administrative	Priority	Unsecured	Total		
711033500/ F320341	MANPOWER, INC.	KAZUKO SUGAMURA 5-2 KAMI-ASAO 1- CHOME, NITTOCHI SHIN-YURIGAOKA BLD ASAO-KU KAWASAKI-SHI 215-0021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711034000/ F321207	MATRIX PHARMACEUTICALS	ACCOUNTS PAYABLE 34700 CAMPUS DRIVE FREMONT, CA 94555	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2130	MICROW COMMUNICATIONS INC.	C/O BARBARA DUNN 228 E 45TH ST NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
1130	MENTOR TECHNOLOGIES GROUP, INC.	BRIAN A. GOLDMAN, TRUSTEE GOLDMAN & VETTER, P.A. 36 S. CHARLES STREET, SUITE 2401 BALTIMORE, MD 21201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711034700/ F420911	MESA PONES	LOUIS J. VIENS 7605 HORNBILL AVE SAN DIEGO, CA 92123	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
10	METRO FUEL	1011 HUDSON AVE RIDGEFIELD, NJ 07657	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713017040/ F320283	Miami-Dade Water and Sewer Department	P.O. BOX 026055 MIAMI, FL 33102-6050	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711035400/ F420988	MICHAEL JIMENEZ	MIGUEL JIMENEZ DBA M & J RESTAURANT DEVELOPMENT CORP. 1 EAST END AVENUE CENTRAL Islip, NY 11722	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711035500/ F421072	MICHAEL RODRIGUEZ DBA PHILLIPS PAYPHONES	MICHAEL RODRIGUEZ P.O. BOX 100 UPLAND, CA 91785	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711035570/ F420520	MICHAEL STONE DBA CATCOM	MICHAEL COHN 2615 KELTON AVE LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1815	MID-AMERICA OVERSEAS, INC.	438 LITTLEFIELD AVENUE SOUTH SAN FRANCISCO, CA 94080	\$0.00	\$0.00	\$0.00	\$12,000.00	\$12,000.00	A	<input checked="" type="checkbox"/>
711035900/ F419744	MILICOM SERVICES COMPANY	PAUL EVANGELISTA 555 63RD STREET BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711035980/ F420542	MIMA COMMUNICATIONS	RENE ABRAHAM 146 HERZL STREET BROOKLYN, NY 11212	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711037160/ F321024	MT&T	STATION CENTRAL RFD HALIFAX, NS B3J 3C7	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711037210/ F421380	MTH UNLIMITED INC.	TRACY WHITE THORNTON 2230 E. TREMONT FL 3284 CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711037290/ F420142	MULTI-MEDIA TECHNOLOGY	HERMAN WHITE 3941 S. BRISTOL STREET UNIT E97 SANTA ANA, CA 92704	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713017950/ F319854	New Electric of New Jersey, Inc.	175 BROAD STREET CARLSTADT, NJ 7072	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711038050/ F319863	NECA PAUSE	P.O. BOX 360395 PITTSBURGH, PA 15251-6395	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711038150/ F421229	NESHER COMMUNICATIONS	SHLOMO RESSLER P.O. BOX 480827 LOS ANGELES, CA 90048	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018090/ F319644	NET STRUCTURES LLC	7025 SOUTH FULTON STREET SUITE 130 CENTENNIAL, CO 80112	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
935	NETWORK INTELLIGENCE CORPORATION	55 WEST STREET WALPOLE, MA 01881	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711038250/ F319858	New Energy Inc	1000 WILSHIRE BOULEVARD SUITE 1900 LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, Inc.
Case No. 03-13711 (SJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	CAW PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
713018118/ F319728	New Energy Inc	1000 WILSHIRE BOULEVARD SUITE 1900 LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018359/ F320010	NEXTRA	MEREDWEG H POSTFACH NIEDERWANGEN CH-3172	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018460/ F320250	Neobik Design	P.O. BOX 3361 FREMONT, CA 94539	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711039040/ F419778	NORTH AMERICAN INTELCOM, INC.	SHANNON 14140 SAN PEDRO AVE SUITE 400 SAN ANTONIO, TX 78232	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1276	NORTH AMERICAN VAN LINES	30012 US HWY 30 W PORT WAYNE, NY 40818	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711039120/ F420409	NORTH CENTRAL FOOD SYSTEMS, INC	BILL DOOSALIS 2901 METRO DRIVE MINNEAPOLIS, MN 55426	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018570/ F319636	NORTHPOINT INTERNATIONAL AS	903 2ND STREET SOUTH TOWER SAN FRANCISCO, CA 94107	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018390/ F320894	NU-CENTURY MAINTENANCE SYSTEMS	5501 FOURTH AVENUE SOUTH SUITE 209 SEATTLE, WA 98108	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018720/ F320758	Nystech of North Carolina Inc	6001 CHAPEL H SUITE 108 RALEIGH, NC 27607	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711040058/ F421367	OMNICO COMMUNICATIONS	DANIEL B. LITES THREE BANADA SQUARE UNIT 222 WHEATON, IL 60187	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1378	OPTUS NETWORKS PTY LIMITED	101 MILLER STREET NORTH SYDNEY 2060	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711040060/ F420335	ORIENTAL SUPPLIES CP	CHARLES CHEN 138 MOUNTAIN BROOK DRIVE CANTON, GA 30115	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2181	PACIFIC BELL TELEPHONE COMPANY	5BC COMMUNICATIONS, C/O CHERYL BECKER, 84 WHOLESALE BANKRUPTCY DEPARTMENT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$213,890.00	\$213,890.00	A	<input checked="" type="checkbox"/>
900	PACIFIC BELL TELEPHONE COMPANY	5BC COMMUNICATIONS C/O BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$11,558.08	\$11,558.08	A	<input checked="" type="checkbox"/>
901	PACIFIC BELL TELEPHONE COMPANY	5BC COMMUNICATIONS C/O BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$422,304.29	\$422,304.29	A	<input checked="" type="checkbox"/>
711040780/ F421463	PACIFIC PAYTEL	RANDA 4411 MUSTIC RD. YORBA LINDA, CA 92886	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711041810/ F421395	PAYLESS PHONES	MIKE HUSSAIN P.O. BOX 934871 SCHAUMBURG, IL 60194	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711042000/ F420364	PAYPHONES OF AMERICA	BILL BRINKMEIER 124 POINT WEST BLVD ST. CHARLES, MO 63301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711042160/ F420847	PELLE PAYPHONES	JOSEPH PELLEGRINO 2128 S. 6TH AVE TUCSON, AZ 85713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711042380/ F421421	PENASCO VALLEY TELECOMMUNICATIONS	ELIDA C. SANCHEZ 4011 WEST MAIN STREET ARTESA, NM 88210	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711042400/ F420361	PENINSULA COV TELEPHONE	D. A. FERLO PO BOX 959 BRIEBANE, CA 94605	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711042450/ F420756	PENZA, TERESA	TERESA PENZA DRA PENTEL COMMUNICATIONS 10061 RIVERSIDE DRIVE TOLUCA LAKE, CA 91362	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al.

Case No. 83-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured				
713019480 / F320048	Phoenix Products	1727 BENNETT JACKSONVILLE, FL 32206	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711042828 / F421014	PHONE TECHNOLOGY, INC.	ABDUL ALVIP, Q. BOX 187 LYNBROOK, NY 11563	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711042956 / F421183	PHYLLIS A. FORD DBA PFI PAYPHONES	PHYLLIS ANNETTE FORD 603 NIKE ST HERCULES, CA 94547	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711043270 / F420393	PMT PAY TELEPHONE	PETER MAITAK 9449 IRONWOOD DES PLAINES, IL 60016	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711043320 / F420716	POLAR COMMUNICATIONS MUTUAL AID CORP.	KAREN JOHNSON PO BOX 270 PARK RIVER, ND 58270	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713019820 / F319979	PORTOFINO	ONE SECOND STREET JERSEY CITY, NJ 7302	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
926	POWERWARE CORPORATION	8609 SIX FORKS RD RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
927	POWERWARE CORPORATION	8609 SIX FORKS RD RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
928	POWERWARE CORPORATION	8609 SIX FORKS RD RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713019850 / F321174	PRIMESTOCK	4611 N ASSEMBLY DRIVE LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
713019900 / F320613	PRIMUS	P.O. BOX 3090 KENNESAW, GA 30156-9119	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020000 / F319696	Pro Tech Consulting Inc	713 WASHINGTON STREET ATTN A DIVISION OF PROF. ALTERN. CANTON, MA 0201							B	<input type="checkbox"/>
713020010 / F319800	PRO-CLEAN JANITORIAL	2020 LAW ROAD LEXINGTON, TN 38351	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020050 / F319602	PROGRESS TELECOM	100 2ND AVE S STE 4005 SAINT PETERSBURG, FL 337084336	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
1895	PT CABLE, INC.	C/O GEORGE R. CALHOUN, V, ESQ. STEPTOE & JOHNSON LLP 1330 CONNECTICUT AVENUE, NW WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711041110 / F420145	PUBLIC TELECOMM ASSOCI & B. LP	PAUL EVANGELISTA 555 63RD STREET BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
476	QUALITY COMMUNICATION PRODUCTS, INC.	3711 VENTURA DR. W ATTN: MICHELLE PHENICIE LAKELAND, FL 33811	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
1154	QUEST SOFTWARE	8001 IRVINE CENTER DRIVE IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1127	QUEST SOFTWARE, INC.	8001 IRVINE CENTER DRIVE IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020190 / F319941	Quick Eagle Network	P.O. BOX 39000 DEPT 33268 SAN FRANCISCO, CA 94139-3268	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711044660 / F421288	QUOC ANH NGUYEN	QUOC ANH NGUYEN DBA VENTEL SERVICES 13472 WILLAMETTE DR WESTMINSTER, CA 92683	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711044940 / F421268	R & L COMMUNICATIONS	ALLEN PETTE PO BOX 2205 PAGE, AZ 86040	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Reserve Granted
			Secured	Administrative	Priority	Unsecured	Total		
711045320 / F319827	Random	15915 KATY FREEWAY SUITE 100 HOUSTON, TX 77054	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711045720 / F420906	RHINELANDER TELEPHONE COMPANY	RICHARD H. GILBERT C/O RICHARD GILBERT 137 HARRISON ST JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711045950 / F420731	RICHARD MONTGOMERY	RICHARD MONTGOMERY DBA INLAND SALES PO BOX 1496 REDLANDS, CA 92373	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711046160 / F421461	RITTER TELEPHONE COMPANY	SHERY MC MURN 106 PRISCO STREET, SUITE 100 MARKED TREE, AR 72365	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711046280 / F420710	KMAC COMMUNICATIONS, INC.	MACDONALD, ROBERT SE DBA CUSTOM COMMUNICATIONS 4128 20TH ST WEST BRADENTON, FL 34205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711046320 / F420299	ROBERT CATALANO	ROBERT CATALANO DBA AAMAX DIGITAL VENDING CO 345 WASHINGTON ST #335 BRADTREE, MA 2184	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711046840 / F421236	RON ATKINSON DBA VALLEY PAYPHONE	RON ATKINSON 3567 BENTON ST #215 SANTA CLARA, CA 95051	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020730 / F319980	ROSEVILLE TELEPHONE CO, ACCOUNTS RECEIVABLE	P.O. BOX 410418 SALT LAKE CITY, UT 84141-0418	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
895	ROYAL PAYPHONES, INC.	841 SKYSAIL AVE CARLSBAD, CA 920093707	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711047020 / F420309	ROYCE L. TAWNEY	ROYCE TAWNEY DBA PUBLIC PAYPHONES 2633 N. DEWOLF AVE. FRESNO, CA 93727	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711047130 / F319702	rural metro corporation	TYLER THOLEN 8401 E INDIAN SCHOOL ROAD SCOTTSDALE, AZ 85251	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020950 / F319906	Sageer	16 OCEAN AVENUE SCITUATE, MA 2066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
102	SBC	PO BOX 1561 NEW HAVEN, CT 06511	\$0.00	\$0.00	\$0.00	\$415.52	\$415.52	A	<input checked="" type="checkbox"/>
2217	SBC CALIFORNIA	ATTN: BANKRUPTCY RECOVERY CENTER P.O. BOX 961268 WEST SACRAMENTO, CA 95831	\$0.00	\$0.00	\$0.00	\$823,299.71	\$823,299.71	A	<input checked="" type="checkbox"/>
1591	SBC COMMUNICATIONS	SOUTHWESTERN BELL P.O. BOX 961268 WEST SACRAMENTO, CA 95795	\$0.00	\$0.00	\$0.00	\$141,129.06	\$141,129.06	A	<input checked="" type="checkbox"/>
1997	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP P.O. BOX 961268 WEST SACRAMENTO, CA 95795	\$0.00	\$0.00	\$0.00	\$62,853.05	\$62,853.05	A	<input checked="" type="checkbox"/>
711048060 / F421163	SCOTT-RICE TELEPHONE COMPANY	ANN REED DBA INTEGRA TELECOM 4690 COLORADO ST. S.E., PO BOX 299 PRIOR LAKE, MN 55372	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713021120 / F319896	SE Technologies Inc	P.O. BOX 7777501879 PHILADELPHIA, PA 19175-1879	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
911	SEATTLE CITY LIGHT	700 FIFTH AVENUE, SUITE 3300 SEATTLE, WA 98104	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711048480 / F421468	SHANKSCO, INC.	SHERLEY A. ROBERT K SHANKS RR 1 BOX 182 MARSHALLVILLE, GA 31807	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711048670 / F319870	SHEPARD & POORMAN INVESTMENTS	BENJAMIN L. RASPAFORT, JR. 60 STATE ST BOSTON, MA 02108-1908	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711048760 / F319777	Shinetsu Corporation, Tokyo Branch	NO. 2-3-40, SHIBASURA 1-CHOME MINATO-KU, 13 1050007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1623	SHORENSTEIN REALTY SERVICES LP	AS AGENT FOR 425 MARKET STREET LOCK BOX NO. 74105 P.O. BOX 69000 SAN FRANCISCO, CA 94160-4108	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711021460 / F320849	SIERRA SPRING WATER CO	1742 STONE AVE SAN JOSE, CA 95125	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711049590 / F421285	SIROTTA PUBLIC TELEPHONE COMPANY	TED D. SIROTTA (PRESIDENT) 18543 DEVONSHIRE ST PMB 408 NORTHridge, CA 91324	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711049600 / F421481	SOUTHEAST NEBRASKA TELEPHONE COMPANY	ELIZABETH SICKEL 110 WEST 17TH STREET FALLS CITY, NE 68355	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
896	SOUTHERN NEW ENGLAND TELEPHONE COMPANY	SBC COMMUNICATIONS C/O BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$68,591.40	\$68,591.40	A	<input checked="" type="checkbox"/>
711049700 / F420628	SOUTHERN PACIFIC PAYPHONES INC.	MARTIN VELAZQUEZ P.O. BOX 2039 WHITTIER, CA 90610	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2182	SOUTHWESTERN BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IN WHOLESALE BANKRUPTCY DEPARTMENT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$213,030.00	\$213,030.00	A	<input checked="" type="checkbox"/>
899	SOUTHWESTERN BELL TELEPHONE COMPANY	SBC COMMUNICATIONS C/O BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$941,783.38	\$941,783.38	A	<input checked="" type="checkbox"/>
127	STANDARD COFFEE SERVICE CO	640 MAGAZINE STREET NEW ORLEANS, LA 70130	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711050460 / F420082	STARNET	GREG JOHNSON 1575 SPINNAKER DRIVE, #204 VENTURA, CA 93001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1141	STARTEC GLOBAL OPERATING COMPANY	C/O MORTON A. FALLER, ESQUIRE SHULMAN, ROGERS, GANDAL, FORDY & ECKER 11921 ROCKVILLE PIKE, THIRD FLOOR ROCKVILLE, MD 20852-2743	\$0.00	\$0.00	\$0.00	\$15,000.00	\$15,000.00	A	<input checked="" type="checkbox"/>
711050900 / F421432	STEVE PAUL DBA SRP TELECOM	STEPHEN PAUL 2448 GOLDRIDGE SELMA, CA 93662	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711022140 / F318142	Steven S. Turell, Trustee of the Empire Credit Trust c/o The	2121 SAN JACINTO STREET SUITE 870 RENAISSANCE CONSULTING GROUP INC DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
622	SYMARK INTERNATIONAL, INC.	30401 AGOURA RD SUITE 200 AGOURA HILLS, CA 91301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711051780 / F315973	Systech Corp	MAJED MATHELAZM 1610 WAYNE AVENUE, SUITE 950 SILVER SPRING, MD 20910	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
593	TALX CORPORATION	1850 NORMAN ST SAINT LOUIS, MO 63146	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711052360 / F420980	TCG CHICAGO PAYPHONES	JENNIFER COWLES 233 SOUTH WACKER DRIVE STE 2100 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
161	TEKSYSTEMS, INC.	7437 RACE RD ATTN: RICH ROGERS HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711052560 / F428857	TEL COM INC TECHNOLOGIES	FRANK PUTTE 1117 EAST PUTNAM AVE. SUITE 431 RIVERSIDE, CT 06875	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711052720 / F420641	TELDEX COMMUNICATIONS INC.	DEXTER HUFFMAN 2338 REBECCA DRIVE HATFIELD, PA 19440	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
273	TERRA NOVA	201 S. LAKE AVE SUITE 409 PASADENA, CA 91101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711053450 / F321388	THE COCA-COLA COMPANY	PAM O'WIN P.O. DRAWER 1734 ATLANTA, GA 30301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
713022998 / F320306	THE PLANT LADY	135 MACHADO COURT TRACY, CA 95376	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1484	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1485	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1486	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1488	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1489	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1490	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1491	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$479.94	\$479.94	A	<input type="checkbox"/>
1492	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1493	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1494	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1495	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1496	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1497	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1498	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1499	T-MOBILE WIRELESS	BANKRUPTCY DEPT PO BOX 37380 ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713023180 / F319930	Total Network Services Inc	127 EAST MAIN STREET BLDG 200 SUITE 201 WOODSTOCK, GA 30189	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
299	TR SERVICES, INC.	567 VICKERS STREET TOWAWANDA, NY 14150	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
2022	UNICOM SYSTEMS, INC.	ATTN: JOSEPH T. GAUTHIER, ESQ. UNICOM PLAZA, SUITE 310 15935 SAN FERNANDO MISSION BLVD. MISSION HILLS, CA 91345	\$0.00	\$0.00	\$0.00	\$34,486.00	\$34,486.00	A	<input checked="" type="checkbox"/>
711053880 / F620042	UNIQUE COMMUNICATIONS, INC.	3709 OAK COVE BEDFORD, TX 76021	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2251	UNITED HEALTHCARE INSURANCE COMPANY	WALTER J. ONACEWICZ, ESQ. NAIR & LEVIN, P.C. 707 BLOOMFIELD AVENUE BLOOMFIELD, CT 06002	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711056070 / F420479	UNLIMITED TELECOMMUNICATIONS	MICHAEL RONDOLLELO 1325 67TH STREET BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless 股票

Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
711056080 / F420177	UNLIMITED TELECOMMUNICATIONS INC	MICHAEL BONDOLILLO 1525 67 ST. BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1455	USOP LIQUIDATING LLC	C/O IAN J. GAZES, ESQ. GAZES & ASSOCIATES, LLP 1675 BROADWAY, 26TH FLOOR NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$7,563.50	\$7,563.50	A	<input type="checkbox"/>
711056420 / F421330	VALLEY PHONES, INC.	P.O. BOX 321 CARY, IL 60013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713023990 / F321219	Varied Inc	8300 NORTH HAYDEN ROAD ATTN STEVEN DARROW SUITE 207 SCOTTSDALE, AZ 85258	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711058070 / F320215	Virtualink Corporation	2425 NORTH CENTRAL EXPRESSWAY SUITE 480 RICHARDSON, TX 75080	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711058140 / F320400	Voicestream Wireless	C/O TEXAS COMMERCE BANK P.O. BOX 910508 DALLAS, TX 75391-0508	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713024830 / F320417	VTS Transportation, Inc.	D/B/A CHAMPAONE NORTH AMERICAN 820 WEST GENEVA DRIVE, SUITE 101 TEMPE, AZ 85282	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711058400 / F319731	WALLACE INTEGRATED GRAPHICS	12201 OLD COLUMBIA PIKE SILVER SPRING, MD 20904	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711058440 / F319525	WALTON 311 WACKER INVESTORS III	CHRISTIAN DOMIN INSGNIA/ESG, INC. REAL ESTATE 311 S. WACKER DRIVE, SUITE 5450 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
796	WASHINGTON GAS	BANKRUPTCY DEPT 6801 INDUSTRIAL RD ROOM 353 SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025140 / F320434	Waste Management of Orange County	1800 S GRAND AVENUE SANTA ANA, CA 92705	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025190 / F319907	Waste Management of Santa Clara	1675 ROGERS AVENUE SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025160 / F320025	WASTE MANAGEMENT, INC	1675 ROGERS AVENUE SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025380 / F320507	Westcom Communications	4817 WOODSPRING DRIVE MARIETTA, GA 30066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1977	WILLOW TRACE II ASSOCIATES LP	JOHN HAYES, ESQ 830 FESSLERS PARKWAY, SUITE 108 NASHVILLE, TN 37210	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025630 / F319993	WINSTAR	ATTN ACCOUNTS RECEIVABLE 2350 CORPORATE PARK DRIVE 4TH FLOOR HERNDON, VA 20171-2822	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713025690 / F320063	Wireworks	6190 VANDEN ABBEE SAINT LAURENT, QC H4S 1R9						B	<input type="checkbox"/>
685	WORLD ACCESS, INC. ET AL	C/O MORTON F. LEVINE & KELLY J. ARAN LEVINE & BLOCK 945 E PACES FERRY RD, NE, SUITE 2270 ATLANTA, GA 30326	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	A	<input checked="" type="checkbox"/>
711060070 / F420167	WORLD COMMUNICATIONS, INC.	LIN HARVEY 1992 INNERBELT BUSINESS CTR. DR. ST. LOUIS, MO 63114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711060090 / F421082	WORLD STAR COMMUNICATIONS INC	RALPH RAMOOLIE 104 -38 177TH STREET RICHMOND HILLS, NY 11419	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711060350 / F319289	XIRCOM	JP MARSHALL 2300 CORPORATE CTR DRIVE THOUSAND OAKS, CA 91320	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711060470 / F421009	YCR TELECOMMUNICATIONS, INC.	CHRISTOPHER PRIMA 1311 PINE ACRES BLVD BAY SHORE, NY 11706	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless
Case No. 03-19711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Reserve	
			Secured	Administrative	Priority	Unsecured				
Informal Agreements/Comments										
71300620 / F319791	Alfred Pickering	245 SOUTHBURY ROAD HERITAGE HOUSE ENFIELD, MI 48117	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
1252	KINQUEST SERVICES IRELAND LIMITED	FORMERLY GTS CARRIER SERVICES IRELAND C/O MCSTAY LUBY 12 MERION SQUARE DUBLIN 2, IRELAND	\$0.00	\$0.00	\$0.00	\$232,823.00	\$232,823.00	A	<input type="checkbox"/>	
1923	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	AD BUILDING MAINTENANCE RIVERSIDE CLAIMS LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>	
F42127 / 711049330	SOUTH SLOPE COOPERATIVE TELEPHONE CO	OFFICE, MANAGING OR GENERAL AGENT PO BOX 19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
71300650 / F319690	Yard Communications	114 SANSOME STREET 9TH FLOOR SUITE 430 SAN FRANCISCO, CA 94101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>	
Payments										
71300090 / F320451	ACH	14 PATMOU STREET MAROUCSI ATHEN 15123	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1912	ADAMS COUNTY TREASURER	506 W. 4TH STREET HASTINGS, NE 68901	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
9999815	Additional SAP Tax Claim Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
334	ALLEGANY COUNTY TAX OFFICE	701 KELLY ROAD CUMBERLAND, MD 21502-3401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
251	ANNE ARUNDEL COUNTY GOVERNMENT	OFFICE OF FINANCE PO BOX 2700, MS 1103 ANNAPOLIS, MD 21404	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1405	BENTON COUNTY TREASURER	C/O PROSECUTING ATTNY 7122 WEST OKANOGAN PLACE, #0 KENNEWICK, WA 99336	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1939	CHARLES COUNTY, MARYLAND	MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENNETH AVENUE, SUITE 400 RIVERDALE, MD 20737-1385	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
713002850 / F319578	CHUNGWA TELECOM CO.	21 SECTION 1, HSEN-YI HOA TAIPEI 100 R.O.C.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
477	CITY OF FORT WORTH	ELIZABETH BANDA & BRUCE MEDLEY FERDIE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
729	CITY OF LACY LAKEVIEW, CITY OF WACO & OF	WACO ISD, LA VEGA ISD, CITY OF LORENA, MIDWAY ISD 1929 BALCONES DR, STE 200, PO BOX 26990 AUSTIN, TX 78755	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1306	COMMONWEALTH OF MASSACHUSETTS	MASSACHUSETTS DIVISION OF UNEMPLOYMENT ASSISTANCE 19 STANFORD STREET BOSTON, MA 02114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
727	COUNTY OF LEON, LEON ISD	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1936	COUNTY OF LONDON TREASURER	C/O C.J. SOLERZANO, DEPUTY TREASURER PO BOX 347 LEESBURG, VA 20478	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	
1316	DEPARTMENT OF TREASURY	INTERNAL REVENUE SERVICE ROOM 1140 31 HOPKINS PLAZA BALTIMORE, MD 21201	\$0.00	\$0.00	\$0.00	\$2,680.00	\$2,680.00	C, A	<input type="checkbox"/>	
287	DOUGLAS COUNTY	P.O. BOX 1177 ATTN ANN JONES GUIDER DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>	

EXHIBIT A

In re: Cable & Wireless et al.
Case No. 93-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	City/State/Zip	Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
				Secured	Administrative	Priority	Unsecured	Total		
713011230 / F319614	EDGE TECHNOLOGY		3701 PENDER DRIVE SUITE 1 FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713011670 / F319633	FAKOURI ELECTRICAL ENGINEERING		30202 ESPERANZA RANCHO SANTA MARGARITA, CA 92682-2121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1428	FREDERICK COUNTY		WINCHESTER HALL 12 E CHURCH ST FREDERICK, MD 21701-5448	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1146	GATEWAY JEFFERSON, INC.		C/O RREEP 1301 W. 22ND STREET - SUITE 209 ATTN: MARK SABATINO OAK BROOK, IL 60523	\$0.00	\$343,495.01	\$0.00	\$0.00	\$343,495.01	C, B	<input type="checkbox"/>
1762	GREENVILLE COUNTY TAX COLLECTOR		ATTN: THERESA RICH 304 UNIVERSITY RIDGE, STE 700 GREENVILLE, SC 29601	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713013150 / F319835	HANARO		100 SHAKESPEARE STREET LONGBURG, NM 88045-1927	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1017	HANCOCK COUNTY		P.O. BOX 2428 BAY SAINT LOUIS, MS 39521-2428	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1579	HARFORD COUNTY		DEPT OF LAW 230 S MAIN ST, 3RD FL BEL AIR, MD 21014	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
683	INDIANA DEPT OF REVENUE		BANKRUPTCY SECTION, ROOM N-263 100 N SENATE AVE INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713014290 / F319587	InterCall		P.O. BOX 281866 ATLANTA, GA 30384-1866	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
277	JEFFERSON COUNTY		716 RICHARD ARKINGTON JR BLVD NORTH ATTN: JACK WILLIAMS BIRMINGHAM, AL 35203	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
88	KEYNOTE SYSTEMS INC		777 MARINERS ISLAND BLVD SAN MATEO, CA 94404	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
131	KING COUNTY TREASURY OPERATIONS		KING COUNTY ADMINISTRATION BUILDING 300 4TH AVE, ROOM 600 SEATTLE, WA 98104-2317	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713015000 / F319975	KMC Telecom Inc		P.O. BOX 1968 SANFORD, NC 27331-1968	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
2276	LONOKE COUNTY TAX COLLECTOR		HUGH KELLER P.O. BOX 192 LONOKE, AR 72086	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
153	MADISON COUNTY, ALABAMA		LYNDA HALL, TAX COLLECTOR MADISON COUNTY COURTHOUSE 400 NORTHSIDE SQUARE, ROOM 116 HUNTSVILLE, AL 35801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
462	MARION COUNTY		200 EAST WASHINGTON STREET SUITE 1001 INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
815	MARSH USA INC.		1732 N 1ST ST #400 SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$23,424.63	\$23,424.63	C, A	<input type="checkbox"/>
1942	MCI-UUNET		READING INTERNATIONAL BUSINESS PANC BASINSIDE ROAD READING BERKSHIRE RO2 6BA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713018030 / F320317	NET ENTERPRISE		1132 BISHOP STREET SUITE 700 HONOLULU, HI 96813	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713018060 / F320141	NETVISION		19 BENZEL TEL AVIV 11111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
2024	OFFICE OF UNEMPLOYMENT COMPENSATION TAX		SERVICES - COMMONWEALTH OF PENNSYLVANIA ATTN: DOLORES GEERAMAN - DEPT OF LABOR 1171 S. CAMERON ST., #312 HARRISBURG, PA 17104-2513	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 93-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1862	OKLAHOMA HIGH COST FUND	900 N. HARVEY, ROOM 474 OKLAHOMA CITY, OK 73102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713019910 / F319873	ONSE TELECOM	2ND FLOOR ONSD BLDG SEUNG-MAN KIM GYOUNGGI-DO 463500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1767	PENNSYLVANIA DEPARTMENT OF REVENUE	COMMONWEALTH OF PENNSYLVANIA BANKRUPTCY DIVISION DEPARTMENT 280946 HARRISBURG, PA 17128-0496	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1963	PIMA COUNTY TREASURER, ASSESSOR	PIMA COUNTY ATTORNEY 32 NORTH STONE, SUITE 2100 TUCSON, AZ 85701	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1940	PRINCE GEORGE'S COUNTY, MARYLAND	MEYERS, ROBBELL & ROSENBAUM, P.A. 6801 KENILWORTH AVENUE, SUITE 400 BVERDALE, MD 20737-1385	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1018	SHELBY COUNTY	P.O. BOX 1298 ANNETTE D. SKINNER COLUMBIANA, AL 35051	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1907	SHELBY COUNTY TRUSTEE	P.O. BOX 2751 MEMPHIS, TN 38101-2751	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713021500 / F319857	Silicon Valley Shelving	C/O ACCOUNTING DEPARTMENT P.O. BOX 225 SANTA CLARA, CA 95052-0225	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1849	SPARTANBURG COUNTY TAX COLLECTOR	JEAN R. JAMESON PO BOX 3060 SPARTANBURG, SC 29304	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
2171	STATE OF FLORIDA - DEPT. OF REVENUE	BANKRUPTCY SECTION PO BOX 6668 TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1903	STATE OF NEW JERSEY TREASURER	DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
2178	STATE OF NEW JERSEY, DEPT OF LABOR AND	WORKFORCE DEVELOPMENT DIVISION OF EMPLOYER ACCOUNTS PO BOX 379 TRENTON, NJ 08625-0379	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713022520 / F319836	SUNKISE	5500 WAYZATA BLVD SUITE 725 GOLDEN VALLEY, MN 55416-1244	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1879	TEXAS COMPTROLLER OF PUBLIC ACCTS ET AL	OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION, BANKRUPTCY SECTION P.O. BOX 12548 AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
138	THURSTON COUNTY TREASURER	2600 LAKERIDGE DR SW OLYMPIA, WA 98502	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
240	TRAVIS COUNTY	P.O. BOX 1748 DAVID ESCAMILLA, COUNTY ATTORNEY AUSTIN, TX 78767	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713024090 / F319928	Veritas Software Corporation	119 SOUTH MAIN STREET WALDRON, MI 49288-0197	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1646	WAXAHACHIE INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA/BRUCE MEDLEY FERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713025770 / F320079	WOODBURY TEL	299 MAIN ST. S. WOODBURY, CT 06798-3408	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713025960 / F320037	XS4ALL	1000 BV AMSTERDAM PO BOX 1848 KVK AMSTERDAM 13287534	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
713026020 / F320268	YUKON WALTZ TEL	P.O. BOX 398 YUKON, PA 15698	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>

New Claims Filed and Claim Adjustments

EXHIBIT A

In re: Cable & Wireless 03-13711 (KJC)
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
486	AGILITY RECOVERY SOLUTIONS	2281 NORTH SH MISSISSAUGA, ON L5K 2S3	\$0.00	\$0.00	\$0.00	\$4,010.00	\$4,010.00	A	<input type="checkbox"/>
568	Amway Refreshment	11118 117TH PLACE N.E. KIRKLAND, WA 98033	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2161	BAYNES, PHILIP	PHILIP BAYNES 5284 AVENIDA DELFUEGO PACE, FL 32571	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2165	BEAC GROUP INC. P/K/A BUDGET GROUP INC.	IAN J. GAZES, ESQ. GAZES & ASSOCIATES LLP 1675 BROADWAY, 26TH FLOOR NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$7,249.89	\$7,249.89	A	<input type="checkbox"/>
576	GARDEN CITY GROUP, INC. THE	105 MAXWELL RD. ATTN: ARUN RAO MELVILLE, NY 11747	\$0.00	\$0.00	\$0.00	\$17,143.62	\$17,143.62	A	<input type="checkbox"/>
2299	GLOBAL CROSSING ESTATE REPRESENTATIVE	C/O BROWN RUDNICK BERLACK ISRAELS LLP 1 FINANCIAL CENTER ATTN: LISA M. KREGE ESQ BOSTON, MA 02111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1011	IADVANTAGE LIMITED	MEGATOP, MEGA-IADVANTAGE, 399 CHAI WAN ROAD, CHAI WAN	\$0.00	\$0.00	\$0.00	\$14,256.83	\$14,256.83	A	<input type="checkbox"/>
2298	INDIANA DEPARTMENT OF REVENUE	CAROL LUSHELL BANKRUPTCY SECTION RM N-303 100 N SENATE AVE INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2297	INDIANA DEPARTMENT OF STATE REVENUE	CAROL LUSHELL 100 N SENATE AVE RM N203 INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2134	MILLER TELECOM	POSTAL, ROBERT 3315 N KINGS HWY - #202 MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
254	NASHVILLE ELECTRIC SERVICE	1214 CHURCH STREET NASHVILLE, TN 37246	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
747	ORBIT COMMUNICATIONS, INC.	SERGE ALEYNIKOV, PRESIDENT 328 MT. PROSPECT AVE CLIFTON, NJ 07012	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	A	<input type="checkbox"/>
904	REACH GLOBAL SERVICES LTD	20/F TELECOM HOUSE 3, GLOUCESTER RD	\$0.00	\$0.00	\$0.00	\$219,635.16	\$219,635.16	A	<input checked="" type="checkbox"/>
1342	URBAN COMMUNICATIONS	C/O EDMUND G. URBAN III 5320 WEST 159TH STREET, SUITE 501 OAK FOREST, IL 60452	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	A	<input checked="" type="checkbox"/>
1144	VERIZON WIRELESS	LOWENSTEIN SANDLER PC 65 LIVINGSTON AVENUE ROSELAND, NJ 07068	\$0.00	\$0.00	\$0.00	\$16,317.20	\$16,317.20	A	<input type="checkbox"/>
1452	VERIZON WIRELESS	PO BOX 761 BEDMINSTER, NJ 07921-0761	\$0.00	\$0.00	\$0.00	\$818.76	\$818.76	A	<input type="checkbox"/>
2300	WALTON COUNTY	RHONDA SKIPPER TAX COLLECTOR PO BOX 510 DEFUNIAK SPRINGS, FL 32435	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2301	WALTON COUNTY	RHONDA SKIPPER TAX COLLECTOR PO BOX 510 DEFUNIAK SPRINGS, FL 32435	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
Schedule Adjustments									
711002080/ F319549	AMERICA	C/O BANK OF AMERICA 904 MAIN STREET DALLAS, TX 75202-3735	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711002930/ F319793	ARCH	1800 WEST PARK DRIVE, SUITE 250 WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713000910/ F319574	ARCH	1800 WEST PARK DRIVE, SUITE 250 WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713001090/ F319819	ASIA PACIFIC ONLINE SERVICES INC.	16F 277 KUNG JEN RD TAIPEI 110	\$0.00	\$0.00	\$0.00	\$6,150.00	\$6,150.00	A	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless Int'l
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
71100450 / F321773	Bell Atlantic	400 PERIMETER CENTER TERRACE SUITE 350 ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713001580 / F319708	Bell Atlantic	1050 BEAVER HALL HILL 3RD FLOOR E MONTREAL, QC H2Z 1S4	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713001590 / F320253	Bell Atlantic NJ	P.O. BOX 4832 TRENTON, NJ 08650-4832	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713001600 / F323214	Bell Atlantic PA	P.O. BOX 28000 LEHIGH VALLEY, PA 18002-8000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713001720 / F319637	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713009420 / F319982	Combyte USA Inc	5415 EASTON DRIVE SUITE B SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711015790 / F320371	COMPUTERVIEW, INC.	ACCOUNTS PAYABLE C/O CLEAN RITE PO BOX 43523 ATLANTA, GA 30378	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016420 / F320385	COX COMMUNICATIONS	PATTY MORGAN PO BOX 131373 TYLER, TX 75713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711016940 / F420768	D & D ENTERPRISE	IRENE DIEKE PO BOX 601584 SACRAMENTO, CA 95860	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711027010 / F320019	Independent NECA Services Inc	100 SOUTH JEFFERSON ROAD WHIPPANY, NJ 7961	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711033340 / F320339	Mainstreet Communications LLC	P.O. BOX 307 MELROSE, MN 56352	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018120 / F319850	NEW EDGE NETWORKS	3000 COLUMBIA HOUSE BLVD, STE. 106 VANCOUVER, WA 98661-2969	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711038280 / F421584	NEW HOPE TELEPHONE COOPERATIVE, INC.	TAMMY PRITCHETT P.O. BOX 452 NEW HOPE, AL 35760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711039620 / F320445	NYNEX	C/O BELL ATLANTIC NYNEX 7 ELM ST. FL. 2 MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713018730 / F320076	NYNEX	C/O BELL ATLANTIC NYNEX 7 ELM ST. FL. 2 MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
711043080 / F420644	PIONEER TELEPHONE ASSN	LES YOUNGER PO BOX 707 ULYSSES, KS 67880	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713020590 / F319530	Riverside Crossings III Realty Corp.	ASSOCIATES I, LP JOE TERRELL C/O BULLOCK, TERRELL & MANNELLY 400 PERIMETER CENTER TERRACE, SUITE 145 ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713021660 / F319579	SOUTHERN CALIFORNIA EDISON	P.O. BOX 600 ROSEMEAD, CA 91771-0001	\$0.00	\$0.00	\$0.00	\$45,501.36	\$45,501.36	A	<input type="checkbox"/>
713022600 / F320032	T.R. SERVICES	567 VICKERS STREET TOWAWANDA, NY 14150	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input checked="" type="checkbox"/>
711052540 / F420068	TEL & TEL PAY PHONES, INC.	BORI GIBSON 12014 CHASE CROSSING #204 ROCKVILLE, MD 20852	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713023720 / F319789	Universal Access Inc	SEARS TOWER 213 SOUTH WACKER DR, SUITE 608 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
713024120 / F319949	VERIZON HAWAII INC	P.O. BOX 30001 INGLEWOOD, CA 90313-0001	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, et al.

Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Case No.	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Reserve Code
			Secured	Administrative	Priority	Unsecured	Total		
713025970 / F319964	MSFERUS COMMUNICATIONS	3555 WINGHAVEN BLVD, SUITE 300 OFALLON, MO 63366	\$0.00	\$0.00	\$0.00	\$2,447.00	\$2,447.00	A	<input type="checkbox"/>
Tax Adjustments									
9999720	Additional 2003 Property Tax Claim Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E, B	<input type="checkbox"/>
9999721	Additional New Jersey Gross Receipt Tax Claim Reserve	State of New Jersey, Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08645	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E, B	<input type="checkbox"/>
9999815	Additional SAP Tax Claim Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E, B	<input type="checkbox"/>
373	CECIL COUNTY	129 EAST MAIN STREET ATTN PAMELA R. HOWARD ROOM 117 BLETTON, MD 21921	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1938	CITY AND COUNTY OF SAN FRANCISCO	TAX COLLECTOR'S OFFICE BUREAU OF DELINQUENT REVENUE P.O. BOX 7426 SAN FRANCISCO, CA 94120-7426	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
9999973	General Tax Reserve		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
1825	GEORGIA DEPT OF REVENUE	PO BOX 161108 ATLANTA, GA 30321	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2049	INDIANA DEPARTMENT OF REVENUE	100 N. SENATE AVE. TODD NICHOLS, SUPERVISOR INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2298	INDIANA DEPARTMENT OF REVENUE	CAROL LUSHELL BANKRUPTCY SECTION RM N-203 300 N SENATE AVE INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2297	INDIANA DEPARTMENT OF STATE REVENUE	CAROL LUSHELL 100 N SENATE AVE RM N203 INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
135	LEE COUNTY TAX COLLECTOR	C/O TONI MCNAUGHTON, LEGAL DEPT PO BOX 850 FORT MYERS, FL 33902-0850	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	C, B	<input type="checkbox"/>
1840	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	OFFICE OF THE ATTORNEY GENERAL COLLECTION DIVISION - BANKRUPTCY SECTION PO BOX 12548 AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2300	WALTON COUNTY	RHONDA SKIPPER TAX COLLECTOR PO BOX 510 DEPUNIAK SPRINGS, FL 32435	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
2301	WALTON COUNTY	RHONDA SKIPPER TAX COLLECTOR PO BOX 510 DEPUNIAK SPRINGS, FL 32435	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
Other Pending Claims									
486	AGILITY RECOVERY SOLUTIONS	OFFICER, MANAGING OR GENERAL AGENT 2281 NORTH SH	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
1108	AMERICAN INTERNATIONAL SPECIALTY LINES	INSURANCE COMPANY ET AL AIG LAW DEPT - DAVID A. LEVIN, ESQ. 70 PINE STREET, 11ST FLOOR NEW YORK, NY 10270	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
F319819 / 713001090	ASIA PACIFIC ONLINE SERVICES INC.	OFFICER, MANAGING OR GENERAL AGENT 27, No. 19-5, Seachang Rd.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
1143	BELL CANADA-CSG	OFFICER, MANAGING OR GENERAL AGENT 230 VONGE ST, S1100	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
2145	BRAC GROUP INC. FKA BUDGET GROUP INC.	IAN J. GAZES, ESQ. GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
F319720 / 713002890	Cincinnati Bell Telephone	OFFICER, MANAGING OR GENERAL AGENT 201 EAST 4TH STREET, ROOM 102-313	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, et al.
Case No. 03-13711 (KJC)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Claim Address	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319910 / 713012200	FOOTHILLS Rural Tel Coop	OFFICER, MANAGING OR GENERAL AGENT 625 WALNUT RIDGE DRIVE, SUITE 108	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
F421177 / 711021810	FOOTHILLS RURAL TELEPHONE COOP CORP INC	SUNICE PHELPHREY P.O. Box 240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
576	GARDEN CITY GROUP, INC, THE	OFFICER, MANAGING OR GENERAL AGENT 105 MAXESS RD, ATTN: ARUN RAO	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
1146	GATEWAY JEFFERSON, INC	C/O KREEP 1301 W. 22ND STREET - SUITE 209 ATTN: MARK SABATINO OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
1011	IADVANTAGE LIMITED	OFFICER, MANAGING OR GENERAL AGENT MEGATOP, MEGA-IADVANTAGE, 399 CHAI WAN ROAD,	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
F319924 / 713021510	SILK ROAD GROUP	OFFICER, MANAGING OR GENERAL AGENT 1400 Tysons Blvd Fl 8	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
2008	TRANSPORTATION INSURANCE COMPANY ET AL	BRESSLER, AMERY & ROSS, P.C. ATTN: GEORGE R. HIRSCH, ESQ. BOX 1980 MORRISTOWN, NJ 07962	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
F319948 / 711055790	Universal Lifeline Telephone Service	OFFICER, MANAGING OR GENERAL AGENT P.O. BOX 60000, FILE NO 74311	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>
1342	URBAN COMMUNICATIONS	C/O EDMUND G. URBAN III 5320 WEST 159TH STREET, SUITE 501	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input checked="" type="checkbox"/>
1455	USO LIQUIDATING LLC	IAN J. GAZES, ESQ. GAZES & ASSOCIATES, LLP, 1675 BROADWAY, 26TH FLOOR	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D	<input type="checkbox"/>

Pending Tax Claims

1924	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT JAMES R. THOMPSON CENTER 100 W. RANDOLPH #7-425 CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
1925	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT JAMES R. THOMPSON CENTER 100 W. RANDOLPH #7-425 CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
1927	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT JAMES R. THOMPSON CENTER 100 W. RANDOLPH #7-425 CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
1990	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT JAMES R. THOMPSON CENTER 100 W. RANDOLPH #7-425 CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>

Total 494

Maximum Reserve Code Key

- A Allowed claim to receive future distribution
- B Claim reserved at \$0 and will not receive a future distribution
- C Claim amount less the full or partial payments
- D Claim is subject to potential objection
- E Additional potential tax claim reserve
- F Stated amount pursuant to discussions with creditor - withdrawal/stipulation/settlement agreement in process

110102

THESE ARE THE ONLY TWO COUNTRIES IN

Page	Name of Contributor	Address	City	State	Zip	Amount	Date	Remarks
1	JOHN J. BROWN	1234 E. 10th St.	Omaha	NE	68102	10.00	10/15/78	
2	JOHN J. BROWN	1234 E. 10th St.	Omaha	NE	68102	10.00	10/15/78	
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Exhibit B

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

EXHIBIT B

In re: Cable & Wireless et al.

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on this Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Grantable
	F420332 / 711000070	3 RIVERS F/O INC.	3 Rivers F/O Inc. ROBERT A. GRAY P.O. BOX 429 FAIRFIELD, MT 59436	\$556.09	\$183.61	\$134.79	\$49.02	B	<input type="checkbox"/>
695	F328363 / 711000020	AAA Recycling and Trash Removal Services	AAA RECYCLING & TRASH REMOVAL SERVICES 4619 WEST OX RD FAIRFAX, VA 22030	\$519.72	\$178.61	\$125.77	\$45.74	B	<input type="checkbox"/>
	F320101 / 711000410	ABN Services Inc	Liquidity Solutions, Inc... One University Plaza, Suite 312 Hackensack, NJ 07601	\$1,175.00	\$775.50	\$568.70	\$206.80	A, B	<input checked="" type="checkbox"/>
2287		Accenture	Accenture LLP Attn: Ronald J. Roberts 161 N. Clark Street Chicago, IL 60601	\$400,000.00	\$132,000.00	\$96,000.00	\$35,200.00	B	<input type="checkbox"/>
1510	F421375 / 711000530	ACCURATE SERVICE TECHNOLOGIES, INC.	ACCURATE SERVICE TECHNOLOGIES, INC. 51 OLD POST RD N RED HOOK, NY 12371	\$96.43	\$57.04	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F420932 / 711000600	ACE TELEPHONE ASSOCIATION	Ace Telephone Association 207 E Cedar PO Box 360 Houston, MN 55943	\$161.19	\$53.19	\$39.01	\$14.18	B	<input type="checkbox"/>
861		ACQUITY GROUP, LLC	ACQUITY GROUP, LLC 500 W. Madison Street, Suite 2200 Chicago, IL 60661	\$41,689.97	\$13,757.69	\$0.00	\$13,757.69	B	<input type="checkbox"/>
648		ADSP TELECOMMUNICATIONS	Alaska Communications Systems Holdings, Inc. 600 Telephone Ave., MS 13 Anchorage, AK 99503	\$113.85	\$75.34	\$0.00	\$75.18	A	<input checked="" type="checkbox"/>
1094		ADAMS TELEPHONE CO-OPERATIVE	ADAMS TELEPHONE CO-OPERATIVE JIM BROEMMER, PO BOX 217 GOLDEN, IL 62339	\$90.96	\$60.03	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
1771		ADAPTEC, INC.	ADAPTEC, INC. 691 SOUTH MILPITAS BLVD. MILPITAS, CA 94404	\$78,173.00	\$51,504.18	\$37,835.73	\$13,758.45	A	<input checked="" type="checkbox"/>
	F319837 / 711000810	ADC Telecommunications Inc	ADC Telecommunications, Inc.. Chris Lenhart, Dorsey & Whitney LLP, Fifty South Sixth Street, Suite 1500 Minneapolis, MN 55402-1498	\$3,221.39	\$3,446.25	\$2,527.25	\$919.00	A	<input checked="" type="checkbox"/>
	F319488 / 711000140	ADC Telecommunications Inc	ADC Telecommunications, Inc.. 13625 Technology Drive Eden Prairie, MN 55344	\$411,201.71	\$271,393.13	\$199,021.63	\$72,371.50	A	<input checked="" type="checkbox"/>
1518		ADELPHIA BUSINESS SOLUTIONS INVESTMENT	TELCOVE INVESTMENT, LLC 1025 ELDORADO BLVD, 23-419 BLOOMFIELD, CO 80021	\$8,744.00	\$2,885.52	\$2,116.05	\$769.47	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13713 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W FLC Optional Return Granted
	F319628 / 713000170	ADM Systems Group Inc.	ADM Systems Group Inc. 2030 Highview Drive Burlington Ontario, Canada L7R3X4	\$28,500.00	\$18,510.00	\$13,794.00	\$5,016.00	A	<input checked="" type="checkbox"/>
	F428759 / 711000880	ADVANCED TEL. INC.	Advanced Tel. Inc. LIZ COOK 913 SOUTH BURNSIDE AVENUE GONZALES, LA 70737	\$230.96	\$76.22	\$51.89	\$20.32	B	<input type="checkbox"/>
	F318581 / 713000180	Advanced Telecom Solutions Inc.	Advanced Telecom Solutions, Inc. 39042 Sheffey Ln. Dade City, FL 33525	\$44,400.00	\$29,304.00	\$21,489.60	\$7,814.40	A	<input checked="" type="checkbox"/>
835		ASTMA MAINTENANCE, INC.	Astma Maintenance, Inc. 1911 US Highway 301 N, Suite 150 Tampa, FL 33619	\$2,381.22	\$1,371.61	\$1,152.31	\$449.09	A	<input checked="" type="checkbox"/>
962		AFEDERAL EXTERMINATING	Afederal Exterminating Ltd. 1684 86TH STREET BROOKLYN, NY 11214	\$876.84	\$289.36	\$0.00	\$389.36	B	<input type="checkbox"/>
965		AIR COMFORT CORPORATION	AIR COMFORT CORPORATION 2550 BRAGA DRIVE BROADVIEW, IL 60153	\$76,834.94	\$25,355.53	\$18,594.86	\$6,761.47	B	<input type="checkbox"/>
270		AIR FILTER ENGINEERS, INC.	AIR FILTER ENGINEERS, INC. 6736 Belt Circle Drive Bedford Park, IL 60638	\$3,164.38	\$2,088.49	\$0.00	\$2,088.49	A	<input checked="" type="checkbox"/>
1110		AIR SYSTEMS, INC.	AIR SYSTEMS, INC. 940 REMILLARD COURT SAN JOSE, CA 95122	\$3,717.65	\$1,226.82	\$0.00	\$1,226.82	B	<input type="checkbox"/>
2220		AKAMAI TECHNOLOGIES, INC.	Akamai Technologies, Inc. 8 Cambridge Center Cambridge, MA 02142	\$4,500,000.00	\$2,970,000.00	\$2,178,000.00	\$792,000.00	A	<input checked="" type="checkbox"/>
1130		AKIN GUMPSTRAUSS HAUER & FELD LLP	AKIN GUMPSTRAUSS HAUER & FELD LLP STANLEY J. SAMORAJCZYK/SCOTT L. ALBERINO 1333 NEW HAMPSHIRE AVENUE, NW WASHINGTON, DC 20036	\$22,000.00	\$7,260.00	\$0.00	\$7,260.00	B	<input type="checkbox"/>
	F319865 / 713000470	Alascom Inc, DBA AT&T ALASCOM	Alascom Inc, DBA AT&T ALASCOM 8531 Pulaski Highway Baltimore, MD 21237	\$1,006.81	\$332.25	\$0.00	\$332.25	B	<input type="checkbox"/>
	F820709 / 713001470	ALASKA TELEPHONE CO.	Alaska Telephone Co, MICHAEL GARRETT PO BOX 3222 PORT TOWNSEND, WA 98368	\$252.91	\$166.92	\$122.41	\$44.51	A	<input checked="" type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claims Number	Claimant Number	Claim Name	Address Field Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Status	C&W PLC Optional Reclaim Granted
	F319564 / 711001330	Alcatel Network Systems	Alcatel USA Marketing, Inc. Legal Department, 3400 West Plano Parkway Plano, TX 75075	\$59,303.50	\$39,140.31	\$0.00	\$39,140.31	A	<input checked="" type="checkbox"/>
	F319869 / 711004500	Alcatel Network Systems	Alcatel USA Marketing, Inc. Legal Department, 3400 West Plano Parkway Plano, TX 75075	\$4,250.00	\$2,665.00	\$0.00	\$2,665.00	A	<input checked="" type="checkbox"/>
758		ALCATEL TELECOM LIMITED	ALCATEL TELECOM LIMITED Colds Woods Newport Newport, UK NP18 24B	\$75,460.53	\$24,904.97	\$16,261.45	\$6,640.53	B	<input type="checkbox"/>
	F319670 / 713000530	ALEXANDER'S MOBILITY SERVICES, INC.	Alexander's Mobility Services 10001 FRANKLIN DRIVE BALTIMORE, MD 21236	\$17,588.23	\$5,738.12	\$4,207.95	\$1,530.16	B	<input type="checkbox"/>
	F320773 / 711000530	ALL VALLEY HONEY & BEE	All American Builders DBA All Valley Honey & Bee PO BOX 16100 ENCINO, CA 91416-6000	\$650.00	\$214.50	\$157.30	\$37.20	B	<input type="checkbox"/>
346		ALLIED OIL CO.	Allied Oil LLC T/A The Allied Oil Company 25 OLD CAMPLAIN RD HILLSBOROUGH, NJ 08844	\$826.22	\$272.65	\$199.95	\$72.71	B	<input type="checkbox"/>
1376		ALLIED REFRIGERATION INC.	Allied Refrigeration Inc P.O. Box 2411 Long Beach, CA 90801	\$14,652.76	\$9,670.82	\$7,091.94	\$2,578.89	A	<input checked="" type="checkbox"/>
	F328760 / 713000630	ALLTEL	ALLTEL One Allied Drive Little Rock, AR 72202	\$230.52	\$76.87	\$55.79	\$20.29	B	<input type="checkbox"/>
	F319711 / 713000660	Alltel Telephone Services	Alltel Telephone Services ONE ALLIED DRIVE LITTLE ROCK, AR 72202	\$11,218.13	\$3,701.94	\$2,714.79	\$987.20	B	<input type="checkbox"/>
	F419632 / 711001910	ALLTEL TELEPHONE SERVICES CORP	ALLTEL Corporation One Allied Drive Little Rock, AR 72202	\$23,036.61	\$7,602.08	\$5,574.86	\$2,027.22	B	<input type="checkbox"/>
1471		AMERICA WEST PAY PHONES	AMERICA WEST PAY PHONES DON ART P.O. BOX 8667 CALABASAS, CA 91372	\$135.90	\$89.69	\$0.00	\$89.69	A	<input checked="" type="checkbox"/>
1875		AMERICAN EXPRESS TRAVEL RELATED	AMERICAN EXPRESS TRAVEL RELATED PO Box 1001, 16 General Warren Blvd. Malvern, PA 19355	\$404.67	\$267.08	\$195.88	\$71.22	A	<input checked="" type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claimant Name	Case No.	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
1295		AMERICAN STANDARD MORTGAGE, INC.	AMERICAN STANDARD MORTGAGE, INC. FROST BROWN TODD LLC, 2200 PNC CENTER 201 E 5TH ST CINCINNATI, OH 45202	\$4,322.00	\$2,086.26	\$1,329.92	\$466.34	B	<input type="checkbox"/>
		AMERICAN TEXTILE MANUFACTURING	American Textile Manufacturing Institute, Inc. David Foster at Fulbright & Jaworski 801 Pennsylvania Avenue N.W. Washington DC 20004	\$154,111.45	\$101,713.36	\$74,589.94	\$27,123.62	A	<input checked="" type="checkbox"/>
	F321185 / 711003510	AMPCO	Ampco System Parking, Inc. 808 S. Olive Street Los Angeles, CA 90014-2097	\$118.00	\$95.30	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319771 / 713000730	AMPM CLEANING CORP	AM PM Cleaning Corp. 295 Weston St. WALTHAM, MA 02453-1616	\$6,976.90	\$3,208.35	\$1,688.41	\$613.97	B	<input type="checkbox"/>
48		AMRESCO, INC.	Amresco, Inc. 7170 W. OAKLAND ST. CHANDLER, AZ 85226	\$3,703.03	\$1,223.80	\$896.13	\$325.87	B	<input type="checkbox"/>
1016		AMS.NET	AMS.NET, Inc. 502 Commerce Way Livermore, CA 94551	\$461.59	\$304.65	\$223.41	\$81.24	A	<input checked="" type="checkbox"/>
	F420599 / 711002640	ANDREA DE COSMO	USA Payphones 4618 4618 Terry Lane La Mesa, CA 91941	\$311.40	\$102.35	\$75.36	\$27.40	B	<input type="checkbox"/>
1123		ANDREW LEDER, ESQ.	Belair & Evans LLP 61 Broadway New York, NY 10006	\$14,375.39	\$9,487.75	\$6,857.69	\$2,530.07	A	<input checked="" type="checkbox"/>
	F320300 / 711002630	Andrews & Kurth LLP	Andrews Kurth, L.L.P. 600 Travis, Suite 4200 Houston, TX 77002	\$608.66	\$200.36	\$147.30	\$53.56	B	<input type="checkbox"/>
1475		ANIXTER INC.	ANIXTER INC. 2301 PATRIOT BLVD. GLENVIEW, IL 60025	\$8,761.38	\$2,891.26	\$2,120.25	\$771.00	B	<input type="checkbox"/>
	F421477 / 711002760	ANTHONY P. LIMBERG	Gabriel Communications / ANTHONY P. LIMBERG ANTHONY P. LIMBERG DBA GABRIEL COMMUNICATIONS 3 TOPAZ DRIVE LAKE RONKONKOMA, NY 11779	\$75.60	\$24.95	\$0.00	\$0.00	B, D	<input type="checkbox"/>
810	F319742 / 713000780	Anystream, Inc.	ANYSTREAM, INC. 21335 SIGNAL HILL PLAZA STERLING, VA 20164	\$10,000.00	\$3,300.00	\$2,420.00	\$880.00	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless, et al.
Case No. 93-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
81	F319548 / 713000800	AQUENT	AQUENT 711 BOYLSTON ST BOSTON, MA 02116	\$82,517.63	\$54,461.64	\$39,938.53	\$14,523.10	A	<input checked="" type="checkbox"/>
	F320083 / 713000900	ARBITECH, LLC	ARBITECH, LLC 15330 Barranca Pkwy Irvine, CA 92618	\$1,278.00	\$421.74	\$0.00	\$421.74	B	<input type="checkbox"/>
	F421277 / 711002950	ARTIC SLOPE TELEPHONE ASSN. CO-OP	Artic Slope Telephone Assoc. Cooperative, Inc. HELEN J ROBERTS 4300 B STREET, SUITE 501 ANCHORAGE, AK 99503	\$97.19	\$32.07	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1846		ARDEN SEVEN PENN PARTNERS LP	ARDEN SEVEN PENN PARTNERS LP 1635 MARKET ST 17TH FLOOR PHILADELPHIA, PA 19102	\$26,218.72	\$17,304.36	\$12,689.86	\$4,614.49	A	<input checked="" type="checkbox"/>
	F320159 / 713000920	Arent Fox Kintner Plotkin & Kahn, PLLC	Arent Fox PLLC 1050 CONNECTICUT AVENUE NW WASHINGTON, DC 20036-5339	\$902.00	\$297.66	\$218.28	\$79.38	B	<input type="checkbox"/>
	F421474 / 713003120	ARMSTRONG TELEPHONE CO - NORTH DIV.	ARMSTRONG TELEPHONE COMPANY - MD One Armstrong Place Butler, PA 16001	\$75.84	\$25.03	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F421418 / 711003160	ARMSTRONG TELEPHONE COMPANY - MD	ARMSTRONG TELEPHONE COMPANY - MD One Armstrong Place Butler, PA 16001	\$81.85	\$27.01	\$0.00	\$0.00	B, D	<input type="checkbox"/>
614		ASCENT MEDIA	Ascent Media Group, LLC 2901 W Alameda Ave 5th Floor Burbank, CA 91505	\$12,709.00	\$8,387.94	\$6,151.16	\$2,236.78	A	<input checked="" type="checkbox"/>
	F320154 / 713001070	Asco Services	Asco Services, Inc. 50 Hanover Rd Florham Park, NJ 07932	\$921.26	\$304.02	\$222.94	\$81.07	B	<input type="checkbox"/>
624	F319616 / 713001100	ASPECT SECURITY INC	Aspect Security, Inc. 9175 Guilford Road Columbia, MD 21046	\$30,686.20	\$20,252.89	\$14,852.12	\$5,400.77	A	<input checked="" type="checkbox"/>
9999500		AT&T	AT&T Kate Meier, 15100 FAA Blvd, Room 219 Second Floor Fort Worth, TX 76155	\$1,077,281.82	\$711,006.00	\$321,404.40	\$189,601.60	A	<input checked="" type="checkbox"/>
9999501		AT&T	AT&T David Egan, Lead Credit Analyst, AT&T Inc. 722 N. Broadway-11th Floor Milwaukee, WI 53202	\$3,222,718.18	\$2,126,994.00	\$1,559,795.60	\$567,198.40	A	<input checked="" type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless, et al.
Case No. 83-13781 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Claimant Name	Address	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution	Final Distribution Code	C&W PLC Optional Release
884	AT&T CORP.	AT&T CORP. VINCENT A. D'AGOSTINO, ESQ. LOWENSTEIN SANDLER PC, 65 LIVINGSTON AVE ROSELAND, NJ 07068	\$2,584,278.31	\$1,279,277.78	\$938,093.02	\$341,124.74	E	<input checked="" type="checkbox"/>
793	AT&T WIRELESS	AT&T WIRELESS (2) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$600.63	\$396.42	\$290.70	\$105.71	A	<input checked="" type="checkbox"/>
852	AT&T WIRELESS	AT&T WIRELESS (7) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$472.47	\$311.83	\$228.68	\$83.15	A	<input checked="" type="checkbox"/>
853	AT&T WIRELESS	AT&T WIRELESS (4) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$622.67	\$410.26	\$3,014.19	\$1,096.07	A	<input checked="" type="checkbox"/>
854	AT&T WIRELESS	AT&T WIRELESS AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$5,082.88	\$3,354.70	\$2,460.11	\$894.59	A	<input checked="" type="checkbox"/>
858	AT&T WIRELESS	AT&T WIRELESS (3) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$402.32	\$265.53	\$194.72	\$70.81	A	<input checked="" type="checkbox"/>
859	AT&T WIRELESS	AT&T WIRELESS (5) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$743.06	\$490.46	\$359.65	\$130.78	A	<input checked="" type="checkbox"/>
860	AT&T WIRELESS	AT&T WIRELESS (6) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$812.68	\$404.37	\$296.54	\$107.83	A	<input checked="" type="checkbox"/>
1274	AT&T WIRELESS	AT&T WIRELESS (8) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$319.08	\$341.59	\$251.23	\$91.36	A	<input checked="" type="checkbox"/>
1275	AT&T WIRELESS	AT&T WIRELESS (1) AWS BANKO PO BOX 309 PORTLAND, OR 97207-0309	\$412.42	\$272.20	\$199.61	\$72.59	A	<input checked="" type="checkbox"/>
1404	P319860 / 711003440 ATLANTIC PACIFIC COMMUNICATIONS	Atlantic Pacific Communications, Inc. 101 Courageous Dr. League City, TX 77573	\$4,450.16	\$1,468.55	\$1,076.94	\$391.61	B	<input type="checkbox"/>
	P421063 / 711003480 ATLAS TELEPHONE CO. INC.	Atlas Telephone Company, Inc. PO Box 77 Big Cabin, OK 74332	\$133.51	\$44.06	\$0.00	\$44.06	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless, et al.

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution (Amount)	Final Distribution Order	C&W PLC Optional Release Granted
234	ATLAS VAN LINES INC.	ATLAS VAN LINES INC. PO BOX 509, 1212 ST GEORGE RD EVANSVILLE, IN 47703	\$17,216.07	\$13,349.61	\$3,332.58	\$0.00	A	<input checked="" type="checkbox"/>
F321071 / 713001160	ATU Telecommunications	ATU Telecommunications 600 Telephone Ave Anchorage, AK 99503	\$132.10	\$87.19	\$0.00	\$87.19	A	<input checked="" type="checkbox"/>
F321075 / 713001180	Austell Natural Gas System	Austell Natural Gas System 2838 JOE JERKINS BOULEVARD AUSTELL, GA 30168-0685	\$131.03	\$43.24	\$0.00	\$43.24	B	<input checked="" type="checkbox"/>
F421038 / 711003570	AUTOMATIC SERVICES	Automatic Services 900 Rose Court Burlingame, CA 94010-2632	\$134.33	\$88.64	\$0.00	\$88.64	A	<input checked="" type="checkbox"/>
F319984 / 713001230	AUTUMN INFORMATION SYSTEMS	Autumn Information Systems 711-B CHARCOT AVENUE SAN JOSE, CA 95131	\$2,117.37	\$698.73	\$512.40	\$186.33	B	<input type="checkbox"/>
F319580 / 713001240	AYASTA	Navisite Inc. 400 Minuteman Rd. Andover, MA 01810	\$144,469.60	\$14,673.98	\$10,760.92	\$3,913.06	B	<input type="checkbox"/>
F421362 / 711003630	AVTECH SYSTEMS, INC.	AVTECH SYSTEMS, INC. 14432 Albemarle Point Place Chantilly, VA 20151	\$87.34	\$28.82	\$0.00	\$28.82	B, D	<input type="checkbox"/>
1151	BAKER & MCKENZIE	BAKER & MCKENZIE LLP One Prudential Plaza 130 E Randolph Drive Chicago, IL 60601	\$17,326.08	\$5,783.41	\$4,241.31	\$1,542.10	B	<input type="checkbox"/>
819	BALTIMORE GAS & ELECTRIC CO.	BALTIMORE GAS & ELECTRIC CO. P.O. BOX 1475 BALTIMORE, MD 21203	\$2,899.14	\$1,913.43	\$0.00	\$1,913.43	A	<input checked="" type="checkbox"/>
897	BARRY COUNTY TELEPHONE COMPANY	Barry County Telephone Company 123 W Orchard, Box 128 Delton, MI 49046-0128	\$148.95	\$98.33	\$0.00	\$98.33	A	<input checked="" type="checkbox"/>
731	BAZICKI, TOM	TOM BAZICKI c/o Kendra Karlock Glast, Phillips & Murray, P.C., 2200 One Galleria Tower, 13355 Noel Rod., L.B. 48 DALLAS, TX 75240-1518	\$53,000.00	\$34,980.00	\$23,652.00	\$9,328.00	A	<input checked="" type="checkbox"/>
61	BEACON FIRE & SAFETY	Tyden / Beacon Fire & Safety 2188 Del Franco St. #A Attn: LYNA NGUYEN San Jose, CA 95131	\$438.17	\$144.60	\$83.69	\$60.91	B, C	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 83-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Creditor Name	Address	Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution	Final Distribution Code	C&W FLC Optional Release
661		BRECHWOOD COMPUTING LTD	BRECHWOOD COMPUTING LTD 4655 OLD IRONSIDE DRIVE SUITE 490 SANTA CLARA, CA 95054		\$17,280.00	\$34,404.00	\$8,363.82	\$3,841.28	A	<input checked="" type="checkbox"/>
196		BELLSOUTH TELECOMMUNICATIONS, INC.	Bellsouth 1025 Lenox Park Blvd. N.E., Rm. D981 Attn: Regina Guillet Atlanta, GA 30319		\$1,612,000.00	\$1,063,520.00	\$780,208.00	\$288,312.00	A	<input checked="" type="checkbox"/>
1791		BELLSOUTH TELECOMMUNICATIONS, INC.	Bellsouth 1025 Lenox Park Blvd. N.E., Rm. D981 Attn: Regina Guillet Atlanta, GA 30319		\$375,000.00	\$247,800.00	\$181,500.00	\$66,000.00	A	<input checked="" type="checkbox"/>
2672		BELLSOUTH TELECOMMUNICATIONS, INC.	Bellsouth 1025 Lenox Park Blvd. N.E., Rm. D981 Attn: Regina Guillet Atlanta, GA 30319		\$356,220.50	\$235,483.50	\$172,410.71	\$42,694.39	A	<input checked="" type="checkbox"/>
F420513 / 711004660		BENANNIA PAY PHONE/INTL. TEL. CO.	Benannia Pay Phones 13933 Aurora Dr. San Leandro, CA 94577		\$282.50	\$252.51	\$185.17	\$67.34	A	<input checked="" type="checkbox"/>
816	F320189 / 713001660	Berry Best Services LTD	BERRY BEST SERVICES, LTD. 1990 M ST NW SUITE 740 WASHINGTON, DC 20036		\$819.57	\$149.92	\$396.67	\$144.34	A	<input checked="" type="checkbox"/>
1283		BFFE INTERNATIONAL	BFFE INTERNATIONAL 7512 Connelley Drive Hanover, MD 21076		\$261.96	\$96.45	\$68.39	\$23.05	B	<input type="checkbox"/>
F319517 / 713001710		Binswanger	Binswanger Management Corporation Two Logan Square, Fourth Floor Philadelphia, PA 19103		\$182,064.57	\$60,246.34	\$44,180.63	\$16,065.68	B	<input type="checkbox"/>
F319872 / 711004960		Binswanger	Binswanger Advisory Services, Inc. TWO LOGAN STREET FOURTH FLOOR PHILADELPHIA, PA 19103		\$4,213.60	\$1,090.49	\$1,019.69	\$807.80	B	<input type="checkbox"/>
F421349 / 711004980		BIRNS TELECOMMUNICATIONS	BIRNS TELECOMMUNICATIONS 1636 55th St. Brooklyn, NY 11219		\$88.20	\$29.30	\$0.00	\$0.00	B, D	<input type="checkbox"/>
F420606 / 711005090		BLEDSON TELEPHONE COOPERATIVE	Bledson Telephone Cooperative LOU DEBORD P.O. BOX 609 PIKEVILLE, TN 37367		\$207.97	\$69.43	\$50.33	\$18.30	B	<input type="checkbox"/>
F421259 / 711005170		BLUE EARTH VALLEY TELEPHONE COMPANY	Blue Earth Valley Telephone Company DBA Beacon 123 West Seventh Blue Earth, MN 56013		\$98.77	\$32.53	\$0.00	\$0.00	B, D	<input type="checkbox"/>
F320154 / 713001770		BOARDWALK VENDING	Leonard E. Harris DBA Boardwalk Vending 15 KING'S ROAD ATTN LEN HARRIS NORWOOD, MA 2062		\$1,028.93	\$339.55	\$249.00	\$90.55	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless, et al
Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address (Post Distribution Will be Sent to)	Allowed Unsecured Amount	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution	Final Distribution Code	C&W PLC Optional Release
164		BOISE CASCADE OFFICE PRODUCTS	Officemax Incorporated 263 Shuman Blvd Naperville, IL 60563	\$82,898.55	\$10,856.52	\$0.00	\$10,856.52	B	<input checked="" type="checkbox"/>
790		BOSTON BUSINESS TECHNOLOGIES	BOSTON BUSINESS TECHNOLOGIES, INC. % AMERICAN PROPERTY LOCATORS, INC. 3855 SOUTH BOULEVARD EDMOND, OK 73034	\$49,975.00	\$16,491.75	\$12,093.95	\$4,397.80	B	<input type="checkbox"/>
745		BOSTON EDISON COMPANY DBA	BOSTON EDISON COMPANY DBA NSTAR ELECTRIC COMPANY 800 BOYLSTON ST, 17TH FL BOSTON, MA 02119	\$274,721.60	\$90,658.13	\$0.00	\$90,658.13	B	<input type="checkbox"/>
1457		BOYD ENTERPRISES UTAH, LLC	Boyd Enterprises Utah, L.L.C. 3739 West 2270 South Unit F West Valley City, UT 84120	\$258,768.34	\$86,393.55	\$62,621.94	\$22,771.61	B	<input type="checkbox"/>
F421150 / 711005430		BRANCH CABLE INC.	Branch Cable, Inc. 125 S. Congress St Pearl, MS 39288	\$115.22	\$38.02	\$0.00	\$38.02	B	<input type="checkbox"/>
F421242 / 711005470		BRANTLEY TEL. CO. INC. (STRICKLAND COMM.)	BRANTLEY TEL. CO. INC. (STRICKLAND COMM.) 112 Cleveland St PO Box 255 Nahunta, GA 31553	\$101.37	\$83.45	\$0.00	\$0.00	B, D	<input type="checkbox"/>
F421175 / 711005490		BRAZORIA TEL CO.	Brazoria Telephone Company PO Box 2008 Brazoria, TX 77422	\$111.55	\$36.81	\$0.00	\$0.00	B, D	<input type="checkbox"/>
863		Briggs Electric, Inc.	Briggs Electric, Inc. 14381 Frankling Ave Tustin, CA 92780	\$19,600.50	\$12,936.33	\$9,486.64	\$3,449.69	A	<input checked="" type="checkbox"/>
F420600 / 711005620		BRISTOL BAY TELEPHONE COOPERATIVE	Bristol Bay Telephone Coop, Inc. TONYA MOORCROFT PO BOX 259 KING SALMON, AK 99613	\$311.23	\$205.41	\$0.00	\$205.41	A	<input checked="" type="checkbox"/>
F319950 / 711005650		British Standards Institute Inc	British Standards Institute Inc. 12110 Sunset Hills Road Ste 200 Reston, VA 20190	\$2,550.80	\$841.50	\$617.38	\$224.12	A	<input type="checkbox"/>
F320380 / 713001950		Browning Ferris Industries	Browning Ferris Industries P.O. BOX 78017 PHOENIX, AZ 85062-8017	\$494.17	\$163.08	\$0.00	\$163.08	B	<input type="checkbox"/>
92		BRUNSWICK COUNTY	BRUNSWICK COUNTY 228 NORTH STREET, ATTN ALICE CAROL MAILLANC ROOM 104 LAWRENCEVILLE, VA 23868	\$288.59	\$190.47	\$0.00	\$190.47	A	<input checked="" type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Case Number	Claim Number	Claim Name	Address	Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution on Claim	Final Distribution Class	C&W PLC Optional Release Granted
2121		BRYAN STREET ACQUISITION PARTNERSHIP, LP	Digital-Bryan Street Partnership, L.P., as successor in interest C/O VAN J. HOOKER, STUTZMAN & BROMBERG ESSERMAN & PLIFKA, 2323 BRYAN STREET, STE 2200 DALLAS, TX 75201		\$1,377,738.00	\$909,307.00	\$666,825.19	\$242,481.89	A	<input checked="" type="checkbox"/>
	F319641 / 713082010	BT North America Inc	BT Americas Inc. 11440 COMMERCE PARK DR RESTON, VA 20191		\$26,078.96	\$8,606.06	\$6,311.11	\$2,294.95	B	<input type="checkbox"/>
	F320171 / 713082020	BTI	Business Telecom Inc 7037 Old Madison Pike Suite 400 Huntsville, AL 35806		\$852.81	\$281.43	\$178.66	\$662.76	B, C	<input type="checkbox"/>
	F420860 / 711003870	BUD DAVY DBA M.P.M. MARKETING	M.P.M. Marketing MAURICE E. DAVY, JR. 5955 INTERVALE DR RIVERSIDE, CA 92506		\$188.00	\$124.08	\$98.99	\$23.09	A	<input checked="" type="checkbox"/>
	F420863 / 711003930	BUFFALO VALLEY TELEPHONE CO.	Buffalo Valley Telephone Company HYDIE J. BILGER 20 SOUTH SECOND ST. LEWISBURG, PA 17837		\$285.58	\$94.24	\$69.11	\$25.13	B	<input type="checkbox"/>
603	F319678 / 713082040	BULLET GUARD CORP	BULLET GUARD CORP 3963 COMMERCE DRIVE WEST SACRAMENTO, CA 95691		\$4,043.00	\$2,668.38	\$1,956.81	\$711.57	A	<input checked="" type="checkbox"/>
638		BULLOCH COUNTY RURAL TEL COOP	BULLOCH COUNTY RURAL TEL COOP 601 NORTHSIDE DRIVE W STATESBORO, GA 30458		\$956.33	\$631.18	\$462.86	\$168.31	A	<input checked="" type="checkbox"/>
1354		BULLS EYE TELECOM, INC.	Bulls Eye Telecom, Inc. 25900 GREENFIELD, SUITE 330 OAK PARK, MI 48237		\$2,321.88	\$766.22	\$561.90	\$204.33	B	<input type="checkbox"/>
	F421068 / 711003980	BURL MARTIN	Burl Martin, DBA Metro Tel 11040 N. Ridge Avenue Lombard, IL 60148		\$132.40	\$45.69	\$0.00	\$43.69	B	<input type="checkbox"/>
	F319896 / 713002030	BURLINGTON ELECTRICAL TESTING	Burlington Electrical Testing Co, Inc. 825 SYCAMORE AVENUE CROYDON, PA 19021		\$3,600.00	\$1,188.80	\$871.20	\$316.80	B	<input type="checkbox"/>
1278		BUSINESS COMMUNICATIONS MGMT INC.	Business Communications Management, Inc. 228 East 45th St. 12th Fl New York, NY 10017		\$100,000.00	\$66,000.00	\$48,400.00	\$17,600.00	A	<input checked="" type="checkbox"/>
	F319767 / 711006060	Business Communications Review Inc	Medialive International BCR Events, inc. 999 OAKMONT PLAZA DRIVE SUITE 100 WESTMONT, IL 60559-5517		\$8,495.00	\$2,803.35	\$1,078.67	\$1,724.49	B, C	<input type="checkbox"/>

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Case No. 83-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W FLC Optional Release Granted
2080		BUSINESS TELECOM, INC.	BUSINESS TELECOM, INC 7037 Old Madison Pike Huntsville, AL 35806	\$83,299.30	\$27,488.77	\$0.00	\$27,488.77	B	<input type="checkbox"/>
483		BUTLER COUNTY	BUTLER COUNTY 700 COURT SQUARE, ATTN BELLE G PEAVY GREENVILLE, AL 36037	\$519.42	\$171.41	\$0.00	\$171.41	B	<input type="checkbox"/>
	F420028 / 711006320	C/B TEL, INC.	C/B Tel, Inc 17704 N. Hilltop Rd Calbert, WA 99005	\$1,699.80	\$560.93	\$411.35	\$149.58	B	<input type="checkbox"/>
1218		CABLE & WIRELESS (BARBADOS) LIMITED	CABLE & WIRELESS (BARBADOS) LIMITED WINDSOR LODGE, GOVERNMENT HILL ST. MICHAEL BARBADOS, WEST INDIES	\$460,895.00	\$305,642.70	\$224,137.98	\$81,504.72	A	<input checked="" type="checkbox"/>
1217		CABLE & WIRELESS JAMAICA LTD.	CABLE & WIRELESS JAMAICA LTD. 51 HALF WAY TREE ROAD KINGSTON 10 JAMAICA W.I.	\$44,963.16	\$29,673.69	\$21,762.17	\$7,913.52	A	<input checked="" type="checkbox"/>
	F319550 / 713002190	CABLE & WIRELESS PANAMA	CABLE & WIRELESS PANAMA 20 Church Street, Hamilton, Bermuda, HM AX	\$10,010.00	\$6,606.60	\$0.00	\$6,606.60	A	<input checked="" type="checkbox"/>
1066		CABLE AND WIRELESS BERMUDA LTD.	CABLE AND WIRELESS BERMUDA LTD. PO BOX HM 151 HAMILTON, HM AX BERMUDA	\$164,838.00	\$108,793.08	\$79,781.59	\$29,011.49	A	<input checked="" type="checkbox"/>
	F320840 / 711006460	Calnetco	Enterabys Networks, Inc. 50 Minuteman Road Andover, MA 01810	\$197.30	\$65.13	\$47.76	\$17.37	B	<input type="checkbox"/>
	F319740 / 713002330	CADWALADER WICKERSHAM & TAFT LLP	CADWALADER WICKERSHAM & TAFT LLP One World Financial Center Mailroom 8th Floor New York, NY 10281	\$10,062.90	\$3,320.76	\$1,594.97	\$1,725.79	B, C	<input type="checkbox"/>
	F420434 / 711006570	CALIF COIN PHNS	Californai Coin Phones 1761 Paradise Meadow Ln Templeton, CA 93465	\$428.43	\$141.38	\$103.88	\$37.70	B	<input type="checkbox"/>
	F320432 / 711006590	California High Cost Fund A	California Public Utilities Commission. 505 Van Ness Avenue Attn: Fiscal Office San Francisco, CA 94102	\$451.92	\$149.13	\$66.66	\$82.48	B, C	<input type="checkbox"/>
	F319821 / 711006610	California High Cost Fund B	California Public Utilities Commission.. 505 Van Ness Avenue Attn: Fiscal Office San Francisco, CA 94102	\$5,810.43	\$1,917.44	\$837.04	\$1,060.40	B, C	<input type="checkbox"/>

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In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
993		CAMDEN TELEPHONE & TELEGRAPH CO.	CAMDEN TELEPHONE & TELEGRAPH COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$709.89	\$234.26	\$171.79	\$62.47	B	<input type="checkbox"/>
301		CAMERON TEL CO LLC - TX	Cameron Telephone Company, LLC - Texas PO Box 2357 Sulphur, LA 70664-2357	\$78.09	\$51.54	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
302		CAMERON TELEPHONE COMPANY	Cameron Telephone Company, LLC PO Box 2357 Sulphur, LA 70664-0167	\$328.76	\$216.98	\$159.12	\$57.86	A	<input checked="" type="checkbox"/>
3056		CAPITAL RESEARCH GROUP, INC.	Capital Research Group, Inc. JEFFREY TEW, ESQ., TEW CARDENAS LLP, 4 SEASONS TOWER, 15TH FL, 1441 BRICKELL MIAMI, FL 33131	\$44,000.00	\$29,040.80	\$21,296.00	\$7,744.00	A	<input checked="" type="checkbox"/>
	F312963 / 711006890	Capital Exhibit Services	Capital Exhibit Services, Inc. 12299 Livingston Road Manassas, VA 20110	\$2,447.90	\$807.81	\$392.39	\$215.42	B	<input type="checkbox"/>
366		CAPROCK COIN PHONE, INC.	Caprock Coin Phone, Inc dba Caprock Teleservices 5004 92nd St Lubbock, TX 79424	\$227.73	\$150.30	\$0.00	\$150.30	A	<input checked="" type="checkbox"/>
	F312997 / 713002440	CAROLYN DYEL LIQUIDATING TRUSTEE	Urjet Backbone Network 1925 CENTURY PARK EAST, SUITE 1150 C/O LEONARD LOS ANGELES, CA 90067	\$2,000.00	\$660.00	\$484.00	\$176.00	B	<input type="checkbox"/>
224		CARTELLI, ROBERT	CARTELLI, ROBERT 771 WIDGET DRIVE SAN JOSE, CA 95117	\$70,000.00	\$46,200.00	\$33,880.00	\$12,320.00	A	<input checked="" type="checkbox"/>
	F420946 / 711007190	CASCADE UTILITIES, INC.	Cascade Utilities, Inc. PO Box 189 Estacada, OR 97023	\$162.55	\$52.64	\$39.34	\$14.30	B	<input type="checkbox"/>
	F421270 / 711007260	CASS COUNTY TELEPHONE COMPANY	Cass County Telephone Company ROBERT OSBORN - FINANCIAL REG. ANALYST PO BOX 398 PECULIAR, MO 64078	\$97.44	\$32.16	\$0.00	\$0.00	B, D	<input type="checkbox"/>
353		CATAFULT COMMUNICATION CORP.	CATAFULT COMMUNICATION CORP. 160 S. WHISMAN RD MOUNTAIN VIEW, CA 94041	\$15,000.00	\$9,900.00	\$0.00	\$9,900.00	A	<input checked="" type="checkbox"/>
612		CC COMMUNICATIONS	Churchill County Telephone P.O. Box 1390 Fallon, NV 89407-1390	\$531.75	\$175.48	\$128.68	\$46.79	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless
Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Case Number	Claim Name	Address	Final Distribution Will be Sent to	Allowed Unsecured Claim	Total Amount to be Distributed on Claims	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
2283		CGA Mechanical Corp.	COMPUTER COOL/ICE AGE MECHANICAL CORP.		\$4,648.00	\$1,533.84	\$685.58	\$348.26	B, C	<input type="checkbox"/>
			ETTELMAN & HOCHHEISER P.C., 100 QUENTIN ROOSEVELT BLVD SUITE 401, Attn: GARY ETTELMAN GARDEN CITY, NY 11530							
	F410921 / 711007420	CEI NETWORKS TELEBEAM, INC.	CEI Networks, Inc. SARA J. HOOVER DBA COINFONE TELECOMMUNICATIONS, 441 SCIENCE PARK ROAD STATE COLLEGE, PA 16803		\$3,126.13	\$1,031.82	\$756.52	\$275.10	B	<input type="checkbox"/>
456		CENTRAL ARKANSAS TELEPHONE COOP INC.	Central Arkansas Telephone Co-operative, Inc. SHIRLEY L. KINNAIRD, P.O. BOX 150, 4036 HIGHWAY 7 BISMARCK, AR 71929		\$276.79	\$91.34	\$66.98	\$24.36	B	<input type="checkbox"/>
1084		CENTRAL MONTANA COMMUNICATIONS	Central Montana Communications PO BOX 751 HAVRE, MT 59501		\$2,996.43	\$988.82	\$725.14	\$263.69	B	<input type="checkbox"/>
	F319783 / 713002580	CENTRAL PARKING SYSTEMS	Central Parking System, Inc. 2401 21st Ave So. Nashville, TN 37212		\$7,840.00	\$2,587.20	\$1,697.28	\$689.92	B	<input type="checkbox"/>
1548		CENTRAL TELEPHONE CO-NEVADA DIVISION	Central Telephone Company (Nevada) 5454 West 110th Street (KSOPKJ0801-8007) Overland Park, KS 66211		\$5,063.03	\$1,670.81	\$0.00	\$1,670.81	B	<input type="checkbox"/>
1547		CENTRAL TELEPHONE CO OF TEXAS	Central Telephone Company of Texas 5454 West 110th Street (KSOPKJ0801-8007) Overland Park, KS 66211		\$796.18	\$262.74	\$0.00	\$262.74	B	<input type="checkbox"/>
	F421340 / 711007380	CENTRAL VALLEY COMMUNICATIONS	CENTRAL VALLEY COMMUNICATIONS JAMES CHAMBAS P.O. BOX 27303 FRESNO, CA 93729		\$89.81	\$29.64	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F419813 / 711007600	CENTURY TELEPHONE ENTERPRISES	Century Tel, Inc. GERALD MCPHILLIPS 4495 MARLETTE ROAD CLIFFORD, MI 48727		\$6,483.03	\$2,139.40	\$745.55	\$1,393.85	B, C	<input type="checkbox"/>
	F319752 / 713002590	Century Telephone of Arkansas	Chariton Valley Telephone Corporation CHARITON VALLEY TELEPHONE CO 109 BUTLER ST MACON, MO 63552-1628		\$9,507.38	\$3,137.44	\$2,300.79	\$836.65	B	<input type="checkbox"/>
	F321235 / 711007610	Century Telephone of Arkansas	CenturyTel of Arkansas PO Box 4065 Monroe, LA 71211-4065		\$101.91	\$33.63	\$0.00	\$0.00	B, D	<input type="checkbox"/>
594		CENTURYTEL, INC. ETAL DBA	CENTURYTEL, INC. c/o Rex D. Rainach, APLC 3622 Government Street Baton Rouge, LA 70806-5720		\$93,250.00	\$30,442.50	\$22,324.50	\$8,118.00	B	<input type="checkbox"/>

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	F421296 / 711007690	CHAMPLAIN VALLEY TELECOM	Champlain Valley Telecom PO Box 9 Waitsfield, VT 05673	\$95.54	\$31.53	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1830		CHARLES RIVER ASSOCIATES	CRA International, Inc. P.O. Box 845960 Boston, MA 02284-5960	\$127,555.04	\$42,093.16	\$30,868.32	\$11,224.84	B	<input type="checkbox"/>
	F420699 / 711008020	CHESTER LONG DISTANCE SERVICES, INC.	Chester Long Distance Services, Inc. PO Box 160 Attn: TOM HARPER Chester, SC 29706	\$259.29	\$85.57	\$0.00	\$85.57	B, C	<input type="checkbox"/>
	F421356 / 711008070	CHEYENNE RIVER SIOUX TRIBE TEL AUTHORITY	Cheyenne River Sioux Tribe Tel Authority PO Box 810 100 Main Street Eagle Butte, SD 57625	\$87.92	\$29.01	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1868		CHICAGO DEPARTMENT OF REVENUE	CHICAGO DEPARTMENT OF REVENUE 333 SOUTH STATE ST., #540 CHICAGO, IL 60604	\$1,871.72	\$617.67	\$452.96	\$164.71	B	<input type="checkbox"/>
	F420843 / 711008140	CHICKASAW LONG DISTANCE	Chickasaw Long Distance Company DONNA PARENTI PO BOX 460 SULPHUR, OK 73086	\$196.41	\$129.63	\$95.06	\$34.57	A	<input checked="" type="checkbox"/>
255		CHIEF FIRE EQUIPMENT & SERVICES	Chief Fire Equipment & Services 269 MAIN ST, PO BOX 735 LODI, NJ 07644	\$935.45	\$617.40	\$452.76	\$164.64	A	<input checked="" type="checkbox"/>
	F420650 / 711008210	CHOICE COMMUNICATIONS	Robert W. Suski ROBERT W. SUSKI 55911 N. THOMAS RD BENTON CITY, WA 99320	\$281.17	\$92.79	\$68.04	\$24.74	B	<input type="checkbox"/>
995		CHORUS NETWORKS	CHORUS NETWORKS, LLC DBA METROCOM, LLC NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$476.01	\$157.08	\$115.19	\$41.89	B	<input type="checkbox"/>
	F421455 / 711008280	CHUCK SESATA	Chuck Sesata 2475 Relrey Valley Road Monterey, CA 94553	\$77.61	\$25.61	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F321307 / 713002860	Churchill County Tel & Tel	Churchill County Telegraph & Telegraph 50 W WILLIAMS AVENUE FALLON, NV 89407-1390	\$94.45	\$31.17	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420091 / 711008350	CINEMARK USA, INC.	Cinemark USA, Inc. JEFF TURRENTINE 3900 DALLAS PARKWAY #500 PLANO, TX 75093	\$1,212.87	\$400.25	\$293.51	\$106.73	B	<input type="checkbox"/>
	F321035 / 711008610	Citimark Management Company Inc	Citimark Management Company Inc 8604 Allisonville Road, Suite 250 Indianapolis, IN 46250	\$140.00	\$46.20	\$0.00	\$46.20	B	<input type="checkbox"/>

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	F421253 / 711008640	CITIZENS TELEPHONE CO OF KECKSBURG	Citizens Telephone Company of Kecksburg PO Box 156 Mammoth, PA 15664	\$99.81	\$32.94	\$0.00	\$0.00	B, D	<input type="checkbox"/>
120		CITRIX SYSTEMS, INC.	Cytrix Systems Inc 851 W CYPRESS CREEK FORT LAUDERDALE, FL 33309	\$12,990.02	\$8,573.41	\$6,287.17	\$2,286.24	A	<input checked="" type="checkbox"/>
1653		CITY OF LOS ANGELES	CITY OF LOS ANGELES OFFICE OF FINANCE/REVENUE MGMT DIVISION 201 N. MAIN STREET, ROOM 101 LOS ANGELES, CA 90012	\$63,418.62	\$20,928.14	\$15,347.31	\$5,580.84	B	<input type="checkbox"/>
1951		CITY OF MIAMI	CITY OF MIAMI OFFICE OF THE CITY ATTORNEY 444 S.S. 2ND AVENUE, STE 945 MIAMI, FL 33130	\$215.00	\$70.95	\$0.00	\$70.95	B, C	<input type="checkbox"/>
2188		CITY OF RAINBOW CITY	CITY OF RAINBOW CITY JAMES E. TURNBACH, TURNBACH, WARREN, ROBERTS & LLOYD, P.C., P.O. BOX 129 GADSDEN, AL 35902	\$708.75	\$233.89	\$171.52	\$62.37	B	<input type="checkbox"/>
1941		CITY OF THORNTON, A COLORADO	CITY OF THORNTON, A COLORADO 9500 CIVIC CENTER DRIVE C/O OFFICE OF THE CITY ATTORNEY THORNTON, CO 80229	\$879.91	\$290.37	\$212.94	\$77.43	B	<input type="checkbox"/>
1088	F319631 / 713008860	CJ Maintenance, INC.	CJ MAINTENANCE, INC. 5525 TWIN KNOLLS RD #323 COLUMBIA, MD 21045	\$28,080.00	\$18,532.80	\$13,590.72	\$4,942.08	A	<input checked="" type="checkbox"/>
	F421262 / 711014240	CLAY COUNTY RURAL TELEPHONE COOP, INC.	Clay County Rural Telephone Cooperative, Inc. PO Box 237 2 S. West Street Cloverdale, IN 46120-0237	\$98.41	\$32.48	\$0.00	\$0.00	B, D	<input type="checkbox"/>
2206	F319625 / 713008960	Cleary, Gottlieb, Steen & Hamilton	CLEARY, GOTTLIEB, STEEN & HAMILTON LLP ONE LIBERTY PLAZA NEW YORK, NY 10006	\$28,689.11	\$9,467.41	\$6,942.76	\$2,524.64	B	<input type="checkbox"/>
	F319687 / 713008990	CLIFFORD CHANCE LLP	Clifford Chance LLP 10 Upper Bank Street London, United Kingdom E14 5JJ	\$14,666.80	\$4,840.04	\$3,072.69	\$1,767.35	B, C	<input type="checkbox"/>
246		CMJ NETWORK, INC., THE	CMJ Network Inc. New York, NY 10001	\$55,000.00	\$36,300.00	\$0.00	\$36,300.00	A	<input checked="" type="checkbox"/>
580		CNE COMMUNICATIONS CORPORATION	Rogers Telecom (US) Inc. 303 South Broadway, Suite 480 Tarrytown, NY 10591	\$1,857.99	\$1,226.27	\$899.27	\$327.01	A	<input checked="" type="checkbox"/>

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Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
	F420175 / 711014550	COASTAL COMMUNICATIONS OF AMERICA INC	Coastal Communications, Inc. PO Box 430 c/o Madison River Communications Mebane, NC 27302	\$849.98	\$280.49	\$0.00	\$280.49	B	<input type="checkbox"/>
	F421324 / 711014580	COASTAL PAYPHONE LTD	COASTAL PAYPHONE LTD JOAN GILLETTE 1321 EVEREST PKWY CAPE CORAL, FL 33904	\$91.23	\$30.11	\$0.00	\$0.00	B, D	<input type="checkbox"/>
12		COFFEE DISTRIBUTING CORP	COFFEE DISTRIBUTING CORP 200 BROADWAY, PO BOX 766 GARDEN CITY PARK, NY 11040	\$371.05	\$122.45	\$0.00	\$122.45	B	<input type="checkbox"/>
	F420975 / 711014810	COIN PHONE MANAGEMENT CO	Coin Phone Management Company TOM ROSE 1846 CARGO CT LOUISVILLE, KY 40299	\$155.11	\$51.19	\$37.54	\$13.65	B	<input type="checkbox"/>
304	F319714 / 713009220	COLLECTIVE TECHNOLOGIES INC	Collective Technologies, LLC 9433 Bee Caves Road Austin, TX 78733	\$12,320.00	\$8,131.20	\$5,962.88	\$2,168.32	A	<input checked="" type="checkbox"/>
	F319812 / 711015290	COLUMBUS CENTRAL PROPERTIES	Columbus Central Properties 1640 S. Sepulveda Blvd., #218 Los Angeles, CA 90025	\$6,506.01	\$2,146.98	\$1,574.45	\$572.53	B	<input type="checkbox"/>
289		COMBYTE USA INC	Combyte USA, Inc. 5415 EASTON DRIVE, STE B SPRINGFIELD, VA 22151	\$3,571.68	\$1,178.65	\$864.35	\$314.31	B	<input type="checkbox"/>
	F319736 / 713009540	CommNet	Comm Net, Inc. 1100 OLYMPIC DR STE 104 CORONA, CA 928813223	\$10,314.99	\$3,403.95	\$2,496.23	\$907.72	B	<input type="checkbox"/>
881		COMMONWEALTH TELEPHONE COMPANY (C-TEC)	COMMONWEALTH TELEPHONE COMPANY (C-TEC) DON P. CAWLEY 100 LAKE STREET DALLAS, PA 18612	\$5,874.88	\$1,938.71	\$1,421.72	\$516.99	B	<input type="checkbox"/>
	F319992 / 713009650	Communications Devices Inc	Communications Devices Inc 1 Forstmann Court Attn Alexandra Rodriguez Clifton, NJ 7011	\$2,034.54	\$1,342.80	\$984.72	\$358.08	A	<input checked="" type="checkbox"/>
896	F320044 / 713009660	COMMUNICATIONS SUPPLY CORP	Communications Supply Corporation 200 E. Lies Road Attn: HENRY KEDZIEICKI Carol Stream, IL 60188	\$1,536.51	\$507.05	\$293.47	\$213.57	B, C	<input type="checkbox"/>
	F319915 / 713009670	COMMUNITY WISP, INC	Community Wisp, Inc. 34 ROUND HILL ROAD ATTN ROBERT ZAKARIAN CEO LINCOLN, MA 1773	\$3,258.00	\$2,150.28	\$1,576.87	\$573.41	A	<input checked="" type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

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	F319552 / 711015690	Compass America	Compass America, Inc. 535 E. Diehl Road Suite 380 Naperville, IL 60563	\$75,473.49	\$24,906.25	\$18,264.58	\$6,641.67	B	<input type="checkbox"/>
1477		COMPUTER ASSOCIATES INTERNATIONAL, INC.	COMPUTER ASSOCIATES INTERNATIONAL, INC. ONE COMPUTER ASSOCIATES PLAZA ISLANDIA, NY 11749	\$11,019.27	\$3,636.36	\$2,666.66	\$969.70	B	<input type="checkbox"/>
	F321350 / 711015760	Computer Tech	Intec Systems, Inc. dba Computer Tech 3910 Fm 1960 West Suite 100 Houston, TX 77068	\$88.80	\$29.30	\$0.00	\$0.00	B, D	<input type="checkbox"/>
247		COMPUTER VIEW, INC.	COMPUTER VIEW, INC. ATTN: JIMMY LEE SUITE 121, 2035 S ARLINGTON HEIGHTS RD ARLINGTON HEIGHTS, IL 60005	\$60,000.00	\$19,800.00	\$14,520.00	\$5,280.00	B	<input type="checkbox"/>
987		CONCORD TELEPHONE EXCHANGE INC	CONCORD TELEPHONE EXCHANGE INC NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$2,528.35	\$834.36	\$611.86	\$222.50	B	<input type="checkbox"/>
	F420377 / 711015870	CONESTOGA TELEPHONE COMPANY	The Conestoga Telephone and Telegraph Company SARA J. HOOVER 202 EAST FIRST STREET BIRDSBORO, PA 19508	\$504.74	\$166.56	\$122.15	\$44.42	B	<input type="checkbox"/>
	F321094 / 713009810	Connect Communications Inc	Connect Communications Inc 3104 JACKSON RIDGE COURT PHOENIX, MD 21131	\$127.26	\$42.00	\$0.00	\$42.00	B	<input type="checkbox"/>
	F419971 / 711015980	CONSOLIDATED COMMUNICATIONS PUBLIC SRVS.	Consolidated Communications Public Services, Inc RYAN RISINGER 121 SOUTH 17TH STREET MATTOON, IL 61938	\$2,246.43	\$741.32	\$414.47	\$326.86	B, C	<input type="checkbox"/>
	F421166 / 711016020	CONSOLIDATED TELEPHONE COMPANY	Consolidated Telephone Company GARY FLADLAND 1102 MADISON ST. BOX 972 BRainerd, MN 56401	\$112.62	\$37.16	\$0.00	\$0.00	B, D	<input type="checkbox"/>
996		CONTOOCCOOK VALLEY TELEPHONE CO	CONTOOCCOOK VALLEY TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$282.73	\$93.30	\$68.42	\$24.88	B	<input type="checkbox"/>
275		CONTRARIAN FUNDS, LLC	CONTRARIAN FUNDS, LLC TRANSFEROR: CALL TECH COMMUNICATIONS INC ATTN: ALPA JIMENEZ, 411 WEST PUTNAM AVENUE, S-225 GREENWICH, CT 06830	\$29,105.08	\$9,604.68	\$7,043.43	\$2,561.25	B	<input type="checkbox"/>
	F319832 / 713009900	COOPER ENIRONMENTAL	Copper Environmental 57 Miramonte Drive Moraga, CA 94556	\$5,375.00	\$3,547.50	\$2,601.50	\$946.00	A	<input checked="" type="checkbox"/>

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	F421236 / 711016150	COOPER ENTERPRISE	COOPER ENTERPRISE MARTHA COOPER 1013 RIVER FOREST PL MARTINSVILLE, VA 24112	\$101.84	\$67.21	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F420573 / 711016200	COPPER VALLEY TELEPHONE COOPERATIVE, INC	Cooper Valley Telephone Cooperative, Inc. PAMLA R. MURPHY P.O. BOX 337 VALDEZ, AK 99686	\$330.21	\$108.97	\$79.91	\$29.06	B	<input type="checkbox"/>
	F320369 / 713009910	CORE COMMUNICATIONS	Core Communications, Inc. 209 WEST STREET ANNAPOLIS, MD 21401	\$513.43	\$169.43	\$124.25	\$45.18	B	<input type="checkbox"/>
1456	F319566 / 713009940	COUDERT BROTHERS LLP	Coudert Brothers LLP c/o John Jureller, Jr., Klestadt & Winters, LLP, 292 Madison Avenue 17th Floor New York, New York 10017	\$77,418.87	\$25,548.23	\$18,735.37	\$6,812.86	B	<input type="checkbox"/>
1381		COXCOM, INC.	CoxCom, Inc. 6 Concourse Pkwy, Suite 1800 Atlanta, GA 30328	\$15,149.98	\$9,998.99	\$7,332.59	\$2,666.40	A	<input checked="" type="checkbox"/>
1382		COXCOM, INC.	CoxCom, Inc. dba Cox Communications Oklahoma City c/o Dow Lohnes LLC 6 Concourse Parkway, Suite 1800 Atlanta, GA 30328	\$6,371.00	\$4,204.86	\$3,083.56	\$1,121.30	A	<input checked="" type="checkbox"/>
1123		COZEN O'CONNER, P.C.	COZEN O'CONNER, P.C. 1900 Market Street Philadelphia, PA 19103	\$5,113.68	\$1,687.51	\$1,237.51	\$450.00	B	<input type="checkbox"/>
	F319623 / 711016530	CRESCENT RESOURCES	CRESCENT RESOURCES LLC 2730 W. TYVOLA ROAD SUITE 180 CHARLOTTE, NC 28217	\$29,093.22	\$9,600.76	\$7,040.56	\$2,560.20	B	<input type="checkbox"/>
	F421475 / 711016590	CROSS TELEPHONE COMPANY	Cross Telephone Company ED SMITH PO BOX 9 WARNER, OK 74469	\$75.74	\$24.99	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1034	F320237 / 713010050	Crown Equipment Corporation	CROWN EQUIPMENT CORPORATION 2 PRESENTENTIAL WAY WOBURN, MA 01801	\$708.75	\$233.89	\$171.52	\$62.37	B	<input type="checkbox"/>
1521		CROWN RELOCATIONS - UK	Crown Forwarding, Inc. dba Crown Relocations C/O 5252 ARGOSY DR HUNTINGTON BEACH, CA 92649	\$1,345.20	\$443.92	\$325.54	\$118.38	B	<input type="checkbox"/>
1024		CST CORP	CST Corp 2500 Central Parkway Ste D Houston, TX 77092	\$21,263.20	\$7,016.86	\$5,145.69	\$1,871.16	B	<input type="checkbox"/>

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344	F320147 / 713010110	CTC Communications	CTC Communications Corp. 210 Bear Hill Rd. Waltham, MA 02451	\$960.27	\$316.89	\$232.39	\$84.50	B	<input type="checkbox"/>
	F420009 / 711016760	CTC-PUBLIC PHONE SERVICES	CTC Public Phone Services ROBERT S. WARREN 68 CABARNUS AVE. E., PO BOX 227 CONCORD, NC 28026	\$1,879.36	\$620.19	\$454.81	\$165.38	B	<input type="checkbox"/>
811		CUPERTINO ELECTRIC, INC	CUPERTINO ELECTRIC, INC 1132 NORTH 7TH STREET SAN JOSE, CA 95112	\$85,869.13	\$28,336.81	\$20,780.33	\$7,556.48	B	<input type="checkbox"/>
	F421371 / 711017450	DANIEL RUIZ, JR.	Aggieland Payphones / DANIEL RUIZ, JR. DAN RUIZ, JR. DBA AGGIELAND PAY PHONES 8415 SHADOW OAKS COLLEGE STATION, TX 77845	\$86.77	\$28.63	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F320284 / 713010360	Data Wholesalers Inc, Dan Dempster	Wholesale Data, LLC 1408-B Stonehollow Kingwood, Tx 77339	\$629.42	\$207.71	\$152.32	\$55.39	B	<input type="checkbox"/>
16	F319818 / 713010380	DATACENTER TECHNOLOGIES	Data Center Technologies, Inc 250 DELAWANNA AVE CLIFTON, NJ 07014	\$6,159.66	\$2,032.69	\$1,490.64	\$542.05	B	<input type="checkbox"/>
801		DATASTREAM SYSTEMS, INC.	Datastream Systems, Inc. 50 DATASTREAM PLAZA GREENVILLE, SC 29605	\$5,082.34	\$1,677.17	\$1,229.93	\$447.25	B	<input type="checkbox"/>
	F319895 / 713010390	Datatel Group Inc	Datatel Group, Inc. 207 MAYTIME DRIVE ATN MICHAEL BERG JERICHO, NY 11753	\$3,627.49	\$1,197.07	\$877.85	\$319.22	B	<input type="checkbox"/>
	F320418 / 713010400	Dave's Lock Service	Dave's Lock Service 3321 Gardendale Drive San Jose, CA 95118	\$464.65	\$153.83	\$112.45	\$40.89	B	<input type="checkbox"/>
	F420689 / 711017610	DAVID BEERY	David K. Beery DAVID BEERY, 5650 N. ANNA FRESNO, CA 93710	\$265.27	\$87.54	\$64.20	\$23.34	B	<input type="checkbox"/>
1429		DAVID SARGENT	DAVID SARGENT 101 PROSPECT AVE SAUSALITO, CA 94965-2332	\$30,390.00	\$20,057.40	\$14,708.76	\$5,348.64	A	<input checked="" type="checkbox"/>
	F321243 / 711018050	Deaf Trust	Deaf Trust FILE NO 74409 PO BOX 60000 SAN FRANCISCO, CA 94160	\$101.14	\$33.38	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1148		Dean, Timothy	Timothy M.B. Dean 8620 East Lincoln Drive Scottsdale, AZ 85250	\$100,000.00	\$66,000.00	\$48,400.00	\$17,600.00	A	<input checked="" type="checkbox"/>

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496		DEBRA CARTER, TAX COMMISSIONER	DEBRA CARTER, TAX COMMISSIONER 69 TIPPINS ST #102 BAXLEY, GA 31513-0494	\$3,859.85	\$1,273.75	\$934.08	\$339.67	B	<input type="checkbox"/>
250		DEERFIELD FARMERS TELEPHONE CO	Deerfield Farmers' Telephone Co. 4200 Teal Rd. Petersburg, MI 49270	\$86.66	\$28.60	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1996		DELOITTE & TOUCHE LLP	DELOITTE & TOUCHE LLP 225 WEST SANTA CLARA ST SUITE 600, ATTN: NEVILLE MORCOM SAN JOSE, CA 95113	\$88,141.94	\$29,086.84	\$21,330.35	\$7,756.49	B	<input type="checkbox"/>
	F319654 / 711018300	Delta Tec Inc	Liquidity Solutions, Inc... One University Plaza Suite 312 Hackensack, NJ 07601	\$23,012.50	\$15,188.25	\$11,138.05	\$4,050.20	A	<input checked="" type="checkbox"/>
	F420415 / 711018370	DENVER & EPHRATA TELEPHONE COMPANY	D&E Communications, Inc. 124 EAST MAIN ST PO BOX 458 EPHRATA, PA 17522	\$465.43	\$153.59	\$88.90	\$64.69	B, C	<input type="checkbox"/>
1318		DEPARTMENT OF TREASURY	DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE ROOM 1140, 31 HOPKINS PLAZA BALTIMORE, MD 21201	\$2,600.00	\$858.00	\$0.00	\$858.00	B	<input type="checkbox"/>
	F319788 / 711018550	Devon Direct Marketing & Advertising Inc	Devon Direct Marketing & Advertising, L.P. 920 Cassatt Road, Suite 300 Berwyn, PA 19312	\$7,500.00	\$2,475.00	\$1,815.00	\$660.00	B	<input type="checkbox"/>
	F420247 / 711018620	DIAL & TALK COMMUNICATION	Benjamin Braun 63 Washington Ave Spring Valley, NY 10977	\$684.29	\$225.82	\$104.01	\$121.81	B, C	<input type="checkbox"/>
9999660		DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP	DICKSTEIN SHAPIRO LLP 1825 Eye Street, N.W. Washington DC, 20006-5403	\$4,250,000.00	\$2,259,461.00	\$1,656,938.38	\$602,523.04	A	<input checked="" type="checkbox"/>
461		DIETZE CONSTRUCTION GROUP	Dietze Contruction Group 3859 Centerview Drive Suite 200 Chantilly, VA 20151	\$910.25	\$600.77	\$440.56	\$160.20	A	<input checked="" type="checkbox"/>
1173		DIGITAL COMMUNICATIONS TECHNOLOGIES, INC	DCT Telecom Group, Inc. 27877 Clemens Road Westlake, OH 44145	\$8,615.12	\$2,842.99	\$2,084.86	\$758.13	B	<input type="checkbox"/>
	F319791 / 711018800	Direct Marketing Association	Direct Marketing Association 1120 6th Avenue, 14th Floor New York, NY 10036	\$7,270.00	\$2,399.10	\$1,759.34	\$639.76	B	<input type="checkbox"/>
1751		DIVERSIFIED PROTECTION SYSTEMS, INC.	Diversified Protection Systems, Inc 1241 NORTH BARSTEN WAY ANAHEIM, CA 92806	\$2,376.00	\$784.08	\$574.99	\$209.09	B	<input type="checkbox"/>

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	F319771 / 711018930	DMR Consulting Group Inc	Fujitsu Consulting Inc. P.O. BOX 198114 ATLANTA, GA 30384-8114	\$8,296.00	\$2,737.68	\$2,007.63	\$730.05	B	<input type="checkbox"/>
	F421206 / 711019120	DOROTHY PARHAM	Dorothy Parham 11433 Laurelcrest Dr. Studio City, CA 91604-3872	\$105.76	\$34.90	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319779 / 713011050	DOUG BRADLEY	Douglas Dillistin Bradley 8355 E VIA DE LA ESCUELA SCOTTSDALE, AZ 85258	\$8,000.00	\$2,640.00	\$1,936.00	\$704.00	B	<input type="checkbox"/>
	F420876 / 711019240	DOUGLAS GARY	Douglas Gary 10 Meek Place Lafayette, CA 94549	\$182.96	\$60.38	\$44.28	\$16.10	B	<input type="checkbox"/>
347	F320117 / 713011110	DOUGLASVILLE, CITY OF (GA)	DOUGLASVILLE, CITY OF (GA) PO BOX 1157 WATER AND SEWER AUTHORITY DOUGLASVILLE, GA 30133	\$1,104.50	\$364.49	\$267.29	\$97.20	B	<input type="checkbox"/>
	F421345 / 711019370	DUBOIS TELEPHONE EXCHANGE	Dubois Telephone Exchange, Inc. MARTY NASH P.O. BOX 246 DUBOIS, WY 82513	\$89.18	\$29.43	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420940 / 711019440	DUO COUNTY TELEPHONE COOP	Duo County Telephone Coop. Corp., Inc. PO Box 80 2150 N Main St. Jamestown, KY 42629-0080	\$165.04	\$54.46	\$39.94	\$14.52	B	<input type="checkbox"/>
128		E.SPIRE COMMUNICATIONS, INC.	E.Spire Communications, Inc. C/O A.S.K FINANCIAL, 2600 EAGAN WOODS DR, SUITE 220 EAGAN, MN 55121	\$743.75	\$490.88	\$359.98	\$130.90	A	<input checked="" type="checkbox"/>
1527		EADS TELECOM NORTH AMERICA INC.	AASTRA Intecom, Inc. 2811 INTERNET BLVD FRISCO, TX 75034	\$25,890.24	\$8,543.78	\$6,265.44	\$2,278.34	B	<input type="checkbox"/>
	F319781 / 713011190	East Coast Communications	East Coast Communications Corp. 4551 Cox Road, Ste 400 Glen Allen, VA 23060	\$7,887.53	\$2,602.88	\$1,908.78	\$694.10	B	<input type="checkbox"/>
	F320316 / 711019710	EAST GREENBUSH CSD	County of Rensselaer, NY 1600 7th Avenue Troy, NY 12180	\$586.90	\$387.35	\$284.06	\$103.29	A	<input checked="" type="checkbox"/>
109		EASTERN PLANT SCIENCES, LLC	Eastern Plant Sciences, Inc. 8082 Leishear Road Laurel, MD 20723	\$146.79	\$48.44	\$0.00	\$48.44	B	<input type="checkbox"/>

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	F420612 / 711019780	EASTEX TELEPHONE COOPERATIVE, INC.	EASTEX TELEPHONE COOPERATIVE, INC. RUSTY DORMAN, 3675 HWY 79 SOUTH, PO BOX 150 HENDERSON, TX 75653	\$300.66	\$99.22	\$72.76	\$26.46	B	<input type="checkbox"/>
	F319503 / 713011220	Eden Ventures, LLC	Eden Ventures LLC 1212 New York Avenue NW Suite 900 Washington, DC 20005	\$314,408.80	\$103,754.90	\$76,086.93	\$27,667.97	B	<input type="checkbox"/>
	F319524 / 713011270	Electric America	Commonwealth Energy Corporation 600 Anton Blvd Suite 2000 Costa Mesa, CA 92626	\$148,312.01	\$48,942.96	\$35,891.51	\$13,051.46	B	<input type="checkbox"/>
	F319798 / 713011290	ELECTRO TEST INC.	Electrical Reliability Services, Inc. 8760 Orion Place, Ste 110 Columbus, OH 43240	\$6,900.00	\$2,277.00	\$0.00	\$2,277.00	B	<input type="checkbox"/>
621		ELKHART TELEPHONE CO INC.	ELKHART TELEPHONE CO INC. 610 S. COSMOS, PO BOX 817 ELKHART, KS 67950	\$943.02	\$311.20	\$228.21	\$82.99	B	<input type="checkbox"/>
	F320027 / 713011310	Ellensburg Telephone Co	Ellensburg Telephone Co. 305 N Ruby St, PO Box 308 Ellensburg, WA 98926	\$1,700.57	\$1,122.38	\$823.08	\$299.30	A	<input checked="" type="checkbox"/>
	F420510 / 711020110	ELLENSBURG TELEPHONE, INC.	Ellensburg Telephone Co, Inc. JANA MANTEROLA PO BOX 308305 NORTH RUBY ELLENSBURG, WA 98926	\$384.24	\$253.60	\$185.97	\$67.63	A	<input checked="" type="checkbox"/>
	F420910 / 711020130	ELLIJAY TELEPHONE CO.	Ellijay Telephone Co. PO Box 0, 224 Dalton St. Ellijay, GA 30540	\$172.86	\$57.04	\$41.83	\$15.21	B	<input type="checkbox"/>
	F421038 / 711020160	ELM COMMUNICATIONS	Elm Communications 10612 1st Ave Inglewood, CA 90303	\$139.21	\$45.94	\$0.00	\$45.94	B	<input type="checkbox"/>
	F319774 / 713011330	ELZUFON, AUSTIN, REARDON, TARLOV	Elzufon, Austin, Reardon, Tarlov & Mondell, P.A. 300 Delaware Ave Suite 1700 Wilmington, DE 19899-1630	\$8,245.33	\$5,441.92	\$3,990.74	\$1,451.18	A	<input checked="" type="checkbox"/>
	F421191 / 711020190	EMERALD PAYPHONE	Todd Albi 66 West 24th Avenue Eugene, OR 97405	\$108.83	\$35.91	\$0.00	\$0.00	B, D	<input type="checkbox"/>
308		ENTAGON, INC.	Entagon, Inc. 9805 Valley View Road Eden Prairie, MN 55344	\$37,245.55	\$24,582.06	\$18,026.85	\$6,555.22	A	<input checked="" type="checkbox"/>

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	F319724 / 713011430	Epik Communications	Level 3 Comm., LLC.	1025 Eldorado Blvd Broomfield, CO 80021	\$5,853.27	\$1,931.58	\$1,416.49	\$515.09	B	<input type="checkbox"/>
641		EPLUS GROUP, INC.	EPLUS GROUP, INC.	Erica S. Stoecker, Esq., General Counsel, Mailstop 192 13595 Dulles Technology Drive Herndon, VA 20171-3413	\$290,000.00	\$143,550.00	\$0.00	\$143,550.00	E	<input checked="" type="checkbox"/>
642	F319600 / 713011440	ePlus Technology, Inc.	ePlus Technology, Inc.	13595 Dulles Technology Drive Herndon, VA 20171	\$35,469.00	\$17,557.16	\$12,875.25	\$4,681.91	E	<input checked="" type="checkbox"/>
918		EQUINIX, INC./EQUINIX OP. CO., INC.	EQUINIX, INC.	301 VELOCITY WAY 5TH FLOOR FOSTER CITY, CA 94404	\$693,348.79	\$228,805.10	\$167,790.41	\$61,014.69	B	<input type="checkbox"/>
963		EQUINIX, INC./EQUINIX OP. CO., INC.	EQUINIX, INC.	301 VELOCITY WAY 5TH FLOOR FOSTER CITY, CA 94404	\$106,651.21	\$35,194.90	\$25,809.59	\$9,385.31	B	<input type="checkbox"/>
316		ERKEL GREENFIELD & ASSOCIATES INC	ERKEL GREENFIELD & ASSOCIATES INC	9200 SUNSET BLVD SUITE 410 LOS ANGELES, CA 90069	\$600.00	\$198.00	\$145.20	\$52.80	B	<input type="checkbox"/>
1078		E-SHELTER GMBH & COMPANY KG			\$10,900,000.00	\$7,194,000.00	\$5,275,600.00	\$1,918,400.00	A	<input checked="" type="checkbox"/>
	F421390 / 711020620	ETEX TELEPHONE COOP., INC.	Etex Telephone Coop, Inc.	SUSAN GRAVES PO BOX 130 GILMER, TX 75644	\$85.12	\$28.09	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319661 / 713011610	Expanets Inc	Avaya, Inc.	Avaya, Inc. successor to Expanets, Inc. % American Property Locators, Inc., 3855 South Blvd, Suite 200 Edmond, OK 73034	\$19,932.35	\$6,577.68	\$4,823.63	\$1,754.05	B	<input type="checkbox"/>
132		EXPERIA SOLUTIONS	Experia Solutions	P.O. Box 241265 Apple Valley, MN 55124-1265	\$148,000.00	\$97,680.00	\$71,632.00	\$26,048.00	A	<input checked="" type="checkbox"/>
664		EYP MISSION CRITICAL FACILITIES INC.	EYP MISSION CRITICAL FACILITIES INC.	440 PARK AVE S, 14TH FL NEW YORK, NY 10016	\$9,130.01	\$3,012.90	\$2,209.46	\$803.44	B	<input type="checkbox"/>
1795		EZNETS, INC.	EZNETS, INC.	3536 Moonlight Bay Dr., NW Canton, OH 44708	\$25,000.00	\$8,250.00	\$0.00	\$8,250.00	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al
Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

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157		F. RODGERS INSULATION, INC.	F. RODGERS INSULATION, INC. 7775 LAS POSITAS ROAD LIVERMORE, CA 94551	\$33,600.00	\$22,176.00	\$0.00	\$22,176.00	A	<input checked="" type="checkbox"/>
	F320703 / 713011690	FARELLA BRUAN & MARTEL LLP	Farella, Braun & Martell, LLP 235 MONTGOMERY STREET SAN FRANCISCO, CA 94104-9927	\$256.56	\$84.66	\$62.09	\$22.58	B	<input type="checkbox"/>
	F420443 / 711021060	FARMERS TELEPHONE COOPERATIVE INC	Farmers Telephone Cooperative, Inc. PO Box 588 Attn: JEFF LAWRIEMORE Kingstree, SC 29556	\$440.39	\$145.33	\$64.96	\$80.37	B, C	<input type="checkbox"/>
	F420888 / 711021070	FARMERS TELEPHONE COOPERATIVE INC.	Farmers Telephone Cooperative, Inc.. PO Box 588 Attn: JEFF LAWRIEMORE Kingstree, SC 29556	\$179.70	\$59.30	\$0.00	\$59.30	B, C	<input type="checkbox"/>
1863	F319956 / 713011700	FASTSIGNS, INC.	FASTSIGNS, INC. 1640 S. Bascom Ave. Campbell, CA 95006	\$2,499.79	\$1,649.86	\$1,209.90	\$439.96	A	<input checked="" type="checkbox"/>
502		FEDERAL EXPRESS CORPORATION	Federal Express Corporation 2005 Corporate Plaza 2nd Floor Memphis, TN 38132	\$2,000.00	\$1,320.00	\$968.00	\$352.00	A	<input checked="" type="checkbox"/>
959		FEDEX FREIGHT EAST	Fedex Freight East, Inc. 2200 Forward Dr, PO Box 840 Harrison, AR 72601	\$1,044.43	\$689.32	\$505.50	\$183.82	A	<input checked="" type="checkbox"/>
1410		FENWICK & WEST LLP	Fenwick & West LLP 801 California St. Mountain View, CA 94041	\$816.97	\$269.60	\$197.71	\$71.89	B	<input type="checkbox"/>
	F320592 / 711021270	Fiber-Conn Assemblies, Inc	Fiber-Conn Assemblies, Inc. 7255 Standard Drive Hanover, MD 21076	\$313.83	\$103.56	\$75.95	\$27.62	B	<input type="checkbox"/>
	F319717 / 713011750	Fibernet Telecom Group Inc	Fibernet Telecom Group Inc 309 SOUTH CLOVERDALE, B-25 SEATTLE, WA, 98108	\$5,973.34	\$1,971.20	\$0.00	\$1,971.20	B	<input type="checkbox"/>
	F420408 / 711021280	FIDELITY SYSTEMS PLUS, INC	Fidelity Systems Plus, Inc. 64 N. Clark Sullivan Sullivan, MO 63080	\$474.97	\$156.74	\$114.94	\$41.80	B	<input type="checkbox"/>
1280		FINNEGAN HENDERSON FARABOW ET AL	Finnegan Henderson Farabow Garrett & Dunner LLP 901 New York Avenue, NW Washington DC 20001	\$1,006.00	\$331.98	\$0.00	\$331.98	B	<input type="checkbox"/>
1281		FINNEGAN HENDERSON FARABOW ET AL	Finnegan Henderson Farabow, et al 901 New York Avenue, NW Washington, DC 20001	\$2,590.38	\$854.83	\$626.87	\$227.95	B	<input type="checkbox"/>

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	F319750 / 711021380	Fireline Corporation	Fireline Corporation 4506 HOLLINS FERRY ROAD BALTIMORE, MD 21227-4671	\$9,600.00	\$6,336.00	\$4,646.40	\$1,689.60	A	<input checked="" type="checkbox"/>
	F320718 / 713011860	FIRST CHOICE SERVICE	FIRST CHOICE SERVICE 7373 EAST FLORES ST. DOWNEY, CA 90242	\$247.30	\$81.61	\$0.00	\$81.61	B	<input type="checkbox"/>
1392		FISCHER & DORITY, PC	Fischer & Dority, P.C. 101 Madison St. Ste. 400 Jefferson City, MO 65101	\$350.00	\$115.50	\$84.70	\$30.80	B	<input type="checkbox"/>
	F319805 / 713011990	Flairdata Systems Inc.	Flair Data Systems, Inc. 5232 FOREST LANE ATTN PAT DEAN SUITE 130 DALLAS, TX 75244	\$6,734.29	\$2,222.32	\$1,629.70	\$592.62	B	<input type="checkbox"/>
2180		FLEET CAPITAL CORPORATION	Fleet Business Credit LLC C/O MICHAEL W. YURKEWICZ, ESQUIRE KLEHR HARRISON HARVEY BRANZBURG & ELLERS, 919 MARKET STREET, SUITE 1000 WILMINGTON, DE 19801-3062	\$534,390.00	\$176,348.70	\$129,322.38	\$47,026.32	B	<input type="checkbox"/>
1577		FLORES CLEANING	FLORES CLEANING 6558 1/4 IRA BELL GARDENS, CA 90201	\$6,700.00	\$4,422.00	\$3,242.80	\$1,179.20	A	<input checked="" type="checkbox"/>
136		FLORIDA POWER & LIGHT COMPANY	FLORIDA POWER & LIGHT COMPANY PO BOX 025209 MIAMI, FL 33102-5209	\$6,878.61	\$2,269.94	\$1,664.62	\$605.32	B	<input type="checkbox"/>
249		FOCAL COMMUNICATIONS	BROADWING COMMUNICATIONS, LLC 1025 ELDORADO BLVD, 23-419 BROOMFIELD, CO 80021	\$44,682.34	\$14,745.17	\$10,813.13	\$3,932.05	B	<input type="checkbox"/>
	F319590 / 713012190	FOLEY INCORPORATED	Foley, Incorporated 855 Centennial Avenue Piscataway Avenue, NJ 8855	\$40,881.28	\$26,981.64	\$19,786.54	\$7,195.11	A	<input checked="" type="checkbox"/>
2126		FONOROLA FIBER DEVELOPMENT INC.	Rogers Telecom (US) Inc.. Rogers Business Solutions 9th Floor, 333 Bloor Street East, Attention: Janice Spencer Toronto, Ontario CANADA M4W 1G9	\$760,000.00	\$501,600.00	\$367,840.00	\$133,760.00	A	<input checked="" type="checkbox"/>
44		FORM CENTER	FORM CENTER 231 CROTON AVE CORTLANDT, NY 10567	\$435.50	\$143.72	\$105.39	\$38.32	B	<input type="checkbox"/>
	F319839 / 711022140	Frank Parsons Paper Inc.	Frank Parsons Paper Company 2270 Beaver Road Lanover, MD 20785	\$5,200.00	\$1,716.00	\$1,258.40	\$457.60	B	<input type="checkbox"/>

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866		FRANTZ WARD LLP	FRANTZ WARD LLP ATTN: M. NEAL RAINS, ESQ., 127 PUBLIC SQUARE, SUITE 2500 CLEVELAND, OH 44114	\$1,450.46	\$957.30	\$0.00	\$957.30	A	<input checked="" type="checkbox"/>
1476	F421452 / 711022450	FREMONT TELCOM	Fremont Telcom PO Box 308 Ellensburg, WA 98926	\$77.89	\$25.70	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319847 / 713012500	Frontier Communications, Carrier Access Services	Frontier Communications of America, Inc. 180 S. Clinton Ave Rochester, NY 14646	\$4,803.74	\$3,170.47	\$2,325.01	\$845.46	A	<input checked="" type="checkbox"/>
1010		FRONTIER/CITIZENS/ELEC TRIC LIGHTWAVE COS	Frontier Tel of Rochester 14450 Burnhaven Drive Burnsville, MN 55337	\$20,426.86	\$13,481.73	\$9,886.60	\$3,595.13	A	<input checked="" type="checkbox"/>
643		FRONTLINE DATA, INC.	FRONTLINE DATA, INC. 5 GREAT VALLEY PKWY, ATTN: Todd Orlando, SUITE 150 MALVERN, PA 19355	\$1,418.94	\$936.50	\$0.00	\$936.50	A	<input checked="" type="checkbox"/>
2079		FUJITSU IT HOLDINGS, INC.	FUJITSU IT HOLDINGS, INC. Ivan M Gold, ALLEN MATKINS LECK GAMBLE & MALLORY LLP, FUJITSU IT HOLDINGS, INC. Three Embarcadero Center, 12th Floor San Francisco, CA 94111	\$1,477,752.00	\$487,658.16	\$357,615.98	\$130,042.18	B	<input type="checkbox"/>
2179		FUJITSU IT HOLDINGS, INC.	FUJITSU IT HOLDINGS, INC. Ivan M Gold, ALLEN MATKINS LECK GAMBLE & MALLORY LLP, FUJITSU IT HOLDINGS, INC. Three Embarcadero Center, 12th Floor San Francisco, CA 94111	\$28,412.50	\$9,376.13	\$6,875.83	\$2,500.30	B	<input type="checkbox"/>
	F320169 / 713012600	GARBER CONSTRUCTION	Garber Construction Co, Inc. 335 BEAR HILL ROAD WALTHAM, MA 2451	\$859.05	\$283.49	\$207.89	\$75.60	B	<input type="checkbox"/>
691		GARDNER CARTON & DOUGLAS LLP	Gardner Carton & Douglas LLP 191 N WACKER DR, STE 3700 CHICAGO, IL 60606	\$748.04	\$493.71	\$362.05	\$131.66	A	<input checked="" type="checkbox"/>
2195		GAUGHAN, MAUREEN; CHAP. 7 TTEE FOR	Bankruptcy Estate of International Fibercom P.O. Box 6729 Chandler, AZ 85246	\$7,500.00	\$2,475.00	\$0.00	\$2,475.00	B	<input type="checkbox"/>
79		GCB COMMUNICATIONS	GCB Communications dba Pacific Communications DBA PACIFIC COMMUNICATIONS, 6115 S Kyrene Rd., Ste 103 TEMPE, AZ 85283	\$15,112.08	\$4,986.99	\$3,657.12	\$1,329.86	B	<input type="checkbox"/>
2122		GEARY-MARKET INVESTMENT COMPANY LTD.	Geary-Market Investment Company, Ltd 354 Pine Street, 3rd Floor San Francisco, CA 94104	\$1,037,486.72	\$684,741.24	\$502,143.57	\$182,597.66	A	<input checked="" type="checkbox"/>

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9999991		GEARY-MARKET INVESTMENT COMPANY LTD.	Geary-Market Investment Company, Ltd. 354 Pine Street, 3rd Floor San Francisco, CA 94104	\$510,000.00	\$336,600.00	\$246,840.00	\$89,760.00	A	<input checked="" type="checkbox"/>
	F320208 / 711023110	GENERAL AMERICAN CORPORATION	General American Corporation 707 Grant St., Ste. 300 Pittsburg, PA 15219	\$786.63	\$259.59	\$190.36	\$69.22	B	<input type="checkbox"/>
784		GENERAL ELECTRIC CAPITAL CORPORATION	General Electric Capital Corporation 10 Riverview Drive Danbury, CT 6810	\$64,099.96	\$21,152.99	\$0.00	\$21,152.99	B	<input type="checkbox"/>
	F420020 / 711023120	GENERAL PAYPHONE SYSTEMS	GENERAL PAYPHONE SYSTEMS KENNETH CHONG LEE 2514 LOS AMIGOS STREET LA CRESCENTA, CA 91214	\$1,794.10	\$592.05	\$0.00	\$592.05	B	<input type="checkbox"/>
891		GEO M. ROBINSON SERVICE CORP	GEO M. ROBINSON SERVICE CORP 1461 Atteberry Lane San Jose, CA 95131	\$15,462.50	\$5,102.63	\$3,741.93	\$1,360.70	B	<input type="checkbox"/>
114		GETRONICS	GetronicsWang Co. LLC 290 Concord Road, M/S 001-3K3 Billerica, MA 01821	\$228.00	\$150.48	\$110.35	\$40.13	A	<input checked="" type="checkbox"/>
1786		GLOBAL COMMUNICATION NETWORKS INC	GLOBAL COMMUNICATION NETWORKS INC 4699 N Federal Hwy Ste 105 Pompano Beach, FL 33064	\$7,000.00	\$4,620.00	\$0.00	\$4,620.00	A	<input checked="" type="checkbox"/>
	F319594 / 713012780	Global Crossing	Global Crossing 1080 Pittsford Victor Road Pittsford, NY 14534	\$38,452.00	\$12,689.16	\$9,305.38	\$3,383.78	B	<input type="checkbox"/>
886		GLOBAL CROSSING LTD.	Global Crossing Telecommunications 1080 Pittsford Victor Pittsford, NY 14534	\$12,363.39	\$8,159.84	\$5,983.88	\$2,175.96	A	<input checked="" type="checkbox"/>
958		GLOBAL NAPS, INC	Global Naps, Inc. 10 Merrymount Rd. Quincy, MA 02169	\$4,000.00	\$1,320.00	\$968.00	\$352.00	B	<input type="checkbox"/>
	F419810 / 711023650	GLOBAL NETWORK COMMUNICATIONS INC.	Global Network Communications Inc 1080 Leygott Ave Bronx, NY 10474	\$6,544.97	\$2,159.84	\$1,583.88	\$575.96	B	<input type="checkbox"/>
849	F319734 / 713012760	GLOTEL, INC.	GLOTEL, INC. 30 S. Wacker Drive Suite 2800 Chicago, IL 60606	\$40,000.00	\$13,200.00	\$9,680.00	\$3,520.00	B	<input type="checkbox"/>

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345		GLT LIQUIDATING TRUST	GLT Liquidating Trust C/O KRAMER LEVIN NAFTALIS & FRANKEL LLP, 1177 AVENUE OF THE AMERICAS Attn: P. Bradley O'Neil, Esq. New York, NY 10036	\$2,172,570.40	\$1,433,896.46	\$1,051,524.07	\$382,372.39	A	<input checked="" type="checkbox"/>
	F420662 / 711023790	GOLDEN WEST TELECOMMUNICATIONS	Golden Telecommunications Coop, Inc. GWEN DAVIS, COOPERATIVE INC 410 CROWN STREET, PO BOX 411 WALL, SD 57790	\$277.82	\$91.68	\$67.23	\$24.45	B	<input type="checkbox"/>
	F320000 / 713012840	Gotham Web Services, Inc.	Gotham Web Services, Inc. 200 West 16th Street 5a New York, NY 10011	\$1,980.00	\$653.40	\$479.16	\$174.24	B	<input type="checkbox"/>
	F320103 / 711023960	Gowanda Central School	Gowanda Central School District 10674 Prospect Street Gowanda, NY 14070	\$1,164.89	\$384.41	\$147.94	\$236.47	B, C	<input type="checkbox"/>
433		GRAEBEL ERICKSON MOVERS INC.	GRAEBEL ERICKSON MOVERS INC. C/O GRAEBEL COMPANIES ATTN: LINDA DOUGLAS, 16346 E AIRPORT CIRCLE AURORA, CO 80011	\$4,382.32	\$1,446.17	\$1,060.52	\$385.64	B	<input type="checkbox"/>
265	F421378 / 711024100	GREAT LAKES PAYPHONES, INC.	Douglas L. Luce DBA GREAT LAKES PAYPHONES, INC. 2524 Forest Ave. Lansing, MI 48910-3108	\$86.07	\$28.40	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420291 / 711024120	GREAT PLAINS COMMUNICATIONS INC	Great Plains Communications, Inc. 1635 Front Street PO Box 500 Blair, NE 68008	\$622.20	\$205.33	\$150.57	\$54.75	B	<input type="checkbox"/>
	F420801 / 711024130	GREAT PLAINS ORANGE PHONE INC	GREAT PLAINS ORANGE PHONE INC JEFF STANGELAND 154 9TH AVE NORTH P.O. BOX 399 CARRINGTON, ND 58421	\$209.92	\$69.27	\$50.80	\$18.47	B	<input type="checkbox"/>
	F320514 / 711024220	Greens Energy Services Inc	Green Energy Services, Inc. P.O. BOX 570008 ORLANDO, FL 32857	\$382.17	\$126.12	\$75.86	\$50.26	B, C	<input type="checkbox"/>
470		GRIC COMMUNICATIONS	GRIC COMMUNICATIONS 3800 Bridge Parkway Redwood Shores, CA 94065	\$95,007.00	\$31,352.31	\$22,991.69	\$8,360.62	B	<input type="checkbox"/>
	F319700 / 713012970	GRINNELL MECHANICAL	Grinnell Mechanical Inc. 11 Ray Avenue Burlington, MA 01803	\$13,526.00	\$4,463.58	\$3,273.29	\$1,190.29	B	<input type="checkbox"/>
503	F320161 / 713012980	GROOM LAW GROUP CHARTERED	Groom Law Group, Chartered 1701 PENNSYLVANIA AVENUE NW SUITE 1200 WASHINGTON 20006	\$893.46	\$589.68	\$432.43	\$157.25	A	<input checked="" type="checkbox"/>

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635	F319683 / 711024370	GROOM LAW GROUP CHARTERED	Groom Law Group, Chartered. 1701 PENNSYLVANIA AVENUE NW SUITE 1200 WASHINGTON 20006	\$14,869.83	\$9,814.09	\$7,197.00	\$2,617.09	A	<input checked="" type="checkbox"/>
	F319577 / 713012990	Group 1 Software Inc	Group 1 Software, Inc. 4200 Parliament Place Suite 600 Lanham, MD 20706	\$46,981.13	\$15,503.77	\$11,369.43	\$4,134.34	B	<input type="checkbox"/>
957		GSI Equipment, Inc.	GSI Equipment, Inc. 935 First Avenue King of Prussia, PA 19406	\$800,000.00	\$528,000.00	\$387,200.00	\$140,800.00	A	<input checked="" type="checkbox"/>
	F420821 / 711024410	GT COM 1	GT Com PO Box 220 Port St. Joe, FL 32457	\$200.84	\$66.28	\$48.60	\$17.67	B	<input type="checkbox"/>
	F421322 / 711024510	GUADALUPE VALLEY COMMUNICATIONS	Guadalupe Valley Communications 36101 FM 3159 New Braunfels, TX 78132	\$91.30	\$30.13	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1458		GUBNER, GREGORY D.	GUBNER, GREGORY D. EZRA BRUTZKUS GUBNER LLP 16830 VENTURA BLVD., STE. 310 ENCINO, CA 91436	\$30,000.00	\$19,800.00	\$14,520.00	\$5,280.00	A	<input checked="" type="checkbox"/>
	F420974 / 711024950	HAMILTON LONG DISTANCE	Hamilton Long Distance Company 1001 12th Street Aurora, NE 68818	\$155.18	\$51.21	\$37.55	\$13.66	B	<input type="checkbox"/>
	F420835 / 711025400	HARRISONVILLE TELEPHONE COMPANY	Harrisonville Telephone Company 213 S. Main Street, PO Box 149 Waterloo, IL 62298	\$198.00	\$130.68	\$95.83	\$34.85	A	<input checked="" type="checkbox"/>
	F320125 / 711025440	Hart Electric	Hart Electric, Inc. 908 Washington Street San Carlos, CA 94070	\$1,082.76	\$357.31	\$262.03	\$95.28	B	<input type="checkbox"/>
	F320578 / 711025590	Hawaii Public Utilities Commission	State of Hawaii - Public Utilities Commission 465 SOUTH KING STREET ROOM 103 HONOLULU, HI 96813	\$328.57	\$108.43	\$79.51	\$28.91	B	<input type="checkbox"/>
	F420695 / 711025670	HECTOR COMMUNICATIONS CORP.	Hector Communications Corporation MARY KAY KIECKER PO BOX 428 HECTOR, MN 55342	\$260.81	\$172.13	\$126.23	\$45.90	A	<input checked="" type="checkbox"/>
483		HERAKLES, LLC	HERAKLES, LLC 1100 NORTH MARKET BLVD. SACRAMENTO, CA 95834	\$450.00	\$297.00	\$217.80	\$79.20	A	<input checked="" type="checkbox"/>
	F321141 / 711025800	Her-Bets Restaurant	Her-Bets Restaurant DBA Gables Restaurant Management LLC 6861 SW 196 Ave Bldg 200 Ft. Lauderdale, FL 33332	\$116.80	\$38.54	\$0.00	\$38.54	B	<input type="checkbox"/>

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	F320367 / 713013650	Hickey Electrical Contractors Inc	Hickey Electrical Contractors, Inc. 15048 SOUTH CICERO AVENUE OAK FOREST, IL 60452	\$515.83	\$170.22	\$124.83	\$45.39	B	<input type="checkbox"/>
	F319784 / 713013740	HIRSHORN ZUCKERMAN	Hirshorn Suckerman Design Group, Inc. 725 Rockville Pike #3 Rockville, MD 20582	\$7,837.50	\$2,586.38	\$1,896.68	\$689.70	B	<input type="checkbox"/>
	F421254 / 711025940	HI-TECH COMMUNICATIONS	Hi-Tech Communications 249-14 Mayda Road Rosedale, NY 11422	\$99.77	\$32.92	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319823 / 711026180	HKT Pacific Century Cyberworks	PCCW Limited (Formerly known as Pacific Century Cyberworks Limited) 39th Floor, PCCW Tower, Taikoo Place Quarry Bay Hong Kong, China	\$5,769.38	\$1,903.90	\$0.00	\$1,903.90	B	<input type="checkbox"/>
313		HLC LANDSCAPE COMPANY	HLC Landscaping Company 2704 Rogers Lane Herndon, VA 20171	\$18,556.71	\$6,123.71	\$4,490.72	\$1,632.99	B	<input type="checkbox"/>
1586		HOGAN & HARTSON LLP	HOGAN & HARTSON LLP 555 13TH STREET NW ATTN: EDWARD C. DOLAN WASHINGTON, DC 20004-1109	\$30,632.93	\$10,108.87	\$7,413.17	\$2,695.70	B	<input type="checkbox"/>
997		HOLLIS TELEPHONE CO	HOLLIS TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$121.57	\$40.12	\$0.00	\$40.12	B	<input type="checkbox"/>
	F421416 / 711026230	HOME TELEPHONE COMPANY INC	Home Telephone Company, Inc. 579 Stoney Landing Rd PO Box 1194 Moncks Corner, SC 29461	\$82.03	\$27.07	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319834 / 713013780	HONG KONG CABLE TELEVISION	Hong Kong Cable Television Limited 12/F Cable TV Tower, 9 Hoi Shing Road Tsuen Wan, Hong Kong	\$5,285.72	\$3,488.58	\$2,558.29	\$930.29	A	<input checked="" type="checkbox"/>
908		HORIZON NATIONAL CALL CENTER	Horizon National Call Center, LLC 151 Bodman Place Red Bank, NJ 07701	\$90,248.46	\$59,563.98	\$0.00	\$59,563.98	A	<input checked="" type="checkbox"/>
	F420663 / 711026320	HORRY TELEPHONE LONG DISTANCE INC	Horry Telephone Long Distance, Inc. JEFF HUGGINS, C/O JEFF HUGGINS, PO DRAWER 1820 CONWAY, SC 29526	\$276.86	\$91.36	\$67.00	\$24.36	B	<input type="checkbox"/>
1386		HOWARD RICE NEMEROV	Howard Rice Nemerovski Canady Falk & Rabkin, A Professional Corporation THREE EMBARCADERO CENTER, 7TH FLOOR SAN FRANCISCO, CA 94111	\$2,117.28	\$698.70	\$512.38	\$186.32	B	<input type="checkbox"/>

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Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
1947		HOWREY SIMON ARNOLD & WHITE, LLP	Howrey Simon Arnold & White, LLP 1299 Pennsylvania Avenue, N.W. Washington, DC 20004	\$1,342,752.43	\$886,216.60	\$562,613.27	\$323,603.34	A, C	<input checked="" type="checkbox"/>
F320220 / 713013880		Humphrey & Associates Inc	Humphrey & Associates, Inc. 11235 SHADY TRAIL DALLAS, TX 75229	\$761.00	\$502.26	\$368.32	\$133.94	A	<input checked="" type="checkbox"/>
F420820 / 711026570		HUTCHINSON TELEPHONE COMPANY	Hutchinson Telephone Company 235 FRANKLIN STREET SW HUTCHINSON, MN 55350	\$201.58	\$66.52	\$48.78	\$17.74	B	<input type="checkbox"/>
2177		IBM CORPORATION	IBM Corporation 13800 Diplomat Dr Dallas, TX 75234	\$12,711.56	\$4,194.81	\$3,076.20	\$1,118.62	B	<input type="checkbox"/>
F319667 / 713013970		ICG Telecom Group Inc	ICG Telecom Group Inc. c/o Level 3 Communications, LLC 1025 Eldorado Blvd, Attn: Kim Bartlett Broomfield, CO 80021	\$6,127.85	\$2,022.19	\$352.35	\$1,669.84	B, C	<input type="checkbox"/>
437	F319673 / 713014030	IDC	IDC Research, Inc. PO Box 3580 Boston, MA 02241-3580	\$17,000.00	\$5,610.00	\$4,114.00	\$1,496.00	B	<input type="checkbox"/>
1163	F320240 / 713014040	IIF America INC.	IIF AMERICA INC. 1211 AVENUE OF THE AMERICAS SUITE 2900 NEW YORK, NY 10036	\$700.00	\$231.00	\$169.40	\$61.60	B	<input type="checkbox"/>
1929		ILLINOIS DEPARTMENT OF REVENUE	ILLINOIS DEPARTMENT OF REVENUE JAMES R. THOMPSON CENTER 100 W. RANDOLPH #7-425 CHICAGO, IL 60601-3274	\$1,080.70	\$356.63	\$261.53	\$95.10	B	<input type="checkbox"/>
1112		IMAGISTICS INTERNATIONAL, INC.	Océ Imagistics Inc. 100 Oakview Drive Trumbull, CT 06611	\$2,870.07	\$947.12	\$694.56	\$252.57	B	<input type="checkbox"/>
1640		INDIANA DEPARTMENT OF WORKFORCE DEVELOP.	INDIANA DEPARTMENT OF WORKFORCE DEVELOP. WORKER TRAINING FUND, BEVERLY KOROBKIN 10 NORTH SENATE AVENUE, #SE200 INDIANAPOLIS, IN 46204-2277	\$25.00	\$8.25	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1641		INDIANA DEPARTMENT OF WORKFORCE DEVELOP.	INDIANA DEPARTMENT OF WORKFORCE DEVELOP. WORKER TRAINING FUND, BEVERLY KOROBKIN 10 NORTH SENATE AVENUE, #SE200 INDIANAPOLIS, IN 46204-2277	\$25.00	\$8.25	\$0.00	\$0.00	B, D	<input type="checkbox"/>
F320243 / 711027080		Industry Tel Co	Industry Telephone Company PO Box 40 Industry, TX 78944	\$690.59	\$227.89	\$167.12	\$60.77	B	<input type="checkbox"/>

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In re: Cable & Wireless et al.

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1039	F319737 / 713014240	Ingram Micro, INC.	INGRAM MICRO, INC. 1759 WEHRLE DRIVE WILLIAMSVILL, NY 14221	\$10,107.59	\$3,335.50	\$2,446.04	\$889.47	B	<input type="checkbox"/>
	F420449 / 711027210	INNOVATIVE COMMUNICATIONS CORP.	Innovative Communications Corp. dba Vitelcom 56-58 Hill Street Christiansted, VI 00820	\$436.83	\$144.15	\$105.71	\$38.44	B	<input type="checkbox"/>
1293		INSIGHT INVESTMENTS, CORP.	Insight Investments Corp FRANDZEL ROBINS BLOOM & CSATO, LC, 6500 WILSHIRE BLVD, 17TH FL LOS ANGELES, CA 90048	\$29,980.32	\$9,893.51	\$7,255.24	\$2,638.27	B	<input type="checkbox"/>
	F319640 / 713014250	INSITE INVESTMENTS	Insight Investments 600 City Parkway West 5th Floor Orange, CA 92868	\$26,350.88	\$8,695.79	\$6,376.91	\$2,318.88	B	<input type="checkbox"/>
1044	F319544 / 713014260	INTECAP, INC	Intecap, Inc. 101 N. Wacker Dr. Ste 1600 Chicago, IL 60606	\$85,480.00	\$28,208.40	\$20,686.16	\$7,522.24	B	<input type="checkbox"/>
1035		INTELISYS COMMUNICATIONS, INC.	INTELISYS COMMUNICATIONS, INC. 1318 REDWOOD WAY SUITE 120 PETALUMA, CA 94954	\$100,000.00	\$49,500.00	\$36,300.00	\$13,200.00	E	<input checked="" type="checkbox"/>
	F319560 / 713014280	Intelisys Incorporated	INTELISYS COMMUNICATIONS, INCORP. 1318 REDWOOD WAY SUITE 120 PETALUMA, CA 94954	\$63,813.17	\$21,058.35	\$15,442.79	\$5,615.56	B	<input type="checkbox"/>
	F320659 / 711027270	Inter-Community Tel Co	Inter-Community Telephone Co., LLC 556 Main St PO Box 8 Nome, ND 58062-0008	\$278.07	\$91.76	\$67.29	\$24.47	B	<input type="checkbox"/>
846		INTERCONTINENTAL EXCHANGE, INC.	INTERCONTINENTAL EXCHANGE, INC. 2100 Riveredge Parkway Suite 500 Atlanta, GA 30328	\$104,000.00	\$68,640.00	\$50,336.00	\$18,304.00	A	<input checked="" type="checkbox"/>
	F421282 / 711027320	INTERJOR TELEPHONE COMPANY	Interior Telephone Company 201 E 56th Ave Suite 100 Anchorage, AK 99518	\$96.36	\$31.80	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420598 / 711027360	INTERNATIONAL DESIGN NETWORK, INC.	International Design Networ, Inc. PO Box 1756 Ceres, CA 95307	\$311.87	\$102.92	\$75.47	\$27.44	B	<input type="checkbox"/>
652		INTERNATIONAL FIRE EQUIPMENT CORP.	INTERNATIONAL FIRE EQUIPMENT CORP. 500 TELSER RD LAKE ZURICH, IL 60047	\$3,899.76	\$2,573.84	\$1,887.48	\$686.36	A	<input checked="" type="checkbox"/>

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634	F320241 / 713014340	International Gateway West	International Gateway West 12201 Tukwila International Blvd, 4th Floor Seattle, WA 98168-5121	\$46,603.66	\$30,758.42	\$22,556.17	\$8,202.24	A	<input checked="" type="checkbox"/>
	F319751 / 713014360	Interstate Fibernet	Interstate Fibernet 7037 Old Madison Pike Huntsville, AL 35806	\$9,568.84	\$3,157.72	\$0.00	\$3,157.72	B	<input type="checkbox"/>
	F420901 / 711027440	INTERSTATE TELECOMMUNICATIONS COOP INC	Interstate Telecommunications Coop, Inc. MARY MACK 312 4TH STREET WESTPO BOX 920 CLEAR LAKE, SD 57226	\$175.33	\$57.86	\$42.43	\$15.43	B	<input type="checkbox"/>
	F420858 / 711027470	INTEX INTERNATIONAL, INC	Intex International, Inc. PATRICK TAITT 410 STATE HWY. 15 SOUTH WHARTON, NJ 7885	\$188.67	\$62.26	\$45.66	\$16.60	B	<input type="checkbox"/>
	F320680 / 713014370	INTRALINKS INC	IntraLinks, Inc. 1372 Broadway Fl 11 New York, NY 10018	\$269.34	\$88.88	\$65.18	\$23.70	B	<input type="checkbox"/>
1300		IOS CAPITAL	IKON Financial Services (IFS) 1738 Bass Road Macon, GA 31210	\$172,371.18	\$56,882.49	\$41,713.83	\$15,168.66	B	<input type="checkbox"/>
686		IPASS, INC.	IPASS, INC. 3800 Bridge Parkway Attn: Bradley Jones, Esq. Redwood Shores, CA 94065	\$243,540.69	\$160,736.86	\$117,873.69	\$42,863.16	A	<input checked="" type="checkbox"/>
218		IRON MOUNTAIN RECORDS MANAGEMENT, INC.	Iron Mountain Records Management, Inc. PO BOX 5126 TIMONIUM, MD 21094	\$679.53	\$448.49	\$328.89	\$119.60	A	<input checked="" type="checkbox"/>
1635		IRON MOUNTAIN, INC.	Iron Mountain Off-Site Data Protection PO BOX 5126 TIMONIUM, MD 21094	\$799.00	\$527.34	\$386.72	\$140.62	A	<input checked="" type="checkbox"/>
585		ISEMAN, JOEL	Joel E. Iseman 2127 BOYER AVE E SEATTLE, WA 98112	\$9,600.00	\$3,168.00	\$2,323.20	\$844.80	B	<input type="checkbox"/>
	F319694 / 711027620	IXC COMMUNICATIONS C/O BROADMARGIN,	Broadwing Corporation dba Level 3 Communications, LLC 1025 Eldorado Blvd Broomfield, CO 80021	\$14,028.12	\$4,629.28	\$0.00	\$4,629.28	B	<input type="checkbox"/>
	F319692 / 713014470	IXC Communications Services Inc	Broadwing Corporation dba Level 3 Communications, LLC 1025 Eldorado Blvd Broomfield, CO 80021	\$14,095.44	\$4,651.50	\$0.00	\$4,651.50	B	<input type="checkbox"/>
	F420421 / 711027870	J. B. TEL CO.	J.B. Tel Inc. GERALD BUGAI 7301 EAST PRAIRIE RD. LINCOLN WOOD, IL 60645	\$462.05	\$152.48	\$96.80	\$55.68	B, C	<input type="checkbox"/>

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	F319689 / 713014480	Jack Morton Worldwide Corporation	Jack Morton Worldwide P.O. BOX 7247-8686 PHILADELPHIA, PA 19170-8686	\$14,621.97	\$4,825.25	\$3,538.52	\$1,286.73	B	<input type="checkbox"/>
	F421292 / 711028280	JAMES TURNER	AllTech Telecom LLC / JAMES TURNER JAMES TURNER ALLTECH TELECOM LLC730 29TH STREET #103 OAKLAND, CA 94609	\$95.92	\$31.65	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F421331 / 711028590	JEFFERSON TELEPHONE COMPANY	Jefferson Telephone Company ROBERT A. LARSON 105 WEST HARRISON P.O. BOX 269 JEFFERSON, IA 50129	\$90.83	\$29.97	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1319		JET SERVICE VENDING	JET SERVICE VENDING 1840 ALMADEN RD, #7 SAN JOSE, CA 95125	\$17,142.76	\$11,314.22	\$8,297.10	\$3,017.13	A	<input checked="" type="checkbox"/>
343		JET-A-WAY, INC.	JET-A-WAY, INC. 47 KEMBLE ST, PO BOX 190861 BOSTON, MA 02119-0017	\$274.87	\$90.71	\$0.00	\$90.71	B	<input type="checkbox"/>
60		JG TELECOM INC.	JG Telecom, Inc. 12215 Pennybrook Ct. Houston, TX 77066	\$213.37	\$140.82	\$103.27	\$37.55	A	<input checked="" type="checkbox"/>
	F420965 / 711028840	JIVE TALK, INC.	Jive Talk, Inc. 4803 Highland Dr. Tamarac, FL 33319	\$157.73	\$52.05	\$38.17	\$13.88	B	<input type="checkbox"/>
783		JOE RAGAN'S COFFEE	JOE RAGAN'S COFFE, LTD. P.O. Box 125 Springfield, VA 22150	\$250.02	\$82.51	\$60.50	\$22.00	B	<input type="checkbox"/>
	F420633 / 711029010	JOHN BLACK	John Douglas Black JOHN BLACK, 2625 PIRINEOS WAY #129 CARLSBAD, CA 92009	\$286.62	\$189.17	\$138.72	\$50.45	A	<input checked="" type="checkbox"/>
	F420604 / 711029550	K & K BROTHERS CORP.	K & K Brothers Corp. 6 Malaga Irvine, CA 92614	\$309.83	\$204.49	\$149.96	\$54.53	A	<input checked="" type="checkbox"/>
981		KANE 3PL, LLC	Kane 3PL, LLC. 6500 Kane Way Elkridge, MD 21075	\$600.49	\$396.32	\$290.64	\$105.69	A	<input checked="" type="checkbox"/>
1737		KANSAS DEPARTMENT OF REVENUE	KANSAS DEPARTMENT OF REVENUE CIVIL TAX ENFORCEMENT, P.O. BOX 12005 TOPEKA, KS 66612-2005	\$469.47	\$154.93	\$113.61	\$41.31	B	<input type="checkbox"/>
1739		KANSAS DEPARTMENT OF REVENUE	KANSAS DEPARTMENT OF REVENUE CIVIL TAX ENFORCEMENT P.O. BOX 12005 TOPEKA, KS 66612-2005	\$80.46	\$26.55	\$0.00	\$0.00	B, D	<input type="checkbox"/>

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595		KEEHN LANDSCAPE CONTRACTORS INC.	KEEHN LANDSCAPE CONTRACTORS INC. 132 JOHNSON AVE HACKENSACK, NJ 07601	\$4,240.00	\$2,798.40	\$2,052.16	\$746.24	A	<input checked="" type="checkbox"/>
	F320312 / 713014860	Kelley Drye & Warren LLP	Kelley Drye & Warren LLP Attn: Treasurer's Department, 101 Park Avenue New York, NY 10178	\$593.97	\$196.01	\$143.74	\$52.27	B	<input type="checkbox"/>
	F421298 / 711030140	KENNETH MONTSINGER	Kenneth Montsinger KENNETH MONTSINGER 19438 KITTRIDGE ST. RESEDA, CA 91335	\$95.12	\$62.78	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F421088 / 711030200	KERMAN TELEPHONE CO.	Kerman Telephone Co. GLENDA KOUNTZ 811 S. MADERA AV KERMAN, CA 93630	\$128.40	\$42.37	\$0.00	\$42.37	B	<input type="checkbox"/>
654		KEYSPAN COMMUNICATIONS CORPORATION	KEYSPAN COMMUNICATIONS CORPORATION 1377 Motor Parkway Suite 206 Islandia, NY 11749	\$25,250.00	\$16,665.00	\$0.00	\$16,665.00	A	<input checked="" type="checkbox"/>
799		KING COUNTY WATER DISTRICT 20	KING COUNTY WATER DISTRICT 20 12606 1ST AVE S SEATTLE, WA 98168	\$280.90	\$185.39	\$0.00	\$185.39	A	<input checked="" type="checkbox"/>
	F320752 / 713014950	KING CRANE	King Crane Service, Inc. 155 PUEBLO ROAD SCOTTS VALLEY, CA 95066	\$233.45	\$77.04	\$56.49	\$20.54	B	<input type="checkbox"/>
	F319981 / 711030550	Knology	Knology Broadband, Inc. P.O. BOX 510 ATTN NEINA SELF WEST POINT, GA 31833	\$2,152.65	\$710.37	\$520.94	\$189.43	B	<input type="checkbox"/>
421		KNOX COUNTY	Knox County Government 111 N. 7th Street, Suite 5 VINCENNES, IN 47591	\$551.66	\$182.05	\$0.00	\$182.05	B	<input type="checkbox"/>
1515		KONE INC.	KONE INC. ATTN: A/R, 1 KONE CT MOLINE, IL 61265	\$393.79	\$259.90	\$0.00	\$259.90	A	<input checked="" type="checkbox"/>
1252		KPNQWEST SERVICES IRELAND LIMITED	KPNQWest Services Ireland Limited (in Receivership) McStay Luby Dargan House, 21-23 Fenian Street DUBLIN 2, IRELAND	\$232,823.00	\$76,831.59	\$56,343.17	\$20,488.42	B	<input type="checkbox"/>
961		KUHNLE BROTHERS	Kuhnle Brothers Inc. PO Box 375 Newbury, OH 44065	\$45,692.00	\$15,078.36	\$11,057.46	\$4,020.90	B	<input type="checkbox"/>

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307		L.E. PEABODY & ASSOCIATES, INC.	L.E. PEABODY & ASSOCIATES, INC. 1502 DUKE STREET, SUITE 200 ALEXANDRIA, VA 22314	\$437.79	\$144.47	\$105.95	\$38.53	B	<input type="checkbox"/>
	F421215 / 711031110	LACKAWAXEN TELEPHONE COMPANY	Lackawaxen Telecommunications Services, Inc. P O BOX 8 ROWLAND, PA 18457	\$104.72	\$34.56	\$0.00	\$0.00	B, D	<input type="checkbox"/>
47		LAKE COUNTRY COMMUNICATIONS	Lake Country Communications Inc 7170 WEST OAKLAND STREET CHANDLER, AZ 85226	\$559.02	\$184.48	\$135.28	\$49.19	B	<input type="checkbox"/>
	F421076 / 711031210	LAKEDALE TELEPHONE COMPANY	Lakedale Telephone Company 9938 State Hwy 55 NW PO Box 340 Annadale, MN 55302	\$130.90	\$86.39	\$0.00	\$86.39	A	<input checked="" type="checkbox"/>
124	F321159 / 713015240	LANCASTER TELEPHONE COMPANY	LANCASTER TELEPHONE COMPANY EXTERNAL AFFAIRS 330 E BLACK STREET ROCK HILL, SC 29730	\$113.47	\$37.45	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319983 / 713015260	LANE POWELL SPEARS LUBERSKY LLP	Lane Powell Spears Lubersky LLP 1420 FIFTH AV SEATTLE, WA 98101-2338	\$732.59	\$241.75	\$177.29	\$64.47	B	<input type="checkbox"/>
	F420435 / 711031350	LANGKOP COMMUNICATIONS	Gene F. Langkop d/b/a Langkop Communications 8427 Craighill Avenue Dallas, TX 75209	\$448.40	\$147.97	\$108.51	\$39.46	B	<input type="checkbox"/>
	F321054 / 713015300	Laserstar, Inc.	Laserstar, Inc. 325A NEW BOSTON STREET WOBURN, MA 1801	\$135.80	\$44.55	\$0.00	\$44.55	B	<input type="checkbox"/>
	F421112 / 711031480	LAUREL HIGHLAND TELEPHONE CO.	Laurel Highland Telephone Company PO Box 168 Stahlstown, PA 15687	\$122.96	\$40.58	\$0.00	\$40.58	B	<input type="checkbox"/>
	F320828 / 713015320	Law Offices of Carol Volini	Law Offices of Carol Volini 44 SE 1st Avenue Sharon Suite 303 Ocala, FL 34471	\$200.00	\$66.00	\$48.40	\$17.60	B	<input type="checkbox"/>
	F319725 / 711031710	Lehman Brothers	Lehman Brothers Inc. 1271 Ave of the Americas (44th Floor) New York, NY 10020	\$11,490.16	\$3,791.75	\$2,780.62	\$1,011.13	B	<input type="checkbox"/>
1007		LESLIE COUNTY TELEPHONE CO	LESLIE COUNTY TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$95.60	\$31.55	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1155		LEVEL 3 COMMUNICATIONS	Level 3 Communications, LLC 1025 ELDORADO BLVD ATTN: ROBERT YATES BROOMFIELD, CO 80021	\$26,510.53	\$13,122.71	\$9,623.33	\$3,499.39	E	<input checked="" type="checkbox"/>

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1811		LEVEL 3 COMMUNICATIONS	Level 3 Communications, LLC. ATTN: JOHN RYAN, 1025 ELDORADO BLVD BROOMFIELD, CO 80021	\$3,132,532.00	\$1,541,575.00	\$1,128,081.62	\$413,494.22	E	<input checked="" type="checkbox"/>
	F420327 / 711031910	LEXCOM TELEPHONE	Lexcon Telephone Company PO Box 808 Lexington, NC 27293-0808	\$561.50	\$185.30	\$135.88	\$49.41	B	<input type="checkbox"/>
	F320029 / 711031930	Lexis Nexis	Lexis Nexis P.O. BOX D HUNTSVILLE, AR 72740	\$1,692.00	\$558.36	\$0.00	\$558.36	B	<input type="checkbox"/>
	F319901 / 711031960	Libby Dubin CORPORATE MARKETING SPECIALTIES	Corporate Marketing Specialties 10806 WHITERIM DRIVE POTOMAC, MD 20854	\$3,579.83	\$1,181.34	\$866.32	\$315.03	B	<input type="checkbox"/>
977		LIEBERT GLOBAL SERVICES	LIEBERT GLOBAL SERVICES 610 EXECUTIVE CAMPUS DRIVE WESTERVILLE, OH 43082	\$579.61	\$191.27	\$0.00	\$191.27	B	<input type="checkbox"/>
	F421281 / 711032120	LIGONIER TELEPHONE CO.	Ligonier Telephone Company, Inc. RUTHANN RICHARDS 414 S. CAVIN ST. LIGONIER, IN 46767	\$96.62	\$31.88	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319586 / 713015690	Linksource Communications	Linksource Communications, LLC 18 Crow Canyon Ct. Suite 2800 SAN RAMON, CA 94583-1774	\$42,267.06	\$13,948.13	\$10,228.63	\$3,719.50	B	<input type="checkbox"/>
	F320160 / 711032720	Lucent Technologies	CSG Software, Inc. 2525 N 117th Avenue Omaha, NE 68164	\$900.00	\$297.00	\$217.80	\$79.20	B	<input type="checkbox"/>
611		LUNA COUNTY	LUNA COUNTY P.O. BOX 1758 DEMING, NM 88031	\$1,371.74	\$452.67	\$331.96	\$120.71	B	<input type="checkbox"/>
1415		LYNDEN AIR FRIEGHT	Lynden Air Freight, Inc. PO BOX 84167 SEATTLE, WA 98124	\$2,283.94	\$753.70	\$552.71	\$200.99	B	<input type="checkbox"/>
597		M & C ENTERPRISES	M & C ENTERPRISES 2 Russell Avenue Nutley, NJ 07110	\$4,625.49	\$3,052.82	\$2,238.74	\$814.09	A	<input checked="" type="checkbox"/>
1590		M&Z BRANDT ENGINEERING	M&Z Brandt Engineering 11245 Indian Trail Dallas, TX 75229	\$354.10	\$116.85	\$85.69	\$31.16	B	<input type="checkbox"/>
	F421121 / 711033290	MAICOMM ENT.	Maicom Ent. 7911 NAYLOR AV LOS ANGELES, CA	\$120.47	\$39.76	\$0.00	\$39.76	B	<input type="checkbox"/>

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	F421384 / 711033310	MAINE TELEPHONE COMPANY	MAINE TELEPHONE COMPANY One Ossipee Trail East Standish, ME 04084	\$85.35	\$28.17	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1775	F319573 / 713016010	MAINTech	Volt Delta Resources, LLC 560 Lexington Avenue; 4th Floor New York, NY 10022	\$49,579.78	\$16,361.33	\$11,998.31	\$4,363.02	B	<input type="checkbox"/>
2135		MANDEL, WILLIAM	William J. Mandel 112 Lyon Street San Francisco, CA 94117-2113	\$42,250.00	\$13,942.50	\$10,224.50	\$3,718.00	B	<input type="checkbox"/>
	F319909 / 711033490	Manfredi Motor Transit	Liquidity Solutions, Inc. One University Plaza Suite 312 Hackensack, NJ 07601	\$3,455.59	\$2,280.69	\$1,672.51	\$608.18	A	<input checked="" type="checkbox"/>
952		MARCONI COMMUNICATIONS INC	Emerson Network Power Energy Systems, North America, Inc 1122 F Street Lorain, OH 44035	\$60,382.75	\$19,926.31	\$14,612.63	\$5,313.68	B	<input type="checkbox"/>
	F421361 / 711033720	MARION OLIWA	Marion Oliwa C/O M-T TELEPHONE 1706 GREENDALE PARK RIDGE, IL 60068	\$87.57	\$28.90	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F320046 / 713016170	MARITZ TRAVEL COMPANY	Maritz Travel Company 1395 NORTH HIGHWAY DRIVE FENTON, MO 63099	\$1,523.82	\$502.86	\$368.76	\$134.10	B	<input type="checkbox"/>
815		MARSH USA INC.	Marsh USA Inc. 1732 N. First St. #400 San Jose, CA 95112	\$23,424.63	\$7,730.13	\$0.00	\$7,730.13	B	<input type="checkbox"/>
	F421470 / 711033890	MARTIN VENDING INC.	Martin Vending, Inc. 79 Beetle Street New Bedford, MA 02746	\$76.43	\$25.22	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319824 / 713016230	MASSACHUSETTES INSTITUTE OF TECH	Massachusetts Institute of Technology 77 MASSACHUSETTES AVENUE CAMBRIDGE, MA 2139	\$5,750.00	\$1,897.50	\$623.88	\$1,273.62	B, C	<input type="checkbox"/>
	F320733 / 711034050	Matthew Bender & Company Inc	Matthew Bender & Company Inc. 1275 Broadway Albany, NY 12204	\$240.43	\$79.34	\$58.18	\$21.16	B	<input type="checkbox"/>
1267		MAYER, BROWN, ROWE & MAW LLP	Mayer, Brown, Rowe & Maw LLP 230 South La Salle St. Chicago, IL 60603	\$238,918.64	\$157,686.30	\$115,636.62	\$42,049.68	A	<input checked="" type="checkbox"/>
	F319844 / 713016290	McFadden, Pilkington & Ward	John McFadden D/B/A McFadden, Pilkington & Ward 104 N. WOODSTOCK STREET PHILADELPHIA, PA 19103-1111	\$4,924.00	\$1,624.92	\$214.19	\$1,410.73	B, C	<input type="checkbox"/>

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In re: Cable & Wireless et al
Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
	F319511 / 713016310	McKINSTRY / SERVICE	McKinstry/Service 5005 3rd Ave South Seattle, WA 98124	\$125,120.00	\$41,289.60	\$0.00	\$41,289.60	B	<input type="checkbox"/>
	F320088 / 713016330	McQUAY	McQuay International dba McQuay Service 13600 Industrial Park Blvd Minneapolis, MN 55441	\$1,240.81	\$409.47	\$300.28	\$109.19	B	<input type="checkbox"/>
	F319814 / 713016470	MEHL ELECTRIC COMPANY	Mehl Electric Company 74 South Main Street Pearl River, NY 10965	\$6,438.78	\$4,249.59	\$3,116.37	\$1,133.23	A	<input checked="" type="checkbox"/>
489		MELINDA MORRIS (DBA) BAY AREA	MELINDA MORRIS (DBA) BAY AREA COMMUNICATIONS GROUP,2200 166TH AVE SAN LEANDRO, CA 94578	\$447.85	\$147.79	\$108.38	\$39.41	B	<input type="checkbox"/>
	F421424 / 711034720	MELROSE TELEPHONE COMPANY	MELROSE TELEPHONE COMPANY 224 E. Main St. PO Box 100 Melrose, MN 56352	\$80.92	\$26.70	\$0.00	\$0.00	B, D	<input type="checkbox"/>
998		MERRIMACK COUNTY TELEPHONE CO	MERRIMACK COUNTY TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$120.27	\$39.69	\$0.00	\$39.69	B	<input type="checkbox"/>
	F319706 / 713016500	METLIFE INSURANCE COMPANY	Metropolitan Life Insurance Company 27-01 Queens Plaza North Long Island City, NY 11101	\$4,613.76	\$1,522.54	\$1,116.53	\$406.01	B	<input type="checkbox"/>
	F420986 / 711034850	METRO/TEL	Raymond Shroyer DBA METRO/TEL RAYMOND SHROYER 1114 NORTH BLOOMINGTON STREET STREATOR, IL 61364	\$153.52	\$50.66	\$0.00	\$50.66	B	<input type="checkbox"/>
1512		METROCALL WIRELESS	USA Mobility Wireless Inc. 6910 Richmond Highway Alexandria, VA 22306	\$1,601.16	\$528.38	\$0.00	\$528.38	B	<input type="checkbox"/>
1189	F319507 / 713017020	MGE UPS SYSTEMS, INC.	MGE UPS Systems, Inc. 1160 Scenic Avenue Costa Mesa, CA 92626	\$300,000.00	\$198,000.00	\$145,200.00	\$52,800.00	A	<input checked="" type="checkbox"/>
1962		MGR, INC. (DBA AIR PLUS LIMITED)	Airplus Ltd., M.G.R. Inc. Michael D. Gordon Briggs and Morgan, 80 S 8th Street Minneapolis, MN 55402	\$3,855.43	\$1,272.29	\$933.01	\$339.28	B, C	<input type="checkbox"/>
	F320419 / 711035500	MICHAEL KNUTSON	Michael J. Knutson MICHAEL KNUTSON 4275 E SAHARA AVENUE, STE 3 LAS VEGAS, NV 89104	\$463.45	\$152.94	\$112.15	\$40.78	B	<input type="checkbox"/>
1070		MICHALEK, ALLYN R.	Allyn R. Michalek 152 Weed Street New Canaan, CT 06840	\$33,034.65	\$21,802.87	\$15,988.77	\$5,814.10	A	<input checked="" type="checkbox"/>

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	F319840 / 713017070	MICROCORP	Microcorp, Inc. 2874 Johnson Ferry Road, Suite 100 Marietta, GA 30062	\$5,089.17	\$1,679.43	\$0.00	\$1,679.43	B	<input type="checkbox"/>
	F421246 / 711035690	MID STATE TELECOMM SYSTEM	Bob L. Begnoche D/B/A MID STATE TELECOMM SYSTEM BOB L. BEGNOCHE P. O. BOX 1131 SALINA, KS 67402	\$100.46	\$33.15	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1815		MID-AMERICA OVERSEAS, INC.	MID-AMERICA OVERSEAS, INC. 438 LITTLEFIELD AVENUE SOUTH SAN FRANCISCO, CA 94080	\$12,000.00	\$7,920.00	\$0.00	\$7,920.00	A	<input checked="" type="checkbox"/>
625		MID-PLAINS RURAL TELEPHONE COOP., INC.	MID-PLAINS RURAL TELEPHONE COOPERATIVE, INC. P.O. BOX 300 Tulsa, TX 79088	\$325.36	\$107.37	\$78.74	\$28.63	B	<input type="checkbox"/>
985		MID-PLAINS TELEPHONE CO	MID-PLAINS TELEPHONE NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$1,493.70	\$492.92	\$361.48	\$131.44	B	<input type="checkbox"/>
	F420579 / 711035760	MID-RIVERS TELEPHONE	Mid-Rivers Telephone Cooperative, Inc. PO Box 280 Circle, MT 59215	\$328.35	\$108.36	\$79.46	\$28.89	B	<input type="checkbox"/>
	F319768 / 713017100	Mile Square Locksmith	Mile Square Locksmith, Inc. 530 Main Street, Suite 4 Fort Lee, NJ 07024	\$8,475.37	\$2,796.87	\$2,051.04	\$745.83	B	<input type="checkbox"/>
	F320069 / 713017150	MISSION VALLEY FORD TRUCK	Mission Valley Ford Truck Sales, Inc. 780 E. BROKAW ROAD SAN JOSE, CA 95112	\$1,340.14	\$442.25	\$247.26	\$194.99	B, C	<input type="checkbox"/>
1568		MISSISSIPPI STATE TAX COMMISSION	MISSISSIPPI STATE TAX COMMISSION P.O. BOX 23338, BANKRUPTCY SECTION JACKSON, MS 39225-3338	\$29.47	\$9.73	\$0.00	\$0.00	B, D	<input type="checkbox"/>
103		MIXED MEDIA	Media Weasels dba Mixed Media 945 Elsinore Dr. Palo Alto, CA 94303	\$1,500.00	\$990.00	\$726.00	\$264.00	A	<input checked="" type="checkbox"/>
	F320070 / 711036810	MOORE NORTH AMERICA	Liquidity Solutions, Inc..... One University Plaza Suite 312 Hackensack, NJ 07110	\$1,339.98	\$884.39	\$648.55	\$235.84	A	<input checked="" type="checkbox"/>
	F420854 / 711037040	MOUNTAIN TELEPHONE	Mountain Rural Telephone Coop. Corp., Inc. P.O. Box 399 West Liberty, KY41472	\$189.39	\$62.50	\$45.83	\$16.67	B	<input type="checkbox"/>
	F421089 / 711037050	MOUNTAIN VIEW TELEPHONE COMPANY	Mountain View Telephone Company Po Box 70 Mountain View, AR 72560	\$127.89	\$42.20	\$0.00	\$42.20	B	<input type="checkbox"/>

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618		MT. VERNON NET, INC.	Mt. Vernon Net, Inc PO BOX 1582 MOUNT VERNON, IL 62864	\$458.58	\$151.33	\$110.98	\$40.36	B	<input type="checkbox"/>
	F320056 / 713017740	MUZAK LLC	Muzak, LLC 3318 Lakemont Blvd Ft. Mill, SC 29708	\$1,413.15	\$466.34	\$341.98	\$124.36	B	<input type="checkbox"/>
	F319698 / 713017810	NATIONAL COMMUNICATION SERVICES	Maverick Industries Inc. DBA NCS or National Communcaitions Services 5401 VILLAGE CREEK DRIVE, #100 PLANO, TX 75093	\$13,754.13	\$4,538.86	\$3,328.50	\$1,210.36	B	<input type="checkbox"/>
	F321256 / 711037620	National Exchange Carrier Assoc, Kansas Universal Service Fund	National Exchange Carrier Assoc, Kansas Universal Service Fund 80 South Jefferson Road Whippany, NJ 07981	\$99.34	\$32.78	\$0.00	\$0.00	B, D	<input type="checkbox"/>
390		NBANC	North American Numbering Plan P.O. Box 223231 Pittsburgh, PA 15251-2231	\$4,421.71	\$1,459.16	\$0.00	\$1,459.16	B	<input type="checkbox"/>
1411		NC POWER SYSTEMS CO.	NC POWER SYSTEMS CO. ATTN: TIM RAYMOND - CREDIT PO BOX 3562 SEATTLE, WA 98124	\$340.12	\$112.24	\$0.00	\$112.24	B	<input type="checkbox"/>
	F420884 / 711037970	NEBRASKA CENTRAL TELEPHONE COMPANY	The Nebraska Central Telephone Co. PO Box 700 Gibbon, NE 68840	\$180.33	\$59.51	\$43.64	\$15.87	B	<input type="checkbox"/>
	F421212 / 711038070	NEFCOM COMMUNICATIONS	Northeast Florida Telephone Company, Inc. / NEFCOM COMMUNICATIONS DEBBIE FINLEY 130 NORTH FOURTH STREET P.O. BOX 485 MACCLENNEY, FL 32063	\$104.91	\$34.62	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420333 / 711038140	NEMONT COMMUNICATIONS INC.	Nemont Communications, Inc. ROSS FLADAGER PO BOX 600 SCOBEEY, MT 59263	\$556.91	\$183.78	\$134.77	\$49.01	B	<input type="checkbox"/>
160	F319795 / 713018040	NET IQ CORPORATION	Net IQ Corporation 1233 West Loop S. Ste. 1800 Houston, TX 77027-9105	\$7,035.60	\$4,643.50	\$3,405.23	\$1,238.27	A	<input checked="" type="checkbox"/>
	F319632 / 711038160	Netcom Technologies	Netcom Technologies, Inc. % American Property Locators, Inc. 3855 South Blvd, Suite 200 Edmond, OK 73034	\$27,975.00	\$9,231.75	\$6,769.95	\$2,461.80	B	<input type="checkbox"/>
	F321342 / 713018080	Network Omni TranslationLine	Omni Lingual Services, Inc D/B/A Network Omni 1329 E. Thousand Oaks Thousand Oaks, CA 91362	\$89.70	\$29.60	\$0.00	\$0.00	B, D	<input type="checkbox"/>

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	F320936 / 713018140	NEW ENGLAND SPRING WATER	New England Spring Water, Inc. 217R MAIN STREET N. READING, MA 1864	\$166.50	\$54.95	\$40.29	\$14.65	B	<input type="checkbox"/>
999		NEW LONDON TELEPHONE CO	NEW LONDON TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$181.86	\$60.01	\$44.01	\$16.00	B	<input type="checkbox"/>
	F420766 / 711038380	NEW ULM TELECOM, INC.	New Ulm Telecom, Inc. NANCY BLANKENHAGEN 400 SECOND NORTH P.O. BOX 697 NEW ULM, MN 56073	\$227.14	\$74.96	\$54.97	\$19.99	B	<input type="checkbox"/>
894		NEW YORK CONNECT	New York Connect Net, Ltd. 317 MADISON AVE NEW YORK, NY 10017	\$590.00	\$194.70	\$142.78	\$51.92	B	<input type="checkbox"/>
	F320005 / 711038440	New York Mets Inc	Sterling Mets, L.P. Shea Stadium Flushing, NY 11368	\$1,910.00	\$630.30	\$290.33	\$339.98	B, C	<input type="checkbox"/>
824		NEXTEL COMMUNICATIONS ET AL	Nextel of Texas, Inc. 6500 Sprint Parkway, MS:HL-5AFTX Overland Park, KS 66251	\$1,192.29	\$393.46	\$288.53	\$104.92	B	<input type="checkbox"/>
823		NEXTEL COMMUNICATIONS ET AL	Nextel of Texas, Inc.. 6500 Sprint Parkway, MS:HL-5AFTX Overland Park, KS 66251	\$236,223.00	\$77,953.59	\$57,165.97	\$20,787.62	B	<input type="checkbox"/>
279	F420730 / 711038710	NICK CAYAFAS	NICK CAYAFAS 8248 YOUNGDALE RD SAN GABRIEL, CA 91775	\$241.32	\$79.64	\$58.40	\$21.24	B	<input type="checkbox"/>
	F320468 / 713018430	NO PITTSBURGH TELCO	North Pittsburgh Telephone Company 4008 Gibsonia Rd. Gibsonia, PA 15044-9311	\$416.70	\$137.51	\$100.84	\$36.67	B	<input type="checkbox"/>
63		NORCAL BATTERY CO.	Norcal Battery Co. 3432-D Cherokee Rd. Stockton, CA 95205	\$2,059.50	\$679.64	\$498.40	\$181.24	B	<input type="checkbox"/>
441		NORTH AMERICAN COMMUNICATION	North American Communications Group, Inc. 128 Timothy Lane Waynesville, NC 28786	\$555.18	\$183.21	\$134.35	\$48.86	B	<input type="checkbox"/>
	F420852 / 711039130	NORTH CENTRAL TELEPHONE COOPERATIVE	North Central Telephone Cooperative, Inc. KIM MARSH P.O. BOX 70 LAFAYETTE, TN 37083	\$190.27	\$62.79	\$46.05	\$16.74	B	<input type="checkbox"/>
620		NORTH PITTSBURGH TELEPHONE	Consolidated Communications of Pennsylvania Company 4008 Gibsonia Rd Gibsonia, PA 15044-9311	\$133.56	\$44.07	\$0.00	\$44.07	B	<input type="checkbox"/>

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	F321244 / 713018550	North Ranch Self Storage	North Ranch Self Storage 4600 Thousand Oaks Blvd Thousand Oaks, CA 91362	\$101.00	\$33.33	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F320119 / 713018560	North Star Electrical Inc	North Star Electrical Contractors, Inc. 800 42nd Avenue North Minneapolis, MN 55412	\$1,100.00	\$363.00	\$266.20	\$96.80	B	<input type="checkbox"/>
	F420026 / 711039210	NORTH STATE COMMUNICATIONS	North State Telephone Company DBA North State Communications PO Box 2326 High Point, NC 27261	\$1,704.84	\$1,125.19	\$825.14	\$300.05	A	<input checked="" type="checkbox"/>
	F420989 / 711039250	NORTHERN ARKANSAS TELEPHONE COMPANY, INC	Northern Arkansas Telephone Company, Inc. MARK COLEMAN 301 EAST MAIN STREETP. O. BOX 209 FLIPPIN, AR 72634	\$152.71	\$50.39	\$0.00	\$50.39	B	<input type="checkbox"/>
868		NORTHERN TELEPHONE COOP INC.	Northern Telephone Cooperative, Inc. P.O. Box 190 Sunburst, MT 59482-0190	\$162.11	\$106.99	\$78.46	\$28.53	A	<input checked="" type="checkbox"/>
	F420311 / 711039480	NST TELECOM	NST Telecom PO Box 281080 San Francisco, CA 94128	\$597.02	\$197.02	\$144.48	\$52.54	B	<input type="checkbox"/>
1998		NTT DATA CORPORATION	NTT Data Corporation Toyosu Center Bldg, 3-3 Toyosu 3-Chome ATTN: Mr. Yasuhiro Kobayashi Manager, e3-architecture Service Unit, Business Solutions Sector Tokyo 1356033 JAPAN	\$1,131,778.00	\$373,486.74	\$273,890.28	\$99,596.46	B	<input type="checkbox"/>
177		NYS DEPT OF TAXATION & FINANCE	New York State Department of Taxation & Finance Bldg 9, Room 100 Harriman Campus Albany, NY 12227-0001	\$100.00	\$33.00	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1005		OAKMAN TELEPHONE CO	OAKMAN TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$98.42	\$32.48	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319765 / 713018770	Ochs & Goldberg, LLP	Ochs & Goldberg, LLP 60 E 42nd Street Suite 1545 New York, NY 10165	\$8,505.54	\$2,806.83	\$2,058.34	\$748.49	B	<input type="checkbox"/>
867		OFF SITE RECORD MGM	Off-Site Records Management, LLC 1959 MONTEREY HWY SAN JOSE, CA 95112-6119	\$975.10	\$321.78	\$235.97	\$85.81	B	<input type="checkbox"/>
693		OGDEN PROPERTIES, LIMITED	Ogden Properties, Limited BOSTON HALL BOSTON SPA Yorkshire, LS23 6AD, UK	\$38,078.33	\$12,565.85	\$9,214.96	\$3,350.89	B	<input type="checkbox"/>

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	F420631 / 711039770	OGDEN TELEPHONE	Citizens Communications 3 High Ridge Park Stamford, CT 06905	\$288.00	\$95.04	\$69.70	\$25.34	B	<input type="checkbox"/>
1336		OHIO BUREAU OF WORKERS COMPENSATION	OHIO BUREAU OF WORKERS COMPENSATION LAW SECTION BANKRUPTCY UNIT 30 W. SPRING ST., P.O. BOX 15567 COLUMBUS, OH 43215-0567	\$122.91	\$40.56	\$0.00	\$40.56	B	<input type="checkbox"/>
148		OKLAHOMA TAX COMMISSION	OKLAHOMA TAX COMMISSION BANKUPRTCY SECTION 120 North Robinson, Suite 2000W OKLAHOMA CITY, OK 73102-7201	\$347.58	\$114.70	\$84.11	\$30.59	B	<input type="checkbox"/>
	F319695 / 711040090	ONE COMMODORE PLAZA I / AGBRI	AGBRI One Commodore, LP 10188 Telesis Court #222 San Diego, CA 92121	\$13,805.49	\$4,555.81	\$0.00	\$4,555.81	B	<input type="checkbox"/>
948		ONE SOURCE	One Source Facility Services, Inc. ATTN: MARJONE JACKSON 1600 PARKWOOD CIRCLE, STE 400 ATLANTA, GA 30339	\$3,060.88	\$1,010.09	\$0.00	\$1,010.09	B	<input type="checkbox"/>
2176		OPERATING TELEPHONE CO SUBS OF VERIZON	Verizon Communications, Inc. Frank White, Esq. Arnall Golden Gregory LLP 171 7th Street, Suite 2100 ATLANTA, GA 30363-1031	\$1,171,183.00	\$772,980.78	\$0.00	\$772,980.78	A	<input checked="" type="checkbox"/>
971		OPERATING TELEPHONE COMPANY	Verizon Communications, Inc. Frank White, Esq. Arnall Golden Gregory LLP 171 7th Street, Suite 2100 ATLANTA, GA 30363-1031	\$1,779,118.13	\$1,174,217.97	\$0.00	\$1,174,217.97	A	<input checked="" type="checkbox"/>
	F319888 / 713019020	OPTUM - UHC, INC	Optum Group, Inc. 450 COLUMBUS BLVD, CDM, 6NB - CT030 HARTFORD, CT 6103	\$3,801.33	\$1,254.44	\$0.00	\$1,254.44	B, C	<input type="checkbox"/>
747		ORBIT COMMUNICATIONS, INC.	Orbit Communications, Inc. Law Offices of Charles A. Gruen 381 Broadway, Suite 300 Westwood, NJ 07675	\$30,000.00	\$9,900.00	\$0.00	\$9,900.00	B	<input type="checkbox"/>
1186		ORR PROTECTION SYSTEMS, INC.	ORR PROTECTION SYSTEMS, INC. 11601 INTERCHANGE DRIVE LOUISVILLE, KY 40229	\$78,493.52	\$51,805.72	\$37,990.86	\$13,814.86	A	<input checked="" type="checkbox"/>
371		OTERO COUNTY	OTERO COUNTY 1000 NEW YORK AVENUE, ROOM 110 ALAMOGORDO, NM 88310-6934	\$2,930.92	\$1,934.41	\$0.00	\$1,934.41	A	<input checked="" type="checkbox"/>
300		OTIS ELEVATOR COMPANY	Otis Elevator Company 1 FARM SPRINGS RD FARMINGTON, CT 06032	\$1,682.38	\$555.19	\$407.14	\$148.05	B	<input type="checkbox"/>

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673		OTR FOR THE STATE TEACHERS RETIREMENT	OTR Nominee of the State Teachers Retirement System 275 E. Broad Street Columbus, OH 43215	\$147,039.75	\$97,046.24	\$71,167.24	\$25,879.00	A	<input checked="" type="checkbox"/>
	F319662 / 713019240	PACIFIC GAS & ELECTRIC	Pacific Gas & Electric Co. PO Box 8329 Stockton, CA 95208	\$19,813.83	\$6,538.56	\$4,794.95	\$1,743.62	B	<input type="checkbox"/>
117		PACIFIC TELECOIN	Pacific Telecoin LLC PO BOX 2435 SEDONA, AZ 86339	\$1,638.51	\$1,081.42	\$793.04	\$288.38	A	<input checked="" type="checkbox"/>
	F420549 / 711041040	PANHANDLE TELEPHONE COOPERATIVE, INC.	Panhandle Telephone Cooperative, Inc. KELLY WELLS P.O. BOX 1188 GUYMON, OK 73942	\$351.27	\$115.92	\$85.01	\$30.91	B	<input type="checkbox"/>
637		PARSONS BEHLE & LATIMER PC	PARSONS BEHLE & LATIMER PC 201 SOUTH MAIN STREET, SUITE 1800 SALT LAKE CITY, UT 84111-2218	\$121.75	\$80.36	\$0.00	\$80.36	A	<input checked="" type="checkbox"/>
1978		PARSONS, CHARLES W.	C&M Telecommunications, Inc. dba Bayphones 5939 Naples Plaza Long Beach, CA 90803	\$183.01	\$60.39	\$0.00	\$60.39	B	<input type="checkbox"/>
	F420827 / 711041510	PASCUAL W. LOZANO	Pascual W. Lozano Jr. 4510 Brookfield Dr. Sacramento, CA 95823	\$200.02	\$66.01	\$48.40	\$17.60	B	<input type="checkbox"/>
	F319677 / 713019550	Patten Power Systems	Patten Industries, Inc. 635 W Lake Elmhurst, IL 60126	\$16,697.42	\$5,510.15	\$4,040.78	\$1,469.37	B	<input type="checkbox"/>
	F420995 / 711041720	PAY PHONES SOUTH	Michael M. Kelly D/B/A PAY PHONES SOUTH 6475 E. Pacific Coast Hwy Suite 364 Long Beach, CA 90803	\$150.25	\$49.58	\$0.00	\$49.58	B	<input type="checkbox"/>
805		PAYPHONE VS. BROOKS FIBER	PayPhone LLC 72 PINE STREET PROVIDENCE, RI 02903	\$10,000.00	\$3,300.00	\$2,420.00	\$880.00	B	<input type="checkbox"/>
	F319809 / 713019560	PBCC	Pitney Bowes Inc. P.O. BOX 856460 LOUISVILLE, KY 40285-6460	\$6,547.57	\$2,160.70	\$1,584.51	\$576.19	B	<input type="checkbox"/>
	F420229 / 711042220	PBS TELCOM	PBS Telcom, Inc. 136 N Grand Ave #191 West Covina, CA 91791	\$726.42	\$479.44	\$351.59	\$127.85	A	<input checked="" type="checkbox"/>
	F320870 / 713019580	Peachtree Pest Control Co., Inc.	Peachtree Pest Control Co., Inc. 1394 Indian Trl Rd Bldg 100 Norcross, GA 30093	\$185.00	\$61.05	\$44.77	\$16.28	B	<input type="checkbox"/>

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Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
380		PEARSON EDUCATION	PEARSON EDUCATION ATTN: MARTHA PERKINS, 200 OLD TAPPN RD OLD TAPPAN, NJ 07675	\$2,491.96	\$822.35	\$0.00	\$822.35	B	<input type="checkbox"/>
	F421405 / 711042470	PEOPLES RURAL TELEPHONE COOPERATIVE	PEOPLES RURAL TELEPHONE COOPERATIVE TIM BINGHAM P.O. BOX 159 MCKEE, KY 40447	\$83.08	\$27.42	\$0.00	\$0.00	B, D	<input type="checkbox"/>
986		PEOPLES TELEPHONE CO	PEOPLES TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$75.38	\$24.88	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F319920 / 713019620	PEST PRO	Pest Pro, LLC. 3670 Charter Park Dr. #D San Jose, CA 95136	\$3,150.00	\$1,039.50	\$762.30	\$277.20	B	<input type="checkbox"/>
	F320006 / 713019700	PILLSBURY WINTHROP LLP	PILLSBURY WINTHROP LLP P.O. Box 7880 San Francisco, CA 94120-7880	\$1,905.06	\$1,257.34	\$922.05	\$335.29	A	<input checked="" type="checkbox"/>
1357		PILLSBURY WINTHROP LLP	PILLSBURY WINTHROP LLP. 2300 N STREET, N.W. WASHINGTON, DC 20037	\$162,720.40	\$53,697.73	\$39,378.34	\$14,319.40	B	<input type="checkbox"/>
	F421100 / 711043060	PINELAND TELEPHONE COOP. INC.	Pineland Telephone Coop, Inc. PO Box 678 30 S. Rountree Street Metter, GA 30439	\$126.50	\$83.49	\$0.00	\$83.49	A	<input checked="" type="checkbox"/>
740		PITNEY BOWES CREDIT CORP	Pitney Bowes Inc (3) ATTN: RECOVERY DEPT, 27 WATERVIEW DR Shelton, CT 06484-4361	\$4,402.65	\$1,452.87	\$1,065.44	\$387.43	B	<input type="checkbox"/>
741		PITNEY BOWES CREDIT CORP	Pitney Bowes Inc (4) ATTN: RECOVERY DEPT, 27 WATERVIEW DR Shelton, CT 06484-4361	\$11,799.92	\$3,893.97	\$2,855.58	\$1,038.39	B	<input type="checkbox"/>
1656		PITNEY BOWES CREDIT CORPORATION	Pitney Bowes Inc (2) ATTN: RECOVERY DEPT, 27 WATERVIEW DR Shelton, CT 06484-4361	\$1,564.61	\$516.32	\$378.64	\$137.69	B	<input type="checkbox"/>
	F319605 / 713019740	Pivot Interiors, Inc.	Pivot Interiors Inc. 2740 ZANKER ROAD, SUITE 100 SAN JOSE, CA 95134	\$34,299.34	\$11,318.78	\$8,300.44	\$3,018.34	B	<input type="checkbox"/>
9999993		Plaza America Office Development	PLAZA AMERICA OFFICE DEVELOPMENT LLC. ARNOLD & PORTER LLP, ARNOLD & PORTER LLP, 555 TWELFTH STREET, N.W. WASHINGTON DC 20004	\$400,000.00	\$264,000.00	\$193,600.00	\$70,400.00	A	<input checked="" type="checkbox"/>

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Case No. 03-13711 (KJC)

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1989		PLAZA AMERICA OFFICE DEVELOPMENT LLC	PLAZA AMERICA OFFICE DEVELOPMENT LLC ARNOLD & PORTER LLP, ARNOLD & PORTER LLP, 555 TWELFTH STREET, N.W. WASHINGTON DC 20004	\$7,024,796.85	\$4,636,365.92	\$3,400,001.68	\$1,236,364.25	A	<input checked="" type="checkbox"/>
84		POLARIS DEVELOPMENT CORP	POLARIS DEVELOPMENT CORP 7270 H Park Circle Drive Suite F HANOVER, MD 21070	\$795.50	\$525.03	\$385.02	\$140.01	A	<input checked="" type="checkbox"/>
	F420636 / 711043350	POLITIS PAYPHONES INC.	Politis Payphones 5300 Old Pineville Road Suite 118 Charlotte, NC 28217	\$285.27	\$94.14	\$69.04	\$25.10	B	<input type="checkbox"/>
	F421464 / 711043450	POSTECH COMMUNICATIONS	POSTECH COMMUNICATIONS PO Box 2463 Fort Worth, TX 76113	\$77.03	\$25.42	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1383		POSTERNAK BLANKSTEIN & LUND LLP	Posternak stein & Lund LLP. 800 Boylston St, 32nd Floor Boston, MA 02199	\$12,485.78	\$4,120.31	\$1,629.44	\$2,490.87	B	<input type="checkbox"/>
1736		POTOMAC ELECTRIC POWER COMPANY	Potomac Electric Power Company 701 9th St. N.W. Rm 7223 Washington DC 20068	\$1,070.17	\$706.31	\$517.96	\$188.35	A	<input checked="" type="checkbox"/>
284	F319610 / 713019850	POWER INGENUITY LLC	POWER INGENUITY LLC 72 Marnel Dr. Severina Park, MD 21146	\$32,340.00	\$10,672.20	\$7,826.28	\$2,845.92	B	<input type="checkbox"/>
286	F319848 / 711043500	POWER INGENUITY LLC	POWER INGENUITY LLC. 72 Marnel Dr. Severina Park, MD 21146	\$4,800.00	\$1,584.00	\$1,161.60	\$422.40	B	<input type="checkbox"/>
	F319853 / 713019860	Power Solutions	Power Solutions LLC 4221 Forbes Blvd Lanham, MD 20706	\$4,600.00	\$3,036.00	\$0.00	\$3,036.00	A	<input checked="" type="checkbox"/>
1133		PPON, INC.	PPON, INC. 4001 S. Decatur #37-107 Las Vegas, NV 89103	\$277,502.00	\$91,575.66	\$0.00	\$91,575.66	B	<input type="checkbox"/>
	F420775 / 711043690	PRESIDENTIAL PAYPHONE	Presidential Payphone PO Box 4419 San Clemente, CA 92674	\$222.80	\$73.52	\$53.92	\$19.61	B	<input type="checkbox"/>
	F319528 / 713019880	Price Waterhouse Coopers	PricewaterhouseCoopers LLP. 1751 Pinnacle Drive MCLEAN, VA 22102	\$130,922.14	\$43,204.31	\$19,311.02	\$23,893.29	B, C	<input type="checkbox"/>

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	F319526 / 711043720	Price Waterhouse Coopers LLP	Price Waterhouse Coopers LLP 1751 Pinnacle Drive MCLEAN, VA 22102	\$138,657.00	\$45,756.81	\$20,451.91	\$25,304.90	B, C	<input type="checkbox"/>
	F420803 / 711043760	PRIMELINK INC.	PrimeLink, Inc. 1118 Main St Route 9 Champlain, NY 12919	\$209.83	\$69.24	\$50.78	\$18.47	B	<input type="checkbox"/>
1861	F421147 / 711043900	PRO COM	PRO COM George B. Murray D/B/A PRO COM 18922 MT. CIMARRON FOUNTAIN VALLEY, CA 92708	\$115.83	\$38.22	\$0.00	\$38.22	B	<input type="checkbox"/>
283	F319746 / 713020020	PROACTIVENET	ProactiveNet, Inc 2055 Lauralwood Rd Ste 130 Santa Clara, CA 95054	\$9,742.50	\$6,430.05	\$4,715.37	\$1,714.68	A	<input checked="" type="checkbox"/>
	F319782 / 713020030	PROCESS SOFTWARE LLC	Process Software LLC 959 Concord St. Framingham, MA 01701	\$7,859.50	\$2,593.64	\$1,902.00	\$691.64	B	<input type="checkbox"/>
	F320295 / 713020040	Programmer's Paradise	Programmer's Paradise, Inc. 1157 SHREWSBURY AVE SHREWSBURY, NJ 7702	\$617.49	\$203.77	\$149.43	\$54.34	B	<input type="checkbox"/>
	F420706 / 711044020	PROGRESSIVE TELECOM	Level 3 Comm., LLC 1025 Eldorado Blvd Broomfield, CO 80021	\$254.19	\$83.88	\$61.51	\$22.37	B	<input type="checkbox"/>
	F421042 / 711044030	PROJECT MUTUAL TELEPHONE	Project Mutual Telephone Cooperative Association, Inc. KARL SEARLE PO BOX 366 RUPERT, ID 83350	\$138.47	\$45.70	\$0.00	\$45.70	B	<input type="checkbox"/>
682		PSINET DBA	Cogent Communications Group Inc 1015 31st St. NW Washington, DC 20007	\$2,111.35	\$1,393.49	\$1,021.89	\$371.60	A	<input checked="" type="checkbox"/>
	F421040 / 711044140	PUBLIC COMMUNICATION	Chan-Hwa Yao D/B/A PUBLIC COMMUNICATION 7507 Maribeth Dr Dallas, TX 75252	\$138.86	\$45.82	\$0.00	\$45.82	B	<input type="checkbox"/>
	F420282 / 711044190	PUBLIC PAY PHONE, INC.	Public Pay Phone, Inc. Po Box 4419 San Clemente, CA 92674	\$630.99	\$416.45	\$305.40	\$111.05	A	<input checked="" type="checkbox"/>
571		PUBLIC PAYPHONE SYSTEM	Public Payphone Systems 23 East Beach Street, Suite #215 Watsonville, CA 95076-9921	\$165.08	\$54.48	\$39.95	\$14.53	B	<input type="checkbox"/>
746		PUBLIC SERVICE COMPANY OF COLORADO	Public Service Company of Colorado BDA Xcel Energy 550 15th Street Denver, CO 80202	\$15,333.82	\$5,060.16	\$3,710.78	\$1,349.38	B	<input type="checkbox"/>

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377		PUBLIC SERVICE ELECTRIC AND GAS CO.	PUBLIC SERVICE ELECTRIC AND GAS CO % AMERICAN PROPERTY LOCATORS, INC. 3855 SOUTH BOULEVARD, SUITE 200 EDMOND, OK 73034	\$192,767.48	\$63,613.27	\$46,649.73	\$16,963.54	B	<input type="checkbox"/>
	F320213 / 713020140	Pyro-Com Systems, Inc	Pyro-Com Systems Inc. 15531 Container Lane Huntington Beach, CA 92649-1530	\$190.00	\$62.70	\$0.00	\$62.70	B	<input type="checkbox"/>
633	F319617 / 711044630	Queen Anne Square LLC	QUEEN ANNE SQUARE LLC 12201 TUKWILA INTERNATIONAL BLVD 4TH FLOOR SEATTLE, WA 98168-5121	\$30,665.22	\$20,239.05	\$14,841.97	\$5,397.08	A	<input checked="" type="checkbox"/>
1064		QUICK CONNECT U.S.A.	Quick Communications, Inc. 5850 DIXIE HWY CLARKSTON, MI 48346	\$643.15	\$424.48	\$311.28	\$113.19	A	<input checked="" type="checkbox"/>
367		QUICK INTERNATIONAL COURIER	Q International 175-28 148TH AVENUE JAMAICA, NY 11434	\$2,894.78	\$955.28	\$700.54	\$254.74	B	<input type="checkbox"/>
2006		QWEST COMMUNICATIONS CORPORATION	QWEST COMMUNICATIONS CORPORATION Jane Frey, 1801 California Street, Room 900 Denver, CO 80202	\$13,289,331.00	\$8,770,958.46	\$6,432,036.20	\$2,338,922.26	A	<input checked="" type="checkbox"/>
828		QWEST CORPORATION	QWEST CORPORATION Jane Frey, 1801 California Street, Room 900 Denver, CO 80202	\$1,210,669.00	\$799,041.54	\$585,963.80	\$213,077.74	A	<input checked="" type="checkbox"/>
	F421301 / 711045060	R&B TELEPHONE COMPANY	R&B TELEPHONE COMPANY PO Box 1990 Waynesboro, VA 22980	\$94.90	\$31.32	\$0.00	\$0.00	B, D	<input type="checkbox"/>
955	F630953 / 711045180	RAAEN, MARGUERITE	Marguerite Raaen 17613 Sir Galahad Way Ashton, MO 20861	\$125,000.00	\$82,500.00	\$60,500.00	\$22,000.00	A	<input checked="" type="checkbox"/>
	F420838 / 711045490	RCR COMMUNICATIONS	R.C.R. Communications 140 Cochran Rd Pittsburgh, PA 15228-1357	\$197.44	\$65.16	\$47.78	\$17.37	B	<input type="checkbox"/>
904		REACH GLOBAL SERVICES LTD	REACH GLOBAL SERVICES LTD 20/F TELECOM HOUSE, 3, GLOUCESTER RD WAN CHAI HONG KONG	\$219,635.16	\$144,959.21	\$0.00	\$144,959.21	A	<input checked="" type="checkbox"/>
	F421387 / 711045590	REDWOOD COUNTY TELEPHONE COMPANY	Redwood County Telephone Company PO Box 130 Wabasso, MN 56293	\$85.19	\$28.11	\$0.00	\$0.00	B, D	<input type="checkbox"/>

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	F320062 / 713020270	Reed Smith LLP	Reed Smith LLP P.O. BOX 75318 BALTIMORE, MD 21275-5318	\$1,376.47	\$454.24	\$0.00	\$454.24	B	<input type="checkbox"/>
1427		REFERRAL STAFFING, INC.	Referral Staffing Inc. 1803 PILLORY DRIVE VIENNA, VA 22182	\$11,700.00	\$7,722.00	\$5,662.80	\$2,059.20	A	<input checked="" type="checkbox"/>
739		REGENCY LIGHTING	Regency Enterprises 16665 ARMINITA STREET VAN NUYS, CA 91406	\$1,643.43	\$542.33	\$397.71	\$144.62	B	<input type="checkbox"/>
617	F320082 / 713020300	Reliable Gardens, I	Reliable Gardens, Inc. 7837 Burnet Avenue Van Nuys, CA 91405	\$1,285.00	\$848.10	\$621.94	\$226.16	A	<input checked="" type="checkbox"/>
887		RENEE WEBSTER	Renee L. Webster 71 VACCA DRIVE WEST ORANGE, NJ 07052	\$40,000.00	\$13,200.00	\$9,680.00	\$3,520.00	B	<input type="checkbox"/>
	F319891 / 711045630	Reprint Management Services	Reprint Management Services 1808 Colonial Village Lane Lancaster, PA 17601	\$3,738.00	\$1,233.54	\$904.60	\$328.94	B	<input type="checkbox"/>
1063		RESEARCH IN MOTION CORPORATION	Research In Motion Corporation 122 West John Carpenter Parkway, Suite 430 Irving, TX 750309	\$1,903.05	\$628.01	\$460.54	\$167.47	B	<input type="checkbox"/>
	F320065 / 713020320	RESERVE TEL CO	City Of Mt. Pleasant, TN P.O. BOX 426 MOUNT PLEASANT CITY TAX COLLECTOR MOUNT PLEASANT, TN 38474	\$1,359.68	\$448.69	\$329.04	\$119.65	B	<input type="checkbox"/>
	F319761 / 713020330	Reshef's Kwik Kopy Printing	Reshef Printing & Publishing 7 EAST 37TH STREET NEW YORK, NY 10016-2801	\$8,656.71	\$2,856.71	\$0.00	\$2,856.71	B	<input type="checkbox"/>
78		RESIDENTIAL LOCKSMITH INC.	Residential Locksmith, Inc. PO Box 1921 Centreville, VA 20122	\$82.16	\$54.23	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
429		RESOLVIT RESOURCES OF DC, LLC	RESOLVIT RESOURCES OF DC, LLC FKA ACCENT CONSULTING SERVICES 1950 OLD GALLOWS RD, SUITE 750 VIENNA, VA 22182-4014	\$3,618.59	\$1,194.13	\$875.70	\$318.44	B	<input type="checkbox"/>
294		RESOURCES CONNECTION	RESOURCES CONNECTION 17101 Armstrong Ave Irvine, CA 92614	\$21,760.00	\$7,180.80	\$0.00	\$7,180.80	B	<input type="checkbox"/>

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	F319655 / 713011410	REVENUE MANAGEMENT	Liquidity Solutions, Inc.. One University Plaza Suite 312 Hackensack, NJ 07601	\$22,867.07	\$15,092.27	\$11,067.66	\$4,024.60	A	<input checked="" type="checkbox"/>
339		REVENUE MANAGEMENT	Revenue Management ONE UNIVERSITY PLAZA, SUITE 518 HACKENSACK, NJ 07601	\$2,752.34	\$1,816.54	\$1,332.13	\$484.41	A	<input checked="" type="checkbox"/>
640	F319697 / 713017720	REVENUE MANAGEMENT	REVENUE MANAGEMENT TRANSFEROR: MULTIMEDIA MANAGEMENT INC ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	\$13,754.50	\$9,077.97	\$6,657.18	\$2,420.79	A	<input checked="" type="checkbox"/>
789		RHI MANAGEMENT RESOURCES	Robert Half International, Inc. DIV OF ROBERT HALF INTERNATIONAL 5720 STONERIDGE DR, SUITE 3, ATTN: KAREN LIMA PLEASANTON, CA 94588	\$34,718.60	\$22,914.28	\$0.00	\$22,914.28	A	<input checked="" type="checkbox"/>
	F420848 / 711045900	RICHARD J. WINN	Richard J. Winn Po Box 189355 Sacramento, CA 95818	\$191.75	\$63.28	\$46.40	\$16.87	B	<input type="checkbox"/>
	F421119 / 711045930	RICHARD MCKAY	RICHARD MCKAY 2412 Acorn Ceres, CA 95307	\$120.60	\$79.60	\$0.00	\$79.60	A	<input checked="" type="checkbox"/>
	F319786 / 713020450	Richards, Layton & Finger	Richards, Layton & Finger, P.A. "One Rodney SquarePO Box 551" Wilmington, DE 19899	\$7,779.22	\$2,567.14	\$1,882.57	\$684.57	B	<input type="checkbox"/>
	F421079 / 711045860	RICH'S PAY-TELEPHONE	RICH'S PAY-TELEPHONE 606 Portal Street Cotati, CA 94931	\$130.40	\$86.06	\$0.00	\$86.06	A	<input checked="" type="checkbox"/>
	F421137 / 711046130	RIO VIRGIN TELEPHONE	Rio Virgin Telephone Company LEORA LAJIMODIERE PO BOX 189 ESTACADA, OR 97023	\$117.90	\$38.91	\$0.00	\$38.91	B	<input type="checkbox"/>
862		RIVERSIDE CLAIMS LLC	RIVERSIDE CLAIMS LLC.. TRANSFEROR: CONTINENTAL BLDG MAINTENANCE PO BOX 626 , PLANETARIUM STATION NEW YORK, NY 10024-0540	\$27,099.87	\$17,885.91	\$13,116.34	\$4,769.58	A	<input checked="" type="checkbox"/>
1921		RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	Riverside Claims LLC... PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	\$9,625.00	\$6,352.50	\$4,658.50	\$1,694.00	A	<input checked="" type="checkbox"/>
2007		RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	Riverside Claims LLC. ASSIGNEE FOR R SYSTEMS 2109 Broadway, Suite 206 NEW YORK, NY 10023	\$25,200.00	\$16,632.00	\$12,196.80	\$4,435.20	A	<input checked="" type="checkbox"/>

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	F319635 / 713020610	ROADRUNNER	Time Warner Cable (Roadrunner) 13241 WOODLAND PARK ROAD HERNDON, VA 20171	\$27,249.68	\$8,992.39	\$6,594.42	\$2,397.97	B	<input type="checkbox"/>
	F320075 / 713020620	Rob Curry	Robin P. Curry 6812 CHIMINEAS AVE RESEDA, CA 91335	\$1,314.00	\$433.62	\$317.99	\$115.63	B	<input type="checkbox"/>
	F420486 / 711046310	ROBERT ALBRECHT	Reliable Payphone Co. ROBERT J. ALBRECHT DBA RELIABLE PAYPHONE CO & DBA RPC ENTER1119 BARCELONA DR. SAN DIEGO, CA 92107	\$404.50	\$133.49	\$97.89	\$35.60	B	<input type="checkbox"/>
1076		ROCHESTER TELEPHONE CO., INC.	Rochester Telephone Co Inc. 117 W 8th Street, P.O. Box 507 Rochester, IN 46975	\$547.94	\$180.82	\$132.60	\$48.22	B	<input type="checkbox"/>
	F421358 / 711046860	RON GREEN	West Tel Communications / Ron Green RONALD L. GREEN DBA WEST TEL COMMUNICATIONSPO BOX 719 EL DORADO, CA 95623	\$87.84	\$28.99	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1368		ROTHSAY TELEPHONE CO., INC.	Rothsay Telephone Co., Inc. 137 1st Street NW Rothsay, MN 56579	\$168.43	\$55.58	\$40.76	\$14.82	B	<input type="checkbox"/>
	F320370 / 713020750	RSD-REFRIGEEERATION SUPPLIES DIST	Refrigeration Supplies Distributor 26021 Atlantic Ocean Dr. Lake Forest, CA 92630	\$513.23	\$338.73	\$248.40	\$90.33	A	<input checked="" type="checkbox"/>
826		SABOL, ANDY	HILPERT LAW OFFICES 75 SOUTH RIVERSIDE AVE CROTON, NY 10520	\$250,000.00	\$165,000.00	\$121,000.00	\$44,000.00	A	<input checked="" type="checkbox"/>
	F319838 / 713020830	Saiber Schlesinger Satz & Goldstein LLC	Saiber Schlesinger Satz & Goldstein, LLC ONE GATEWAY CENTER 13TH FLOOR NEWARK, NJ 07102-5311	\$5,210.07	\$1,719.32	\$1,034.20	\$685.12	B, C	<input type="checkbox"/>
	F421257 / 711047400	SAKS A FONE	SAKS A FONE 3630-42 Vista Campana South Oceanside, CA 92057-8219	\$99.13	\$65.43	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F420983 / 711047660	SANDHILL TELEPHONE CO-OP, INC.	Sandhill Telephone Cooperative, Inc. PO Box 519 Jefferson, SC 29718	\$153.82	\$50.76	\$0.00	\$50.76	B	<input type="checkbox"/>
602		SAP AMERICA, INC.	SAP America, Inc. BROWN & CONNERY, LLP, 6 N BROAD ST, SUITE 100 WOODBURY, NJ 08096	\$2,334.40	\$1,540.70	\$1,129.85	\$410.85	A	<input checked="" type="checkbox"/>

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	F319925 / 713021030	SAVVIS	Savvis Communications Corporation 1 Savvis Parkway Town & Country, MO 63017	\$3,059.48	\$1,009.63	\$740.39	\$269.23	B	<input type="checkbox"/>
	F320060 / 713021100	SCHINDLER ELEVATOR CORPORATION	Schindler Elevator Corporation P.O. BOX 93050 CHICAGO, IL 60673	\$1,392.95	\$919.35	\$674.19	\$245.16	A	<input checked="" type="checkbox"/>
1145		SCOTT P. PELTZ, AS CHAPTER 11 PLAN ADMIN	SCOTT P. PELTZ, AS CHAPTER 11 PLAN ADMIN FOR BIS ADMINISTRATION, INC., DEREK L. WRIGHT, FOLEY & LARDNER 321 NORTH CLARK ST., SUITE 2800 CHICAGO, IL 60610	\$5,000.00	\$1,650.00	\$1,210.00	\$440.00	B	<input type="checkbox"/>
214		SECURITAS SECURITY SERVICES LIMITED	SECURITAS SECURITY SERVICES LIMITED 2 CAMPUS DR PARSIPPANY, NJ 07054	\$4,478.43	\$1,477.88	\$0.00	\$1,477.88	B	<input type="checkbox"/>
490		SECURITAS SECURITY SERVICES LIMITED	Securitas Security Systems USA, Inc. 4995 Avalon Ridge Parkway, Suite 100 Norcross, GA 30071	\$140.00	\$46.20	\$0.00	\$46.20	B	<input type="checkbox"/>
	F320409 / 713021320	SERVICE LINEN SUPPLY	JKR LLC dba Services Linen Supply PO BOX 957 RENTON, WA 98057	\$474.11	\$312.91	\$229.47	\$83.44	A	<input checked="" type="checkbox"/>
	F319993 / 713021330	SERVICE STATION SYSTEMS	Service Station Systems, Inc. 680 QUINN AVENUE SAN JOSE, CA 95112	\$2,018.00	\$665.94	\$488.36	\$177.58	B	<input type="checkbox"/>
90	F320290 / 713021410	Shenandoah Telephone Company	SHENANDOAH TELEPHONE COMPANY PO BOX 459 EDINBURG, VA 22824	\$788.49	\$260.20	\$74.51	\$185.69	B, C	<input type="checkbox"/>
	F421287 / 711048680	SHERBURNE COUNTY RURAL TELEPHONE CO	Sherburne County Rural Telephone Co JODI BENKER DBA CONNECTIONS ETC440 EAGLE LAKE RD N PO BOX 420 BIG LAKE, MN 55309	\$96.07	\$31.70	\$0.00	\$0.00	B, D	<input type="checkbox"/>
443		SHULTZ DISTRIBUTING INC.	Shultz Distributing, Inc. PO BOX 24845 SEATTLE, WA 98124	\$6,229.26	\$4,111.31	\$3,014.96	\$1,096.35	A	<input checked="" type="checkbox"/>
809		SIEMENS BUILDING TECHNOLOGIES	SIEMENS BUILDING TECHNOLOGIES 1000 DEERFIELD PARJWAY BUFFALO GROVE, IL 60089	\$660.00	\$435.60	\$0.00	\$435.60	A	<input checked="" type="checkbox"/>
	F320667 / 713021470	Signs Plus	Compugraphics, Inc. 4126 WESTFAX DRIVE ATTN JOHN MCMANUS FAIRFAX, VA 20151	\$275.00	\$90.75	\$54.59	\$36.16	B, C	<input type="checkbox"/>

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Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
	F320045 / 713021520	Simplify Telcom Solutions	Simplify Telcom Solutions 300 Valleywood Dr. The Woodlands, TX 77380	\$1,529.92	\$504.87	\$370.24	\$134.63	B	<input type="checkbox"/>
	F420270 / 711048940	SINE COMMUNICATIONS INCORPORATED	Sine Communications, Inc 3011 S. Fife St #A Tacoma, WA 98409	\$661.67	\$218.35	\$160.12	\$58.23	B	<input type="checkbox"/>
628	F319942 / 713021530	SIR RALEIGH ELECTRIC INC	Sir Raleigh Electric, Inc. 463 HEN DRIVE GARNER, NC 27529	\$2,667.50	\$880.28	\$645.54	\$234.74	B	<input type="checkbox"/>
	F420889 / 711049010	SISKIYOU TELEPHONE	The Siskiyou Telephone Company PO Box 157 Etna, CA 96027-0157	\$179.50	\$59.24	\$43.44	\$15.80	B	<input type="checkbox"/>
	F420484 / 711049050	SKYLINE TELEPHONE MEMBERSHIP CORPORATION	SKYLINE TELEPHONE MEMBERSHIP CORPORATION P. O. BOX 759 WEST JEFFERSON, NC 28694	\$405.05	\$133.67	\$0.00	\$133.67	B	<input type="checkbox"/>
253		SMITHVILLE TELEPHONE COMPANY, INC.	Smithville Telephone Company, Inc P.O. BOX 728, 1600 WEST TEMPERANCE STREET ELLETTTSVILLE, IN 47429	\$363.65	\$120.00	\$88.00	\$32.00	B	<input type="checkbox"/>
	F320102 / 713021570	SNET DIVERSIFIED GROUP	SNET DIVERSIFIED GROUP PO Box 1596 Saginaw, MI 48605-1596	\$1,166.80	\$385.04	\$282.37	\$102.68	B	<input type="checkbox"/>
438		SNP COMMUNICATIONS	SNP Communications. 1593 Northpoint St San Francisco, CA 94123	\$8,500.00	\$2,805.00	\$2,057.00	\$748.00	B	<input type="checkbox"/>
	F320634 / 713021600	SO CAL GAS CO	Southern California Edison Company 2244 Walnut Grove Avenue Rosemead, CA 91770	\$286.56	\$94.56	\$0.00	\$94.56	B	<input type="checkbox"/>
	F320194 / 711049290	Society of Automotive Engineers Inc	Society of Automotive Engineers, Inc. 400 Commonwealth Drive Warrendale, PA 15096	\$811.89	\$267.92	\$196.48	\$71.45	B	<input type="checkbox"/>
2170		SOFI-IV SIM OFFICE INVESTORS II, LP	SOFI-IV SIM OFFICE INVESTORS II, LP GERALD L. SHELLEY, ESQ. QUARLES & BRADY STREICH LANG LLP, 2 NORTH CENTRAL AVENUE PHOENIX, AZ 85004	\$284,548.62	\$93,901.04	\$0.00	\$93,901.04	B	<input type="checkbox"/>
	F320115 / 711049340	Somerset Telephone Company	Somerset Telephone Company P.O. Box 1450, NW 8702 Minneapolis, MN 55485-8702	\$1,114.26	\$367.71	\$269.65	\$98.05	B	<input type="checkbox"/>

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CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

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	F319919 / 713021620	SONOMA TECHICAL SERVICES	Sonoma Technical Serviecs, Inc. 51 Roule 35 South Cliffwood Beach, NJ 07735	\$3,185.00	\$1,051.05	\$770.77	\$280.28	B	<input type="checkbox"/>
	F420782 / 711049480	SOUTH CENTRAL LONG DISTANCE	South Central Utah Telephone Association, Inc. MARK MCLEMORE 45 NORTH 100 WESTP O BOX 555 ESCALANTE, UT 84726	\$217.72	\$71.85	\$52.69	\$19.16	B	<input type="checkbox"/>
	F319579 / 713021660	SOUTHERN CALIFORNIA EDISON	Southern California Edison 2244 Walnut Grove Avenue Suite 331 Rosemead, CA 91770	\$45,501.36	\$15,015.45	\$2,616.33	\$12,399.12	B, C	<input type="checkbox"/>
945		SOUTHERN COUNTIES OIL CO.	SOUTHERN COUNTIES OIL CO. P.O. BOX 4159 ORANGE, CA 928634159	\$2,423.90	\$799.89	\$0.00	\$799.89	B	<input type="checkbox"/>
	F420052 / 711049880	SOUTHWESTERN TEL COM, INC	Southwestern Tel Com, Inc. 14080 Nacogdoches Rd #340 San Antonio, TX 78247	\$1,483.78	\$489.65	\$359.07	\$130.57	B	<input type="checkbox"/>
15	F319615 / 713021690	SPARTAN SECURITY SERVICES INC	SPARTAN SECURITY SERVICES INC 1 Park Avenue New York, NY 10016	\$31,303.49	\$20,660.30	\$15,150.89	\$5,509.41	A	<input checked="" type="checkbox"/>
1367	F319876 / 713021700	Specialized Marketing Services	SPECIALIZED MARKETING SERVICES, INC. 17809 GILLETTE AVENUE IRVINE, CA 92614	\$4,083.00	\$2,694.78	\$1,976.17	\$718.61	A	<input checked="" type="checkbox"/>
1326		SPILLIS CANDELA DMJM	SPILLIS CANDELA DMJM 800 DOUGLAS ENTRANCE, SUITE 200 CORAL GABLES, FL 33144	\$781.51	\$257.90	\$189.13	\$68.77	B	<input type="checkbox"/>
	F320447 / 711050070	SPRING VALLEY TELEPHONE	Spring Valley Telephone Co, Inc. PO Box 220 Spring Valley, WI 54767	\$437.92	\$144.51	\$105.98	\$38.54	B	<input type="checkbox"/>
	F419747 / 711050110	SPRINT LOCAL TELECOMMUNICATIONS DIVISION	Sprint Communications Company, LP MS: KsOPHTOIDI-2290, 6391 Sprint Parkway Overland Park, KS 66251	\$9,688.99	\$3,197.37	\$2,344.74	\$852.63	B	<input type="checkbox"/>
1542		SPRINT MINNESOTA, INC.	Embarq Products, Inc. (FKA Sprint Products Group, Inc.) 5454 West 110th Overland Park, KS 66211	\$4,992.21	\$1,647.43	\$0.00	\$1,647.43	B	<input type="checkbox"/>
1546		SPRINT MISSOURI, INC.	Embarq Products, Inc. (FKA Sprint Products Group, Inc.) 5454 West 110th Overland Park, KS 66211	\$3,078.04	\$1,015.75	\$0.00	\$1,015.75	B	<input type="checkbox"/>

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Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

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	F419759 / 711050120	SPRINT PAYPHONE SERVICES, INC.	Sprint Payphone 6360 Sprint Parkway Overland Park, KS 66251	\$8,770.99	\$2,894.43	\$2,122.58	\$771.85	B	<input type="checkbox"/>
1536		SPRINT-FLORIDA, INC.	Embarq Products, Inc. (FKA Sprint Products Group, Inc.) 5454 West 110th Overland Park, KS 66211	\$25,530.36	\$8,425.02	\$0.00	\$8,425.02	B	<input type="checkbox"/>
196		STANDARD REGISTER COMPANY, THE	STANDARD REGISTER COMPANY, THE 600 ALBANY ST DAYTON, OH 45408	\$889.83	\$587.29	\$0.00	\$587.29	A	<input checked="" type="checkbox"/>
1141		STARTEC GLOBAL OPERATING COMPANY	Startec Global Operating Company 7361 Calhoun Street, Suite 650 Rockville, MD 20855	\$15,000.00	\$9,900.00	\$0.00	\$9,900.00	A	<input checked="" type="checkbox"/>
	F420329 / 711050480	STARTECH PAYPHONES	Startech Payphones 15445 Ventura Blvd Suite 220 Sherman Oaks, CA 91403	\$559.45	\$184.62	\$135.39	\$49.23	B	<input type="checkbox"/>
213		STATE OF ALABAMA	Escambia County Tax Collector, Joy Wiggins JOY WIGINS, PO BOX 407 BREWTON, AL 36427	\$596.10	\$196.71	\$0.00	\$196.71	B	<input type="checkbox"/>
1701		STATE OF CONNECTICUT	STATE OF CONNECTICUT UNEMPLOYMENT COMPENSATION DIVISION 200 FOLLY BROOK BOULEVARD WETHERSFIELD, CT 06109	\$447.45	\$295.32	\$216.57	\$78.75	A	<input checked="" type="checkbox"/>
1974		STATE OF LOUISIANA DEPARTMENT OF REVENUE	STATE OF LOUISIANA DEPARTMENT OF REVENUE P.O. BOX 66658 BATON ROUGE, LA 70896	\$443.25	\$146.27	\$107.27	\$39.01	B	<input type="checkbox"/>
408		STATE OF NEW HAMPSHIRE	STATE OF NEW HAMPSHIRE DEPT OF REVENUE ADMIN A.J. TITTMANN, ASSISTANCE DIRECTOR, PO BOX 454 CONCORD, NH 03302-0454	\$79.97	\$26.39	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1905		STATE OF NEW JERSEY	STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY, P.O. BOX 245 TRENTON, NJ 08695	\$3,328.82	\$1,098.51	\$805.57	\$292.94	B	<input type="checkbox"/>
	F421336 / 711050760	STEELVILLE TELEPHONE EXCHANGE, INC.	Steelville Telephone Exchange, Inc. Po Box 370 61 E Hwy 8 Steelville, MO 65565	\$90.32	\$29.81	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420313 / 711050780	STEFEK ENTERPRISES	Stefek Enterprises/William W. Stefek PO Box 10085 Killeen, TX 76547-0085	\$590.99	\$195.03	\$143.02	\$52.01	B	<input type="checkbox"/>

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CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

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229		STERLING COMMERCE AMERICAS, INC.	Sterling Commerce (America), Inc 4600 LAKEHURST CT, BLDG 4, 2ND FL DUBLIN, OH 43016	\$2,458.09	\$811.17	\$594.86	\$216.31	B	<input type="checkbox"/>
1810		STERLING TELECOM OFFICE BLDG, LLC	STERLING TELECOM OFFICE BLDG, LLC MARK R. MUNSELL, C/O MUNSELL REALTY ADVISORS, INC. 23250 CHAGRIN BLVD, SUITE 255 BEACHWOOD, OH 44122	\$8,703.82	\$5,744.52	\$0.00	\$5,744.52	A	<input checked="" type="checkbox"/>
1990		STORAGETEK FINANCIAL SERVICES CORP.	StorageTek Financial Services Corp. A DIVISION OF KEY CORPORATE CAPITAL, INC, 1000 SOUTH MCCASLIN BLVD. SUPERIOR, CO 80027	\$493,368.60	\$162,811.64	\$119,395.20	\$43,416.44	B	<input type="checkbox"/>
	F320113 / 713022180	SULLIVAN & WORCESTER LLP	Sullivan & Worcester LLP One Post Office Square Boston, MA 02109	\$1,116.00	\$368.28	\$270.07	\$98.21	B	<input type="checkbox"/>
261	F320140 / 713022510	Sun Vending & OCS	Sun Vending & OCS 1636 S. Minnie St. Santa Ana, CA 92707	\$984.55	\$324.90	\$0.00	\$324.90	B	<input type="checkbox"/>
	F319647 / 711051460	SUNGARD ASSET MANAGEMENT SYSTEMS	Sungard Asset Management Systems LLC 40 General Warren Blvd Malvern, PA 19355	\$24,348.25	\$8,034.92	\$5,892.28	\$2,142.65	B	<input type="checkbox"/>
248		SUPPRESSION SYSTEMS, INC.	Suppression Systems, Inc. 4417 PACIFIC HWY E TACOMA, WA 98424-2611	\$1,188.10	\$784.15	\$575.04	\$209.11	A	<input checked="" type="checkbox"/>
	F319958 / 713022540	SURVCON INC.	Survcon, Inc. P. O. Box 130089 Houston, TX 77219-0089	\$2,489.75	\$821.62	\$602.52	\$219.10	B	<input type="checkbox"/>
1516		SUSQUEHANNA ADELPHIA BUSINESS SOLUTIONS	TelCove of York, GP 121 Champion Way Canonsburg, PA 15317	\$1,683.46	\$555.54	\$407.40	\$148.14	B	<input type="checkbox"/>
	F319933 / 713022570	SwitchRoom Design	SwitchRoom Design LLC 910 15th Street Denver, CO 80202	\$2,778.00	\$916.74	\$672.28	\$244.46	B	<input type="checkbox"/>
	F320396 / 713022580	SYMMETRICOM	Symmetricom 2300 Orchard Parkway San Jose, CA 95131	\$486.00	\$160.38	\$117.61	\$42.77	B	<input type="checkbox"/>
	F320278 / 711051750	SYMMETRICOM.	Symmetricom. 2300 Orchard Parkway San Jose, CA 95131	\$640.37	\$211.32	\$154.97	\$56.35	B	<input type="checkbox"/>

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	F319729 / 713022590	T & W ASSOCIATES	Riverside Claims LLC PO BOX 626 PLANETARIUM STATION NEW YORK, NY 10024-0540	\$11,400.00	\$7,524.00	\$5,517.60	\$2,006.40	A	<input checked="" type="checkbox"/>
	F421364 / 711051930	TABLE TOP TELEPHONE CO., INC.	Table Top Telephone Company, Inc. BOB GROOMS 600 N. SECOND AVE AJO, AZ 85321	\$87.25	\$28.79	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420830 / 711051950	TACONIC TELEPHONE CORP.	TACONIC TELEPHONE CORP. KAREN BOROVICH TACONIC PLACE CHATHAM, NY 12037	\$199.96	\$65.99	\$0.00	\$65.99	B	<input type="checkbox"/>
	F421045 / 711052100	TAMPA BAY TELECOMMUNICATIONS, INC.	Tampa Bay Communications Supply, Inc. 5408 N 59th St Tampa, FL 33610	\$137.06	\$45.23	\$0.00	\$45.23	B	<input type="checkbox"/>
	F419960 / 711052380	TD ROWE - OAKLAND	TD Rowe Amusements Inc. 33250 Central Ave Union City, CA 94587-2010	\$2,461.05	\$812.15	\$595.57	\$216.57	B	<input type="checkbox"/>
984		TDS METROCOM	TDS METROCOM, LLC NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$2,239.86	\$739.15	\$542.05	\$197.10	B	<input type="checkbox"/>
	F421204 / 711052420	TDS TELECOM	Telephone & Data Systems / TDW Telecom 87 Front St Deposit, NY 13754	\$106.27	\$70.14	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F419918 / 711052430	TDS TELECOM.	Telephone & Data Systems. 87 Front St Deposit, NY 13754	\$3,212.86	\$1,060.24	\$592.77	\$467.47	B, C	<input type="checkbox"/>
	F319627 / 711052450	TEACHERS INS.&ANNUITY ASSOC.	Teachers Insurance & Annuity Association 8500 Andrew Carnegie Blvd (SSC-CZ-07) Charlotte, NC 29262	\$28,529.43	\$9,414.71	\$5,449.12	\$3,965.59	B, C	<input type="checkbox"/>
	F319998 / 713022820	TELCEL COMMUNICATIONS INC	Telcel Communications, Inc. 3880 Cleveland Heights Blvd. Lakeland, FL 33813	\$1,993.77	\$657.94	\$482.49	\$175.45	B	<input type="checkbox"/>
	F420436 / 711053030	TELEPHONIX, INC.	Telephonix, Inc. 900 Wilkins Avenue Pittsburgh, PA 15221	\$448.15	\$147.89	\$108.45	\$39.44	B	<input type="checkbox"/>
315		TELEPRESS	Telepress, inc. 975 5TH AVE NW ISSAQUAH, WA 98027	\$6,844.45	\$4,517.34	\$3,312.71	\$1,204.62	A	<input checked="" type="checkbox"/>
	F320138 / 711053120	TELIGENT INC	TELIGENT INC 7925 Jones Branch Drive McLean, VA 22102	\$990.16	\$326.75	\$239.62	\$87.13	B	<input type="checkbox"/>

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	F319595 / 713022850	TELUS COMMUNICATIONS INC, STATION MAIN	TELUS COMMUNICATIONS, INC. % AMERICAN PROPERTY LOCATORS, INC. 3855 SOUTH BOULEVARD, SUITE 200 EDMOND, OK 73034	\$27,349.52	\$9,025.34	\$6,618.58	\$2,406.76	B	<input type="checkbox"/>
989	F320707 / 713022890	TENNESSEE TELEPHONE CO	Tennessee Telephone Company NW 8702; P.O. Box 1450 Minneapolis, MN 55485-8702	\$254.10	\$83.85	\$61.49	\$22.36	B	<input type="checkbox"/>
626		THE BENTLEYVILLE TELEPHONE CO.	Bentleyville Communication Corporation 155 Gannett Dr. South Portland, ME 04106	\$754.75	\$249.07	\$182.65	\$66.42	B	<input type="checkbox"/>
	F319770 / 711053460	The COMMON FUND	The Common Fund for Nonprofit Organizations "15 Old Danbury Road PO Box 812" Wilton, CT 06897	\$8,415.53	\$2,777.12	\$1,552.66	\$1,224.46	B, C	<input type="checkbox"/>
	F319890 / 713022980	The Crosby Group	The Crosby Group 726 MAIN STREET REDWOOD CITY, CA 94063	\$3,750.00	\$1,237.50	\$907.50	\$330.00	B	<input type="checkbox"/>
	F420748 / 711053570	THE HI-LINE	Olov Sundstedt 1852 Peterson Ln SANTA ROSA, CA 95403	\$235.94	\$77.86	\$57.10	\$20.76	B	<input type="checkbox"/>
	F421160 / 711053610	THE MIDDLEBURGH TELEPHONE COMPANY	The Middleburgh Telephone Company PO Box 191 Middleburgh, NY 12122	\$113.25	\$37.37	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F421026 / 711053650	THE NORTH-EASTERN PA TELE CO	The North-Eastern Pennsylvania Telephone Company 720 Main Street, PO Box D Forest City, PA 18421	\$142.38	\$46.99	\$0.00	\$46.99	B	<input type="checkbox"/>
	F420515 / 711053730	THE PHONE FACTORY	The Phone Factory PHYLLIS BLAIR 412 DAVIS STREET VACAVILLE, CA 95688	\$380.14	\$125.45	\$91.99	\$33.45	B	<input type="checkbox"/>
	F420658 / 711053760	THE PONDEROSA TELEPHONE COMPANY	The Ponderosa Telephone Co. PO Box 21 O'Neals, CA 93645	\$278.20	\$91.81	\$67.32	\$24.48	B	<input type="checkbox"/>
	F320226 / 713023000	The Standard Register Company	Standard Register Company P.O. BOX 91047 CHICAGO, IL 60693	\$735.07	\$242.57	\$177.89	\$64.69	B	<input type="checkbox"/>
	F319904 / 711054070	Thyssen Krupp Elevator	Thyssen Krupp Elevator 2140 Zanker Rd. San Jose, CA 95131	\$3,528.00	\$1,164.24	\$853.78	\$310.46	B	<input type="checkbox"/>

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1906		TIME WARNER TELECOM, INC.	Time Warner Telecom Holdings, Inc. 10475 Park Meadows Dr Littleton, CO 80124	\$173,000.00	\$114,180.00	\$83,732.00	\$30,448.00	A	<input checked="" type="checkbox"/>
988		TIPTON TELEPHONE CO	TIPTON TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$3,823.26	\$1,261.68	\$925.23	\$336.45	B	<input type="checkbox"/>
1286		TISCALI INTERNATIONAL NETWORKS B.V.	TISCALI INTERNATIONAL NETWORKS B.V. ZONNEBAAN 17, POSTBUS 8071 3503 RB UTRECHT, THE NETHERLANDS	\$80,009.23	\$26,403.05	\$0.00	\$26,403.05	B	<input type="checkbox"/>
1491		T-MOBILE WIRELESS	T-Mobile USA, Inc. 12920 SE 38th St. Bellevue, WA 98006	\$479.94	\$158.38	\$0.00	\$158.38	B	<input type="checkbox"/>
1788		TOUCH AMERICA	TOUCH AMERICA 130 N MAIN ST BUTTE, MT 597019314	\$84,088.10	\$27,749.07	\$20,349.32	\$7,399.75	B	<input type="checkbox"/>
432		TOWERS PERRIN	Towers Perrin Forster & Crosby, Inc. 1500 Market St.-Center Square East Philadelphia, PA 19102	\$14,095.00	\$4,651.35	\$3,410.99	\$1,240.36	B	<input type="checkbox"/>
991		TOWNSHIP TELEPHONE CO	TOWNSHIP TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$214.35	\$70.74	\$51.87	\$18.87	B	<input type="checkbox"/>
F319738 / 711055050		Transport Specialists Inc	Transport Specialists, Inc. 2305 Hwy 6 South, Suite K HOUSTON, TX 77077	\$10,103.25	\$3,334.07	\$2,444.99	\$889.09	B	<input type="checkbox"/>
F319739 / 713023360		Transport Specialists Inc.	Transport Specialists, Inc 2305 Hwy 6 South, Suite K Houston, TX 77077	\$10,103.25	\$3,334.07	\$2,444.99	\$889.09	B	<input type="checkbox"/>
F421104 / 711055290		TRENTON TELEPHONE CO.	Trenton Telephone Company PO Box 216 Trenton, GA 30752	\$125.36	\$41.37	\$0.00	\$41.37	B	<input type="checkbox"/>
1083		TRIANGLE TELEPHONE COOPERATIVE ASSN., INC.	Triangle Telephone Cooperative Assn., Inc. PO BOX 1220 HAVRE, MT 59501	\$1,041.41	\$343.67	\$252.02	\$91.64	B	<input type="checkbox"/>
990		TRI-COUNTY TELEPHONE CO	TRI-COUNTY TELEPHONE COMPANY NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$387.27	\$127.80	\$93.72	\$34.08	B	<input type="checkbox"/>

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	F319849 / 713023490	Trifecta Communications LLC	Trifecta Communications LLC 3101 Maguire Blvd, Suite 276 Orlando, FL 32803	\$4,752.24	\$1,568.24	\$0.00	\$1,568.24	B	<input type="checkbox"/>
	F319916 / 711055420	TRINET CORPORATE REALTY TRUST	TRINET CORPORATE REALTY TRUST 1114 Avenue of the Americas, 27th Floor New York, NY 10036	\$3,254.10	\$1,073.85	\$787.49	\$286.36	B	<input type="checkbox"/>
578	F421017 / 711055440	TRINITY TELECOMMUNICATIONS	Trinity Telecommunications Company - Peter H. DeCamp 1624 W GRACE CHICAGO, IL 60613	\$144.24	\$95.20	\$0.00	\$95.20	A	<input checked="" type="checkbox"/>
1500	F320180 / 713023500	Trinity Waste Service	ALLIED WASTE SERVICES, INC. 6100 ELLIOT REEDER RD FORT WORTH, TX 76117	\$843.08	\$278.22	\$204.03	\$74.19	B	<input type="checkbox"/>
629		TUBI, NEAL	TUBI, NEAL 19009 Calvert Street Tarzana, CA 91356	\$38,515.21	\$25,420.04	\$18,641.36	\$6,778.68	A	<input checked="" type="checkbox"/>
	F420293 / 711055570	TWIN LAKES TELEPHONE COOPERATIVE	Twin Lakes Telephone Cooperative, Corp. P.O. Box 67, 201 W. Gore Ave. Gainesboro, TN 38562	\$619.17	\$408.65	\$299.68	\$108.97	A	<input checked="" type="checkbox"/>
1819		TXU ENERGY RETAIL COMPANY LP, DBA	TXU Energy Retail Company LLC 1601 Bryan Street Dallas, TX 75201	\$34,249.66	\$22,604.78	\$0.00	\$22,604.78	A	<input checked="" type="checkbox"/>
	F421220 / 711055650	U S LONG DISTANCE, INC.	USLD Communications Inc. 1801 California St., 25th Floor Denver, CO 80202	\$103.81	\$34.26	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F419743 / 711055710	U.S. TELECOIN CORPORATION	U.S. Telecoin Corporation JENNIFER MASSEY 3116 GARDEN BROOK FARMERS BRANCH, TX 75234	\$9,978.81	\$6,586.01	\$4,829.74	\$1,756.27	A	<input checked="" type="checkbox"/>
2022		UNICOM SYSTEMS, INC.	UNICOM Systems, Inc. UNICOM Plaza - Suite 310, 15535 San Fernando Mission Blvd ATTN: JOSEPH T. GAUTHIER, ESQ. MISSION HILLS, CA 91345	\$34,486.00	\$22,760.76	\$16,691.22	\$6,069.54	A	<input checked="" type="checkbox"/>
	F421133 / 711055870	UNION SPRINGS TELEPHONE CO	UNION SPRINGS TELEPHONE CO MARY JANE TOMPKINS P O BOX 272 UNION SPRINGS, AL 36089	\$118.81	\$39.21	\$0.00	\$39.21	B	<input type="checkbox"/>
1482		UNISTRUT CORPORATION	Unistrut International Corp. 1140 W THORNDALE AVE ITASCA, IL 60143	\$2,950.00	\$973.50	\$0.00	\$973.50	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
1538		UNITED TELEPHONE - SOUTHEAST (VA)	United Telephone - Southeast, Inc. 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$1,510.78	\$498.56	\$0.00	\$498.56	B	<input type="checkbox"/>
1539		UNITED TELEPHONE - SOUTHEAST, INC.	United Telephone - Southeast, Inc. 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$324.65	\$107.13	\$0.00	\$107.13	B	<input type="checkbox"/>
1540		UNITED TELEPHONE CO OF INDIANA	United Telephone Company of Indiana 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$344.74	\$113.76	\$0.00	\$113.76	B	<input type="checkbox"/>
1551		UNITED TELEPHONE CO OF NEW JERSEY, INC.	United Telephone Company of New Jersey, Inc. 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$98.60	\$32.54	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1541		UNITED TELEPHONE CO OF OHIO	United Telephone Company of Ohio 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$8,320.73	\$2,745.84	\$0.00	\$2,745.84	B	<input type="checkbox"/>
1543		UNITED TELEPHONE CO OF PENNSYLVANIA	United Telephone Company of Pennsylvania 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$3,093.24	\$1,020.77	\$0.00	\$1,020.77	B	<input type="checkbox"/>
1534		UNITED TELEPHONE CO OF THE NORTHWEST (OR)	United Telephone Company of the Northwest 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$107.87	\$35.60	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1550		UNITED TELEPHONE CO OF THE NORTHWEST (OR)	United Telephone Company of the Northwest 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$1,526.74	\$503.82	\$0.00	\$503.82	B	<input type="checkbox"/>
1545		UNITED TELEPHONE CO OF THE WEST	United Telephone Company of the West 5454 West 110th Street (KSOPKJ0801-8007) Overland, KS 66211	\$551.27	\$181.92	\$0.00	\$181.92	B	<input type="checkbox"/>
	F421417 / 711055990	UNIVERSAL COMMUNICATIONS NETWORK	UNIVERSAL COMMUNICATIONS NETWORK 40 Ocean Drive West-1A Brooklyn, NY 11235	\$81.93	\$54.07	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
1400		UNIVERSITY CORPORATION FOR ATMOSPHERIC	University Center For Atmospheric Research (UCAR) PO Box 3000 Boulder, CO 80307-3000	\$41,089.62	\$27,119.15	\$19,887.38	\$7,231.77	A	<input checked="" type="checkbox"/>
	F320461 / 713023730	University Healthcare Alliance	University Health Alliance 700 Bishop Street Suite 300 Honolulu, HI 96813	\$424.46	\$140.07	\$21.65	\$118.42	B, C	<input type="checkbox"/>
	F319653 / 713023740	UNUM LIFE INSURANCE	Unum Life Insurance Company of America 2211 Congress St. C-468 Portland, ME 04122	\$23,016.65	\$7,595.49	\$1,173.85	\$6,421.65	B, C	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
137		UPSTART COMMUNICATIONS	Fleishman-Hillard Inc. 200 N BROADWAY ATTN: JASON TRUESDELL, ESQ. SAINT LOUIS, MO 63102	\$43,433.56	\$28,666.15	\$21,021.84	\$7,644.31	A	<input checked="" type="checkbox"/>
	F319929 / 713023760	US LEC	U.S. LEC Corp. 6801 Morrison Blvd CHARLOTTE, NC 28211	\$2,948.13	\$972.88	\$713.45	\$259.44	B	<input type="checkbox"/>
992		US LINK	US LINK, INC. NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702	\$358.63	\$118.35	\$86.79	\$31.56	B	<input type="checkbox"/>
	F319794 / 713023770	US Telebrokers Inc	US Telebrokers, Inc. 8390 EAST VIA DE VENTURA SUITE F110-220 SCOTTSDALE, AZ 85258	\$7,043.06	\$2,324.21	\$1,704.42	\$619.79	B	<input type="checkbox"/>
	F319758 / 713023790	UserTrends Inc	UserTrends, Inc. 1801 AVENUE OF THE STARS SUITE 929A LOS ANGELES, CA 90067	\$8,925.00	\$2,945.25	\$2,159.85	\$785.40	B	<input type="checkbox"/>
	F419946 / 711056290	V & B COMMUNICATIONS INC.	V & B Communications, Inc. 336 N. BOUNDARY AVE. DELAND, FL 32720	\$2,590.70	\$854.93	\$626.95	\$227.98	B	<input type="checkbox"/>
	F420714 / 711056450	VALUE VENDING	Sharon L. Brandt D/B/A VALUE VENDING 8183 Havasu Cir Buena Park, CA 90621	\$249.39	\$82.30	\$60.35	\$21.95	B	<input type="checkbox"/>
671		VENTURI STAFFING PARTNERS	Venturi Staffing Partners 435 Elm Street Cincinnati, OH 45202	\$40,000.00	\$26,400.00	\$19,360.00	\$7,040.00	A	<input checked="" type="checkbox"/>
	F320585 / 713024130	Verizon internet Solutions	Verizon internet Solutions Po Box 12045 Trenton, NJ 08650	\$319.90	\$105.57	\$77.42	\$28.15	B	<input type="checkbox"/>
1144		VERIZON WIRELESS	VERIZON WIRELESS Cellco Partnership, One Verizon Way Basking, NJ 07920	\$16,317.20	\$5,384.68	\$0.00	\$5,384.68	B	<input type="checkbox"/>
1452		VERIZON WIRELESS	VERIZON WIRELESS PO BOX 761 BEDMINSTER, NJ 07921-0761	\$818.76	\$270.19	\$0.00	\$270.19	B	<input type="checkbox"/>
2279		VIRGINIA DEPARTMENT OF TAXATION	VIRGINIA DEPARTMENT OF TAXATION P.O. BOX 2156 RICHMOND, VA 23218-2156	\$30.00	\$9.90	\$7.26	\$2.63	B	<input type="checkbox"/>
	F319535 / 713024760	Virtual Productions, Inc.	Gerardo J. Leal DBA Virtual Productions 1235 St. John's Loop Laredo, TX 78045	\$112,500.00	\$37,125.00	\$27,225.00	\$9,900.00	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al
Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
317		VISTA RMS	VISTARMS, Inc. 19467 Emerald Park Dr Leesburg, VA 20175	\$75,794.65	\$50,024.47	\$36,684.61	\$13,339.86	A	<input checked="" type="checkbox"/>
	F420825 / 711058130	VIVIAN TEL CO DBA GOLDEN WEST COMM INC	Vivan Telephone Company GWEN DAVIS 410 CROWN STREETPO BOX 411 WALL, SD 57790	\$200.19	\$66.06	\$48.45	\$17.62	B	<input type="checkbox"/>
1179		W LANGE & COMPANY INC	W. Lange and Company, Inc. 24367 WALNUT STREET NEWHALL, CA 91321	\$85,000.00	\$56,100.00	\$41,140.00	\$14,960.00	A	<input checked="" type="checkbox"/>
1316		W.W. GRAINGER INC.	W.W. Grainger, Inc. 7300 N MELVINA NILES, IL 60714	\$1,885.98	\$622.37	\$456.41	\$165.97	B	<input type="checkbox"/>
631		W9/TRINET POYDRAS, LLC	iStar CTLL, L.P. 3480 Preston Ridge Road, Suite 575 Alpharetta, GA 30005	\$8,387.50	\$5,535.75	\$4,059.55	\$1,476.20	A	<input checked="" type="checkbox"/>
	F320574 / 711024910	WALTHAM PEST CONTROL	Waltham Pest Control Co. Inc. 97A CAMBRIDGE STREET BURLINGTON, MA 1803	\$330.00	\$108.90	\$79.86	\$29.04	B	<input type="checkbox"/>
	F420909 / 711058590	WARWICK VALLEY TELEPHONE COMPANY	Warwick Valley Telephone Co. CHRISTINE VEGA BOX 59247 MAIN STREET WARWICK, NY 10990	\$172.91	\$57.06	\$41.84	\$15.22	B	<input type="checkbox"/>
	F320248 / 713025040	WASAK INC	Wasak Inc. 45 PARK PLACE, SUITE 224 MORRISTOWN, NJ 7690	\$680.52	\$449.14	\$329.37	\$119.77	A	<input checked="" type="checkbox"/>
1379		WAYPOINT CONSULTING LLC	WAYPOINT CONSULTING LLC 888 S. Michigan Ave, Suite 700 Chicago, IL 60605-2251	\$600.00	\$198.00	\$0.00	\$198.00	B	<input type="checkbox"/>
	F319575 / 713025250	WB Electric Inc	W.B. Electric, Inc. PO Box 235 Raymond, CA 93653	\$48,651.00	\$16,054.83	\$11,773.54	\$4,281.29	B	<input type="checkbox"/>
	F319815 / 713025270	WebMethods Inc	webMethods, Inc. 3930 Pender Drive Fairfax, VA 22030	\$6,400.00	\$2,112.00	\$1,548.80	\$563.20	B	<input type="checkbox"/>
1292		WEICHERT RELOCATION	WEICHERT RELOCATION RESOURCES, INC. 1625 ROUTE 10 EAST MORRIS PLAINS, NJ 07950	\$31,770.90	\$20,968.79	\$15,377.12	\$5,591.67	A	<input checked="" type="checkbox"/>
1045		WELLS FARGO BANK, N.A.	WELLS FARGO BANK, N.A. 45 Fremont Street -26th Floor - MAC#A0194-267 San Francisco, CA 94105	\$500,000.00	\$165,000.00	\$0.00	\$165,000.00	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
	F421048 / 711059020	WEST CAROLINA RURAL TELEPHONE COOP, INC.	WEST CAROLINA RURAL TELEPHONE COOP, INC. PO BOX 610 ABBEVILLE, SC 29620	\$135.99	\$44.88	\$0.00	\$44.88	B	<input type="checkbox"/>
889		WEST CENTRAL TELEPHONE	West Central Telephone Association PO BOX 304 SEBEKA, MN 65477	\$679.91	\$224.37	\$164.54	\$59.83	B	<input type="checkbox"/>
1406		WEST COAST RECYCLING CO.	West Coast Recycling Co., Inc. P.O. Box 881476 San Francisco, CA 94188	\$546.81	\$180.45	\$132.33	\$48.12	B	<input type="checkbox"/>
	F421391 / 711059120	WEST SIDE TELECOMMUNICATIONS	West Side Telecommunications RUTH E. DAWSON 1449 FAIRMONT ROAD MORGANTOWN, WV 26505	\$85.04	\$28.06	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F320296 / 711059110	WEST SIDE TELECOMMUNICATIONS.	West Side Telecommunications. 1449 FAIRMONT ROAD ATTN MARK MOORE MORGANTOWN, WV 26501	\$612.84	\$202.24	\$148.31	\$53.93	B	<input type="checkbox"/>
	F321170 / 713025390	WESTEL	Westel, inc. 9606 N, Mopac Expressway Ste 700 Austin, TX 78759	\$112.14	\$37.01	\$0.00	\$0.00	B, D	<input type="checkbox"/>
	F420386 / 711059240	WESTERN COMMUNICATIONS	Western Teleservices Inc. Box 2352 Boise, ID 83701	\$498.23	\$328.83	\$241.14	\$87.69	A	<input checked="" type="checkbox"/>
	F420900 / 711059370	WHEATLAND PAYPHONE	Wheatland Payphone 1755 Stevens St. Easr Petersburg, PA 17520	\$175.36	\$115.74	\$84.87	\$30.86	A	<input checked="" type="checkbox"/>
	F320195 / 711059610	Wilkes Telephone Membership Corp	Wilkes Telephone Membership Corp 1400 River Street Wilkesboro, NC 28697	\$809.16	\$534.05	\$0.00	\$534.05	A	<input checked="" type="checkbox"/>
	F421457 / 711059630	WILLIAM A FISK OR W A F ENTERPRISES	WILLIAM A FISK OR W A F ENTERPRISES PO Box 5054 El Dorado Hills, CA 95762	\$77.45	\$25.56	\$0.00	\$0.00	B, D	<input type="checkbox"/>
1309		WILTEL COMMUNICATIONS GROUP, INC.	WILTEL COMMUNICATIONS GROUP, INC. FKA WILLIAMS COMMUNICATIONS, LLC ONE TECHNOLOGY CENTER, SUITE 15-L, 100 S. CINCINNATI TULSA, OK 74103	\$5,006.17	\$1,652.04	\$1,211.49	\$440.54	B	<input type="checkbox"/>
	F320181 / 711059780	Winchester Equipment Inc	Winchester Equipment Company 121 Indian Hollow Rd. WINCHESTER, VA 22603-3938	\$842.08	\$277.89	\$203.78	\$74.10	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
1836		WOMBLE CARLYLE SANDRIDGE & RICE	Womble Carlyle Sandridge & Rice, PLLC One West Fourth Street Winston-Salem, NC 27101	\$110,235.56	\$72,755.47	\$53,354.01	\$19,401.46	A	<input checked="" type="checkbox"/>
	F420424 / 711060020	WOOD COUNTY TELEPHONE COMPANY	Wood County Telephone Company 440 East Grand Ave PO Box 8045 Wisconsin Rapids, WI 54495-8045	\$459.57	\$151.66	\$111.22	\$40.44	B	<input type="checkbox"/>
685		WORLD ACCESS, INC. ET AL.	World Access Realization Trust C/O Morton P. Levine & Kelly J. Aran Levine & Block 945 E Paces Ferry Road, NE Suite 2270 ATLANTA, GA 30326	\$70,000.00	\$46,200.00	\$33,880.00	\$12,320.00	A	<input checked="" type="checkbox"/>
1364		WORLD OF AWNINGS & CANOPIES, INC.	WORLD OF AWNINGS & CANOPIES, INC. 7830 SAN FERNANDO ROAD LOS ANGELES, CA 91352	\$6,523.00	\$2,152.59	\$1,578.57	\$574.02	B	<input type="checkbox"/>
1355		WORLDCOM, INC.	MCI, LLC c/o William Vermette, Esquire MCI, LLC, 1133 19th Street, N.W. Washington, DC 20036	\$5,000,000.00	\$1,650,000.00	\$1,210,000.00	\$440,000.00	B	<input type="checkbox"/>
	F319718 / 713025790	Worldnet Communications	Worldnet Communications Consulting LLC 145 Steeple Gate Lane Roswell, GA 30076	\$11,968.80	\$3,949.70	\$2,896.45	\$1,053.25	B	<input type="checkbox"/>
1835		XEROX CORPORATION	Xerox Corporation c/o LPMC Lockbox Processing, 550 W Van Buren Street, 14th Floor Chicago, IL 60607	\$1,150,870.80	\$379,787.36	\$278,510.73	\$101,276.63	B	<input type="checkbox"/>
	F319964 / 713025970	XSPEDIUS COMMUNICATIONS	TW TELECOM HOLDINGS INC AS SUCCESSOR IN INTEREST TO XEPEDIUS COMMUNICATIONS, INC. 10475 PARK MEADOWS DRIVE LITTLETON, CO 80124	\$2,447.00	\$807.51	\$0.00	\$807.51	B	<input type="checkbox"/>
	F421320 / 711060410	YADKIN VALLEY TELEPHONE MEMBERSHIP CORP	Yadkin Valley Telephone Membership Corporation KATHY GROCE P O BOX 368 YADKINVILLE, NC 27055	\$92.11	\$60.79	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F421435 / 711060460	YCOM NETWORKS	YCOM Networks PO Box 308, 305 N. Ruby St. Ellensburg, WA 98926	\$80.20	\$52.93	\$0.00	\$0.00	A, D	<input checked="" type="checkbox"/>
	F320308 / 713026030	Zee Medical Service	RLG Enterprises DBA Zee Medical Service 16631 Burke Lane Huntington Beach, CA 92647	\$600.00	\$396.00	\$290.40	\$105.60	A	<input checked="" type="checkbox"/>
42		ZEROID & COMPANY	Zeroid & Company 5500 Cherokee Ave, Suite 120 Alexandria, VA 22312	\$341.04	\$112.54	\$82.53	\$30.01	B	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al .

Case No. 03-13711 (KJC)

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS

Claim Number	Schedule Number	Claim Name	Address Final Distribution Will be Sent to	Allowed Unsecured Amount	Total Amount to be Distributed on Claim	Total Amount Creditor Previously Received	Creditor's Estimated Final Distribution Amount	Final Distribution Code	C&W PLC Optional Release Granted
Total			813	\$89,876,694.25	\$51,555,556.10	\$35,309,081.78	\$16,243,617.34		

Final Distribution Code Key

Creditor consented to the PLC Individual Release Consideration provided for in the Debtors' Third Amended Joint Plan of Liquidation. Therefore, the creditor's final distribution amount will be 100% of its pro rata share of its allowed claim, less any prior payments received.

Creditor did not consent to the PLC Individual Release Consideration provided for in the Debtors' Third Amended Joint Plan of Liquidation. Therefore, the creditor's final distribution amount will be 50% of its pro rata share of its allowed claim, less any prior payments received.

Creditor received prior unsecured distribution(s) that never cleared the bank. Such payment(s) have since been issued a stop payment. The final distribution to be received by the creditor will include a "true up" for these uncashed distribution(s).

Pursuant to the Debtor's Third Amended Joint Plan of Liquidation, no distribution will be made to this creditor because the amount of such distribution for the allowed claim would be less than \$75.

Creditor has an agreement with PLC regarding the Individual Release Consideration that is outside the Debtors' Third Amended Joint Plan of Liquidation. Therefore, the creditor's final distribution amount will be calculated accordingly, less any prior payments received.

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Exhibit C
PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated

Case No. 03-13711 (KJC)

**ORDER GRANTING MOTION OF THE LIQUIDATING TRUSTEE OF
THE OMEGA LIQUIDATING TRUST FOR AN ORDER APPROVING (I) FINAL
DISTRIBUTION AND MAXIMUM CREDITOR RESERVE, (II) ENTRY OF
FINAL DECREE AND PROCEDURES IN CONNECTION THEREWITH, AND
(III) RELATED RELIEF**

The Motion of the Liquidating Trustee of the Omega Liquidating Trust for an Order Approving (I) Final Distribution and Maximum Creditor Reserve, (II) Entry of Final Decree and Procedures in Connection Therewith, and (III) Related Relief (the "Motion")¹ by the Liquidating Trustee of the Omega Liquidating Trust, appointed in the chapter 11 cases of Cable & Wireless USA, Inc., and its affiliated debtors, having come on for hearing; appearances having been made as noted in the record; the Court having considered the Motion and the exhibits thereto, and all related pleadings and documents; having found that the Court has jurisdiction over this matter pursuant to sections 157 and 1334 of Title 28 of the United States Code; that adequate notice has been given under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; and it is further

ORDERED that the claims listed in the Maximum Creditor Reserve, as adjusted by Exhibit A, are capped at the reserve amounts listed therefor representing the maximum

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

possible allowable amounts of the subject claims for distribution purposes under the Plan and may not be increased without further order of the Court; and it is further

ORDERED that the Liquidating Trustee is authorized to conduct a final distribution to holders of allowed general unsecured claims as set forth in attached Exhibit B, in full and final satisfaction of such listed claims; and it is further

ORDERED that the Liquidating Trustee is authorized to treat any holder of an allowed general unsecured claim who fails to provide tax withholding information requested by the Liquidating Trustee as having forfeited any right to a final distribution; and it is further

ORDERED that to the extent any checks from the final distribution are returned or not negotiated within sixty (60) days after such checks are remitted to the corresponding holders of allowed general unsecured claims, the Liquidating Trustee may, in its sole discretion, cancel such checks or refuse to issue new checks or close the corresponding bank account and shall be released and discharged of any further obligation to make distributions to such holders, and the funds shall be property of the Liquidating Trustee to be used at its sole discretion; and it is further

ORDERED that it is not necessary for the Liquidating Trustee to object to any claims filed in these cases after the deadlines for filing such claims set forth in prior Orders of this Court, and such claims are deemed disallowed; and it is further

ORDERED that upon entry of the final decree, the Liquidating Trustee, the Trust, the members of the Oversight Committee created under the Liquidating Trust Agreement, the PLC Group, and their respective predecessors, successors, affiliates, agents, employees, attorneys, officers, directors, and representatives shall be fully released and

discharged of any and all duties and obligations they may have had in carrying out the terms of the Plan and Confirmation Order and shall have no liability or further responsibilities in connection therewith. This release and discharge is in addition to, and does not otherwise alter, the releases, exculpations, and injunctions previously provided in the Plan and Confirmation Order; and it is further

ORDERED that upon the final distribution and the Claims Agent's return of all claims, a claims register and any other reports required by the Court to the Clerk of the Court, the Claims Agent shall be released and discharged from its duties in these cases; and it is further

ORDERED that the Liquidating Trustee and Savvis are authorized to destroy any and all documents in their actual or constructive possession, including those in the possession of Trust professionals, relating to these cases, in their sole discretion, before or after the cases are closed, with the exception of the documents to be provided by the Claims Agent to the Clerk of the Court; and it is further

ORDERED that except for those distributions expressly set forth on Exhibit A, attached hereto, no creditor or other party in interest shall be entitled to a distribution in these cases; and it is further

ORDERED that upon the remittance of the final distribution as set forth on the attached Exhibit A, the Liquidating Trustee shall file with the Court a certification of counsel certifying that such distribution has been made, that all fees owing to the Office of the United States Trustee have been paid in full, and that a final report has been submitted, upon which this Court shall enter a final decree closing these cases without further notice or a hearing; and it is further

ORDERED that the relief requested in connection with each claim identified in Exhibits A and B hereto constitutes a separate request for relief as contemplated by Rules 9013 and 9014 of the Federal Rules of Bankruptcy Procedure. This order shall be deemed a separate order with respect to each such claim. Any stay of this order pending appeal by any of the holders of any claim subject to this order will apply only to the contested matter involving the specific claim of such claimant and will not act to stay the applicability or finality of this order with respect to the other matters covered herein; and it is further

ORDERED that this Court shall retain jurisdiction with respect to issues arising under this Order notwithstanding the closing of these cases.

Dated: Wilmington, Delaware
March __, 2009

Hon. Kevin J. Carey
Chief United States Bankruptcy Judge

EXHIBIT A

APPROVED ADJUSTMENTS TO THE MAXIMUM CREDITOR RESERVE

EXHIBIT B

CREDITORS WITH ALLOWED GENERAL UNSECURED CLAIMS