

ORIGINAL

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

IVF-PT-00

In re

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

Debtors.

Chapter 11

Substantively Consolidated

Case No. 03-13711 (JLP)

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COMMISSION
CLERK

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**ORDER GRANTING MOTION OF THE TRUSTEE OF THE OMEGA
LIQUIDATING TRUST FOR ORDER AUTHORIZING FIRST DISTRIBUTION
TO HOLDERS OF ALLOWED UNSECURED CLAIMS AND SETTING
MAXIMUM CREDITOR RESERVE**

The Motion for Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting Maximum Creditor Reserve (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

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JTH Grant _____

under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; ^{as set forth herein} and it is further

ORDERED that the reserve amounts listed on the Maximum Creditor Reserve, attached as Exhibit A hereto, are approved; and it is further

ORDERED that the claims listed in Exhibit A, other than any secured, administrative priority tax claims, are capped at the reserve amounts listed therefor

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

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representing the maximum 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 an initial distribution to holders of allowed general unsecured claims based upon the reserve amounts listed in Exhibit A; and it is further

ORDERED that the Liquidating Trustee need only recognize the claim transfers listed on Exhibit B hereto for distribution purposes; and it is further

ORDERED that any party receiving notice of the Motion that did not object shall be barred from asserting any claims not included in Exhibit A; and it is further

ORDERED that, notwithstanding anything in this order, all rights of the Liquidating Trustee with respect to each of the claims subject to this Motion are preserved, including, without limitation, all rights to: (a) object to any claim listed on Exhibit A to this order for any reason; (b) to bring any other legal action against the holders of any claim listed in Exhibit A to this order, including, without limitation, any avoidance actions under applicable sections of the Bankruptcy Code or other applicable law; and (c) to enforce any rights of setoff and recoupment against holders of any claim listed on Exhibit A to this order; and it is further

ORDERED that the relief requested in connection with each claim identified herein or in Exhibit A hereto constitutes a separate request for relief as contemplated by Bankruptcy Rules 9013 and 9014. 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 only apply to the contested matter involving the

specific claim of such claimant and will not act to stay the applicability and/or finality of this order with respect to the other matters covered herein; and it is further

ORDERED that to the extent any reserve established or modified by this order proves to be insufficient in light of the final allowed amount of the claim, the claimant shall only be entitled to receive the calculated distribution based upon the amount reserved therefor and shall have no recourse to the Liquidating Trust, Liquidating Trustee, or any assets of the Liquidating Trust whether or not previously distributed; and it is further

ORDERED that notwithstanding anything in this order, the Liquidating Trustee is authorized and directed to establish an aggregate maximum reserve for all secured, administrative, or priority tax claims identified in this order or in the exhibits attached hereto, such aggregate maximum reserve to be used to pay all allowed secured, administrative, or priority tax claims only; and it is further

ORDERED that the aggregate maximum reserve for all secured, administrative, and priority tax claims shall consist of the sum of the amounts reserved for each such tax claim plus an additional \$2.5 million; and it is further

ORDERED that with respect to the reserves established for the claims filed by Level 3 Communications, nothing in this order shall affect the rights of any party with respect to whether or not Level 3 Communications is entitled to receive additional consideration for the optional releases of PLC contained in the Plan; and it is further

ORDERED that nothing in this order shall affect Quest Communications Corporations' asserted setoff rights in connection with a \$200,000 prepetition deposit, as set forth in claim no. 2006; and it is further

ORDERED that the hearing is adjourned to December 6, 2004 with respect to the Geary-Market claim.

Dated: Wilmington, Delaware
November 7, 2004

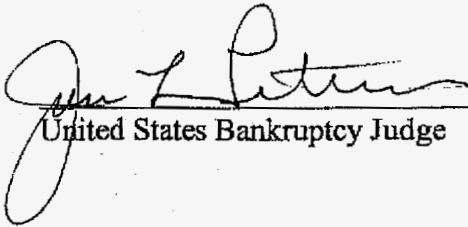

United States Bankruptcy Judge

EXHIBIT A

In re: Cable & Wireless et al

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
674	1300 PARK CENTER, LP	C/O STREAM REALTY PARTNERS, LP, ATTN: RAY H. MACKEY, JR., 511 E JOHN CARPENTER FREEWAY, SUITE 400, IRVING, TX 75062	\$16,490.38	\$0.00	\$0.00	\$0.00	\$16,490.38	0	<input type="checkbox"/>
F420554	22ND DISTRICT AGRICULTURAL ASSOCIATION -	JOE THOMPSON, TELECOM OFFICE, 2260 JIMMY DURANTE BOULEVARD, DELMAR, CA 92014	\$0.00	\$0.00	\$0.00	\$349.53	\$349.53	C	<input type="checkbox"/>
F420332	3 RIVERS F/O INC.	ROBERT A. GRAY, P.O. BOX 429, FAIRFIELD, MT 59436	\$0.00	\$0.00	\$0.00	\$556.99	\$556.99	C	<input type="checkbox"/>
1794	485 PROPERTIES, LLP	C/O TYDINGS & ROSENBERG, LLP, ATTN: MARY FRAN EBERSOLE, ESQUIRE, 100 EAST PRATT STREET, 26TH FLOOR, BALTIMORE, MD 21202	\$0.00	\$0.00	\$0.00	\$37,599.02	\$37,599.02	0	<input type="checkbox"/>
1065	4900 NAUTILUS, LLC	SUCCESSOR TO FLATIRON SAND & GRAVEL CO, C/O FLATIRON PARK COMPANY, 5540 CENTRAL AVE STE 200, BOULDER, CO 80301	\$0.00	\$0.00	\$0.00	\$377,761.00	\$377,761.00	0	<input type="checkbox"/>
71	A & A ENVIRONMENTAL	5200 RAYNOR AVE, LINTHICUM HEIGHTS, MD 21090	\$0.00	\$0.00	\$0.00	\$3,116.25	\$3,116.25	0	<input type="checkbox"/>
F320363	AAA Disposal Service Inc	4619 WEST OX RD., FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$519.72	\$519.72	C	<input type="checkbox"/>
695	AAA RECYCLING & TRASH REMOVAL SERVICES	4619 WEST OX RD, FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$1,592.22	\$1,592.22	0	<input type="checkbox"/>
F319944	AAXIS IMAGING	1405 RHODE ISLAND AVE, SUIT 100, CONTACT: WAYAN ADNYASWARI, WASHINGTON, DC 20005	\$0.00	\$0.00	\$0.00	\$2,610.21	\$2,610.21	C	<input checked="" type="checkbox"/>
76	ABC IMAGING	1147 20TH STREET NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$1,611.61	\$1,611.61	0	<input type="checkbox"/>
F320174	ABC Masonry & Tackpointing	P.O. BOX 300613, CHICAGO, IL 60630-0631	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00	C	<input type="checkbox"/>
1377	ABLE ENGINEERING SVCS	868 FOLSOM ST, SAN FRANCISCO, CA 94107-1123	\$0.00	\$0.00	\$21,967.27	\$5,761.97	\$27,729.24	I	<input type="checkbox"/>
973	ABOVENET COMMUNICATIONS, INC.	FKA METROMEDIA FIBER NETWORK SVCS, INC., 360 HAMILTON AVENUE, WHITE PLAINS, NY 10601	\$0.00	\$0.00	\$0.00	\$312,189.00	\$312,189.00	0	<input checked="" type="checkbox"/>
F320101	ABR Services Inc	TRANSFEROR: ABR SERVICES INC, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,175.00	\$1,175.00	C	<input checked="" type="checkbox"/>
F320185	ACCESS 7	BREITLACHER STRASSE 96, FRANKFURT, 60489	\$0.00	\$0.00	\$0.00	\$834.22	\$834.22	C	<input type="checkbox"/>
F320790	AccessOne Solutions	26741 PORTOLA PARKWAY, ATTN PATRICK GRIFFIN SUITE 1E-161, FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$214.50	\$214.50	C	<input type="checkbox"/>
F320791	AccessOne Solutions	26741 PORTOLA PARKWAY, ATTN PATRICK GRIFFIN SUITE 1E-161, FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$214.50	\$214.50	C	<input type="checkbox"/>
1510	ACCURATE SERVICE TECHNOLOGIES, INC.	51 OLD POST RD N, RED HOOK, NY 12571	\$0.00	\$0.00	\$0.00	\$86.43	\$86.43	0	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
861	ACQUITY GROUP, LLC	311 S WACKER DR, SUITE 625, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$47,645.68	\$47,645.68	O	<input type="checkbox"/>
648	ACS/PTI TELECOMMUNICATIONS	600 TELEPHONE AVE, ATTN: JODY MATHIS MS 13, ANCHORAGE, AK 99503-6091	\$0.00	\$0.00	\$0.00	\$113.85	\$113.85	O	<input checked="" type="checkbox"/>
228	ADA COUNTY TREASURER	P.O. BOX 2868, BOISE, ID 83701	\$7,989.33	\$0.00	\$0.00	\$0.00	\$7,989.33	O	<input type="checkbox"/>
1700	ADAMS COUNTY	P.O. BOX 869, ATTN HELEN L HILL, BRIGHTON, CO 80601	\$0.00	\$0.00	\$676.91	\$0.00	\$676.91	O	<input type="checkbox"/>
1912	ADAMS COUNTY TREASURER	500 W. 4TH STREET, HASTINGS, NE 68901	\$1,186.80	\$0.00	\$0.00	\$0.00	\$1,186.80	O	<input type="checkbox"/>
1074	ADAMS TELEPHONE CO-OPERATIVE	JIM BROEMMER, PO BOX 217, GOLDEN, IL 62359	\$0.00	\$0.00	\$0.00	\$4,146.28	\$4,146.28	O	<input checked="" type="checkbox"/>
1771	ADAPTEC, INC.	691 SOUTH MILPITAS BLVD., MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$78,173.00	\$78,173.00	O	<input checked="" type="checkbox"/>
F319498	ADC Telecommunications Inc	P.O. BOX 93283, CHICAGO, IL 60673-3283	\$0.00	\$0.00	\$0.00	\$411,201.71	\$411,201.71	S	<input checked="" type="checkbox"/>
F319837	ADC Telecommunications Inc	P.O. BOX 93283, CHICAGO, IL 60673-3283	\$0.00	\$0.00	\$0.00	\$5,221.59	\$5,221.59	S	<input checked="" type="checkbox"/>
9999720	Additional 2003 Property Tax Claim Reserve		\$0.00	\$2,060,000.00	\$0.00	\$0.00	\$2,060,000.00	T	<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 08695	\$0.00	\$120,687.00	\$0.00	\$0.00	\$120,687.00	T	<input type="checkbox"/>
1517	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$575.35	\$575.35	O	<input type="checkbox"/>
1518	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$44,156.32	\$44,156.32	O	<input type="checkbox"/>
1583	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$85.33	\$85.33	O	<input type="checkbox"/>
1581	ADELPHIA BUSINESS SOLUTIONS OF	JACKSONVILLE, INC. DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$4,385.51	\$4,385.51	I	<input type="checkbox"/>
1582	ADELPHIA BUSINESS SOLUTIONS OF NASHVILLE	LP, DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$695.81	\$695.81	O	<input type="checkbox"/>
500	ADIC CORP	ATTN: JOAN FITZGIBBON, PO BOX 97057, REDMOND, WA 98073	\$0.00	\$0.00	\$0.00	\$9,862.50	\$9,862.50	O	<input type="checkbox"/>
499	ADIC LTD	115 WHARFEDALE ROAD, WINNERSH, BERKSHIRE, RG 415RB	\$0.00	\$0.00	\$0.00	\$2,496.88	\$2,496.88	O	<input type="checkbox"/>
F319628	ADM Systems Group Inc	72 VICTORIA STREET SOUTH, SUITE 302, KITCHENER, ON N2G 4Y9	\$0.00	\$0.00	\$0.00	\$28,500.00	\$28,500.00	C	<input checked="" type="checkbox"/>
F420077	ADMIRAL INDUSTRIES	MARTIN GARRICK, DBA SAN DIEGO PAY TELEPHONES, P O BOX 881, SOLANA BEACH, CA 92075	\$0.00	\$0.00	\$0.00	\$1,311.48	\$1,311.48	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
330	ADVANCED DIGITAL SOLUTIONS INTL, INC.	44240 FREMONT BLVD, FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$3,534.36	\$3,534.36	O	<input type="checkbox"/>
F420759	ADVANCED TEL, INC.	LIZ COOK, 913 SOUTH BURNSIDE AVENUE, GONZALES, LA 70737	\$0.00	\$0.00	\$0.00	\$230.96	\$230.96	C	<input type="checkbox"/>
F420687	ADVANCED TEL-COM SYSTEMS	CALVIN R. WEINHEIMER, P.O. BOX 290130, KERRVILLE, TX 78029	\$0.00	\$0.00	\$0.00	\$265.48	\$265.48	C	<input type="checkbox"/>
F319581	Advanced Telecom Solutions Inc	P.O. BOX 556, AMHERST, OH 44001	\$0.00	\$0.00	\$0.00	\$44,400.00	\$44,400.00	C	<input checked="" type="checkbox"/>
F319600	Aerotek Inc	3708 COLLECTION CENTER DRIVE, CHICAGO, IL 60693	\$0.00	\$0.00	\$0.00	\$32,928.00	\$32,928.00	S	<input type="checkbox"/>
455	AETNA MAINTENANCE, INC.	1911 US HIGHWAY 301 N, SUITE 150, TAMPA, FL 33619	\$0.00	\$0.00	\$0.00	\$881.22	\$881.22	O	<input checked="" type="checkbox"/>
562	AFEDERAL EXTERMINATING	1684 86TH STREET, BROOKLYN, NY 11214	\$0.00	\$0.00	\$0.00	\$876.84	\$876.84	O	<input type="checkbox"/>
1694	AGBRI ONE COMMODORE, L.P.	C/O JIM INEBGRITSEN, 4660 LA JOLLA VILLAGE DR., SUITE 800, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$43,173.13	\$43,173.13	O	<input type="checkbox"/>
486	AGILITY RECOVERY SOLUTIONS	2281 NORTH SH, MISSISSAUGA, ON L5K 2S3	\$0.00	\$0.00	\$0.00	\$4,010.00	\$4,010.00	O	<input type="checkbox"/>
391	AIKEN COUNTY TAX COLLECTOR	PO BOX 873, AIKEN, SC 29802-0873	\$0.00	\$0.00	\$77.98	\$0.00	\$77.98	O	<input type="checkbox"/>
865	AIR COMFORT CORPORATION	2550 BRAGA DRIVE, BROADVIEW, IL 60153	\$0.00	\$0.00	\$0.00	\$106,285.64	\$106,285.64	O	<input type="checkbox"/>
270	AIR FILTER ENGINEERS, INC.	6736 BELT CIRCLE DR, CHICAGO, IL 60638	\$0.00	\$0.00	\$0.00	\$3,164.38	\$3,164.38	O	<input checked="" type="checkbox"/>
F319671	AIR PRODUCTS GROUP INC.	880 NORTH 8TH STREET, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$17,301.55	\$17,301.55	C	<input type="checkbox"/>
1110	AIR SYSTEMS, INC.	940 REMILLARD COURT, SAN JOSE, CA 95122	\$0.00	\$0.00	\$0.00	\$3,717.65	\$3,717.65	O	<input type="checkbox"/>
F319864	AISIN AW CO LTD	TINA MCGHEE, 4112 OLD OXFORD ROAD, DURHAM, NC 27712	\$0.00	\$0.00	\$0.00	\$4,361.13	\$4,361.13	C	<input type="checkbox"/>
F320145	AISIN AW CO LTD	ACCOUNTS PAYABLE, 14290 KEEL STREET, PLYMOUTH, MI 48170	\$0.00	\$0.00	\$0.00	\$964.49	\$964.49	C	<input type="checkbox"/>
1121	AKAMA I TECHNOLOGIES, INC.	C/O PARSONS KINGHORN HARRIS, ATTN: GEORGE B. HOFMANN, 111 EAST BROADWAY, 11TH FLOOR, SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$6,000,000.00	\$6,000,000.00	K	<input checked="" type="checkbox"/>
1130	AKIN GUMPSTRAUSS HAUER & FELD LLP	STANLEY J. SAMORAKCZYK/SCOTT L. ALBERINO, 1333 NEW HAMPSHIRE AVENUE, NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$52,822.59	\$52,822.59	O	<input type="checkbox"/>
43	ALAMANCE COUNTY	124 WEST ELM, GRAHAM, NC 27253	\$440.79	\$0.00	\$0.00	\$0.00	\$440.79	O	<input type="checkbox"/>
53	ALAMEDA COUNTY	1221 OAK STREET, ATTN DONALD R WHITE, OAKLAND, CA 94612	\$23,961.62	\$0.00	\$0.00	\$0.00	\$23,961.62	O	<input type="checkbox"/>
F319865	Alascom Inc, DBA AT&T ALASCOM	6455 WASHINGTON BLVD, ELKRIDGE, MD 21075-5398	\$0.00	\$0.00	\$0.00	\$1,006.81	\$1,006.81	O	<input type="checkbox"/>
F420709	ALASKA TELEPHONE CO.	MICHAEL GARRETT, PO BOX 3222, PORT TOWNSEND, WA 98368	\$0.00	\$0.00	\$0.00	\$252.91	\$252.91	C	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1570	ALBANY COUNTY TREASURER	525 GRAND AVENUE, ATTN: LINDA SIMPSON, LARAMIE, WY 82070	\$0.00	\$0.00	\$2,303.08	\$0.00	\$2,303.08	O	<input type="checkbox"/>
F319564	Alcatel Network Systems	Alcatel Network Systems, Inc., Attention: Scott Wolfe, Esq., Alcatel North America, 3400 West Plano Parkway, M/S 008, Plano, TX 75075	\$0.00	\$0.00	\$0.00	\$59,303.50	\$59,303.50	C	<input checked="" type="checkbox"/>
F319869	Alcatel Network Systems	Alcatel Network Systems, Inc., Attention: Scott Wolfe, Esq., Alcatel North America, 3400 West Plano Parkway, M/S 008, Plano, TX 75075	\$0.00	\$0.00	\$0.00	\$4,250.00	\$4,250.00	C	<input checked="" type="checkbox"/>
758	ALCATEL TELECOM LIMITED	CHRISTCHURCH WAY, GREENWICH, LONDON, SE10 0AG	\$0.00	\$0.00	\$0.00	\$148,258.75	\$148,258.75	X	<input type="checkbox"/>
57	ALCORN COUNTY	P.O. BOX 190, CORINTH, MS 38835-0190	\$0.00	\$0.00	\$1,079.22	\$0.00	\$1,079.22	O	<input type="checkbox"/>
9999994	Alcorn County, Mississippi		\$0.00	\$144.25	\$0.00	\$0.00	\$144.25	A	<input type="checkbox"/>
781	ALDINE ISD	14909 ALDINE WESTFIELD RD, HOUSTON, TX 77032-3027	\$5,420.17	\$0.00	\$0.00	\$0.00	\$5,420.17	O	<input type="checkbox"/>
F319670	ALEXANDER'S MOBILITY SERVICES, INC.	10001 FRANKLIN DRIVE, BALTIMORE, MD 21236	\$0.00	\$0.00	\$0.00	\$17,388.23	\$17,388.23	C	<input type="checkbox"/>
1693	ALIEF INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$493.29	\$0.00	\$0.00	\$0.00	\$493.29	O	<input type="checkbox"/>
2089	ALIEF INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$506.91	\$0.00	\$0.00	\$506.91	O	<input type="checkbox"/>
F320273	ALL VALLEY HONEY & BEE	PO BOX 16100, ENCINO, CA 91416-6000	\$0.00	\$0.00	\$0.00	\$650.00	\$650.00	C	<input type="checkbox"/>
334	ALLEGANY COUNTY TAX OFFICE	701 KELLY ROAD, CUMBERLAND, MD 21502-3401	\$0.00	\$0.00	\$4,610.29	\$0.00	\$4,610.29	O	<input type="checkbox"/>
434	ALLEGIANCE INTERNET	9201 N CENTRAL EXWY, DALLAS, TX 75231	\$0.00	\$0.00	\$0.00	\$3,509.68	\$3,509.68	P	<input type="checkbox"/>
473	ALLEN'S CLEANING SERVICE INC	174 THROOP AVENUE, BROOKLYN, NY 11206	\$0.00	\$0.00	\$0.00	\$2,175.00	\$2,175.00	O	<input type="checkbox"/>
346	ALLIED OIL CO.	25 OLD CAMPLAIN RD, HILLSBOROUGH, NJ 08844	\$0.00	\$0.00	\$0.00	\$826.22	\$826.22	O	<input type="checkbox"/>
F319748	Allied Piskfords	345 SOUTHURBY ROAD, HERITAGE HOUSE, ENFIELD, MI EN1 1UP	\$0.00	\$0.00	\$0.00	\$9,631.03	\$9,631.03	C	<input type="checkbox"/>
F320890	Allied Publishing Services, Inc	355 INDUSTRIAL CIRCLE, WHITE CITY, OR 97503	\$0.00	\$0.00	\$0.00	\$178.00	\$178.00	C	<input type="checkbox"/>
1376	ALLIED REFRIGERATION INC.	P.O. BOX 2411, LONG BEACH, CA 90801-2411	\$0.00	\$0.00	\$0.00	\$14,652.76	\$14,652.76	O	<input checked="" type="checkbox"/>
1077	ALLSTREAM	ATTN: ELANA LYONS, 200 WELLINGTON STREET WEST, TORONTO, ON M5V 3G2	\$0.00	\$0.00	\$0.00	\$271,369.06	\$271,369.06	O	<input type="checkbox"/>
F320760	ALLTEL	1440 M STREET, ICSC, LINCOLN, NE 68503	\$0.00	\$0.00	\$0.00	\$230.52	\$230.52	C	<input type="checkbox"/>
F319711	Alltel Telephone Services	ONE ALLIED DRIVE, LITTLE ROCK, AK 72202	\$0.00	\$0.00	\$0.00	\$11,218.13	\$11,218.13	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P.L.C. Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F419652	ALL TEL TELEPHONE SERVICES CORP	DEBRA THOMEN, PO BOX 2177, ONE ALLIED DRIVE, LITTLE ROCK, AR 72203	\$0.00	\$0.00	\$0.00	\$23,036.61	\$23,036.61	C	<input type="checkbox"/>
F319712	Alpha Delta, Inc	76 FINNELL DR SUITE 2, WEYMOUTH, MA 02188	\$0.00	\$0.00	\$0.00	\$12,652.31	\$12,652.31	C	<input type="checkbox"/>
2103	ALVARADO ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOIT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$276.90	\$0.00	\$0.00	\$276.90	O	<input type="checkbox"/>
F421407	AMANA COLONIES TELEPHONE COMPANY	JOHN W. FENKE, 221 E. HICKORY ST., MANKATO, MN 56001	\$0.00	\$0.00	\$0.00	\$82.66	\$82.66	C	<input type="checkbox"/>
F319549	AMBERJACK	C/O BANK OF AMERICA, 901 MAIN STREET, DALLAS, TX 75202-3735	\$0.00	\$0.00	\$0.00	\$68,040.00	\$68,040.00	O	<input type="checkbox"/>
1471	AMERICA WEST PAY PHONES	DON ART, P.O. BOX 8667, CALABASAS, CA 91372	\$0.00	\$0.00	\$0.00	\$135.90	\$135.90	P	<input checked="" type="checkbox"/>
1875	AMERICAN EXPRESS TRAVEL RELATED	SVCS CO INC CORP CAJU, C/O BECKET & LEE, PO BOX 3001, MALVERN, PA 19355-0701	\$0.00	\$0.00	\$0.00	\$404.67	\$404.67	O	<input checked="" 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	\$101,039.62	\$101,039.62	O	<input type="checkbox"/>
F320234	AMERICAN FOOD & VENDING CORP	87 BEAVER STREET, WALTHAM, MA 2543	\$0.00	\$0.00	\$0.00	\$712.50	\$712.50	C	<input type="checkbox"/>
619	AMERICAN PACKAGING	1515 ALVARADO ST, SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$1,733.57	\$1,733.57	O	<input checked="" type="checkbox"/>
F420807	AMERICAN PUBLIC TELEPHONE CO INC	WAYNE TULLY, P.O. BOX 948, MONUMENT, CO 80132	\$0.00	\$0.00	\$0.00	\$207.98	\$207.98	C	<input type="checkbox"/>
F319757	American Registry	1100 VALLEYBR, LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$4,672.60	\$4,672.60	O	<input type="checkbox"/>
F319859	American Registry	1100 VALLEYBR, LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00	C	<input type="checkbox"/>
104	AMERICAN STANDARD MORTGAGE, INC.	MICHAEL J. O'GRADY, FROST BROWN TODD LLC, 2200 PNC CENTER, 201 E 5TH ST, CINCINNATI, OH 45202	\$0.00	\$0.00	\$0.00	\$6,322.00	\$6,322.00	O	<input type="checkbox"/>
1295	AMERICAN TEXTILE MANUFACTURING	INSTITUTE, INC., ATTN: DENISE CLARK, 1130 CONNECTICUT AVENUE NW, SUITE 1200, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$154,111.45	\$154,111.45	O	<input checked="" type="checkbox"/>
F420724	AMERICAN WESTERN TELEPHONE, INC	HUGO ALCARAZ, 4111 BUCHANAN ST., RIVERSIDE, CA 92503	\$0.00	\$0.00	\$0.00	\$245.21	\$245.21	C	<input type="checkbox"/>
902	AMERITECH SERVICE, INC. ET AL	SBC COMMUNICATIONS, C/O BANKRUPTCY DEPT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$2,229,680.00	\$2,229,680.00	O	<input checked="" type="checkbox"/>
2183	AMERITECH SERVICES, INC.	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESALE BANKRUPTCY DEPT., 722 N. BROADWAY, 11TH FLOOR, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$625,000.00	\$625,000.00	N	<input checked="" type="checkbox"/>
2186	AMERITECH SERVICES, INC.	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESALE BANKRUPTCY DEPT., 722 N. BROADWAY, 11TH FLOOR, MILWAUKEE, WI 53202	\$0.00	\$789,028.00	\$0.00	\$0.00	\$789,028.00	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F321185	AMPCO	P.O. BOX 17492, BALTIMORE, MD 21297	\$0.00	\$0.00	\$0.00	\$110.00	\$110.00	C	<input type="checkbox"/>
F319797	AMFM CLEANING CORP	1560 TRAPELO ROAD, WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$6,976.90	\$6,976.90	S	<input type="checkbox"/>
48	AMRESCO, INC.	CARRIE RANGES, 7170 W. OAKLAND ST., CHANDLER, AZ 85226	\$0.00	\$0.00	\$0.00	\$3,703.03	\$3,703.03	P	<input type="checkbox"/>
1016	AMS.NET	502 COMMERCE WAY, LIVERMORE, CA 94551-7812	\$0.00	\$0.00	\$0.00	\$1,846.34	\$1,846.34	O	<input checked="" type="checkbox"/>
F420202	AMTEL COMMUNICATIONS, INC.	MICHAEL CORSON, 3525 DEL MAR HEIGHTS ROAD, BOX 367, SAN DIEGO, CA 92130	\$0.00	\$0.00	\$0.00	\$796.79	\$796.79	C	<input type="checkbox"/>
1132	ANDOVER CONTROLS CORPORATION	300 BRICKSTONE SQUARE, ANDOVER, MA 01810	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	O	<input type="checkbox"/>
F420599	ANDREA DE COSMO	ANDREA DE COSMO OR BOB PASCOAL, DBA USA PAYPHONES, 4618 TERRY LANE, LA MESA, CA 91941	\$0.00	\$0.00	\$0.00	\$311.40	\$311.40	C	<input type="checkbox"/>
1125	ANDREW LEDER, ESQ.	BELAIR & EVANS, LLP, 61 BROADWAY, NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$14,375.39	\$14,375.39	O	<input checked="" type="checkbox"/>
F320300	Andrew & Kurth LLP	600 TRAVIS STREET, SUITE 4200, HOUSTON, TX 77002	\$0.00	\$0.00	\$0.00	\$608.66	\$608.66	C	<input type="checkbox"/>
1475	ANEXTER INC	2301 PATRIOT BLVD., GLENVIEW, IL 60025	\$0.00	\$0.00	\$0.00	\$8,761.38	\$8,761.38	O	<input type="checkbox"/>
251	ANNE ARUNDEL COUNTY GOVERNMENT	OFFICE OF FINANCE, PO BOX 2700, MS 1103, ANNAPOLIS, MD 21404	\$2,806.16	\$0.00	\$0.00	\$0.00	\$2,806.16	O	<input type="checkbox"/>
F421477	ANTHONY P. LIMBERG	ANTHONY P. LIMBERG, DBA GABRIEL COMMUNICATIONS, 3 TOPAZ DRIVE, LAKE RONKONKOMA, NY 11779	\$0.00	\$0.00	\$0.00	\$75.60	\$75.60	C	<input type="checkbox"/>
F421223	ANTHONY SCALZITTI	ANTHONY SCALZITTI, DBA QUALITY PAYPHONES, 1627 74TH COURT, ELMWOOD PARK, IL 60707	\$0.00	\$0.00	\$0.00	\$103.54	\$103.54	C	<input type="checkbox"/>
810	ANYSTREAM, INC.	21335 SIGNAL HILL PLAZA, STERLING, VA 20164	\$0.00	\$0.00	\$0.00	\$30,411.90	\$30,411.90	O	<input type="checkbox"/>
F319666	APC Network Corporation	132 FAIR GROUNDS RD, WEST KINGSTON, RI 02892-1311	\$0.00	\$0.00	\$0.00	\$17,851.00	\$17,851.00	C	<input type="checkbox"/>
968	APCC SERVICES, INC.	C/O JEFFREY RHODES, ESQ., DICSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$5,119,312.32	\$5,119,312.32 *	K	<input checked="" type="checkbox"/>
F319996	Apex	11 SANDOVAL STREET, SECOND FLOOR, SANTA FE, NM 87501	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	C	<input type="checkbox"/>
407	API SYSTEMS GROUP	2609 NATIONAL CIRCLE, GARLAND, TX 75041	\$0.00	\$0.00	\$0.00	\$1,795.00	\$1,795.00	O	<input type="checkbox"/>
81	AQUENT	711 ROYLSTON ST, BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$82,517.63	\$82,517.63	O	<input checked="" type="checkbox"/>
358	ARAMARK CORPORATION	1851 HOWARD ST, SUITE F, ELK GROVE VILLAGE, IL 60007	\$0.00	\$0.00	\$0.00	\$2,697.42	\$2,697.42	O	<input type="checkbox"/>
568	ARAMARK REFRESHMENT	11118 117TH PLACE N.E., KIRKLAND, WA 98033	\$0.00	\$0.00	\$0.00	\$696.73	\$696.73	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
99	ARANGO, DAISY	PO BOX 778398, WOODSIDE, NY 11377	\$0.00	\$0.00	\$0.00	\$4,350.00	\$4,350.00	O	<input checked="" type="checkbox"/>
1877	ARAPAHOE COUNTY TREASURER	5334 S. PRINCE STREET, LITTLETON, CO 80166	\$18,784.92	\$0.00	\$0.00	\$0.00	\$18,784.92	O	<input type="checkbox"/>
F320083	ARBITECH, LLC	920 GLENNEYRE STREET, LAGUNA BEACH, CA 92651	\$0.00	\$0.00	\$0.00	\$1,278.00	\$1,278.00	S	<input type="checkbox"/>
F319574	ARCH	1800 W. PARK DR., SUITE 250, WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$48,754.33	\$48,754.33	C	<input type="checkbox"/>
F319793	ARCH	1800 WEST PARK DRIVE, SUITE 250, WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$7,145.77	\$7,145.77	C	<input type="checkbox"/>
F421277	ARCTIC SLOPE TELEPHONE ASSN. CO-OP	HELEN J ROBERTS, 4300 B STREET, SUITE 501, ANCHORAGE, AK 99503	\$0.00	\$0.00	\$0.00	\$97.19	\$97.19	C	<input type="checkbox"/>
1846	ARDEN SEVEN PENN PARTNERS LP	1635 MARKET ST, 17TH FLOOR, PHILADELPHIA, PA 19102	\$0.00	\$0.00	\$0.00	\$26,218.72	\$26,218.72	O	<input checked="" type="checkbox"/>
F320159	Arent Fox Kintner Plotkin & Kahn, PLLC	1050 CONNECTICUT AVENUE NW, WASHINGTON, DC 20036-5339	\$0.00	\$0.00	\$0.00	\$902.00	\$902.00	C	<input type="checkbox"/>
F421055	ARGONAUT ENTERPRISES INC.	PETER J. MERCANDETTI, 155 TYRON ST, HONESDALE, PA 18431-1107	\$0.00	\$0.00	\$0.00	\$134.74	\$134.74	C	<input type="checkbox"/>
9999095	Arizona		\$0.00	\$3,064.03	\$0.00	\$0.00	\$3,064.03	A	<input type="checkbox"/>
1391	ARK. DEPT OF FINANCE & ADMINISTRATION	C/O OFFICE OF REVENUE LEGAL COUNSEL, PO BOX 1272, ROOM 2380, LITTLE ROCK, AR 72203	\$869.58	\$0.00	\$0.00	\$0.00	\$869.58	O	<input type="checkbox"/>
9999096	Arkansas		\$0.00	\$99.64	\$0.00	\$0.00	\$99.64	A	<input type="checkbox"/>
2104	ARLINGTON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$701.86	\$0.00	\$0.00	\$701.86	O	<input type="checkbox"/>
F420410	ARMAND VASQUEZ	ARMAND VASQUEZ, PAY PHONE WEST, 710 N. IRENA AVE., REDONDO BEACH, CA 90277	\$0.00	\$0.00	\$0.00	\$472.11	\$472.11	C	<input type="checkbox"/>
1716	ARMSTRONG COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,814.25	\$0.00	\$0.00	\$0.00	\$2,814.25	O	<input type="checkbox"/>
2152	ARMSTRONG COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$206.17	\$0.00	\$0.00	\$206.17	A	<input type="checkbox"/>
F421474	ARMSTRONG TELEPHONE CO - NORTH DIV.	BARBARA DIRENZO, ONE ARMSTRONG PLACE, BUTLER, PA 16001	\$0.00	\$0.00	\$0.00	\$75.84	\$75.84	C	<input type="checkbox"/>
F421418	ARMSTRONG TELEPHONE COMPANY - MD	BARBARA DIRENZO, ONE ARMSTRONG PLACE, BUTLER, PA 16001	\$0.00	\$0.00	\$0.00	\$81.85	\$81.85	C	<input type="checkbox"/>
F319681	Ascend Communications Inc	P.O. BOX 891010, DALLAS, TX 75389-1010	\$0.00	\$0.00	\$0.00	\$15,128.90	\$15,128.90	C	<input type="checkbox"/>
614	ASCENT MEDIA	DEPARTMENT 2146, LOS ANGELES, CA 90084-2146	\$0.00	\$0.00	\$0.00	\$25,418.28	\$25,418.28	O	<input checked="" type="checkbox"/>
F319715	ASCO - AUTOMATIC SWITCH CO	1024 INDUSTRIAL WAY STE A, LODI, CA 952403137	\$0.00	\$0.00	\$0.00	\$12,275.00	\$12,275.00	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F320154	Asco Services	120 CHAPARRAL COURT, ANAHEIM, CA 92808	\$0.00	\$0.00	\$0.00	\$921.26	\$921.26	C	<input type="checkbox"/>
1343	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,754.71	\$0.00	\$0.00	\$0.00	\$2,754.71	O	<input type="checkbox"/>
1344	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,458.67	\$0.00	\$0.00	\$0.00	\$2,458.67	O	<input type="checkbox"/>
1345	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,509.43	\$0.00	\$0.00	\$0.00	\$2,509.43	O	<input type="checkbox"/>
1346	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,329.50	\$0.00	\$0.00	\$0.00	\$1,329.50	O	<input type="checkbox"/>
1347	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,352.39	\$0.00	\$0.00	\$0.00	\$2,352.39	O	<input type="checkbox"/>
1348	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,336.87	\$0.00	\$0.00	\$0.00	\$1,336.87	O	<input type="checkbox"/>
1349	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,131.78	\$0.00	\$0.00	\$0.00	\$1,131.78	O	<input type="checkbox"/>
1350	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,425.41	\$0.00	\$0.00	\$0.00	\$1,425.41	O	<input type="checkbox"/>
1351	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,455.13	\$0.00	\$0.00	\$0.00	\$1,455.13	O	<input type="checkbox"/>
1352	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,503.08	\$0.00	\$0.00	\$0.00	\$1,503.08	O	<input type="checkbox"/>
1353	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,208.65	\$0.00	\$0.00	\$0.00	\$1,208.65	O	<input type="checkbox"/>
F319819	ASIA PACIFIC ONLINE SERVICES INC	16F 277 SUNG JEN RD, TAIPEI, 110	\$0.00	\$0.00	\$0.00	\$6,150.00	\$6,150.00	C	<input type="checkbox"/>
624	ASPECT SECURITY INC	9175 GUILFORD ROAD, SUITE 300, COLUMBIA, MD 21046	\$0.00	\$0.00	\$0.00	\$30,686.20	\$30,686.20	O	<input checked="" type="checkbox"/>
F320597	A-Star Wholesale Inc	713 KENNEDY BOULEVARD, ATTN AMET TYAGH SUITE 2, NORTH BERGEN, NJ 7047	\$0.00	\$0.00	\$0.00	\$312.00	\$312.00	C	<input type="checkbox"/>
2123	AT&T CORP.	LOWENSTEIN SANDLER PC, 65 LIVINGSTON AVE, VINCENT A. D'AGOSTINO, ESQ., ROSELAND, NJ 07068	\$0.00	\$1,779,939.26	\$0.00	\$0.00	\$1,779,939.26	O	<input type="checkbox"/>
884	AT&T CORP.	VINCENT A. D'AGOSTINO, ESQ., LOWENSTEIN SANDLER PC, 65 LIVINGSTON AVE, ROSELAND, NJ 07068	\$0.00	\$0.00	\$0.00	\$2,584,278.31	\$2,584,278.31	C	<input type="checkbox"/>
1274	AT&T WIRELESS	AWS, BANKO, P.O. BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$519.08	\$519.08	O	<input checked="" type="checkbox"/>
1275	AT&T WIRELESS	AWS, BANKO, P.O. BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$412.42	\$412.42	O	<input checked="" type="checkbox"/>
793	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$600.63	\$600.63	O	<input checked="" type="checkbox"/>
852	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$472.47	\$472.47	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
853	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$6,227.67	\$6,227.67	O	<input checked="" type="checkbox"/>
854	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$5,082.88	\$5,082.88	O	<input checked="" type="checkbox"/>
858	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$402.32	\$402.32	O	<input checked="" type="checkbox"/>
859	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$743.08	\$743.08	O	<input checked="" type="checkbox"/>
860	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$612.68	\$612.68	O	<input checked="" type="checkbox"/>
306	ATCHISON COUNTY TREASURER	423 NORTH 5TH STREET, ATCHISON, KS 66002-1872	\$0.00	\$0.00	\$1,004.96	\$0.00	\$1,004.96	O	<input type="checkbox"/>
1404	ATLANTIC PACIFIC COMMUNICATIONS	1416 N SAM HO, SUITE 160, HOUSTON, TX 77032	\$0.00	\$0.00	\$0.00	\$4,450.16	\$4,450.16	O	<input type="checkbox"/>
F421063	ATLAS TELEPHONE CO., INC.	PHIL LUCAS, P.O. BOX 77, BIG CABIN, OK 74332	\$0.00	\$0.00	\$0.00	\$133.51	\$133.51	C	<input type="checkbox"/>
234	ATLAS VAN LINES INC.	PO BOX 509, 3212 ST GEORGE RD, EVANSVILLE, IN 47703-0509	\$0.00	\$0.00	\$0.00	\$17,216.07	\$17,216.07	O	<input checked="" type="checkbox"/>
F320657	Atlas/Alexandria Packaging LLC	135 LASALLE DEPT 1783, CHICAGO, IL 60674-1783	\$0.00	\$0.00	\$0.00	\$279.17	\$279.17	C	<input type="checkbox"/>
419	A7S LOGISTIC SOLUTIONS	PO BOX 612836, DALLAS FT WORTH AIRPORT, TX 75261	\$0.00	\$0.00	\$0.00	\$212,481.26	\$212,481.26	O	<input checked="" type="checkbox"/>
F420393	ATSC, INC.	REBECCA RAMPY, PO BOX 7388, ABILENE, TX 79608	\$0.00	\$0.00	\$0.00	\$486.54	\$486.54	C	<input type="checkbox"/>
F321071	ATU Telecommunications	P.O. BOX 210508, SAN FRANCISCO, CA 94121	\$0.00	\$0.00	\$0.00	\$132.10	\$132.10	C	<input checked="" type="checkbox"/>
F320593	AUBREY G LANSTON CO	MARK WENTZLAFF, 227 WEST MANROE, STE 3990, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$313.42	\$313.42	C	<input type="checkbox"/>
F321075	Austell Natural Gas System	2838 JOE JERKINS BOULEVARD, AUSTELL, GA 30168-0685	\$0.00	\$0.00	\$0.00	\$131.03	\$131.03	C	<input type="checkbox"/>
1732	AUSTIN CAD	JOHN P. DELLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$677.42	\$0.00	\$0.00	\$0.00	\$677.42	O	<input type="checkbox"/>
F319754	Automatic Data Processing	P.O. BOX 9001007, LOUISVILLE, KY 40290-1007	\$0.00	\$0.00	\$0.00	\$9,375.61	\$9,375.61	C	<input type="checkbox"/>
F421058	AUTOMATIC SERVICES	DAVID M CURLEY SR., 900 ROSE COURT, BURLINGAME, CA 94010	\$0.00	\$0.00	\$0.00	\$134.33	\$134.33	C	<input checked="" type="checkbox"/>
F319984	AUTUMN INFORMATION SYSTEMS	711-B CHARCOT AVENUE, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$2,117.37	\$2,117.37	C	<input type="checkbox"/>
F319580	AVASTA	AVASTA INC, 2720 ZANKER RD, SAN JOSE, CA 951342116	\$0.00	\$0.00	\$0.00	\$44,466.60	\$44,466.60	C	<input type="checkbox"/>
655	AVAYA FKA LUCENT TECHNOLOGIES	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONUM, MD 21094	\$0.00	\$0.00	\$0.00	\$58,453.01	\$58,453.01	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F421362	AVTECH SYSTEMS, INC.	PAUL A. HANSEN, 1149 SAWGRASS CORPORATE PARKWAY, SUNRISE, FL 33323	\$0.00	\$0.00	\$0.00	\$87.34	\$87.34	C	<input type="checkbox"/>
F420954	AXTEL COMMUNICATIONS INC	MICHAEL AXELROOD, 53 W JACKSON BLVD, SUITE 1650, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$160.56	\$160.56	C	<input type="checkbox"/>
F320039	B2 BREDBAND	SMALANDSGATAN 12, STOCKHOLM, SE-103 91	\$0.00	\$0.00	\$0.00	\$1,613.26	\$1,613.26	C	<input type="checkbox"/>
1151	BAKER & MCKENZIE	C/O ANTHONY G. STAMATO, ONE PRUDENTIAL PLAZA, CHICAGO, IL 60601	\$0.00	\$0.00	\$0.00	\$17,526.08	\$17,526.08	D	<input type="checkbox"/>
1625	BALDWIN COUNTY REVENUE COMMISSIONER	P.O. BOX 1549, ATTN JAMES P NIX JR, BAY MINETTE, AL 36507	\$0.00	\$0.00	\$2,590.28	\$0.00	\$2,590.28	O	<input type="checkbox"/>
364	BALTIMORE COUNTY, MD	JOHN E. BEVERUNGEN, DEPUTY COUNTY ATTY, 400 WASHINGTON AVE, 2ND FL, TOWSON, MD 21204	\$0.00	\$0.00	\$219.94	\$0.00	\$219.94	O	<input type="checkbox"/>
819	BALTIMORE GAS & ELECTRIC CO.	P.O. BOX 1475, BALTIMORE, MD 21203	\$0.00	\$0.00	\$0.00	\$2,899.14	\$2,899.14	O	<input checked="" type="checkbox"/>
897	BARRY COUNTY TELEPHONE COMPANY	PO BOX 128, DELTON, MI 49046	\$0.00	\$0.00	\$0.00	\$148.98	\$148.98	O	<input checked="" type="checkbox"/>
649	BAY COUNTY	JERRY W. GERDE, ESQ., JOHNSTON HARRIS GERDE & JBLKS, PA, 239 E 4TH ST, PANAMA CITY, FL 32401	\$0.00	\$0.00	\$2,267.25	\$0.00	\$2,267.25	O	<input type="checkbox"/>
9999098	Bay County, Florida		\$0.00	\$104.46	\$0.00	\$0.00	\$104.46	A	<input type="checkbox"/>
751	BAZICKI, TOM	LAW OFFICE OF KENDRA KARLOCK, 900 JACKSON STREET, SUITE 710, DALLAS, TX 75202	\$0.00	\$0.00	\$0.00	\$250,691.42	\$250,691.42	K	<input checked="" type="checkbox"/>
61	BEACON FIRE & SAFETY	946 NORTH 7TH, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$438.17	\$438.17	O	<input type="checkbox"/>
935	BEDFORD COUNTY	102 NORTH SIDE SQUARE, ATTN: PEGGY I. BUSH, SHELBYVILLE, TN 37160	\$0.00	\$0.00	\$508.00	\$0.00	\$508.00	O	<input type="checkbox"/>
661	BEECHWOOD COMPUTING LTD	4655 OLD IRONSIDE DRIVE, SUITE 490, SANTA CLARA, CA 95054	\$0.00	\$0.00	\$0.00	\$25,334.00	\$25,334.00	O	<input checked="" type="checkbox"/>
134	BEKIN VAN LINES	330 S MANNHEIM RD, ATTN: DENA FLYNN, HILLSIDE, IL 60126	\$0.00	\$0.00	\$0.00	-\$1,217.62	\$1,217.62	O	<input checked="" type="checkbox"/>
F319987	BELGACOM	RUE DU TRONE 1, BRUXELLES, 1000	\$0.00	\$0.00	\$0.00	\$2,060.28	\$2,060.28	C	<input type="checkbox"/>
F319708	Bell Atlantic	1050 BEAVER HALL HILL, 3RD FLOOR E, MONTREAL, QC H2Z 1S4	\$0.00	\$0.00	\$0.00	\$12,827.99	\$12,827.99	C	<input type="checkbox"/>
F320253	Bell Atlantic NJ	P.O. BOX 4832, TRENTON, NJ 08650-4832	\$0.00	\$0.00	\$0.00	\$676.85	\$676.85	C	<input type="checkbox"/>
1143	BELL CANADA-CSG	250 VONGE ST, S1100, TORONTO, ON M5B 2L7	\$0.00	\$0.00	\$0.00	\$101,506.80	\$101,506.80	O	<input type="checkbox"/>
659	BELLEVUE INDEPENDENT SCHOOL DISTRICT	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, KS 79307	\$415.35	\$0.00	\$0.00	\$0.00	\$415.35	O	<input type="checkbox"/>
1560	BELLSOUTH	REGIONAL BANKRUPTCY CENTER, 29EF1 301 W BAY ST, JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$119,126.74	\$119,126.74	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1196	BELLSOUTH TELECOMMUNICATIONS, INC.	TODD C. MEYERS, ESQ., KILPATRICK STOCKTON LLP, 1100 PEACHTREE STREET, STE 2800, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,952,547.00	\$1,952,547.00	O	<input checked="" type="checkbox"/>
1791	BELLSOUTH TELECOMMUNICATIONS, INC.	TODD C. MEYERS, ESQ., KILPATRICK STOCKTON LLP, 1100 PEACHTREE STREET, STE 2800, ATLANTA, GA 30309	\$0.00	\$0.00	\$88,995.09	\$740,554.91	\$829,550.00	O	<input checked="" type="checkbox"/>
2072	BELLSOUTH TELECOMMUNICATIONS, INC.	TODD C. MEYERS, ESQ., KILPATRICK STOCKTON LLP, 1100 PEACHTREE STREET, STE 2800, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$300,720.50	\$300,720.50	B	<input checked="" type="checkbox"/>
F420513	BENANNA PAY PHONE/ANN TSURUMOTO	ANN TSURUMOTO, 13933 AURORA DR, SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$382.59	\$382.59	C	<input checked="" type="checkbox"/>
F420198	BENGAL COMMUNICATIONS INC.	MICHAEL COHN, 2615 KELTON AVE, LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$806.17	\$806.17	C	<input type="checkbox"/>
675	BENNETT COLEMAN & CO LTD/TIMES OF INDIA	7 BALLADURSHAH ZAFAR MARG TIMES HSE, FL 4, NEW DELHI, 110002	\$0.00	\$0.00	\$133,000.00	\$0.00	\$133,000.00	O	<input type="checkbox"/>
9999099	Benton County, Mississippi		\$0.00	\$88.05	\$0.00	\$0.00	\$88.05	A	<input type="checkbox"/>
1405	BENTON COUNTY TREASURER	P.O. BOX 630, PROSSER, WA 99350-0630	\$1,633.47	\$0.00	\$0.00	\$0.00	\$1,633.47	O	<input type="checkbox"/>
687	BERMAN, RICHARD A.	7 OSPREY CT, DERWOOD, MD 20855	\$0.00	\$0.00	\$0.00	\$21,989.00	\$21,989.00	O	<input type="checkbox"/>
1923	BERNICE JAMES TREASURER TAX COLLECTOR	PO BOX 579, SANTA BARBARA, CA 93102	\$2,347.42	\$0.00	\$0.00	\$0.00	\$2,347.42	O	<input type="checkbox"/>
816	BERRY BEST SERVICES LTD	1990 M STREET, SUITE 740, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$938.01	\$938.01	O	<input checked="" type="checkbox"/>
1255	BEKAR COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$0.00	\$128.01	\$0.00	\$0.00	\$128.01	A	<input type="checkbox"/>
1741	BEKAR COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, STE 300, SAN ANTONIO, TX 78205	\$4,239.45	\$0.00	\$0.00	\$0.00	\$4,239.45	O	<input type="checkbox"/>
1283	BFPE INTERNATIONAL	P.O. BOX 630667, BALTIMORE, MD 21263	\$0.00	\$0.00	\$25,027.45	\$0.00	\$25,027.45	O	<input type="checkbox"/>
836	BIALSON BERGEN & SCHWARZ	LAWRENCE M. SCHWARZ, ESQ., 2600 EL CAMINO REAL, SUITE 300, PALO ALTO, CA 94306	\$0.00	\$0.00	\$0.00	\$37,248.45	\$37,248.45	O	<input type="checkbox"/>
795	BIG JOB LEASING & RENTALS	25008 VIKING ST, HAYWARD, CA 94545	\$967.72	\$0.00	\$0.00	\$0.00	\$967.72	O	<input type="checkbox"/>
F319867	BL-GLOBE / NEC	3-2 MARUNOUCHI, TOKYO,	\$0.00	\$0.00	\$0.00	\$4,278.29	\$4,278.29	C	<input type="checkbox"/>
F319517	Binswanger	TWO LOGAN STREET, FOURTH FLOOR, PHILADELPHIA, PA 19103	\$0.00	\$0.00	\$0.00	\$182,564.57	\$182,564.57	C	<input type="checkbox"/>
F319872	Binswanger	TWO LOGAN STREET, FOURTH FLOOR, PHILADELPHIA, PA 19103	\$0.00	\$0.00	\$0.00	\$4,213.60	\$4,213.60	C	<input type="checkbox"/>
F421349	BIRNS TELECOMMUNICATIONS	MENDEL BIRNBAUM, 1636 55TH STREET, BROOKLYN, NY 11204	\$0.00	\$0.00	\$0.00	\$88.80	\$88.80	C	<input type="checkbox"/>
F420953	BDXB TELEPHONE CO.	ED GUSTAFSON, PO BOX 98, BDXBY, OK 74008	\$0.00	\$0.00	\$0.00	\$160.83	\$160.83	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
2187	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$80,065.11	\$80,065.11	O	<input type="checkbox"/>
F319657	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$21,077.54	\$21,077.54	S	<input type="checkbox"/>
463	BLAKELY, SOKOLOFF, TAYLOR & ZAFMAN, LLP	12400 WILSHIRE BLVD., 7TH FL., LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$8,039.00	\$8,039.00	O	<input checked="" type="checkbox"/>
F420808	BLEDSOE TELEPHONE COOPERATIVE	LOU DEBORD, P.O. BOX 609, PIKEVILLE, TN 37367	\$0.00	\$0.00	\$0.00	\$207.97	\$207.97	C	<input type="checkbox"/>
630	BLOOMBERG LP	499 PARK AVE, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$1,242.57	\$1,242.57	O	<input type="checkbox"/>
370	BLOUNT COUNTY REVENUE COMMISSIONER	220 2ND AVENUE EAST, ROOM 102, DONNY B. RAY, ONEONTA, AL 35121	\$0.00	\$0.00	\$2,420.61	\$0.00	\$2,420.61	O	<input type="checkbox"/>
F421259	BLUE EARTH VALLEY TELEPHONE COMPANY	ROBERT L. HAMMOND, JR., 123 WEST 7TH ST., BLUE EARTH, MN 56013	\$0.00	\$0.00	\$0.00	\$98.77	\$98.77	C	<input type="checkbox"/>
1434	BLUMBERG, DENISE G.	11600 NW 6TH PL, FORT LAUDERDALE, FL 33325	\$0.00	\$0.00	\$0.00	\$650,000.00	\$650,000.00	O	<input type="checkbox"/>
F319785	BMI TELECOMMUNICATIONS INC	71 AVE GLENDALE, GLENDALE, NY 11385	\$0.00	\$0.00	\$0.00	\$7,825.00	\$7,825.00	C	<input type="checkbox"/>
F320134	BOARDWALK VENDING	15 KING'S ROAD, ATTN LEN HARRIS, NORWOOD, MA 2062	\$0.00	\$0.00	\$0.00	\$1,028.93	\$1,028.93	C	<input type="checkbox"/>
164	BOISE CASCADE OFFICE PRODUCTS	150 E PIERCE RD, ATTN: MICHAEL PAUL, ITASCA, IL 60143	\$0.00	\$0.00	\$0.00	\$36,791.41	\$36,791.41	O	<input type="checkbox"/>
790	BOSTON BUSINESS TECHNOLOGIES	60 HICKORY DRIVE, 1ST FLOOR, WALTHAM, MA 02451	\$0.00	\$0.00	\$49,975.00	\$0.00	\$49,975.00	O	<input type="checkbox"/>
745	BOSTON EDISON COMPANY DBA	NSTAR ELECTRIC COMPANY, 800 BOYLSTON ST, 17TH FL., BOSTON, MA 02119	\$0.00	\$0.00	\$0.00	\$386,580.20	\$386,580.20	O	<input type="checkbox"/>
714	BOWIE CAD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,406.08	\$0.00	\$0.00	\$0.00	\$1,406.08	O	<input type="checkbox"/>
394	BOWIE ISD	ANDREW DYLAN WOOD, RAY WOOD & BONILLA, LLP, PO BOX 165001, AUSTIN, TX 78716	\$834.30	\$0.00	\$0.00	\$0.00	\$834.30	O	<input type="checkbox"/>
1506	BOX ELDER COUNTY	1 SOUTH MAIN STREET, BRIGHAM CITY, UT 84302	\$0.00	\$0.00	\$1,953.33	\$0.00	\$1,953.33	O	<input type="checkbox"/>
1457	BOYD ENTERPRISES UTAH, LLC	DAVID N. KELLEY, 215 SOUTH STATE, STE 1200, SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$316,745.00	\$316,745.00	O	<input type="checkbox"/>
2165	BRAC GROUP INC. F/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	O	<input type="checkbox"/>
F421150	BRANCH CABLE INC.	TAMMY TORREY, 125 SOUTH CONGRESS, SUITE 1100, JACKSON, MS 39201	\$0.00	\$0.00	\$0.00	\$115.22	\$115.22	C	<input type="checkbox"/>
F420822	BRANDENBURG TELEPHONE COMPANY	BOB FEGENBUSH, 200 TELCO DRIVE, P. O. BOX 399, BRANDENBURG, KY 40108	\$0.00	\$0.00	\$0.00	\$200.58	\$200.58	C	<input type="checkbox"/>
1760	BRANTLEY COUNTY	P.O. BOX 829, ATTN LORNA H. THOMAS, Nahunta, GA 31553	\$0.00	\$0.00	\$3,705.46	\$0.00	\$3,705.46	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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582	BRANTLEY COUNTY	P.O. BOX 829, ATTN LORNA H. THOMAS, NAHUNTA, GA 31553	\$0.00	\$0.00	\$3,963.62	\$0.00	\$3,963.62	O	<input type="checkbox"/>
F421242	BRANTLEY TEL. CO. INC.(STRICKLAND COMM.)	JENNIFER ABRAMS, 112 CLEVELAND ST/PO BOX 255, NAHUNTA, GA 31553	\$0.00	\$0.00	\$0.80	\$101.37	\$101.37	C	<input type="checkbox"/>
1023	BRASS RING	343 WINTER STREET, WALTHAM, MA 02451	\$0.00	\$0.00	\$0.00	\$4,655.00	\$4,655.00	O	<input type="checkbox"/>
F421175	BRAZORIA TEL CO.	GAIL GREENBERG, PO BOX 2008, BRAZORIA, TX 77422	\$0.00	\$0.00	\$0.00	\$111.55	\$111.55	C	<input type="checkbox"/>
F420582	BRIAN FITZPATRICK	DBA JARRETT COMM., 37W680 KNOILCREEK DRIVE, ST CHARLES, IL 60175	\$0.00	\$0.00	\$0.00	\$325.24	\$325.24	C	<input type="checkbox"/>
863	BRIGGS ELECTRIC, INC	16662 MILLIKAN AVENUE, IRVINE, CA 92714	\$0.00	\$0.00	\$0.00	\$30,194.90	\$30,194.90	O	<input checked="" type="checkbox"/>
F420600	BRISTOL BAY TELEPHONE COOPERATIVE	TONYA MOORCROFT, PO BOX 259, KING SALMON, AK 99613	\$0.00	\$0.00	\$0.00	\$311.23	\$311.23	C	<input checked="" type="checkbox"/>
F319950	British Standards Institute Inc	12110 SUNSET HILLS ROAD, SUITE 140, RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$2,550.00	\$2,550.00	C	<input type="checkbox"/>
1946	BROADWING COMMUNICATION, LLC	1122 CAPITAL OF TEXAS HIGHWAY S., AUSTIN, TX 78746	\$0.00	\$0.00	\$0.00	\$48,402.46	\$48,402.46	O	<input type="checkbox"/>
755	BROBECK, PHLEGER & HARRISON LLP	C/O CITIBANK FSB, ATTN: THOMAS C. MORRISON, VP, 1 SANSOME ST, 24TH FL, SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$2,529.36	\$0.00	\$2,529.36	O	<input type="checkbox"/>
1800	BROODWING COMMUNICATIONS, LLC	1122 CAPITAL OF TEXAS HWY S., AUSTIN, TX 78746	\$0.00	\$0.00	\$8,103.02	\$0.00	\$8,103.02	O	<input type="checkbox"/>
22	BROWARD COUNTY, DEPT OF FINANCE	REVENUE COLLECTION DIVISION, GOVERNMENTAL CENTER ANNEX, 115 S ANDREWS AVE, FORT LAUDERDALE, FL 33301	\$11,797.19	\$0.00	\$0.00	\$0.00	\$11,797.19	O	<input type="checkbox"/>
1504	BROWN COUNTY	601 OREGON STREET, ATTN: CHERYL S. LIPPOLD, HIAWATHA, KS 66434	\$0.00	\$0.00	\$538.95	\$0.00	\$538.95	O	<input type="checkbox"/>
F320389	Browning Ferris Industries	P.O. BOX 78017, PHOENIX, AZ 85062-8017	\$0.00	\$0.00	\$0.00	\$494.17	\$494.17	C	<input type="checkbox"/>
F420623	BRUCE KOTY DBA PHONE SHARE	BRUCE KOTY, 570M EL CAMINO REAL, #211, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$292.50	\$292.50	C	<input type="checkbox"/>
92	BRUNSWICK COUNTY	228 NORTH STREET, ATTN ALICE CAROL MAILLANC ROOM 104, LAWRENCEVILLE, VA 23868	\$0.00	\$0.00	\$0.00	\$288.59	\$288.59	O	<input checked="" type="checkbox"/>
1192	BRYAN STREET ACQUISITION PARTNERSHIP, LP	C/O VAN J. HOOKER, STUTZMAN & B ROMBERG, 2323 BRYAN STREET, STE 2200, DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$94,951.20	\$94,951.20	O	<input type="checkbox"/>
2121	BRYAN STREET ACQUISITION PARTNERSHIP, LP	C/O VAN J. HOOKER, STUTZMAN & BROMBERG ESSERMAN & PFLUGA, 2323 BRYAN STREET, STE 2200, DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$1,377,738.00	\$1,377,738.00	O	<input type="checkbox"/>
28	BT GLOBAL SERVICES	PP D2-09, HERCULES WAY, LEAVESDEN, WATFORD, HERTFORDSHIRE, WD25 7GR	\$0.00	\$0.00	\$0.00	\$303,950.50	\$303,950.50	O	<input checked="" type="checkbox"/>
F319641	BT North America Inc	5251 DTC PARKWAY, SUITE 275, GREENWOOD VILLAGE, CO 80111	\$0.00	\$0.00	\$0.00	\$26,078.96	\$26,078.96	C	<input type="checkbox"/>

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F320371	BTI	P.O. BOX 96026, CHARLOTTE, NC 28296-0026	\$0.00	\$0.00	\$0.00	\$852.81	\$852.81	C	<input type="checkbox"/>
F319521	BTN HOUSE	MOLLY MILLARS LANE, WOKINGHAM, RG40 1AP	\$0.00	\$0.00	\$0.00	\$156,278.00	\$156,278.00	C	<input type="checkbox"/>
F420860	BUD DAVY DBA M.P.M. MARKETING	MAURICE E. DAVY, JR., 5955 INTERVALE DR, RIVERSIDE, CA 92506	\$0.00	\$0.00	\$0.00	\$188.00	\$188.00	C	<input checked="" type="checkbox"/>
F420635	BUFFALO VALLEY TELEPHONE CO.	HYDIE J. MILGER, 20 SOUTH SECOND ST., LEWISBURG, PA 17837	\$0.00	\$0.00	\$0.00	\$285.58	\$285.58	C	<input type="checkbox"/>
603	BULLET GUARD CORP	3963 COMMERCE DRIVE, WEST SACRAMENTO, CA 95691	\$0.00	\$0.00	\$0.00	\$4,043.00	\$4,043.00	O	<input checked="" type="checkbox"/>
638	BULLOCH COUNTY RURAL TEL COOP	681 NORTHSIDE DRIVE W, STATESBORO, GA 30458	\$0.00	\$0.00	\$0.00	\$956.33	\$956.33	O	<input checked="" type="checkbox"/>
1354	BULLS EYE TELECOM, INC.	25900 GREENFIELD, SUITE 330, OAK PARK, MI 48237	\$0.00	\$0.00	\$0.00	\$2,321.88	\$2,321.88	O	<input type="checkbox"/>
F421068	BURL MARTIN	BURL MARTIN, DBA METRO-TEL, 11040 N. RIDGE AVE., STE. A, LOMBARD, IL 60148	\$0.00	\$0.00	\$0.00	\$132.40	\$132.40	C	<input type="checkbox"/>
2105	BURLESON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$247.49	\$0.00	\$0.00	\$247.49	O	<input type="checkbox"/>
F319898	BURLINGTON ELECTRICAL TESTING	825 SYCAMORE AVENUE, CROYDON, PA 19021	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	C	<input type="checkbox"/>
1808	BURNER, DAVID N.	9137 MULDER CT, MANASSAS, VA 20131	\$0.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	O	<input type="checkbox"/>
1278	BUSINESS COMMUNICATIONS MGMT INC.	228 EAST 45TH STREET, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$179,885.29	\$179,885.29	O	<input checked="" type="checkbox"/>
1279	BUSINESS COMMUNICATIONS MGMT INC.	228 EAST 45TH STREET, NEW YORK, NY 10017	\$0.00	\$0.00	\$145,452.00	\$0.00	\$145,452.00	O	<input type="checkbox"/>
F319767	Business Communications Review Inc	999 OAKMONT PLAZA DRIVE, SUITE 100, WESTMONT, IL 60559-5517	\$0.00	\$0.00	\$0.00	\$8,495.00	\$8,495.00	C	<input type="checkbox"/>
14	BUSINESS SERVE PLC	RIVERSWAY HOUSE, MORECAMBE ROAD, LANCASTER, LANCASHIRE, LA1 2SS	\$0.00	\$0.00	\$0.00	\$12,482.46	\$12,482.46	O	<input type="checkbox"/>
2080	BUSINESS TELECOM, INC	4300 SIX FORKS RD., C/O BRUCE BULLOCK, ESQUIRE, RALEIGH, NC 27609	\$0.00	\$0.00	\$1,272.60	\$165,326.00	\$166,598.60	O	<input type="checkbox"/>
485	BUTLER COUNTY	700 COURT SQUARE, ATTN BELLE G PEAVY, GREENVILLE, AL 36037	\$0.00	\$0.00	\$0.00	\$519.42	\$519.42	O	<input type="checkbox"/>
F421176	C&D TELECOM INC	COLIN DEBUSE, 6907 ASH HILL LANE, BARTLETT, TN 38135	\$0.00	\$0.00	\$0.00	\$111.42	\$111.42	C	<input type="checkbox"/>
F319923	C&P Telephone	P.O. BOX 408, COCKEYSVILLE, MD 21030-0408	\$0.00	\$0.00	\$0.00	\$3,097.57	\$3,097.57	S	<input type="checkbox"/>
F420028	C/B TEL, INC.	JEFFREY W. CUSHMAN, 17704 N. HILLTOP RD., COLBERT, WA 99005	\$0.00	\$0.00	\$0.00	\$1,699.80	\$1,699.80	C	<input type="checkbox"/>
1218	CABLE & WIRELESS (BARBADOS) LIMITED	WINDSOR LODGE, GOVERNMENT HILL, ST. MICHAEL BARBADOS,	\$0.00	\$0.00	\$0.00	\$463,095.00	\$463,095.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
9999985	Cable & Wireless Americas Operations, Inc.	1750 PRESIDENTS STREET, STE 750, RESTON, VA 20190	\$0.00	\$29,000.00	\$0.00	\$0.00	\$29,000.00	D	<input type="checkbox"/>
1205	CABLE & WIRELESS IDC INC.	CS BUILDING, 5-20-8, ASAKUSABASHI, TAITO-KU TOKYO, 111-8091	\$0.00	\$0.00	\$0.00	\$34,652.86	\$34,652.86	O	<input checked="" type="checkbox"/>
1217	CABLE & WIRELESS JAMAICA LTD.	51 HALF WAY TREE ROAD, KINGSTON 10,	\$0.00	\$0.00	\$0.00	\$44,963.16	\$44,963.16	O	<input checked="" type="checkbox"/>
F319530	CABLE & WIRELESS PANAMA	20 Church Street, , Hamilton, Bermuda HM AX	\$0.00	\$0.00	\$0.00	\$10,010.00	\$10,010.00	N	<input checked="" type="checkbox"/>
1066	CABLE AND WIRELESS BERMUDA LTD.	PO BOX HM 151, HAMILTON, HM AX	\$0.00	\$0.00	\$0.00	\$185,766.70	\$185,766.70	O	<input checked="" type="checkbox"/>
F320840	Cabletron	P.O. BOX 93499, CHICAGO, IL 60673-3499	\$0.00	\$0.00	\$0.00	\$197.36	\$197.36	C	<input type="checkbox"/>
F319740	CADWALADER WICKERSHAM & TAFT LLP	100 MAIDEN LA, NEW YORK, NY 10038	\$0.00	\$0.00	\$0.00	\$10,062.90	\$10,062.90	C	<input type="checkbox"/>
F320040	CAIS Internet	P.O. BOX 85080, LOCKBOX 4210, RICHMOND, VA 23285-4210	\$0.00	\$0.00	\$0.00	\$1,583.00	\$1,583.00	C	<input type="checkbox"/>
1758	CAL-AIR INC	12393 SLAUSON AVE, WHITTIER, CA 90606	\$0.00	\$0.00	\$31,282.14	\$0.00	\$31,282.14	O	<input type="checkbox"/>
357	CALAVERAS TEL	P.O. BOX 37, COPPERPOPLIS, CA 95228	\$0.00	\$0.00	\$0.00	\$239.69	\$239.69	F	<input type="checkbox"/>
1853	CALCASIEU PARISH SHERIFF & TAX COLL.	P.O. BOX 1787, LAKE CHARLES, LA 70602	\$0.00	\$0.00	\$2,008.74	\$0.00	\$2,008.74	O	<input type="checkbox"/>
1674	CALDWELL CAD	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH III 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$630.71	\$0.00	\$0.00	\$0.00	\$630.71	O	<input type="checkbox"/>
9999101	Calhoun County, Florida		\$0.00	\$103.16	\$0.00	\$0.00	\$103.16	A	<input type="checkbox"/>
F420454	CALIF COIN PHNS	SHARON CARPENTER, 1744 SANTA RITA RD., TEMPLETON, CA 93465	\$0.00	\$0.00	\$0.00	\$428.43	\$428.43	C	<input type="checkbox"/>
F320432	California High Cost Fund A	P.O. BOX 45118, CHCF-A, SAN FRANCISCO, CA 94145-0118	\$0.00	\$0.00	\$0.00	\$451.92	\$451.92	C	<input type="checkbox"/>
F319821	California High Cost Fund B	P.O. BOX 60000, FILE 73755, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$5,810.43	\$5,810.43	C	<input type="checkbox"/>
F319686	CALIFORNIA SUNCARE	CHRISTA COLE, 10877 WILSHIRE BLVD, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$14,690.93	\$14,690.93	C	<input checked="" type="checkbox"/>
225	CALIFORNIA TAN, INC.	CHRISTA COLE, 10877 WILSHIRE BLVD, 12TH FL, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$14,690.93	\$14,690.93	O	<input type="checkbox"/>
275	CALL TECH COMMUNICATIONS, LLC	4335 EQUITY DR, COLUMBUS, OH 43228	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18	O	<input type="checkbox"/>
F319622	CallTech Communications Inc	TRANSFEROR: CALL TECH COMMUNICATIONS INC, ATTN: ALPA JIMENEZ, 411 WEST PUTNAM AVENUE, S-225, GREENWICH, CT 06830	\$0.00	\$0.00	\$0.00	\$29,105.08	\$29,105.08	S	<input type="checkbox"/>
993	CAMDEN TELEPHONE & TELEGRAPH CO.	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$709.89	\$709.89	O	<input type="checkbox"/>
301	CAMERON TEL CO LLC - TX	PO BOX 2357, SULPHUR, LA 70664-2357	\$0.00	\$0.00	\$0.00	\$78.09	\$78.09	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim			Maximum Reserve						Maximum Reserve	C&W PLC Optional Release
302	CAMERON TELEPHONE COMPANY	PO BOX 2357, SULPHUR, LA 70664-2357	\$0.00	\$0.00	\$0.00	\$328.76	\$328.76	O	<input checked="" type="checkbox"/>	
1742	CAMP CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$2,088.59	\$0.00	\$0.00	\$0.00	\$2,088.59	O	<input type="checkbox"/>	
F320464	Candy Heaven	3272 HOLLY BERRY CT, FALLS CHURCH, VA 220423315	\$0.00	\$0.00	\$0.00	\$422.52	\$422.52	C	<input type="checkbox"/>	
1526	CANYON COUNTY TAX COLLECTOR	P.O. BOX 1010, CALDWELL, ID 83606	\$7,647.28	\$0.00	\$0.00	\$0.00	\$7,647.28	O	<input type="checkbox"/>	
2056	CAPITAL RESEARCH GROUP, INC.	JEFFREY TEW, ESQ., TEW CARDENAS LLP, 4 SEASONS TOWER, 15TH FL, 1441 BRICKELL, MIAMI, FL 33131	\$0.00	\$0.00	\$0.00	\$10,000,000.00	\$10,000,000.00	O	<input checked="" type="checkbox"/>	
F319963	Capitol Exhibit Services	12299 LIVINGSTON ROAD, MANASSAS, VA 20109	\$0.00	\$0.00	\$0.00	\$2,447.90	\$2,447.90	C	<input type="checkbox"/>	
566	CAPROCK COIN PHONE, INC.	BILL E. TARBOX, DBA CAPROCK TELESERVICES, INC., P.O. BOX 64652, LUBBOCK, TX 79464	\$0.00	\$0.00	\$0.00	\$227.73	\$227.73	O	<input checked="" type="checkbox"/>	
F420487	CAPTEL MAINTENANCE SERVICES, INC.	SCOTT HOLMBERG, 125 SOUTH WACKER DRIVE, SUITE 300, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$404.47	\$404.47	C	<input type="checkbox"/>	
86	CARBON COUNTY	P.O. BOX 7, ATTN CINDY BALDWIN, RAWLINS, WY 82301	\$0.00	\$0.00	\$4,734.21	\$0.00	\$4,734.21	O	<input type="checkbox"/>	
1525	CAREER BUTLER, LLC	8420 W BRYN MAWR AVE, SUITE 1000, CHICAGO, IL 60631	\$0.00	\$0.00	\$0.00	\$19,520.00	\$19,520.00	O	<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	\$3,423.42	\$3,423.42	O	<input type="checkbox"/>	
F319843	Caribbean Crossings	P.O. BOX CB13050, NASSAU,	\$0.00	\$0.00	\$0.00	\$4,992.53	\$4,992.53	C	<input type="checkbox"/>	
405	CARLENE E. PETREE, COLLECTOR OF REVENUE	200 E MAIN ST, CALIFORNIA, MO 65018	\$7,176.95	\$0.00	\$0.00	\$0.00	\$7,176.95	O	<input type="checkbox"/>	
175	CAROL WU, TTEE OF THE BNCY EST OF UNISL	AQUISITION CORP. C/O JEFFREY WURMS, ESQ., WENDEL ROSEN BLACK & DEAN LLP, 1111 BROADWAY, 24TH FL, OAKLAND, CA 94607	\$0.00	\$0.00	\$0.00	\$13,433.73	\$13,433.73	O	<input type="checkbox"/>	
1533	CAROLINA TELEPHONE & TELEGRAPH CO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$18,459.98	\$18,459.98	O	<input type="checkbox"/>	
1549	CAROLINA TELEPHONE & TELEGRAPH CO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0401-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$9,836.03	\$9,836.03	O	<input type="checkbox"/>	
F319997	CAROLYN DYE, LIQUIDATING TRUSTEE	1925 CENTURY PARK EAST, SUITE 1150, C/O LEONARD, LOS ANGELES, CA 90067	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	C	<input type="checkbox"/>	
362	CARROLL COUNTY	TAX OFFICE, 423 COLLEGE ST ROM 401, CARROLLTON, GA 30117	\$0.00	\$0.00	\$1,652.62	\$0.00	\$1,652.62	O	<input type="checkbox"/>	
65	CARROLL/HARALSON COUNTY	232 TALLAPOOSA STREET, BREMEN, GA 30116	\$199.97	\$0.00	\$0.00	\$0.00	\$199.97	O	<input type="checkbox"/>	
224	CARTELLI, ROBERT	771 WIDGET DRIVE, SAN JOSE, CA 95117	\$0.00	\$0.00	\$0.00	\$204,069.96	\$204,069.96	O	<input checked="" type="checkbox"/>	

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420946	CASCADE UTILITIES, INC.	LEORA LAJMODIERE, PO BOX 189, ESTACADA, OR 97023	\$0.00	\$0.00	\$0.00	\$162.55	\$162.55	C	<input type="checkbox"/>
728	CASS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,188.18	0.00	0.00	0.00	\$3,188.18	U	<input type="checkbox"/>
744	CASS CAD	ELIZABETH WELLER/MICHAEL W. DEEDS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	0.00	101.03	0.00	0.00	\$101.03	S	<input type="checkbox"/>
1507	CASS COUNTY	201 WEST WALL, ATTN: PAM SHIPLEY, HARRISONVILLE, MO 64701	0.00	\$0.00	\$3,682.00	0.00	\$3,682.00	O	<input type="checkbox"/>
421270	CASS COUNTY TELEPHONE COMPANY	ROBERT OSBORN - FINANCIAL REG. ANALYST, PO BOX 398, PECULIAR, MO 64078	\$0.00	\$0.00	0.00	197.44	\$97.44	C	<input type="checkbox"/>
1909	CASS COUNTY TREASURER	RICHARD WASSINGER, 346 MAIN STREETT, ROOM 204, PLATTSMOUTH, NE 68048	1,307.84	0.00	0.00	0.00	\$1,307.84	U	<input type="checkbox"/>
1615	CASS COUNTY, CITY OF LINDEN & LINDEN-	KILDARE CONSOLIDATED ISD, TAB BEALL, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 1530, TYLER, TX 75710	\$2,719.74	0.00	0.00	\$0.00	\$2,719.74	S	<input type="checkbox"/>
2078	CASS COUNTY, CITY OF LINDEN & LINDEN-	KILDARE CIDS, TAB BEALL, DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 2007, TYLER, TX 75710-2007	\$0.00	\$2,788.25	0.00	\$0.00	\$2,788.25	S	<input type="checkbox"/>
1453	CASS COUNTY, CITY OF MINEOLA, ET AL	TAB BEALL, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 1530, TYLER, TX 75710	12,741.61	0.00	0.00	0.00	\$5,741.61	O	<input type="checkbox"/>
37	CASSIA COUNTY	1459 OVERLAND AVENUE, ATTN GAYLE EREKSON RM 102, BURLEY, ID 83318	0.00	0.00	38,270.42	0.00	\$8,270.42	O	<input type="checkbox"/>
F420360	CATALINA COMMUNICATIONS	WILLIAM W. VANDRUFF, 1561 E. ST. GERTRUDE, SANTA ANA, CA 92705	0.00	0.00	0.00	3323.08	3323.08	C	<input type="checkbox"/>
353	CAJAPULT COMMUNICATION CORP.	160 S. WHISMAN RD, MOUNTAIN VIEW, CA 94041	0.00	0.00	0.00	140,019.60	140,019.60	D	<input checked="" type="checkbox"/>
1183	CAVALIER TELEPHONE, LLC	CAVALIER TELEPHONE M.J - ATLANTIC, LLC, 2134 WEST LABURNUM AVENUE, RICHMOND, VA 23227	0.00	0.00	0.00	179,059.13	179,059.13	D	<input checked="" type="checkbox"/>
612	CC COMMUNICATIONS	PO BOX 1390, FALLON, NV 89407-1390	0.00	0.00	0.00	1251.73	1224.73	S	<input type="checkbox"/>
163	CDW COMPUTER CENTERS INC	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	0.00	\$0.00	0.00	15,114.40	15,114.40	U	<input checked="" type="checkbox"/>
373	CECIL COUNTY	129 EAST MAIN STREET, ATTN PAMELA R. HOWARD ROOM 117, ELKTON, MD 21921	0.00	0.00	32,411.34	0.00	32,411.34	O	<input type="checkbox"/>
F419923	CEI NETWORKS TELEBEAM, INC.	SARA J. HOOVER, DBA COINFONE TELECOMMUNICATIONS, 441 SCIENCE PARK ROAD, STATE COLLEGE, PA 16803	0.00	0.00	0.00	15,120.13	15,120.13	C	<input type="checkbox"/>
456	CENTRAL ARKANSAS TELEPHONE COOP INC	SHIRLEY L. KINNAIRD, PO BOX 130, 4036 HIGHWAY 7, BISMARCK, AR 71929	0.00	0.00	0.00	1270.79	1270.79	S	<input type="checkbox"/>
1084	CENTRAL MONTANA COMMUNICATIONS	RICHARD STEVENS, PO BOX 751, HAVRE, MT 59501	0.00	0.00	0.00	14,790.43	14,790.43	O	<input type="checkbox"/>

EXHIBIT A

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Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319783	CENTRAL PARKING SYSTEMS	330 WASHINGTON STREET, JERSEY CITY, NJ 7302	\$0.00	\$0.00	\$0.00	\$7,840.00	\$7,840.00	C	<input type="checkbox"/>
1548	CENTRAL TELEPHONE CO - NEVADA DIVISION	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$5,766.75	\$5,766.75	O	<input type="checkbox"/>
1547	CENTRAL TELEPHONE CO OF TEXAS	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$796.18	\$796.18	O	<input type="checkbox"/>
F421340	CENTRAL VALLEY COMMUNICATIONS	JAMES CHAMBAS, P.O. BOX 27303, FRESNO, CA 93729	\$0.00	\$0.00	\$0.00	\$89.81	\$89.81	C	<input type="checkbox"/>
F420499	CENTURY COIN, INC.	25241 DENNY ROAD, TORRANCE, CA	\$0.00	\$0.00	\$0.00	\$390.81	\$390.81	C	<input type="checkbox"/>
F419813	CENTURY TELEPHONE ENTERPRISES	GERALD MCPHILLIPS, 4495 MARLETTE ROAD, CLIFFORD, MI 48727	\$0.00	\$0.00	\$0.00	\$6,483.03	\$6,483.03	C	<input type="checkbox"/>
F319752	Century Telephone of Arkansas	CHARITON VALLEY TELEPHONE CO, 109 BUTLER ST, MACON, MO 635521628	\$0.00	\$0.00	\$0.00	\$9,507.38	\$9,507.38	C	<input type="checkbox"/>
F321235	Century Telephone of Arkansas	109 BUTLER ST, MACON, MO 63552-1628	\$0.00	\$0.00	\$0.00	\$101.91	\$101.91	C	<input type="checkbox"/>
594	CENTURYTEL, INC. ET AL DBA	CENTURYTEL, REX D. RAINCH, PC, 3622 GOVERNMENT ST, BATON ROUGE, LA 70806-5720	\$0.00	\$0.00	\$0.00	\$118,721.07	\$118,721.07	I	<input type="checkbox"/>
F319679	Coragon Networks Inc	777 CORPORATE DRIVE, MAHWAH, NJ 07430	\$0.00	\$0.00	\$0.00	\$16,085.78	\$16,085.78	C	<input type="checkbox"/>
328	CISCO-COX ENGINEER	35 INDUSTRIAL DR., CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$23,193.06	\$23,193.06	O	<input checked="" type="checkbox"/>
577	CHAMBERS COUNTY REVENUE	2 LAFAYETTE STREET, ATTN WENDY Y WILLIAMS, LAFAYETTE, AL 36862	\$0.00	\$0.00	\$200.21	\$0.00	\$200.21	O	<input type="checkbox"/>
F420958	CHAMCOM, INC	RICHARD COFFEY, 245 ATLANTIC STREET, NORTH GREAT RIVER, NY 11722	\$0.00	\$0.00	\$0.00	\$160.07	\$160.07	C	<input type="checkbox"/>
F421296	CHAMPLAIN VALLEY TELECOM	JIM LAVOIE, P.O. BOX 9, WAITSFIELD, VT 5673	\$0.00	\$0.00	\$0.00	\$95.54	\$95.54	C	<input type="checkbox"/>
1939	CHARLES COUNTY, MARYLAND	MEYERS, RODBELL & ROSENBAUM, P.A., 6801 KENTWORTH AVENUE, SUITE 400, RIVERDALE, MD 20737-1385	\$1,420.63	\$0.00	\$0.00	\$0.00	\$1,420.63	O	<input type="checkbox"/>
1830	CHARLES RIVER ASSOCIATES	200 CLARENDON ST., ATTN: HEIDI SCHOEN, BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$170,073.38	\$170,073.38	O	<input type="checkbox"/>
9999107	Charlotte County, Florida		\$0.00	\$79.63	\$0.00	\$0.00	\$79.63	A	<input type="checkbox"/>
269	CHARLTON COUNTY TAX COMMISSION	100 THIRD STREET, FOLKSTON, GA 31537	\$0.00	\$0.00	\$5,997.54	\$0.00	\$5,997.54	O	<input type="checkbox"/>
F320602	Chautauqua & Erie Tel Corp	30 MAIN STREET, ATTN KATHY SWEATMAN, WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$310.59	\$310.59	C	<input type="checkbox"/>
F420880	CHAUTAUQUA & ERIE TELEPHONE	CINDY CROSSMAN, 30 MAIN ST, WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$181.79	\$181.79	C	<input type="checkbox"/>
F420699	CHESTER LONG DISTANCE SERVICES, INC.	SAMUEL J. JONES, PO BOX 160, 112 YORK STREET, CHESTER, SC 29706	\$0.00	\$0.00	\$0.00	\$259.29	\$259.29	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319970	Chester Telephone Co	112 YORK STREET, CHESTER, SC 29706-0160	\$0.00	\$0.00	\$0.00	\$2,268.60	\$2,268.60	C	<input type="checkbox"/>
573	CHESTERFIELD COUNTY	P.O. BOX 750, ATTN: JOHN W. SOWELL, CHESTERFIELD, SC 29709	\$0.00	\$0.00	\$129.72	\$0.00	\$129.72	O	<input type="checkbox"/>
F421356	CHEYENNE RIVER SIOUX TRIBE TEL AUTHORITY	J. D. WILLIAMS, BOX 610, EAGLE BUTTE, SD 57625	\$0.00	\$0.00	\$0.00	\$87.92	\$87.92	C	<input type="checkbox"/>
1864	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$1,842.78	\$1,842.78	O	<input type="checkbox"/>
1865	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$93.16	\$93.16	O	<input type="checkbox"/>
1866	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$870.27	\$1,469.32	\$2,339.59	O	<input type="checkbox"/>
1867	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$677.82	\$1,497.53	\$2,175.35	O	<input type="checkbox"/>
1868	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,060.08	\$1,871.72	\$2,931.80	O	<input type="checkbox"/>
1870	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$731.00	\$0.00	\$731.00	O	<input type="checkbox"/>
1871	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,462.41	\$0.00	\$1,462.41	O	<input type="checkbox"/>
1872	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,278.00	\$0.00	\$1,278.00	O	<input type="checkbox"/>
F421466	CHICAGO PAY TELEPHONE CO., INC.	MICHAEL TREMKO, 4418 N. WOLCOTT AVE. E, CHICAGO, IL 60640	\$0.00	\$0.00	\$0.00	\$76.79	\$76.79	C	<input type="checkbox"/>
F420843	CHICKASAW LONG DISTANCE	DONNA PARENTI, PO BOX 460, SULPHUR, OK 73086	\$0.00	\$0.00	\$0.00	\$196.41	\$196.41	C	<input checked="" type="checkbox"/>
255	CHIEF FIRE EQUIPMENT & SERVICES	269 MAIN ST, PO BOX 735, LODI, NJ 07644	\$0.00	\$0.00	\$0.00	\$935.45	\$935.45	O	<input checked="" type="checkbox"/>
1629	CHIEF TELCOM	250 YUANG GUANG ST, TIAPEI, 114	\$0.00	\$0.00	\$16,200.00	\$0.00	\$16,200.00	O	<input type="checkbox"/>
1713	CHILDRESS COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$3,672.40	\$0.00	\$0.00	\$0.00	\$3,672.40	O	<input type="checkbox"/>
2146	CHILDRESS COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$138.63	\$0.00	\$0.00	\$138.63	A	<input type="checkbox"/>
F420650	CHOICE COMMUNICATIONS	ROBERT W. SUSKI, 55911 N. THOMAS RD, BENTON CITY, WA 99320	\$0.00	\$0.00	\$0.00	\$281.17	\$281.17	C	<input type="checkbox"/>
995	CHORUS NETWORKS	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$476.01	\$476.01	O	<input type="checkbox"/>
F421455	CHUCK SESATA	CHUCK SESATA, DBA PACIFIC BAY PAYSTATIONS, 2475 RELIEZ VALLEY RD., MARTINEZ, CA 94553	\$0.00	\$0.00	\$0.00	\$77.61	\$77.61	C	<input type="checkbox"/>
F321307	Churchill County Tel & Tel	50 W WILLIAMS AVENUE, FALLON, NV 89407-1390	\$0.00	\$0.00	\$0.00	\$94.45	\$94.45	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319529	Ciena Corporation	999 CORPORATE DRIVE, SUITE 100, LINTHICUM, MD 21090	\$0.00	\$0.00	\$0.00	\$126,743.28	\$126,743.28	C	<input type="checkbox"/>
F319571	Ciena Corporation	999 CORPORATE DRIVE, SUITE 100, LINTHICUM, MD 21090	\$0.00	\$0.00	\$0.00	\$50,240.00	\$50,240.00	C	<input type="checkbox"/>
570	CIMARRON COUNTY	P.O. BOX 162, BOISE CITY, OK 73933	\$0.00	\$0.00	\$904.96	\$0.00	\$904.96	O	<input type="checkbox"/>
F319720	Cincinnati Bell Telephone	201 EAST 4TH STREET, ROOM 102-313, CINCINNATI, OH 45202	\$0.00	\$0.00	\$0.00	\$4,128.94	\$4,128.94	O	<input type="checkbox"/>
F420201	CINEMA-AMUSEMENT MANAGEMENT CO	THORNBURY, FRED, DBA CAMCO, PO BOX 9099, NEWPORT BEACH, CA 92658	\$0.00	\$0.00	\$0.00	\$799.31	\$799.31	C	<input type="checkbox"/>
F420091	CINEMARK USA, INC.	JEFF TURRENTINE, 3900 DALLAS PARKWAY #500, PLANO, TX 75093	\$0.00	\$0.00	\$0.00	\$1,212.87	\$1,212.87	C	<input type="checkbox"/>
1724	CINGULAR WIRELESS	C/O CREDITORS BANKRUPTCY SERVICE, P.O. BOX 740933, DALLAS, TX 75374	\$0.00	\$0.00	\$0.00	\$10,910.24	\$10,910.24	O	<input type="checkbox"/>
309	CINTAS FIRST AID & SAFETY	1625 NEPTUNE DR, SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$2,242.69	\$2,242.69	O	<input type="checkbox"/>
F420798	CIRCLE CITY PAYPHONE COMPANY	CLAUDETTE DUNNING (SEE NOTE 4-29-03), 2198 BLUE JAY, CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$211.40	\$211.40	C	<input type="checkbox"/>
F319780	Citibank NA	111 WALL STREET, 14TH FLOOR, NEW YORK, NY 10005	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	C	<input type="checkbox"/>
F321035	Citimark Management Company Inc	7301 EAST 90TH STREET, SUITE 112, INDIANAPOLIS, IN 46256	\$0.00	\$0.00	\$0.00	\$140.00	\$140.00	C	<input type="checkbox"/>
F319658	Citizens Communications	ATTN: KATHIE MUNSON, 1905 WALNUT ST, PO BOX 737, HIGGINSVILLE, MO 64037-0737	\$0.00	\$0.00	\$0.00	\$20,420.24	\$20,420.24	O	<input type="checkbox"/>
F421253	CITIZENS TELEPHONE CO OF KECKSBURG	GEORGE ACHTZIGER, PO BOX 156, RT 982, MAMMOTH, PA 15664	\$0.00	\$0.00	\$0.00	\$99.81	\$99.81	C	<input type="checkbox"/>
F421115	CITIZENS TELEPHONE CO., GA	RONNY CHAPMAN, PO BOX 187, LESLIE, GA 31764	\$0.00	\$0.00	\$0.00	\$122.48	\$122.48	C	<input type="checkbox"/>
F420601	CITIZENS TELEPHONE COMPANY, NC	JENNIFER ABRAMS, DBA CITIZENS COMM. SYSTEMS, PO BOX 1137, BREVARD, NC 28712	\$0.00	\$0.00	\$0.00	\$311.00	\$311.00	C	<input type="checkbox"/>
120	CITRIX SYSTEMS, INC.	851 W CYPRESS CREEK, ATTN: GENE TORRES, FORT LAUDERDALE, FL 33309	\$0.00	\$0.00	\$0.00	\$12,990.02	\$12,990.02	O	<input checked="" type="checkbox"/>
9999108	Citrus County, Florida		\$0.00	\$101.80	\$0.00	\$0.00	\$101.80	A	<input type="checkbox"/>
1785	CITY & COUNTY OF BROOMFIELD	ATTN: DAVID SCHMILT, ONE DESCOMBES DRIVE, BROOMFIELD, CO 80020	\$290.88	\$0.00	\$0.00	\$0.00	\$290.88	O	<input type="checkbox"/>
425	CITY & COUNTY OF DENVER/TREASURY	MCNICHOLS CIVIC CENTER BUILDING, 144 W COLFAX AVE, ROOM 384, ATTN: KAREN LATROS, BANKRUPTCY ANALYST, DENVER, CO 80202-5391	\$0.00	\$0.00	\$350,000.00	\$0.00	\$350,000.00	L	<input type="checkbox"/>
236	CITY & COUNTY OF PROVIDENCE, RI	NO ADDRESS PROVIDED,	\$0.00	\$0.00	\$22,075.41	\$0.00	\$22,075.41	L	<input type="checkbox"/>
9999600	City and County of Denver	144 West Colfax Ave, Room 308, Denver, CO 80217-0430	\$0.00	\$61,529.06	\$0.00	\$0.00	\$61,529.06	R	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
9999972	City and County of Denver		\$0.00	\$29,910.94	\$0.00	\$123,995.09	\$153,906.84	Q	<input type="checkbox"/>
9999992	City and County of Denver	Karen Katrus/Susan S. Stubbs, 144 W. Colfax Ave., Rm. 384, DENVER, CO 80202	\$0.00	\$8,560.00	\$0.00	\$0.00	\$8,560.00	A	<input type="checkbox"/>
1958	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	\$31,547.22	\$0.00	\$31,547.22	O	<input type="checkbox"/>
938	CITY OF CORINTH, MS	P.O. BOX 669, ATTN TAX COLLECTOR, CORINTH, MS 38835-0669	\$0.00	\$0.00	\$340.05	\$0.00	\$340.05	O	<input type="checkbox"/>
1261	CITY OF EL PASO	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$0.00	\$84.55	\$0.00	\$0.00	\$84.55	A	<input type="checkbox"/>
1880	CITY OF EL PASO	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$4,228.99	\$0.00	\$0.00	\$0.00	\$4,228.99	O	<input type="checkbox"/>
1642	CITY OF ENNIS	ELIZABETH BANDA/BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$698.61	\$0.00	\$0.00	\$0.00	\$698.61	O	<input type="checkbox"/>
2156	CITY OF FORT WORTH	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$0.00	\$1,057.16	\$0.00	\$0.00	\$1,057.16	A	<input type="checkbox"/>
2157	CITY OF FORT WORTH	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$0.00	\$323.53	\$0.00	\$0.00	\$323.53	A	<input type="checkbox"/>
474	CITY OF FORT WORTH	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$2,439.72	\$0.00	\$0.00	\$0.00	\$2,439.72	O	<input type="checkbox"/>
477	CITY OF FORT WORTH	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$7,972.84	\$0.00	\$0.00	\$0.00	\$7,972.84	O	<input type="checkbox"/>
58	CITY OF GAFFNEY	PO BOX 2109, GAFFNEY, SC 29342	\$0.00	\$0.00	\$151.39	\$0.00	\$151.39	O	<input type="checkbox"/>
2084	CITY OF IOWA PARK, IOWA PARK I.S.D.	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$338.04	\$0.00	\$0.00	\$338.04	A	<input type="checkbox"/>
375	CITY OF IOWA PARK, IOWA PARK ISD	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 79307	\$975.81	\$0.00	\$0.00	\$0.00	\$975.81	O	<input type="checkbox"/>
152	CITY OF JACKSONVILLE, FLORIDA	MIKE HOGAN, TAX COLLECTOR, C/O EDWARD C. TANNEN, ASST GEN COUNSEL, 117 W DUVAL ST, 480 CITY HALL, JACKSONVILLE, FL 32202	\$10,427.05	\$0.00	\$0.00	\$0.00	\$10,427.05	O	<input type="checkbox"/>
719	CITY OF LACY-LAKEVIEW, CITY OF WACO & OR	WACO ISD, LA VEGA ISD, CITY OF LORENA,, MIDWAY ISD, 5929 BALCONES DR, STE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,881.01	\$0.00	\$0.00	\$0.00	\$1,881.01	O	<input type="checkbox"/>
729	CITY OF LACY-LAKEVIEW, CITY OF WACO & OR	WACO ISD, LA VEGA ISD, CITY OF LORENA,, MIDWAY ISD, 5929 BALCONES DR, STE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$238.09	\$0.00	\$0.00	\$238.09	A	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
1944	CITY OF LAS VEGAS	LAS VEGAS CITY ATTORNEY, 400 STEWART AVENUE, NINTH FLOOR, LAS VEGAS, NV 89101	\$0.00	\$0.00	\$163.02	\$0.00	\$163.02	O	<input type="checkbox"/>
1633	CITY OF LOS ANGELES	OFFICE OF FINANCE/REVENUE MGMT DIVISION, 201 N. MAIN STREET, ROOM 101, LOS ANGELES, CA 90012	\$0.00	\$0.00	\$120,609.34	\$0.00	\$120,609.34	L	<input type="checkbox"/>
466	CITY OF MESQUITE & MESQUITE ISD	SCHUERENBERG & GRIMES, 120 W. MAIN, SUITE 201, MESQUITE, TX 75149	\$1,139.27	\$0.00	\$0.00	\$0.00	\$1,139.27	O	<input type="checkbox"/>
468	CITY OF MESQUITE & MESQUITE ISD	SCHURRENBERG & GRIMES, 120 W. MAIN, SUITE 201, MESQUITE, TX 75149	\$369.40	\$0.00	\$0.00	\$0.00	\$369.40	O	<input type="checkbox"/>
1951	CITY OF MIAMI	OFFICE OF THE CITY ATTORNEY, 444 S.S. 2ND AVENUE, STE 945, MIAMI, FL 33130	\$0.00	\$0.00	\$215.00	\$0.00	\$215.00	O	<input type="checkbox"/>
1616	CITY OF MINEOLA & MINEOLA ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$1,059.10	\$0.00	\$0.00	\$0.00	\$1,059.10	O	<input type="checkbox"/>
5	CITY OF NORFOLK, VA	C/O NORFOLK CITY TREASURER, PO BOX 3215, NORFOLK, VA 23514-3215	\$0.00	\$0.00	\$0.00	\$519.74	\$519.74	O	<input type="checkbox"/>
604	CITY OF NORWALK	125 EAST AVENUE, TAX COLLECTOR'S OFFICE, NORWALK, CT 06851	\$0.00	\$0.00	\$250.54	\$0.00	\$250.54	O	<input type="checkbox"/>
1036	CITY OF POPLARVILLE	200 HIGHWAY 26 EAST, POPLARVILLE, MS 39470	\$0.00	\$0.00	\$229.52	\$0.00	\$229.52	O	<input type="checkbox"/>
2188	CITY OF RAINBOW CITY	JAMES E. TURNBACH, TURNBACH, WARREN, ROBERTS & LLOYD, P.C., P.O. BOX 129, GADSDEN, AL 35902	\$0.00	\$0.00	\$0.00	\$708.75	\$708.75	O	<input type="checkbox"/>
1442	CITY OF RICHARDSON	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$141.14	\$0.00	\$0.00	\$141.14	A	<input type="checkbox"/>
1727	CITY OF RICHARDSON	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,098.78	\$0.00	\$0.00	\$0.00	\$1,098.78	O	<input type="checkbox"/>
1664	CITY OF SAN MARCOS	DIANE W. SANDERS, LINEBARGER GOGGAN BLAER & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	\$146.13	\$0.00	\$0.00	\$0.00	\$146.13	O	<input type="checkbox"/>
1770	CITY OF SUNNYVALE-UTILITIES	ATTN: COLLECTION DESK, 650 W. OLIVE AVENUE, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$2,117.56	\$2,117.56	O	<input type="checkbox"/>
1941	CITY OF THORNTON, A COLORADO	MUNICIPAL CORPORATION, 9500 CIVIC CENTER DRIVE, C/O OFFICE OF THE CITY ATTORNEY, THORNTON, CO 80229	\$0.00	\$0.00	\$3,300.00	\$879.91	\$4,179.91	O	<input type="checkbox"/>
2085	CITY OF WICHITA FALLS, ET AL	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$155.83	\$0.00	\$0.00	\$155.83	A	<input type="checkbox"/>
374	CITY OF WICHITA FALLS, WICHITA FALLS ISD	CITY OF ELECTRA, ELECTRA ISD, ET AL., HAROLD LEREW, PERDUE BRANDON ET AL., PO BOX 8188, WICHITA FALLS, TX 79307	\$14,965.17	\$0.00	\$0.00	\$0.00	\$14,965.17	O	<input type="checkbox"/>
2086	CITY VIEW INDEPENDENT SCHOOL DISTRICT	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$258.86	\$0.00	\$0.00	\$258.86	A	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
658	CITY VIEW ISD	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, KS 79307	\$202.23	\$0.00	\$0.00	\$0.00	\$202.23	O	<input type="checkbox"/>
1088	CJ MAINTENANCE, INC.	5525 TWIN KNOLLS ROAD #323, COLUMBIA, MD 21045	\$0.00	\$0.00	\$0.00	\$48,014.78	\$48,014.78	O	<input checked="" type="checkbox"/>
1420	CLARK COUNTY	501 EAST COURT AVENUE, ROOM 125, JEFFERSONVILLE, IN 47130	\$0.00	\$0.00	\$419.58	\$0.00	\$419.58	O	<input type="checkbox"/>
589	CLARKE COUNTY TAX COMMISSIONER	P.O. BOX 1768, ATHENS, GA 30603	\$0.00	\$0.00	\$2,224.01	\$0.00	\$2,224.01	O	<input type="checkbox"/>
1437	CLAY CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,659.91	\$0.00	\$0.00	\$0.00	\$1,659.91	O	<input type="checkbox"/>
1466	CLAY CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$163.42	\$0.00	\$0.00	\$163.42	A	<input type="checkbox"/>
F421262	CLAY COUNTY RURAL TELEPHONE COOP, INC.	PEGGY DOWNING, PO BOX 237, CLOVERDALE, IN 46120	\$0.00	\$0.00	\$0.00	\$98.41	\$98.41	C	<input type="checkbox"/>
1957	CLAY COUNTY TREASURER	P.O. BOX 134, CLAY CENTER, NE 68933	\$0.00	\$0.00	\$0.00	\$1,019.01	\$1,019.01	O	<input type="checkbox"/>
1062	CLEARY, GOTTLIEB, STEN & HAMILTON	ONE LIBERTY PLAZA, ATTN: JAMES L. BROMLEY, NEW YORK, NY 10006-1470	\$0.00	\$0.00	\$0.00	\$350,673.38	\$350,673.38	O	<input type="checkbox"/>
F319687	CLIFFORD CHANCE LLP	200 ALDERSGAT, LONDON, EC1A4J1	\$0.00	\$0.00	\$0.00	\$14,666.80	\$14,666.80	C	<input type="checkbox"/>
F419664	CMC 400-PACIFIC COIN	16200 STAGG STREET, VAN NUYS, CA	\$0.00	\$0.00	\$0.00	\$19,151.78	\$19,151.78	C	<input checked="" type="checkbox"/>
246	CMJ NETWORK, INC., THE	BRUCE M. SABADOS, ESQ., KATTEN MUCHIN ZAVIS ROSENMAN, 575 MADISON AVE, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$209,891.00	\$209,891.00	O	<input checked="" type="checkbox"/>
580	CNE COMMUNICATIONS CORPORATION	2550 VICTORIA PARK AVENUE, SUITE 200, NORTH YORK, M2J 5E6	\$0.00	\$0.00	\$0.00	\$1,857.99	\$1,857.99	O	<input checked="" type="checkbox"/>
F420175	COASTAL COMMUNICATIONS OF AMERICA INC	RICARDO CUMBERBATCH, 777 EAST 91ST STREET, BROOKLYN, NY 11236	\$0.00	\$0.00	\$0.00	\$849.98	\$849.98	C	<input type="checkbox"/>
F421324	COASTAL PAYPHONE LTD	JOAN GILLETTE, 1321 EVEREST PKWY, CAPE CORAL, FL 33904	\$0.00	\$0.00	\$0.00	\$91.23	\$91.23	C	<input type="checkbox"/>
355	COCHISE COUNTY	P.O. BOX 1778, MARSHA BONHAM, BISBEE, AZ 85603	\$9,100.92	\$0.00	\$0.00	\$0.00	\$9,100.92	O	<input type="checkbox"/>
12	COFFEE DISTRIBUTING CORP	200 BROADWAY, PO BOX 766, GARDEN CITY PARK, NY 11040	\$0.00	\$0.00	\$0.00	\$371.05	\$371.05	O	<input type="checkbox"/>
F420209	COIN PHONE DIST., INCORPORATED	MARTIN MILANO, 3587 U.S. HWY #9, STE 324, FREEHOLD, NJ 7728	\$0.00	\$0.00	\$0.00	\$782.53	\$782.53	C	<input type="checkbox"/>
F420975	COIN PHONE MANAGEMENT CO	TOM ROSE, 1846 CARGO CT, LOUISVILLE, KY 40299	\$0.00	\$0.00	\$0.00	\$155.11	\$155.11	C	<input type="checkbox"/>
F420632	COINTEL	JIMMY CORTEZ, 7625 EL CAMINO REAL, COLMA, CA 94014	\$0.00	\$0.00	\$0.00	\$287.60	\$287.60	C	<input type="checkbox"/>
304	COLLECTIVE TECHNOLOGIES INC	CO WELLS FARGO BUSINESS CREDIT, 9433 BEES CAV, AUSTIN, TX 78733	\$0.00	\$0.00	\$0.00	\$12,320.00	\$12,320.00	O	<input checked="" type="checkbox"/>

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9999110	Colorado County, Texas		\$0.00	\$191.93	\$0.00	\$0.00	\$191.93	A	<input type="checkbox"/>
1594	COLORADO COUNTY CENTRAL APPRAISAL	P.O. BOX 10, COLUMBUS, TX 78934	\$1,380.22	\$0.00	\$0.00	\$0.00	\$1,380.22	O	<input type="checkbox"/>
1916	COLORADO DEPARTMENT OF LOCAL AFFAIRS	DIVISION OF PROPERTY TAXATION, ANDREW W. SWAIN, OFFICE OF ATTY. GENERAL, 1525 SHERMAN ST., 5TH FLOOR, DENVER, CO 80203	\$13,566.00	\$0.00	\$0.00	\$0.00	\$13,566.00	O	<input type="checkbox"/>
9999601	Colorado Department of Revenue	Sales Tax Division, 1375 Sherman Street, Denver, CO 80261-0009	\$0.00	\$601,141.00	\$0.00	\$0.00	\$601,141.00	R	<input type="checkbox"/>
1630	COLT TELECOMMUNICATION	25, RUE DE CHAZELLES, PARIS,	\$0.00	\$0.00	\$0.00	\$43,869.29	\$43,869.29	O	<input checked="" type="checkbox"/>
F319812	COLUMBUS CENTRAL PROPERTIES	COLUMBUS CENTRAL PROPERTIES, DAN O'ROURKE, CB RICHARD ELLIS, 200 EAST CAMPUS VIEW BLVD., STE. 100, COLUMBUS, OH 43235	\$0.00	\$0.00	\$0.00	\$6,506.01	\$6,506.01	C	<input type="checkbox"/>
310	COM ED	2100 SWIFT AVE. ATTN: BANKRUPTCY SECTION/REVENUE MGMT, OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$94,687.31	\$94,687.31	O	<input type="checkbox"/>
289	COMBYTE USA INC	5415 EASTON DRIVE, SUITE B, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$3,571.68	\$3,571.68	O	<input type="checkbox"/>
F319902	COMBYTE USA INC	5415 EASTON DRIVE, SUITE B, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$3,571.68	\$3,571.68	C	<input type="checkbox"/>
960	COMER, JEFF	505 ELDERWOOD ROAD, SILVER SPRINGS, MD 20904	\$0.00	\$0.00	\$164.59	\$0.00	\$164.59	O	<input type="checkbox"/>
9999602	Commissioner of Revenue Services	State of Connecticut, PO Box 5030, Hartford, CT 06102-5030	\$0.00	\$575.00	\$0.00	\$0.00	\$575.00	R	<input type="checkbox"/>
F319736	ComuniNet	1100 OLYMPIC DR STE 104, CORONA, CA 928813223	\$0.00	\$0.00	\$0.00	\$10,314.99	\$10,314.99	C	<input type="checkbox"/>
230	COMMONWEALTH OF KENTUCKY	REVENUE CABINET, 100 FAJ OAKS, 5TH FL, PO BOX 491, FRANKFORT, KY 40602-0491	\$0.00	\$0.00	\$1,154.11	\$0.00	\$1,154.11	O	<input type="checkbox"/>
1306	COMMONWEALTH OF MASSACHUSETTS	ATTN: CHUCK HURST, BANKRUPTCY ANALYST, REVENUE ENFORCEMENT ADMIN, DIV. OF EMPLOYMENT & TRAINING, 19 STAINFORD ST., BOSTON, MA 02114-2566	\$0.00	\$0.00	\$50,838.78	\$0.00	\$50,838.78	O	<input type="checkbox"/>
1889	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ANNE CHAN, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$0.00	\$26,103.33	\$473,896.67	\$500,000.00	L	<input type="checkbox"/>
2099	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE - BANKRUPTCY UNIT, ANNE CHAN, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$38,312.57	\$0.00	\$0.00	\$38,312.57	O	<input type="checkbox"/>
2100	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ATTN: ANNE CHANE, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$388,926.38	\$0.00	\$0.00	\$388,926.38	O	<input type="checkbox"/>
2101	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ATTN: ANNE CHANE, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$0.00	\$843,228.51	\$1,800.00	\$845,028.51	O	<input type="checkbox"/>
2164	COMMONWEALTH OF PENNSYLVANIA	DEPARTMENT OF REVENUE, BUREAU OF COMPLIANCE, DEPT. 280946, HARRISBURGH, PA 17128-0946	\$0.00	\$2,581.53	\$0.00	\$0.00	\$2,581.53	A	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
881	COMMONWEALTH TELEPHONE COMPANY (C-TEC)	DON P. CAWLEY, 100 LAKE STREET, DALLAS, PA 18612	\$0.00	\$0.00	\$0.00	\$6,844.74	\$6,844.74	O	<input type="checkbox"/>
F319992	Communications Devices Inc	1 FORSIMANN COURT, ATTN ALEXANDRA RODRIGUEZ, CLIFTON, NJ 7011	\$0.00	\$0.00	\$0.00	\$2,034.54	\$2,034.54	S	<input checked="" type="checkbox"/>
896	COMMUNICATIONS SUPPLY CORP	200 E LIES RD, ATTN: MICHELLE BILINSKI, CAROL STREAM, IL 60188	\$0.00	\$0.00	\$0.00	\$3,401.22	\$3,401.22	O	<input type="checkbox"/>
F319915	COMMUNITY WISP, INC	34 ROUND HILL ROAD, ATTN ROBERT ZAKARIAN CEO, LINCOLN, MA 1773	\$0.00	\$0.00	\$0.00	\$3,258.00	\$3,258.00	C	<input checked="" type="checkbox"/>
F319552	Compass America	1420 KENSINGT, SUITE 106, OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$75,473.49	\$75,473.49	C	<input type="checkbox"/>
1632	COMPLETE AIR FILTER COMPANY	14110 SULLYFIELD CIRCLE, SUITE C, CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$10,487.20	\$10,487.20	O	<input type="checkbox"/>
9999603	Comptroller of Maryland	PO Box 17405, Baltimore, MD 21297-1405	\$0.00	\$4,761.00	\$0.00	\$0.00	\$4,761.00	R	<input type="checkbox"/>
9999604	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$16,145.00	\$0.00	\$0.00	\$16,145.00	R	<input type="checkbox"/>
9999605	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$30,389.26	\$0.00	\$0.00	\$30,389.26	R	<input type="checkbox"/>
9999606	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$74,461.40	\$0.00	\$0.00	\$74,461.40	R	<input type="checkbox"/>
9999607	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$417,423.00	\$0.00	\$0.00	\$417,423.00	R	<input type="checkbox"/>
9999608	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$1,632.50	\$0.00	\$0.00	\$1,632.50	R	<input type="checkbox"/>
9999609	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$8,943.18	\$0.00	\$0.00	\$8,943.18	R	<input type="checkbox"/>
F420522	COMPU-PAY PHONE	KYOKO ICHIHQ, 4455 TORRANCE BLVD., SUITE 902, TORRANCE, CA 90503	\$0.00	\$0.00	\$0.00	\$374.07	\$374.07	C	<input type="checkbox"/>
1477	COMPUTER ASSOCIATES INTERNATIONAL, INC.	ONE COMPUTER ASSOCIATES PLAZA, ISLANDIA, NY 11749	\$0.00	\$0.00	\$0.00	\$11,019.27	\$11,019.27	O	<input type="checkbox"/>
452	COMPUTER MEDIA TECHNOLOGIES	2070 S. 7TH STREET BLDG, BUILDING E, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$1,394.94	\$1,394.94	F	<input type="checkbox"/>
F321350	Computer Tech	4487 PARK DRIVE, ATTN HANS HOLT SUITE E, NORCROSS, GA 30093	\$0.00	\$0.00	\$0.00	\$88.80	\$88.80	C	<input type="checkbox"/>
247	COMPUTER VIEW, INC.	ATTN: JIMMY LEE, SUITE 121, 2035 S ARLINGTON HEIGHTS RD, ARLINGTON HEIGHTS, IL 60005	\$0.00	\$0.00	\$0.00	\$164,906.81	\$164,906.81	O	<input type="checkbox"/>
F320371	COMPUTERVIEW, INC.	ACCOUNTS PAYABLE, C/O CLEAN RITE PO BOX 43523, ATLANTA, GA 30378	\$0.00	\$0.00	\$0.00	\$512.06	\$512.06	C	<input type="checkbox"/>
615	COMSYS INFORMATION TECHNOLOGY SERVICES	ATTN: DON C. TAYLOR, 4400 POST OAK PARKWAY, SUITE 1800, HOUSTON, TX 77027	\$0.00	\$0.00	\$0.00	\$36,591.32	\$36,591.32	O	<input type="checkbox"/>
1433	CON EDISON SOLUTIONS, INC.	701 WESTCHESTER AVE., #300 EAST, WHITE PLAINS, NY 10604	\$0.00	\$0.00	\$13,886.11	\$0.00	\$13,886.11	I	<input type="checkbox"/>
987	CONCORD TELEPHONE EXCHANGE INC	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$2,528.35	\$2,528.35	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420377	CONESTOGA TELEPHONE COMPANY	SARA J. HOOVER, 202 EAST FIRST STREET, BIRDSBORO, PA. 19508	\$0.00	\$0.00	\$0.00	\$504.74	\$504.74	C	<input type="checkbox"/>
F420252	CONGREGATION GEMACH BNEI PINCHOS	ABRAHAM KNOBLOCH, 1529 43RD STREET, BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$677.93	\$677.93	C	<input type="checkbox"/>
F321094	Connect Communications Inc	3104 JACKSON RIDGE COURT, PHOENIX, MD 21131	\$0.00	\$0.00	\$0.00	\$127.26	\$127.26	C	<input type="checkbox"/>
103	CONNECT INTERNET SOLUTIONS FTY LTD	180-188 BURNLEY STREET, RICHMOND VIC, 3121	\$0.00	\$0.00	\$0.00	\$97,398.33	\$97,398.33	O	<input type="checkbox"/>
1920	CONNECTICUT DEPARTMENT OF REVENUE	DEPARTMENT OF REVENUE SERVICES, C&E DIVISION, BANKRUPTCY SECTION, 25 SIGOURNEY STREET, HARTFORD, CT 06106-5032	\$0.00	\$0.00	\$618,000.00	\$0.00	\$618,000.00	L	<input checked="" type="checkbox"/>
F419971	CONSOLIDATED COMMUNICATIONS PUBLIC SRVS.	RYAN RISINGER, 121 SOUTH 17TH STREET, MATTOON, IL 61938	\$0.00	\$0.00	\$0.00	\$2,246.43	\$2,246.43	C	<input type="checkbox"/>
F421166	CONSOLIDATED TELEPHONE COMPANY	GARY FLADLAND, 1102 MADISON ST., BOX 972, BRAINERD, MN 56401	\$0.00	\$0.00	\$0.00	\$112.62	\$112.62	C	<input type="checkbox"/>
862	CONTINENTAL BUILDING MAINTENANCE	551 SOUTH ALMADEN AVE, SAN JOSE, CA 95110	\$0.00	\$0.00	\$0.00	\$27,099.87	\$27,099.87	O	<input checked="" type="checkbox"/>
996	CONTOCOOK VALLEY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$282.73	\$282.73	O	<input type="checkbox"/>
1797	COOPER COUNTY	200 MAIN STREET, ROOM 27, BOONVILLE, MO 65233	\$0.00	\$0.00	\$87.26	\$0.00	\$87.26	O	<input type="checkbox"/>
F319832	COOPER ENVIRONMENTAL	57 MIRAMONTE DRIVE, MORAGA, CA 94556	\$0.00	\$0.00	\$0.00	\$5,375.00	\$5,375.00	C	<input checked="" type="checkbox"/>
F421236	COOPER ENTERPRISE	MARTHA COOPER, 1013 RIVER FOREST PL, MARTINSVILLE, VA 24112	\$0.00	\$0.00	\$0.00	\$101.84	\$101.84	C	<input checked="" type="checkbox"/>
F420573	COPPER VALLEY TELEPHONE COOPERATIVE, INC	PAMLA R. MURPHY, P.O. BOX 337, VALDEZ, AK 99686	\$0.00	\$0.00	\$0.00	\$330.21	\$330.21	C	<input type="checkbox"/>
F320369	CORE COMMUNICATIONS	209 WEST STREET, ANNAPOLIS, MD 21401	\$0.00	\$0.00	\$0.00	\$513.43	\$513.43	C	<input type="checkbox"/>
F420546	CORONADO PAYPHONE SERVICES, INC.	MICHELE A. EBBERT, 537 H AVENUE, CORONADO, CA 92118	\$0.00	\$0.00	\$0.00	\$354.09	\$354.09	C	<input type="checkbox"/>
F320972	Corporate Telesis Advisors LLC	8256 EAST ANGEL SPIRIT DRIVE, ATTN ROBERT RIFE, SCOTTSDALE, AZ 85255	\$0.00	\$0.00	\$0.00	\$155.78	\$155.78	C	<input type="checkbox"/>
1438	CORSICANA ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$682.08	\$0.00	\$0.00	\$0.00	\$682.08	O	<input type="checkbox"/>
1450	CORSICANA ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$82.22	\$0.00	\$0.00	\$82.22	A	<input type="checkbox"/>
F319648	COTE D'IVOIRE-TELECOM	MR. SOULEYMANE TAG, IMMEUBLE POSTEL 2001, ABIDJAN 17, 17BP275	\$0.00	\$0.00	\$0.00	\$24,313.00	\$24,313.00	C	<input type="checkbox"/>
1456	COUDERT BROTHERS LLP	MARY L. JOHNSON, 1114 AVENUE OF THE AMERICAS, NEW YORK, NY 10036-7703	\$0.00	\$0.00	\$0.00	\$144,986.82	\$144,986.82	P	<input type="checkbox"/>
9999974	COUDERT BROTHERS LLP	MARY L. JOHNSON, 1114 AVENUE OF THE AMERICAS, NEW YORK, NY 10036-7703	\$0.00	\$75,980.38	\$0.00	\$0.00	\$75,980.38	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
713	COUNTY OF COMAL	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$743.35	\$0.00	\$0.00	\$0.00	\$743.35	O	<input type="checkbox"/>
725	COUNTY OF COMAL	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$125.84	\$0.00	\$0.00	\$125.84	A	<input type="checkbox"/>
445	COUNTY OF CONTRA COSTA	TAX COLLECTOR, ATTN: WILLIAM J. POLLACEK, PO BOX 631, 625 COURT ST, ROOM 100, MARTINEZ, CA 94553	\$862.36	\$0.00	\$0.00	\$0.00	\$862.36	O	<input type="checkbox"/>
446	COUNTY OF CONTRA COSTA	TAX COLLECTOR, ATTN: WILLIAM J. POLLACEK, PO BOX 631, 625 COURT ST, ROOM 100, MARTINEZ, CA 94553	\$182.43	\$0.00	\$0.00	\$0.00	\$182.43	O	<input type="checkbox"/>
178	COUNTY OF FREESTONE, FAIRFIELD ISD,	TEAGUE ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$4,154.77	\$0.00	\$0.00	\$4,154.77	O	<input type="checkbox"/>
179	COUNTY OF GRIMES, ANDERSON-SHIRO CISD,	IOLA ISD, RICHARDS ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,282.86	\$0.00	\$0.00	\$1,282.86	O	<input type="checkbox"/>
187	COUNTY OF GRIMES, RICHARDS ISD, GRIMES	COUNTY APPRAISAL DISTRICT, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,221.78	\$0.00	\$0.00	\$0.00	\$1,221.78	O	<input type="checkbox"/>
180	COUNTY OF GUADALUPE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,359.87	\$0.00	\$0.00	\$1,359.87	O	<input type="checkbox"/>
184	COUNTY OF GUADALUPE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,295.10	\$0.00	\$0.00	\$0.00	\$1,295.10	O	<input type="checkbox"/>
712	COUNTY OF HARDEMAN	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,438.72	\$0.00	\$0.00	\$0.00	\$1,438.72	O	<input type="checkbox"/>
724	COUNTY OF HARDEMAN	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$110.81	\$0.00	\$0.00	\$110.81	A	<input type="checkbox"/>
511	COUNTY OF HAYES	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$686.90	\$0.00	\$0.00	\$0.00	\$686.90	O	<input type="checkbox"/>
711	COUNTY OF HAYS	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$686.90	\$0.00	\$0.00	\$0.00	\$686.90	O	<input type="checkbox"/>
728	COUNTY OF HAYS	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$721.24	\$0.00	\$0.00	\$721.24	O	<input type="checkbox"/>
181	COUNTY OF HILL, ITASCA ISD, HILLSBORO	ISD, ABBOTT ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,291.35	\$0.00	\$0.00	\$1,291.35	O	<input type="checkbox"/>
183	COUNTY OF HILL, ITASCA ISD, HILLSBORO	ISD, ABBOTT ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,229.86	\$0.00	\$0.00	\$0.00	\$1,229.86	O	<input type="checkbox"/>
721	COUNTY OF LEON, LEON ISD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,443.53	\$0.00	\$0.00	\$0.00	\$1,443.53	O	<input type="checkbox"/>
720	COUNTY OF LIBERTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$979.66	\$0.00	\$0.00	\$0.00	\$979.66	O	<input type="checkbox"/>
726	COUNTY OF LIBERTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$180.07	\$0.00	\$0.00	\$180.07	A	<input type="checkbox"/>
1935	COUNTY OF LOUDOUN TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$318.00	\$0.00	\$0.00	\$318.00	A	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1936	COUNTY OF LOUDOUN TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$0.00	\$8,028.52	\$0.00	\$8,028.52	I	<input type="checkbox"/>
1934	COUNTY OF LOUDOUN, TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$2,349.00	\$0.00	\$0.00	\$2,349.00	A	<input type="checkbox"/>
1911	COUNTY OF SAN BERNARDINO	OFFICE OF THE TAX COLLECTOR, 172 WEST 3RD STREET, SAN BERNARDINO, CA 92415	\$227,471.84	\$0.00	\$0.00	\$0.00	\$227,471.84	I	<input type="checkbox"/>
217	COUNTY OF SANTA CLARA	TAX COLLECTOR, COUNTY GOVERNMENT CENTER, EAST WING, 70 REDDING ST, SAN JOSE, CA 95110	\$1,678,024.05	\$0.00	\$0.00	\$0.00	\$1,678,024.05	I	<input type="checkbox"/>
1660	COUNTY OF TEHAMA	(TEHAMA COUNTY TAX COLLECTOR), C/O TEHAMA COUNTY COUNSEL, P.O. BOX 8189, RED BLUFF, CA 96080	\$2,655.42	\$0.00	\$0.00	\$0.00	\$2,655.42	O	<input type="checkbox"/>
1882	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$523.02	\$0.00	\$523.02	O	<input type="checkbox"/>
1883	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 WEST INDIANA AVENUE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$536.89	\$0.00	\$501.56	O	<input type="checkbox"/>
1884	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$921.20	\$0.00	\$860.59	O	<input type="checkbox"/>
1885	COUNTY OF VOLUSIA FINANCE DEPT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$5,193.74	\$0.00	\$4,851.99	O	<input type="checkbox"/>
718	COUNTY OF WILBARGER, WILBARGER CAD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$2,461.09	\$0.00	\$0.00	\$0.00	\$2,461.09	O	<input type="checkbox"/>
730	COUNTY OF WILBARGER, WILBARGER CAD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$114.46	\$0.00	\$0.00	\$114.46	A	<input type="checkbox"/>
717	COUNTY OF WILLIAMSON	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$958.05	\$0.00	\$0.00	\$0.00	\$958.05	O	<input type="checkbox"/>
731	COUNTY OF WILLIAMSON	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$135.67	\$0.00	\$0.00	\$135.67	A	<input type="checkbox"/>
1365	COWLITZ COUNTY	207 FOURTH AVENUE NORTH, ATTN JUDY AINSLIE, KELSO, WA 98626-4192	\$1,717.98	\$0.00	\$0.00	\$0.00	\$1,717.98	O	<input type="checkbox"/>
F320383	COX COMMUNICATIONS	PATTY MORGAN, PO BOX 131375, TYLER, TX 75713	\$0.00	\$0.00	\$0.00	\$499.11	\$499.11	C	<input type="checkbox"/>
F319816	Cox Communications Inc, ACCOUNTS RECEIVABLE	109 STATE STREET, MONTPELIER, VT 5609	\$0.00	\$0.00	\$0.00	\$5,690.44	\$5,690.44	O	<input type="checkbox"/>
F320098	Cox Oklahoma Telephone Company	TWO EMBARCADERO CENTER, SUITE 2000, SAN FRANCISCO, CA 94111-4106	\$0.00	\$0.00	\$0.00	\$1,197.36	\$1,197.36	S	<input type="checkbox"/>
1381	COXCOM, INC.	D/B/A COX COMMUNICATIONS OKLAHOMA CITY, ATTN: CHRISTOPHER L. MEAZELL, DOW LOHNES, ONE RAVINIA DRIVE, SUITE 1600, ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$15,149.98	\$15,149.98	O	<input checked="" type="checkbox"/>
1382	COXCOM, INC.	D/B/A COX COMMUNICATIONS OKLAHOMA CITY, ATTN: CHRISTOPHER L. MEAZELL, DOW LOHNES, ONE RAVINIA DRIVE, SUITE 1600, ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$9,474.58	\$9,474.58	O	<input checked="" type="checkbox"/>
1123	COZEN O'CONNOR, P.C.	DAVID F. LIEBMAN, ESQ., 1900 MARKET STREET, PHILADELPHIA, PA 19103	\$0.00	\$0.00	\$0.00	\$5,113.68	\$5,113.68	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 83-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420155	CPMC	4750 ALMADEN EXPRESSWAY, SUITE M, SAN JOSE, CA	\$0.00	\$0.00	\$0.00	\$919.72	\$919.72	C	<input type="checkbox"/>
F319623	CRESCENT RESOURCES	JOSEPH B. DOBRONYI, JR., C/O J.P. MORGAN INVESTMENT, INC., 522 FIFTH AVE., 9TH FLOOR, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$29,093.22	\$29,093.22	C	<input type="checkbox"/>
1813	CRITTENDEN COUNTY	100 COURT SQUARE, ELLEN STEBLE FOOTE, MARION, AR 72364	\$0.00	\$0.00	\$809.74	\$0.00	\$809.74	O	<input type="checkbox"/>
1764	CROSBY INDEPENDENT SCHOOL DISTRICT	OWEN M. SONIK, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$961.85	\$0.00	\$0.00	\$0.00	\$961.85	O	<input type="checkbox"/>
2096	CROSBY INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$902.70	\$0.00	\$0.00	\$902.70	O	<input type="checkbox"/>
F421475	CROSS TELEPHONE COMPANY	ED SMITH, PO BOX 9, WARNER, OK 74469	\$0.00	\$0.00	\$0.00	\$75.74	\$75.74	C	<input type="checkbox"/>
479	CROSSGUARD USA LTD	698 BRYANT BLVD, PO BOX 37658, ROCK HILL, SC 29732	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00	O	<input type="checkbox"/>
1034	CROWN EQUIPMENT CORPORATION	ATTN: RODNEY J. HENDERS, ESQ., 40 SOUTH WASHINGTON STREET, NEW BREMEN, OH 45869	\$0.00	\$0.00	\$0.00	\$2,126.25	\$2,126.25	O	<input type="checkbox"/>
1270	CROWN LIFT TRUCKS	2 PRESIDENTIAL WAY, WOBURN, MA 1801	\$0.00	\$0.00	\$0.00	\$2,126.25	\$2,126.25	O	<input checked="" type="checkbox"/>
1521	CROWN RELOCATIONS - UK	C/O 5252 ARGOSY DR, HUNTINGTON BEACH, CA 92649	\$0.00	\$0.00	\$0.00	\$1,345.20	\$1,345.20	O	<input type="checkbox"/>
1272	CROWN WORLDWIDE LTD	CONTAINERBASE, GARTSHERRIE ROAD, COATBRIDGE, ML5 2DT	\$0.00	\$0.00	\$0.00	\$1,227.15	\$1,227.15	O	<input type="checkbox"/>
333	CRW MECHANICAL, INC.	5807 ELLERBIE ST, LAUREL, MD 20708	\$0.00	\$0.00	\$0.00	\$11,475.90	\$11,475.90	O	<input type="checkbox"/>
759	CSC	2711 CENTERVILLE RD, SUITE 400, WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$757.28	\$757.28	O	<input type="checkbox"/>
760	CSC	2711 CENTERVILLE RD, SUITE 400, WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$115.84	\$115.84	O	<input type="checkbox"/>
F420350	CSS WORKS, INC.	MARGARET FIDELLOW, 75 GRANITE SPRINGS RD, YORKTOWN, NY 10598	\$0.00	\$0.00	\$0.00	\$535.68	\$535.68	C	<input type="checkbox"/>
1024	CST CORP	2500 CENTRAL PARKWAY, STE D, HOUSTON, TX 77092	\$0.00	\$0.00	\$0.00	\$21,263.20	\$21,263.20	O	<input type="checkbox"/>
344	CTC COMMUNICATIONS	115 2ND AVE, ATTN: L.J. WESTCOTT, WALTHAM, MA 02451	\$0.00	\$0.00	\$0.00	\$2,885.97	\$2,885.97	O	<input type="checkbox"/>
F420009	CTC-PUBLIC PHONE SERVICES	ROBERT S. WARREN, 68 CABARNUS AVE. E., PO BOX 227, CONCORD, NC 28026	\$0.00	\$0.00	\$0.00	\$1,879.36	\$1,879.36	C	<input type="checkbox"/>
565	CTQ, INC.	2305 MONTICELLO CIRCLE, PLANO, TX 75075	\$0.00	\$0.00	\$0.00	\$7,590.73	\$7,590.73	O	<input checked="" type="checkbox"/>
1423	CULINARY INSPIRATIONS	580 N MCCARTHY BLVD #100, MILPITAS, CA 95035	\$0.00	\$0.00	\$16,932.64	\$0.00	\$16,932.64	O	<input type="checkbox"/>
636	CULLMAN COUNTY	P.O. BOX 2220, COMMISSIONER, KAY D. WILLIAMS-SMITH, CULLMAN, AL 35056-2220	\$0.00	\$0.00	\$172.96	\$0.00	\$172.96	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .
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MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
811	CUPERTINO ELECTRIC, INC.	1132 NORTH 7TH STREET, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$119,791.17	\$119,791.17	O	<input type="checkbox"/>
875	CUYAHOGA COUNTY TREASURER	1219 ONTARIO ST, ROOM 112, CLEVELAND, OH 44113-1697	\$0.00	\$0.00	\$43,365.42	\$2,168.28	\$45,533.70	O	<input type="checkbox"/>
1722	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 3064, HOUSTON, TX 77253-3064	\$986.94	\$0.00	\$0.00	\$0.00	\$986.94	O	<input type="checkbox"/>
2065	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$118.97	\$0.00	\$0.00	\$118.97	A	<input type="checkbox"/>
F420768	D & D ENTERPRISE	IRENE DIEKE, PO BOX 601584, SACRAMENTO, CA 95860	\$0.00	\$0.00	\$0.00	\$226.23	\$226.23	C	<input type="checkbox"/>
F421372	D.A.P. TELECOMMUNICATIONS, INC.	P. O. BOX 2581, NORTH BABYLON, NY 11703	\$0.00	\$0.00	\$0.00	\$86.76	\$86.76	C	<input type="checkbox"/>
F319939	DAISY ARANGO	P.O. BOX 778398, WOODSIDE, NY 11377	\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	C	<input checked="" type="checkbox"/>
1712	DALLAM COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,003.01	\$0.00	\$0.00	\$0.00	\$2,003.01	O	<input type="checkbox"/>
2143	DALLAM COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	A	<input type="checkbox"/>
1711	DALLAM COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$453.93	\$0.00	\$0.00	\$0.00	\$453.93	O	<input type="checkbox"/>
1441	DALLAS COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$793.24	\$0.00	\$0.00	\$793.24	A	<input type="checkbox"/>
400	DALLAS COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$200,016.28	\$0.00	\$0.00	\$0.00	\$200,016.28	I	<input type="checkbox"/>
F421232	DAN SCHUCK	DANIEL SCHUCK, DBA MIDWEST BUSINESS DEVELOPMENT GROUP, PMB 103 3723 NW 86TH ST, DES MOINES, IA 50322	\$0.00	\$0.00	\$0.00	\$102.21	\$102.21	C	<input type="checkbox"/>
F320323	Dana's Greenery Inc	17165 VON KARMAN AVE, SUITE 113, IRVINE, CA 92614	\$0.00	\$0.00	\$0.00	\$565.00	\$565.00	S	<input checked="" type="checkbox"/>
F319887	DANIEL J. CLIFFORD AND SON, INC	31 WORONOCO RD, N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$3,807.00	\$3,807.00	S	<input type="checkbox"/>
F320178	Daniel J. Clifford and Son, Inc.	31 WORONOCO RD, N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$846.00	\$846.00	C	<input type="checkbox"/>
F421371	DANIEL RUIZ, JR.	DAN RUIZ, JR., DBA AGGIELAND PAY PHONES, 8415 SHADOW OAKS, COLLEGE STATION, TX 77845	\$0.00	\$0.00	\$0.00	\$86.77	\$86.77	C	<input type="checkbox"/>
1152	DATA NET SYSTEMS, LLC, AS AGENT	C/O JEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHENSKY LLP, 2101 L STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$520,093.65	\$520,093.65 *	K	<input checked="" type="checkbox"/>
F319773	Data Power Monitoring Corp	2351 SUNSET BLVD, SUITE 170, ROCKLIN, CA 95765	\$0.00	\$0.00	\$0.00	\$8,262.50	\$8,262.50	S	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320284	Data Wholesalers Inc, Dan Dempster	600 ROCKMEAD DRIVE, SUITE 205, KINGWOOD, TX 77339	\$0.00	\$0.00	\$0.00	\$629.42	\$629.42	C	<input type="checkbox"/>
16	DATACENTER TECHNOLOGIES	250 DELAWANNA AVE, CLIFTON, NJ 07014	\$0.00	\$0.00	\$0.00	\$6,159.66	\$6,159.66	O	<input type="checkbox"/>
801	DATASTREAM SYSTEMS, INC.	50 DATASTREAM PLAZA, GREENVILLE, SC 29605	\$0.00	\$0.00	\$0.00	\$5,082.34	\$5,082.34	O	<input type="checkbox"/>
F319895	Datatel Group Inc	207 MAYTIME DRIVE, ATN MICHAEL BERG, JERICHO, NY 11753	\$0.00	\$0.00	\$0.00	\$3,627.49	\$3,627.49	C	<input type="checkbox"/>
965	DAVEL COMMUNICATIONS, INC.	C/OJEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$1,448,043.84	\$1,448,043.84	K	<input checked="" type="checkbox"/>
F320418	Daw's Lock Service	3321 GARDENDALE DRIVE, SAN JOSE, CA 95118	\$0.00	\$0.00	\$0.00	\$464.65	\$464.65	S	<input type="checkbox"/>
F420689	DAVID BEERY	DAVID BEERY, 5650 N. ANNA, FRESNO, CA 93710	\$0.00	\$0.00	\$0.00	\$265.27	\$265.27	C	<input type="checkbox"/>
1429	DAVID SARGENT	12 ALEXANDER AVE, SAUSALITO, CA 94965	\$0.00	\$0.00	\$0.00	\$30,390.00	\$30,390.00	O	<input checked="" type="checkbox"/>
F421373	DAVID SORGE	DAVID SORGE, DBA DAVE'S TELECOM, 8 SUBURBAN DR., SHELTON, CT 06484	\$0.00	\$0.00	\$0.00	\$86.61	\$86.61	C	<input type="checkbox"/>
335	DAVISON COUNTY	P.O. BOX 1577, LEXINGTON, NC 27293-1577	\$572.48	\$0.00	\$0.00	\$0.00	\$572.48	O	<input type="checkbox"/>
F321243	Deaf Trust	FILE NO 74409, PO BOX 60000, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$101.14	\$101.14	C	<input type="checkbox"/>
1148	DEAN, TIMOTHY	C/O JAMES N. SKEPNS, ESQ., 5021 NORTH 66TH AVENUE, GLENDALE, AZ 85301	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	O	<input checked="" type="checkbox"/>
496	DEBRA CARTER, TAX COMMISSIONER	83 SOUTH OAK SUITE B, BAXLEY, GA 31513	\$0.00	\$0.00	\$0.00	\$3,859.85	\$3,859.85	O	<input type="checkbox"/>
250	DEERFIELD FARMERS TELEPHONE CO	4200 TEAL RD, PETERSBURG, MI 49270	\$0.00	\$0.00	\$0.00	\$86.66	\$86.66	O	<input type="checkbox"/>
646	DEJOHN, MARK	6763 BONITA CT, ORANGE, CA 92867	\$0.00	\$0.00	\$0.00	\$307,921.00	\$307,921.00	O	<input checked="" type="checkbox"/>
220	DEKALB COUNTY TAX COMMISSIONER	P.O. BOX 100004, DECATUR, GA 30031-7004	\$0.00	\$0.00	\$5,844.46	\$0.00	\$5,844.46	O	<input type="checkbox"/>
2029	DELDUCA, TAMMY J.	2039 MADRILLON SPRINGS CT., VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	O	<input checked="" type="checkbox"/>
1996	DELOITTE & TOUCHE LLP	ATTN: MARLA SHAW, 50 FIRMONT ST, SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$88,141.94	\$88,141.94	O	<input type="checkbox"/>
F319654	Delta Tec Inc	TRANSFEROR: DELTA TEC INC., ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$23,012.50	\$23,012.50	C	<input checked="" type="checkbox"/>
1631	DEMON	HEREGRACHT 433, BR AMSTERDAM, 1001 NH	\$0.00	\$0.00	\$0.00	\$1,660.60	\$1,660.60	I	<input type="checkbox"/>
F420673	DENNI TELECOM	MARK DENNI, MARK DENNI DBA, 1909 TAPER AVE, SAN PEDRO, CA 90731	\$0.00	\$0.00	\$0.00	\$273.17	\$273.17	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420908	DENPA COMMUNICATIONS, INC.	KENNY K. KIM, P.O. BOX 2189, PALOS VERDES, CA 90274	\$0.00	\$0.00	\$0.00	\$173.39	\$173.39	C	<input type="checkbox"/>
9999001	Denton County, Texas		\$0.00	\$78.68	\$0.00	\$0.00	\$78.68	A	<input type="checkbox"/>
F420415	DENVER & EPHRATA TELEPHONE COMPANY	FLORENTINA SISU, 130 E. MAIN ST, PO BOX 458, EPHRATA, PA 17522	\$0.00	\$0.00	\$0.00	\$465.43	\$465.43	C	<input type="checkbox"/>
1994	DEPARTMENT OF REVENUE/STATE OF FLORIDA	P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$12,148.69	\$0.00	\$0.00	\$12,148.69	O	<input type="checkbox"/>
1995	DEPARTMENT OF REVENUE/STATE OF FLORIDA	P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$327,893.34	\$0.00	\$0.00	\$327,893.34	O	<input type="checkbox"/>
1318	DEPARTMENT OF TREASURY	INTERNAL REVENUE SERVICE, ROOM 1140, 31 HOPKINS PLAZA, BALTIMORE, MD 21201	\$0.00	\$0.00	\$427.98	\$22,688.06	\$23,116.04	O	<input type="checkbox"/>
1684	DEPARTMENT OF TREASURY	BANKRUPTCY SECTION (424-B), PO BOX 9024140, SAN JUAN, PR 00902-4140	\$0.00	\$0.00	\$187,500.00	\$62,500.00	\$250,000.00	L	<input type="checkbox"/>
1975	DEPARTMENT OF WATER AND POWER	CITY OF LOS ANGELES, ATTN: BANKRUPTCY, PO BOX 5111, LOS ANGELES, CA 90051-5700	\$0.00	\$0.00	\$0.00	\$15,837.06	\$15,837.06	O	<input type="checkbox"/>
1757	DEPARTMENT OF WORKFORCE DEVELOPMENT	UNEMPLOYMENT INSURANCE, 201 EAST WASHINGTON AVENUE, P.O. BOX 8914, MADISON, WI 53708-8914	\$0.00	\$0.00	\$737.10	\$0.00	\$737.10	O	<input type="checkbox"/>
1964	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$356.29	\$0.00	\$356.29	O	<input type="checkbox"/>
1965	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$78.70	\$0.00	\$78.70	O	<input type="checkbox"/>
1967	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$107.06	\$0.00	\$107.06	O	<input type="checkbox"/>
1971	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$273.08	\$0.00	\$273.08	O	<input type="checkbox"/>
1972	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$269.49	\$0.00	\$269.49	O	<input type="checkbox"/>
F420336	DESERT PAY PHONES LLC	ALLEN SCOTT VENTURA, P.O. BOX 12472, PALM DESERT, CA 92255	\$0.00	\$0.00	\$0.00	\$553.37	\$553.37	C	<input type="checkbox"/>
282	DESOTO COUNTY	PO BOX 729, ATTN KATHRYN HILL, ARCADIA, FL 34265	\$0.00	\$0.00	\$2,288.36	\$0.00	\$2,288.36	O	<input type="checkbox"/>
9999025	Desoto County, Florida		\$0.00	\$90.30	\$0.00	\$0.00	\$90.30	A	<input type="checkbox"/>
F31978E	Devon Direct Marketing & Advertising Inc	P.O. BOX 642136, PITTSBURGH, PA 15264-2136	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	C	<input type="checkbox"/>
1208	DI (UK) LIMITED	LAKESIDE HOUSE, BRACKNELL, BERKS, RG12 1XL	\$0.00	\$0.00	\$0.00	\$5,506,496.00	\$5,506,496.00	N	<input checked="" type="checkbox"/>
F420247	DIAL & TALK COMMUNICATION	RIFKY, PO BOX 298, POMONA, NY 10970	\$0.00	\$0.00	\$0.00	\$684.29	\$684.29	C	<input type="checkbox"/>
461	DIETZE CONSTRUCTION GROUP	3859 CENTERVIEW DRIVE, SUITE 200, CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$3,641.00	\$3,641.00	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1173	DIGITAL COMMUNICATIONS TECHNOLOGIES, INC	PATRICK J. BROOKS, ESQ., SQUIRE SANDERS & DEMPSEY L.L.P., 4900 KEY TOWER, 127 PUBLIC SQUARE, CLEVELAND, OH 44114	\$0.00	\$0.00	\$0.00	\$27,500.00	\$27,500.00	O	<input type="checkbox"/>
1225	DIGITAL ISLAND (BELGIUM) BVBA	LUZALAAN 522, 1050 BRUSSELS,	\$0.00	\$0.00	\$0.00	\$326,790.01	\$326,790.01	O	<input checked="" type="checkbox"/>
1264	DIGITAL ISLAND (BELGIUM) BVBA	LUZALAAN 522, 1050 BRUSSELS,	\$0.00	\$0.00	\$0.00	\$1,313,341.62	\$1,313,341.62	O	<input checked="" type="checkbox"/>
1229	DIGITAL ISLAND (EUROPE) S.A.	C/O STG SOCIETE FIDUCIAIRE SUISSE, ROUTE DE PRE-BOIS 20, MEYRIN,	\$0.00	\$0.00	\$0.00	\$115,615.00	\$115,615.00	N	<input type="checkbox"/>
1224	DIGITAL ISLAND (HONG KONG) LIMITED	28TH FLOOR, LOW BLOCK GRAND MILLENNIUM PLAZA, 181 QUEEN'S ROAD CENTRAL, SHEUNG WAN,	\$0.00	\$0.00	\$0.00	\$691,737.56	\$691,737.56	O	<input checked="" type="checkbox"/>
1265	DIGITAL ISLAND (HONG KONG) LIMITED	28TH FLOOR, LOW BLOCK GRAND MILLENNIUM PLAZA, 181 QUEEN'S ROAD CENTRAL, SHEUNG WAN,	\$0.00	\$0.00	\$0.00	\$123,766.00	\$123,766.00	N	<input checked="" type="checkbox"/>
1214	DIGITAL ISLAND (UK) LTD.	124 THEOBALDS ROAD, LONDON, WC1X 8RX	\$0.00	\$0.00	\$0.00	\$1,180,134.97	\$1,180,134.97	O	<input checked="" type="checkbox"/>
1230	DIGITAL ISLAND B.V.	TEYLINGEN 7, HUIZEN, 1275 CX	\$0.00	\$0.00	\$0.00	\$122,744.82	\$122,744.82	O	<input checked="" type="checkbox"/>
1226	DIGITAL ISLAND BM&H	RUSSELSHEINERSTRASSE 22, FRANKFURT, 60326	\$0.00	\$0.00	\$0.00	\$18,094.09	\$18,094.09	O	<input checked="" type="checkbox"/>
1227	DIGITAL ISLAND GMBH	RUSSELSHEINER STRASSE 22, FRANKFURT, 60326	\$0.00	\$0.00	\$0.00	\$2,734,378.30	\$2,734,378.30	O	<input checked="" type="checkbox"/>
1228	DIGITAL ISLAND SWEDEN AB	C/O PRICEWATERHOUSECOOPERS, KUNSGATAN 18, STOCKHOLM, 113 97	\$0.00	\$0.00	\$0.00	\$23,855.95	\$23,855.95	O	<input checked="" type="checkbox"/>
1263	DIGITAL ISLAND SWEDEN AB	C/O PRICEWATERHOUSECOOPERS, KUNSGATAN 18, STOCKHOLM, 113 97	\$0.00	\$0.00	\$0.00	\$118,960.07	\$118,960.07	O	<input checked="" type="checkbox"/>
145	DIGITAL TELECOMMUNICATION INC	2120 CORPORATE SQUARE BLVD, SUITE 25, JACKSONVILLE, FL 32216	\$0.00	\$0.00	\$2,197.50	\$0.00	\$2,197.50	O	<input type="checkbox"/>
1719	DIGITAL UNITED, INC.	NO. 220, GANGCHI ROAD, TAIPEI 114,	\$0.00	\$0.00	\$0.00	\$69,371.00	\$69,371.00	O	<input type="checkbox"/>
101	DMAX CONTROLS	41 INTERNATIONAL BLVD, REXDALE, ON M9W 6H3	\$0.00	\$0.00	\$0.00	\$35,911.51	\$35,911.51	O	<input checked="" type="checkbox"/>
F319791	Direct Marketing Association	1120 AVENUE OF THE AMERICAS, ATTN SEMINAR REGISTRATION, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$7,270.00	\$7,270.00	C	<input type="checkbox"/>
F320008	DITZ CRANE	DARRELL COUCH, 3612 WEST DUNLAP, SUITE L, PHOENIX, AZ 85051	\$0.00	\$0.00	\$0.00	\$1,881.85	\$1,881.85	C	<input type="checkbox"/>
1751	DIVERSIFIED PROTECTION SYSTEMS, INC.	1241 NORTH BARSTEN WAY, ANAHEIM, CA 92806	\$0.00	\$0.00	\$0.00	\$2,376.00	\$2,376.00	O	<input type="checkbox"/>
9999026	Dixie County, Florida		\$0.00	\$522.92	\$0.00	\$0.00	\$522.92	A	<input type="checkbox"/>
F319829	DLA (UK)	3 NOBLE STREET, LONDON, EC2V 7EE	\$0.00	\$0.00	\$0.00	\$5,420.62	\$5,420.62	C	<input type="checkbox"/>
F319771	DMR Consulting Group Inc	P.O. BOX 198114, ATLANTA, GA 30384-8114	\$0.00	\$0.00	\$0.00	\$8,296.00	\$8,296.00	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al -

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420773	DOLLAR PAY PHONE CORPORATION	MARIANNE PELLEGRINO, 3006 DORLON PLACE, BALDWIN, NY 11510	\$0.00	\$0.00	\$0.00	\$224.04	\$224.04	C	<input type="checkbox"/>
	DOMINION-VIRGINIA POWER	PO BOX 26666, ATTN: CUSTOMER CREDIT SERVICES - 18TH FL, RICHMOND, VA 23261	\$0.00	\$0.00	\$0.00	\$307,477.55	\$307,477.55	I	<input type="checkbox"/>
1685	DONA ANA COUNTY	251 W AMADOR, ROOM 101, LAS CRUCES, NM 88005	\$2,131.47	\$0.00	\$0.00	\$0.00	\$2,131.47	O	<input type="checkbox"/>
1686	DONA ANA COUNTY	251 W AMADOR, ROOM 101, LAS CRUCES, NM 88005	\$251.53	\$0.00	\$0.00	\$0.00	\$251.53	O	<input type="checkbox"/>
1710	DONLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$4,808.18	\$0.00	\$0.00	\$0.00	\$4,808.18	O	<input type="checkbox"/>
2145	DONLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$192.31	\$0.00	\$0.00	\$192.31	A	<input type="checkbox"/>
F421206	DOROTHY PARHAM	DOROTHY PARHAM, DBA PAR PAYPHONES, 11433 LAUREL CREST DRIVE, STUDIO CITY, CA 91604	\$0.00	\$0.00	\$0.00	\$105.76	\$105.76	C	<input type="checkbox"/>
F319779	DOUG BRADLEY	8355 E VIA DE LA ESCUELA, SCOTTSDALE, AZ 85258	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	C	<input type="checkbox"/>
287	DOUGLAS COUNTY	P.O. BOX 1177, ATTN ANN JONES GUIDER, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$14,765.79	\$0.00	\$14,765.79	O	<input type="checkbox"/>
288	DOUGLAS COUNTY	P.O. BOX 1177, ATTN ANN JONES GUIDER, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$3,339.03	\$0.00	\$3,339.03	O	<input type="checkbox"/>
1828	DOUGLAS COUNTY TREASURER	PO BOX 1208, 100 3RD ST, SUITE 120, CASTLE ROCK, CO 80104	\$0.00	\$3,448.00	\$0.00	\$0.00	\$3,448.00	A	<input type="checkbox"/>
239	DOUGLAS COUNTY TREASURER	PO BOX 1208, 100 3RD ST, SUITE 120, CASTLE ROCK, CO 80104	\$58,429.81	\$0.00	\$0.00	\$0.00	\$58,429.81	O	<input type="checkbox"/>
F420876	DOUGLAS GARY	DOUGLAS GARY, NORTH PACIFIC COMMUNICATIONS, 10 MEEK PLACE, LAFAYETTE, CA 94595	\$0.00	\$0.00	\$0.00	\$182.96	\$182.96	C	<input type="checkbox"/>
347	DOUGLASVILLE, CITY OF (GA)	PO BOX 1157, WATER AND SEWER AUTHORITY, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$0.00	\$1,104.50	\$1,104.50	O	<input type="checkbox"/>
F319597	DP AIR CORPORATION	5673 W. LAS POSITAS BLVD, SUITE 210, PLEASANTON, CA 94588	\$0.00	\$0.00	\$0.00	\$36,146.67	\$36,146.67	S	<input type="checkbox"/>
F421345	DUBOIS TELEPHONE EXCHANGE	MARTY NASH, P.O. BOX 246, DUBOIS, WY 82513	\$0.00	\$0.00	\$0.00	\$89.18	\$89.18	C	<input type="checkbox"/>
1787	DUN BRADSTREET	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$24,666.07	\$24,666.07	O	<input type="checkbox"/>
F420940	DUO COUNTY TELEPHONE COOP	TERESA R. MORGAN, P O BOX 80, 2150 N MAIN ST, JAMESTOWN, KY 42629	\$0.00	\$0.00	\$0.00	\$165.04	\$165.04	C	<input type="checkbox"/>
601	DURHAM COUNTY	P.O. BOX 3397, DURHAM, NC 27702	\$0.00	\$0.00	\$657.39	\$0.00	\$657.39	O	<input type="checkbox"/>
9999027	Dival County, Florida		\$0.00	\$1,174.59	\$0.00	\$0.00	\$1,174.59	A	<input type="checkbox"/>
586	DWD-UI	COLLECTION SECTION, PO BOX 8914, MADISON, WI 53708	\$537.59	\$0.00	\$565.97	\$0.00	\$1,103.56	O	<input type="checkbox"/>

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794	DYNAELECTRIC COMPANY	22930 SHAW RD, #100, STERLING, VA 20166-9448	\$0.00	\$0.00	\$0.00	\$13,784.31	\$13,784.31	O	<input type="checkbox"/>
F319903	E.SAT	DUNDRUM BUSINESS PARK, DUBLIN 14, IRELAND,	\$0.00	\$0.00	\$0.00	\$3,535.34	\$3,535.34	C	<input type="checkbox"/>
128	E.SPIRE COMMUNICATIONS, INC.	C/O A.S.K FINANCIAL, 2600 EAGAN WOODS DR, SUITE 220, EAGAN, MN 55121	\$0.00	\$0.00	\$0.00	\$2,975.00	\$2,975.00	O	<input checked="" type="checkbox"/>
1527	EADS TELECOM NORTH AMERICA INC.	LEE DAVIS, 2811 INTERNET BLVD, FRISCO, TX 75034	\$0.00	\$0.00	\$0.00	\$25,890.24	\$25,890.24	O	<input type="checkbox"/>
143	EAGLE MOUNTAIN - SAGINAW ISD	PO BOX 13430, ARLINGTON, TX 76094-0430	\$1,502.75	\$0.00	\$0.00	\$0.00	\$1,502.75	O	<input type="checkbox"/>
2111	EAGLE MOUNTAIN-SAGINAW ISD	ELIZABETH BANDA, FERDUE BRANDON FIEDLER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$668.51	\$0.00	\$0.00	\$668.51	O	<input type="checkbox"/>
1597	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA, 200 SOUTH ORANGE AVENUE, P.O. BOX 2551, ORLANDO, FL 32802	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	A	<input type="checkbox"/>
2169	EAST COAST COMMUNICATIONS	10047 MIDLOTHIAN TURNPIKE, SUITE 100, RICHMOND, VA 23235	\$0.00	\$0.00	\$5,989.24	\$4,650.00	\$10,639.24	O	<input type="checkbox"/>
F320316	EAST GREENBUSH CSD	(EAST GREENBUSH CSD), 1600 SEVENTH AVENUE, TROY, NY 12180	\$0.00	\$0.00	\$0.00	\$586.90	\$586.90	C	<input checked="" type="checkbox"/>
109	EASTERN PLANT SCIENCES LLC	8082 LEISHEAR ROAD, LAUREL, MD 20723	\$0.00	\$0.80	\$0.00	\$146.79	\$146.79	O	<input type="checkbox"/>
F420612	EASTEX TELEPHONE COOPERATIVE, INC.	RUSTY DORMAN, 3675 HWY 79 SOUTH, PO BOX 150, HENDERSON, TX 75653	\$0.00	\$0.00	\$0.00	\$300.66	\$300.66	C	<input type="checkbox"/>
F319926	ECI Telecom Inc	6021 142ND AVENUE NORTH, CLEARWATER, FL 33769	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	C	<input type="checkbox"/>
F319503	Eden Ventures, LLC	LAMMOT J. DUPONT, C/O DUPONT FABROS DEVELOPMENT, 1707 H STREET NW, SUITE 1000, WASHINGTON, DC 20006	\$0.00	\$0.00	\$0.00	\$314,408.80	\$314,408.80	C	<input type="checkbox"/>
1725	EL PASO COUNTY TREASURER'S OFFICE	SANDRA J. DAMRON, P.O. BOX 2007, COLORADO SPRINGS, CO 80901-2007	\$0.00	\$0.00	\$1,145.62	\$0.00	\$1,145.62	O	<input type="checkbox"/>
F319524	Electric America	15901 RED HILL AVE. STE. 100, TUSTIN, CA 92780	\$0.00	\$0.00	\$0.00	\$148,312.01	\$148,312.01	C	<input type="checkbox"/>
930	ELECTRIC LIGHTWAVE	ATTN: DEBBIE FELDER, 180 S CLINTON AVE, ROCHESTER, NY 14646	\$0.00	\$0.00	\$0.00	\$55,672.73	\$55,672.73	I	<input checked="" type="checkbox"/>
F319798	ELECTRO TEST INC.	8760 ORION PLACE, SUITE 110, COLUMBUS, OH 43240	\$0.00	\$0.00	\$0.00	\$6,900.00	\$6,900.00	C	<input type="checkbox"/>
710	ELGIN ISD	5929 BALCONES DR, SUITE 200, PO BOX 76990, AUSTIN, TX 78755	\$336.49	\$0.00	\$0.00	\$0.00	\$336.49	O	<input type="checkbox"/>
F421248	ELJE DELIANI	ELI DELIANI, DBA L. A PHONE, 18865 KITHIRA CIRCLE, HUNTINGTON BEACH, CA 92645	\$0.00	\$0.00	\$0.00	\$100.40	\$100.40	C	<input type="checkbox"/>
197	ELINUX.COM	GALEN & DAVIS LLP, 16255 VENTURA BLVD #900, ENCINO, CA 91436	\$0.00	\$0.00	\$0.00	\$17,808.54	\$17,808.54	O	<input type="checkbox"/>
572	ELKART COUNTY	117 NORTH SECOND STREET, ROOM 201, GOSHEN, IN 46526-3296	\$0.00	\$0.00	\$128.27	\$0.00	\$128.27	O	<input type="checkbox"/>

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621	ELKHART TELEPHONE CO INC	PO BOX 817, 610 S COSMOS, ELKHART, KS 67950	\$0.00	\$0.00	\$0.00	\$943.02	\$943.02	O	<input type="checkbox"/>
F320027	Ellensburg Telephone Co	P.O. BOX 369, BUFFALO, NY 14240	\$0.00	\$0.00	\$0.00	\$1,700.57	\$1,700.57	C	<input checked="" type="checkbox"/>
F420510	ELLENSBURG TELEPHONE, INC.	JANA MANTEROLA, PO BOX 308, 305 NORTH RUBY, ELLENSBURG, WA 98926	\$0.00	\$0.00	\$0.00	\$384.24	\$384.24	C	<input checked="" type="checkbox"/>
F420910	ELLJAY TELEPHONE CO.	CINDY WATKINS, 224 DALTON ST, PO BOX 0, ELLJAY, GA 30540	\$0.00	\$0.00	\$0.00	\$172.86	\$172.86	C	<input type="checkbox"/>
F421038	ELM COMMUNICATIONS	EDDIE MCCLOUD, C/O EDDIE MCCLOUD, 10612 FIRST AVENUE, INGLEWOOD, CA 90303	\$0.00	\$0.00	\$0.00	\$139.21	\$139.21	C	<input type="checkbox"/>
85	ELMORE COUNTY TREASURER	150 S 4TH E, SUITE #4, MOUNTAIN HOME, ID 83647	\$8,815.52	\$0.00	\$0.00	\$0.00	\$8,815.52	O	<input type="checkbox"/>
F319774	ELZUFON, AUSTIN, REARDON, TARLOV	300 DELAWARE AVENUE, SUITE 1700, WILMINGTON, DE 19899-1630	\$0.00	\$0.00	\$0.00	\$8,245.33	\$8,245.33	C	<input checked="" type="checkbox"/>
162	EMC2 CORPORATION	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$332,276.00	\$332,276.00	O	<input checked="" type="checkbox"/>
F421191	EMERALD PAYPHONE	TODD ALBI, 66 WEST 24TH AVENUE, EUGENE, OR 97405	\$0.00	\$0.00	\$0.00	\$108.83	\$108.83	C	<input type="checkbox"/>
F420742	EMIL SHOKOHI	EMIL SHOKOHI, COIN COMMUNICATIONS, 4630 POE AVE, WOODLAND HILLS, CA 91346	\$0.00	\$0.00	\$0.00	\$238.01	\$238.01	C	<input type="checkbox"/>
F319655	EMERTEL	TRANSFEROR: EMERTEL, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$22,867.07	\$22,867.07	C	<input checked="" type="checkbox"/>
9999610	Englewood Civic Center	1000 Englewood Parkway, Englewood, CO, 80150-2900	\$0.00	\$663,166.18	\$0.00	\$0.00	\$663,166.18	R	<input type="checkbox"/>
2112	ENNIS ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$768.46	\$0.00	\$0.00	\$768.46	O	<input type="checkbox"/>
308	ENTAGON, INC.	9805 VALLEY VIEW RD, EDEN PRAIRIE, MN 55344	\$0.00	\$0.00	\$0.00	\$37,245.55	\$37,245.55	O	<input checked="" type="checkbox"/>
F319724	Epik Communications	FIRST STAR BANK, 36385 TREASUR, NA CDG PAYMENT, CHICAGO, IL 60694-6300	\$0.00	\$0.00	\$0.00	\$5,853.27	\$5,853.27	O	<input type="checkbox"/>
641	EPLUS GROUP, INC.	400 HERNDON PARKWAY, ATTN: ERICA STOECKER, ALEXANDRIA, VA 22314	\$0.00	\$60,605.84	\$0.00	\$672,150.07	\$732,755.91	Q	<input type="checkbox"/>
642	EPLUS TECHNOLOGY, INC.	400 HERNDON PARKWAY, ATTN: ERICA STOECKER, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$37,642.40	\$37,642.40	O	<input type="checkbox"/>
918	EQUINIX, INC./EQUINIX OP. CO., INC.	ATTN: KURT FLETCHER, 301 VELOCITY WAY, 5TH FLOOR, SAN MATEO, CA 94404	\$0.00	\$0.00	\$0.00	\$850,000.00	\$850,000.00	K	<input type="checkbox"/>
963	EQUINIX, INC./EQUINIX OP CO., INC.	301 VELOCITY WAY, 5TH FLOOR, ATTN: KURT FLETCHER, FOSTER CITY, CA 94404	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	O	<input type="checkbox"/>
F320629	ERHART'S CATERING	5241 LINCOLN, B-1, CYPRESS, CA 90630	\$0.00	\$0.00	\$0.00	\$288.34	\$288.34	C	<input type="checkbox"/>
316	ERKEL GREENFIELD & ASSOCIATES INC	9200 SUNSET BLVD, SUITE 410, LOS ANGELES, CA 90069	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	O	<input type="checkbox"/>

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1860	ESCAMBLA COUNTY TAX COLLECTOR	JANET HOLLEY, P.O. BOX 1312, PENSACOLA, FL 32591	\$898.17	\$0.00	\$898.17	\$0.00	\$898.17	O	<input type="checkbox"/>
1078	E-SHELTER GMBH & COMPANY KG	VILSHOFENER STRASSE 8, MUNCHEN, 81679	\$0.00	\$0.00	\$0.00	\$13,032,736.61	\$13,032,736.61	G	<input checked="" type="checkbox"/>
130	ESTATE OF MARCHFIRST, INC.	ANDREW MAXWELL, TRUSTEE, LAW OFFICES OF ANDREW MAXWELL, 105 W ADAMS ST, SUITE 3200, CHICAGO, IL 60603	\$0.00	\$0.00	\$0.00	\$11,620.32	\$11,620.32	O	<input type="checkbox"/>
F421390	ETEX TELEPHONE COOP., INC.	SUSAN GRAVES, PO BOX 130, GILMER, TX 75644	\$0.00	\$0.00	\$0.00	\$85.12	\$85.12	C	<input type="checkbox"/>
1174	ETS PAYPHONES, INC.	1490 WESTFORK DRIVE, SUITE G, LITHIA SPRINGS, GA 30122	\$0.00	\$0.00	\$0.00	\$23,529.51	\$23,529.51	O	<input checked="" type="checkbox"/>
F420727	EVANS TELEPHONE COMPANY	JOE PERRERA, 4918 TAYLOR COURT, TURLOCK, CA 95382	\$0.00	\$0.00	\$0.00	\$242.39	\$242.39	C	<input type="checkbox"/>
F420931	EXECUTONE BUSINESS TELEPHONES, INC.	J. W. NICHOLS, 310 W. 27TH ST., SCOTTS BLUFF, NE 69361	\$0.00	\$0.00	\$0.00	\$167.76	\$167.76	C	<input type="checkbox"/>
F319803	EXEL GLOBAL LOGISTICS	11099 S. LACIENEGA BLVD, SUITE 190N, LOS ANGELES, CA 90045	\$0.00	\$0.00	\$0.00	\$6,829.54	\$6,829.54	C	<input type="checkbox"/>
F319661	Expansets Inc	9780 MOUNT PYRAMID COURT, ATTN PAT MILLER SUITE 400, ENGLEWOOD, CO 80112	\$0.00	\$0.00	\$0.00	\$19,932.35	\$19,932.35	S	<input type="checkbox"/>
132	EXPERIA SOLUTIONS	510 FIRST AVENUE NORTH, SUITE 302, MINNEAPOLIS, MN 55403	\$0.00	\$0.00	\$0.00	\$148,000.00	\$148,000.00	O	<input checked="" type="checkbox"/>
F321208	Express Data	ACCOUNTS PAYABLE, 13000 TOMAHAWK CREEK PKWY, LEAWOOD, KS 66211-2670	\$0.00	\$0.00	\$0.00	\$105.51	\$105.51	C	<input type="checkbox"/>
664	FYP MISSION CRITICAL FACILITIES INC.	440 PARK AVE S, 14TH FL, NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$9,130.01	\$9,130.01	O	<input type="checkbox"/>
1795	EZNETS, INC.	55 PUBLIC SQUARE, SUITE 1200, PAUL W. FLOWERS, ESQ., CLEVELAND, OH 44113	\$0.00	\$0.00	\$0.00	\$123,067.50	\$123,067.50	O	<input type="checkbox"/>
627	F&G MECHANICAL CORP.	348 NEW COUNTY RD, SECAUCUS, NJ 07094	\$0.00	\$0.00	\$0.00	\$1,084.91	\$1,084.91	O	<input type="checkbox"/>
157	F. RODGERS INSULATION, INC.	7775 LAS POSITAS ROAD, LIVERMORE, CA 94551	\$0.00	\$0.00	\$0.00	\$33,600.00	\$33,600.00	O	<input type="checkbox"/>
1626	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	DAVID TIEMESSEN, PO BOX 72215, FAIRBANKS, AK 99707	\$0.00	\$0.00	\$0.00	\$113.85	\$113.85	O	<input type="checkbox"/>
1956	FAIRFAX COUNTY	OFFICE OF THE COUNTY ATTORNEY, 12000 GOVERNMENT CENTER PARKWAY, S/549, FAIRFAX, VA 22035	1,404,674.24	\$0.00	\$0.00	\$0.00	\$1,404,674.24	O	<input type="checkbox"/>
2175	FAIRFAX COUNTY, VIRGINIA	NANCY F. LOFTUS, ASSISTANT COUNTY ATTORNEY, 12000 GOVERNMENT CENTER PARKWAY, S/549, FAIRFAX, VA 22035	\$0.00	\$36,198.00	\$0.00	\$0.00	\$36,198.00	A	<input type="checkbox"/>
F320703	FARELLA BRUAN & MARTEL LLP	235 MONTGOMERY STREET, SAN FRANCISCO, CA 94104-9927	\$0.00	\$0.00	\$0.00	\$256.56	\$256.56	C	<input type="checkbox"/>
F420443	FARMERS TELEPHONE COOPERATIVE INC	JENNIFER ABRAMS, PO BOX 588, 1101 E MAIN STREET, KINGSTREE, SC 29556	\$0.00	\$0.00	\$0.00	\$440.39	\$440.39	C	<input type="checkbox"/>
F420888	FARMERS TELEPHONE COOPERATIVE INC	CHRIS TOWNSON, 144 MCCURDY AVENUE NORTH, PO BOX 217, RAINSVILLE, AL 35986	\$0.00	\$0.00	\$0.00	\$179.70	\$179.70	C	<input type="checkbox"/>

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1863	FASTSIGNS, INC.	1640 S. BASCOM AVENUE, CAMPBELL, CA 95008	\$0.00	\$0.00	\$0.00	\$2,499.79	\$2,499.79	O	<input checked="" type="checkbox"/>
142	PAYETTE CAD	JOHN T. BANKS, PERDUE BRANDON FIELDER COLLINS & MOTT, 6300 LA CALMA DR, SUITE 450, AUSTIN, TX 78752	\$2,502.12	\$0.00	\$0.00	\$0.00	\$2,502.12	O	<input type="checkbox"/>
2124	PAYETTE CAD	JOHN T. BANKS, PERDUE BRANDON FIELDER COLLINS & MOTT, 6300 LA CALMA DR, SUITE 450, AUSTIN, TX 78752	\$0.00	\$403.27	\$0.00	\$0.00	\$403.27	A	<input type="checkbox"/>
502	FEDERAL EXPRESS CORPORATION	ATTN: REVENUE RECOVERY/BANKRUPTCY, 2005 CORPORATE AVE, 2ND FL, MEMPHIS, TN 38132	\$0.00	\$0.00	\$0.00	\$75,038.05	\$75,038.05	O	<input checked="" type="checkbox"/>
959	FEDEX FREIGHT EAST	DELIVERY CODE 2259, PO BOX 840, HARRISON, AR 72602-0840	\$0.00	\$0.00	\$0.00	\$1,044.43	\$1,044.43	O	<input checked="" type="checkbox"/>
1430	FENWICK & WEST LLP	821 CALIFORNIA ST, MOUNTAIN VIEW, CA 94041	\$0.00	\$0.00	\$0.00	\$3,267.88	\$3,267.88	O	<input type="checkbox"/>
F320592	Fiber-Conn Assemblies, Inc	P.O. BOX 13012, NEWARK, NJ 07188-0012	\$0.00	\$0.00	\$0.00	\$313.83	\$313.83	C	<input type="checkbox"/>
F319717	Fibernet Telecom Group Inc	309 SOUTH CLOVERDALE, B-25, SEATTLE, WA 98108	\$0.00	\$0.00	\$0.00	\$5,973.34	\$5,973.34	O	<input type="checkbox"/>
F420408	FIDELITY SYSTEMS PLUS, INC	RICK MARQUART, 64 NORTH CLARK ST, SULLIVAN, MO 63080	\$0.00	\$0.00	\$0.00	\$474.97	\$474.97	C	<input type="checkbox"/>
1280	FINNEGAN HENDERSON FARABOW ET AL	CHRISTOPHER J. GIAIMO, JR. ESQ., ARENT FOX KINTNER PLOTKIN & KAHN PLLC, 1050 CONNECTICUT AVENUE, NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$1,006.00	\$1,006.00	O	<input type="checkbox"/>
1281	FINNEGAN HENDERSON FARABOW ET AL	CHRISTOPHER J. GIAIMO, JR. ESQ., ARENT FOX KINTNER PLOTKIN & KAHN PLLC, 1050 CONNECTICUT AVENUE, N.W., WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$2,590.38	\$2,590.38	O	<input type="checkbox"/>
F320829	Fire Equipment Inc	88 HICKS AVE, MEDFORD, MA 2155	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	S	<input type="checkbox"/>
F319750	Fireline Corporation	4506 HOLLINS FERRY ROAD, BALTIMORE, MD 21227-4671	\$0.00	\$0.00	\$0.00	\$9,600.00	\$9,600.00	C	<input checked="" type="checkbox"/>
F320718	FIRST CHOICE SERVICE	7373 EAST FLORES ST., DOWNEY, CA 90242	\$0.00	\$0.00	\$0.00	\$247.30	\$247.30	S	<input type="checkbox"/>
303	FIRST LIGHT LIGHTING SYSTEMS	21060 ALEXANDER CT, HAYWARD, CA 94545	\$0.00	\$0.00	\$0.00	\$582.90	\$582.90	O	<input type="checkbox"/>
1392	FISCHER & DORITY, PC	101 MADISON ST, SUITE 400, JEFFERSON CITY, MO 65101	\$0.00	\$0.00	\$0.00	\$1,137.50	\$1,137.50	O	<input type="checkbox"/>
1678	FLAG TELECOM GLOBAL NETWORK LIMITED	9 SOUTH STREET, LONDON, W1K 2XA	\$0.00	\$0.00	\$0.00	\$342,074.71	\$342,074.71	O	<input type="checkbox"/>
9999030	Flagler County, Florida		\$0.00	\$117.12	\$0.00	\$0.00	\$117.12	A	<input type="checkbox"/>
F319805	Flairdata Systems Inc	5232 FOREST LANE, ATTN PAT DEAN SUITE 130, DALLAS, TX 75244	\$0.00	\$0.00	\$0.00	\$6,734.29	\$6,734.29	C	<input type="checkbox"/>
2180	FLEET CAPITAL CORPORATION	C/O MICHAEL W. YURKEWICZ, ESQUIRE, KLEHR HARRISON HARVEY BRANZBURG & ELLERS, 919 MARKET STREET, SUITE 1000, WILMINGTON, DE 19801-3062	\$0.00	\$0.00	\$0.00	\$534,390.00	\$534,390.00	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1577	FLORES CLEANING	6538 1/4 IRA, BELL GARDENS, CA 90201	\$0.00	\$0.00	\$0.00	\$6,700.00	\$6,700.00	F	<input checked="" type="checkbox"/>
136	FLORIDA POWER & LIGHT COMPANY	PO BOX 025209, MIAMI, FL 33102-5209	\$0.00	\$0.00	\$0.00	\$6,878.61	\$6,878.61	O	<input type="checkbox"/>
249	FOCAL COMMUNICATIONS	280 N. LASALLE ST., CHICAGO, IL 60601	\$0.00	\$0.00	\$0.00	\$45,436.94	\$45,436.94	O	<input type="checkbox"/>
1513	FOLEY INCORPORATED	PO BOX 1555, 855 CENTENNIAL AVENUE, PISCATAWAY, NJ 08855-1555	\$0.00	\$0.00	\$0.00	\$44,346.96	\$44,346.96	O	<input checked="" type="checkbox"/>
2126	FONOROLA FIBER DEVELOPMENT INC.	C/O CNCS INC., 2235 SHEPPARD AVE E, TORONTO, ON M2J 5G1	\$0.00	\$0.00	\$0.00	\$17,461,657.28	\$17,461,657.28	O	<input checked="" type="checkbox"/>
F319910	Foothills Rural Tel Coop	625 WALNUT RIDGE DRIVE, SUITE 108, HARTLAND, WI 53029	\$0.00	\$0.00	\$0.00	\$3,361.97	\$3,361.97	C	<input type="checkbox"/>
F421177	FOOTHILLS RURAL TELEPHONE COOP CORP INC	EUNICE PELPHREY, PO BOX 240, STAFFORDSVILLE, KY 41256	\$0.00	\$0.00	\$0.00	\$111.25	\$111.25	C	<input type="checkbox"/>
314	FOREST ELECTRIC CORP	2 PENN PLAZA, NEW YORK, NY 10121	\$0.00	\$0.00	\$0.00	\$12,818.04	\$12,818.04	D	<input checked="" type="checkbox"/>
44	FORM CENTER	231 CROTON AVE, CORTLANDT, NY 10567	\$0.00	\$0.00	\$435.50	\$0.00	\$435.50	O	<input type="checkbox"/>
F420877	FORREST WRIGHT	C/O FLW COMMUNICATIONS, 1019 KEHOE DRIVE, ST CHARLES, IL 60174	\$0.00	\$0.00	\$0.00	\$182.20	\$182.20	C	<input type="checkbox"/>
1311	FORRESTER BREWER, ELIZABETH	300 GARDEN LANE, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$5,833.33	\$5,833.33	O	<input checked="" type="checkbox"/>
1691	FORT BEND CO. LID #2	CARL O. SANDIN, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$2,386.77	\$0.00	\$0.00	\$0.00	\$2,386.77	O	<input type="checkbox"/>
2091	FORT BEND CO. LID #2	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$2,625.44	\$0.00	\$0.00	\$2,625.44	O	<input type="checkbox"/>
2059	FORT BEND COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$6,507.99	\$0.00	\$0.00	\$0.00	\$6,507.99	O	<input type="checkbox"/>
1734	FORT BEND ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$19,535.92	\$0.00	\$0.00	\$0.00	\$19,535.92	O	<input type="checkbox"/>
2063	FORT BEND ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$132.00	\$0.00	\$0.00	\$132.00	A	<input type="checkbox"/>
F420494	FORT BEND LONG DISTANCE COMPANY	CHRISTOPHER WITWER, 300 DECKER DRIVE, SUITE 100, IRVING, TX 75062	\$0.00	\$0.00	\$0.00	\$395.71	\$395.71	C	<input type="checkbox"/>
1253	FORT WORTH INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE BRANDON, FIELDER, COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$4,219.49	\$0.00	\$0.00	\$0.00	\$4,219.49	O	<input type="checkbox"/>
2155	FORT WORTH ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 13430, ARLINGTON, TX 76094	\$0.00	\$559.51	\$0.00	\$0.00	\$559.51	A	<input type="checkbox"/>
1356	FPL FIBERNET	9250 W FLAGLER, ATTN: CONTRACT MANAGER, MIAMI, FL 33174	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	O	<input type="checkbox"/>

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1559	FRANCHISE TAX BOARD	SPECIAL PROCEDURES SECTION, PO BOX 2952, SACRAMENTO, CA 95812-2952	\$1,065.48	\$0.00	\$12,204.41	\$0.00	\$13,269.89	O	<input type="checkbox"/>
814	FRANK ELECTRIC COMPANY, INC.	340 S MILPITAS BLVD, MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$1,525.39	\$1,525.39	O	<input type="checkbox"/>
F319839	Frank Parsons Paper Inc	2270 BEAVER ROAD, LANDOVER, MD 20785	\$0.00	\$0.00	\$0.00	\$5,200.00	\$5,200.00	C	<input type="checkbox"/>
1409	FRANKLIN COUNTY	P.O. BOX 503, LOUISBURG, NC 27549	\$0.00	\$0.00	\$302.64	\$0.00	\$302.64	O	<input type="checkbox"/>
80	FRANKLIN COUNTY	300 EAST MAIN STREET, ATTN LINDA HEMMONS ROOM 103, UNION, MO 63084	\$0.00	\$0.00	\$5,747.26	\$0.00	\$5,747.26	O	<input type="checkbox"/>
866	FRANTZ WARD LLP	ATTN: M. NEAL RAINS, ESQ., 55 PUBLIC SQUARE BLDG, 19TH FL, CLEVELAND, OH 44113-1999	\$0.00	\$0.00	\$0.00	\$7,973.45	\$7,973.45	O	<input checked="" type="checkbox"/>
1428	FREDERICK COUNTY	WINCHESTER HALL, 12 E CHURCH ST, FREDERICK, MD 21701-5448	\$0.00	\$0.00	\$1,198.94	\$0.00	\$1,198.94	O	<input type="checkbox"/>
9999032	Freesone County, Texas		\$0.00	\$175.93	\$0.00	\$0.00	\$175.93	A	<input type="checkbox"/>
1476	FREMONT TELCOM	DOT LEGAN, 110 EAST MAIN STREET, ST ANTHONY, ID 83445	\$0.00	\$0.00	\$0.00	\$77.89	\$77.89	O	<input type="checkbox"/>
493	FRENCH, TERENCE P.	PENDARVES HOUSE, PENDARVES ROAD, PENZANCE, CORNWALL, TR18 2AF	\$1,709.46	\$0.00	\$0.00	\$0.00	\$1,709.46	O	<input type="checkbox"/>
1776	FRESNO COUNTY TAX COLLECTOR	P.O. BOX 1192, ATTN LORI POINDEXTER, FRESNO, CA 93715-1192	\$3,534.06	\$0.00	\$0.00	\$0.00	\$3,534.06	O	<input type="checkbox"/>
F419755	FRONTIER A CZN COMPANY	DBA CITIZENS TELECOMMUNICATIONS CO. OF NY, RICHARD GILBERT, 137 HARRISON STREET, JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$9,337.89	\$9,337.89	C	<input checked="" type="checkbox"/>
1082	FRONTIER COMM. OF ROCH. INC.	ATTN: ANN M. LOMBARIS, BANKRUPTCY ADMINISTRATOR, 180 S. CLINTON AVENUE, ROCHESTER, NY 14646	\$0.00	\$0.00	\$0.00	\$725.30	\$725.30	O	<input checked="" type="checkbox"/>
F319680	FRONTIER COMMUNICATIONS INC, TREASURY OPERATIONS	20 OAK HOLLOW, SUITE 210, SOUTHFIELD, MI 48034-7406	\$0.00	\$0.00	\$0.00	\$13,996.15	\$13,996.15	O	<input type="checkbox"/>
F319847	Frontier Communications, Carrier Access Services	P.O. BOX 608, CARRIER ACCESS ACCT. RECEIVABLE, MEBANE, NC 27302	\$0.00	\$0.00	\$0.00	\$4,803.74	\$4,803.74	C	<input checked="" type="checkbox"/>
F320347	Frontier Systems Services Inc	3307 SOUTH 1ST STREET, ATTN JON ANDERSON, JACKSONVILLE BEACH, FL 32250	\$0.00	\$0.00	\$0.00	\$540.80	\$540.80	C	<input type="checkbox"/>
F419726	FRONTIER TELEPHONE OF ROCHESTER	RICHARD H. GILBERT, 137 HARRISON STREET, JOHNSON, NY 12095	\$0.00	\$0.00	\$0.00	\$11,472.22	\$11,472.22	C	<input checked="" type="checkbox"/>
1010	FRONTIER/CITIZENS/ELECTRIC LIGHTWAVE COS	180 SOUTH CLINTON AVENUE, ROCHESTER, NY 14646-0007	\$0.00	\$0.00	\$0.00	\$150,458.06	\$150,458.06	O	<input checked="" type="checkbox"/>
9999984	FRONTIER/CITIZENS/ELECTRIC LIGHTWAVE COS	180 SOUTH CLINTON AVENUE, ROCHESTER, NY 14646-0007	\$0.00	\$185,056.49	\$0.00	\$0.00	\$185,056.49	U	<input type="checkbox"/>
643	FRONTLINE DATA, INC.	5 GREAT VALLEY PKWY, SUITE 300, MALVERN, PA 19355	\$0.00	\$0.00	\$0.00	\$5,675.76	\$5,675.76	O	<input checked="" type="checkbox"/>
417	FS NETWORKS, INC.	401 ELLIOTT AVE W, SEATTLE, WA 98119	\$0.00	\$0.00	\$0.00	\$96,402.40	\$96,402.40	O	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
2079	FUJITSU IT HOLDINGS, INC.	C/O FUJITSU AMERICA, 1250 EAST ARQUEST AVENUE, M/S 110, ATTN: JULIE D. MCNEAL, PORTFOLIO MANAGER, SUNNYVALE, CA 94085	\$0.00	\$0.00	\$0.00	\$1,588,628.00	\$1,588,628.00	O	<input type="checkbox"/>
2179	FUJITSU IT HOLDINGS, INC.	C/O FUJITSU AMERICA SHARED SERVICES DIV., 1250 EAST ARQUEST AVENUE, M/S 110, ATTN: JULIE D. MCNEAL, PORTFOLIO MANAGER, SUNNYVALE, CA 94085	\$0.00	\$0.00	\$0.00	\$28,412.50	\$28,412.50	O	<input type="checkbox"/>
147	FULTON COUNTY TAX COMMISSIONER	141 PRYOR STREET SOUTH WEST, ATTN KEISHA SMITH SUITE 1085, ATLANTA, GA 30303	\$264,114.00	\$0.00	\$0.00	\$0.00	\$264,114.00	I	<input type="checkbox"/>
F320917	Gallatin River Communications	55 NEW MONTGOMERY STREET, SUITE 607, SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$507.14	\$507.14	O	<input type="checkbox"/>
F320169	GARBER CONSTRUCTION	335 BEAR HILL ROAD, WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$859.05	\$859.05	C	<input type="checkbox"/>
576	GARDEN CITY GROUP, INC, THE	105 MAXESS RD, ATTN: ARUN RAO, MELVILLE, NY 11747	\$0.00	\$0.00	\$0.00	\$17,143.62	\$17,143.62	O	<input type="checkbox"/>
691	GARDNER CARTON & DOUGLAS LLP	ATTN: TIMOTHY R. CASEY, 191 N. WACKER DRIVE, SUITE 3700, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$748.04	\$748.04	O	<input checked="" type="checkbox"/>
F319668	GARTNER GROUP	251 RIVER OAKS PARKWAY, SAN JOSE, CA 95134-1913	\$0.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	C	<input type="checkbox"/>
F421091	GARY FINK	168 ARLENE AVENUE, PALATINE, IL 60067	\$0.00	\$0.00	\$0.00	\$127.83	\$127.83	C	<input checked="" type="checkbox"/>
651	GASTON COUNTY TAX COLLECTOR	PO BOX 1578, 212 W MAIN ST, GASTONIA, NC 28053	\$0.00	\$0.00	\$819.62	\$0.00	\$819.62	O	<input type="checkbox"/>
9999855	Gateway Jefferson	C/O RREEF, 1301 W. 22ND STREET - SUITE 209, ATTN: MARK SABATINO, OAK BROOK, IL 60523	\$0.00	\$200,000.00	\$0.00	\$0.00	\$200,000.00	F	<input type="checkbox"/>
1146	GATEWAY JEFFERSON, INC.	C/O RREEF, 1301 W. 22ND STREET - SUITE 209, ATTN: MARK SABATINO, OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	Q	<input type="checkbox"/>
79	GCB COMMUNICATIONS	TAMBY CASWELL, DBA PACIFIC COMMUNICATIONS, 7170 WEST OAKLAND STREET, CHANDLER, AZ 85226	\$0.00	\$0.00	\$0.00	\$15,112.08	\$15,112.08	P	<input type="checkbox"/>
1337	GE COMMERCIAL DISTRIBUTION FINANCE CORP.	FKA DEUTSCHE FINANCIAL SERVICES CORP., 625 MARYVILLE CENTRE DRIVE, 3RD FLOOR, SAINT LOUIS, MO 63141-5832	\$0.00	\$0.00	\$0.00	\$19,853.21	\$19,853.21	O	<input checked="" type="checkbox"/>
2122	GEARY-MARKET INVESTMENT COMPANY LTD.	BENNETT G. YOUNG, ESQ., LEBOEUF, LAMB, GREENE & MACRAE, LLP, 1 EMBARCADERO CENTER, SUITE 400, SAN FRANCISCO, CA 94111	\$0.00	\$0.00	\$0.00	\$1,037,486.72	\$1,037,486.72	O	<input checked="" type="checkbox"/>
F320208	GENERAL AMERICAN CORPORATION	CHRIS BEHNING, 700 FIFTH AVENUE, PITTSBURG, PA 15219	\$0.00	\$0.00	\$0.00	\$786.63	\$786.63	C	<input type="checkbox"/>
784	GENERAL ELECTRIC CAPITAL CORPORATION	44 OLD RIDGEBURY RD, DANBURY, CT 06810	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	O	<input type="checkbox"/>
F420020	GENERAL PAYPHONE SYSTEMS	KENNETH CHONG LEE, 2514 LOS AMIGOS STREET, LA CRESCENTA, CA 91214	\$0.00	\$0.00	\$0.00	\$1,794.10	\$1,794.10	C	<input type="checkbox"/>
1397	GENESYS CONFERENCING	STEPHENSON HOUSE, 2 CHERRY ORCHARD ROAD, CROYDON,	\$0.00	\$0.00	\$0.00	\$9,548.40	\$9,548.40	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
891	GEO M. ROBINSON SERVICE CORP	852 85TH AVE, OAKLAND, CA 94621	\$0.00	\$0.00	\$0.00	\$17,367.78	\$17,367.78	O	<input type="checkbox"/>
1514	GEORGE COUNTY	5130 MAIN STREET, ATTN WILBURN L. BOLEN SUITE B, LUCEDALE, MS 39452	\$0.00	\$0.00	\$3,050.62	\$0.00	\$3,050.62	P	<input type="checkbox"/>
0000034	George County, Mississippi		\$0.00	\$153.61	\$0.00	\$0.00	\$153.61	A	<input type="checkbox"/>
F421347	GEORGE S. WILSON JR	GEORGE S. WILSON JR., 16902 BEAUMONT HWY, HOUSTON, TX 77049	\$0.00	\$0.00	\$0.00	\$89.02	\$89.02	C	<input type="checkbox"/>
9999023	Georgia		\$0.00	\$726.59	\$0.00	\$0.00	\$726.59	A	<input type="checkbox"/>
1825	GEORGIA DEPT OF REVENUE	PO BOX 161108, ATLANTA, GA 30321	\$0.00	\$0.00	\$27,054.83	\$5,600.86	\$32,655.69	O	<input type="checkbox"/>
114	GETRONICS	836 NORTH STREET, M/S 027-215, TEWKSBURY, MA 01876	\$0.00	\$0.00	\$0.00	\$228.00	\$228.00	O	<input checked="" type="checkbox"/>
F420301	GIL ENTERPRISES	BUNA GIL, 2160 ROLLING HILLS DR, MORGAN HILL, CA 95037	\$0.00	\$0.00	\$0.00	\$605.22	\$605.22	C	<input type="checkbox"/>
1473	GILCHRIST COUNTY	P.O. BOX 194, ATTN W W WELCH, TRENTON, FL 32693	\$0.00	\$0.00	\$0.00	\$95.01	\$95.01	O	<input type="checkbox"/>
1403	GLADES COUNTY TAX COLLECTOR	JO ANN GREER, PO BOX 1589, MOORE HAVEN, FL 33471	\$0.00	\$0.00	\$131.32	\$0.00	\$131.32	O	<input type="checkbox"/>
96	GLENN COUNTY	P.O. BOX 151, ATTN DON SANTORO, WILLOWS, CA 95988	\$1,637.84	\$0.00	\$0.00	\$0.00	\$1,637.84	O	<input type="checkbox"/>
237	GLOBAL CENTER PTY LTD	LEVEL 2, 190 CITY RD, SOUTH MELBOURNE VIC 3205,	\$0.00	\$0.00	\$0.00	\$150,932.38	\$150,932.38	O	<input checked="" type="checkbox"/>
1786	GLOBAL COMMUNICATION NETWORKS INC	4699 NORTH FEDERAL HIGHWAY, SUITE 205A, POMPANO BEACH, FL 33064	\$0.00	\$0.00	\$8.00	\$32,069.76	\$32,069.76	O	<input checked="" type="checkbox"/>
1697	GLOBAL CONNECTION INC OF AMERICA	3957 PLEASANTDALE RD, ATLANTA, GA 30340	\$0.00	\$0.00	\$0.00	\$45,462.85	\$45,462.85	O	<input type="checkbox"/>
F319594	Global Crossing	360 N. CRESCENT DRIVE, BEVERLY HILLS, CA 90210	\$0.00	\$0.00	\$0.00	\$38,452.00	\$38,452.00	C	<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	\$700,125.00	\$700,125.00	O	<input type="checkbox"/>
886	GLOBAL CROSSING LTD.	BANKRUPTCY DEPT, ATTN: S. HART, 200 GALLERIA OFFICE CTR, SUITE 402, SOUTHFIELD, MI 48034	\$0.00	\$0.00	\$0.00	\$12,363.39	\$12,363.39	O	<input checked="" type="checkbox"/>
F319885	Global Focus	10003 BIG ROCK ROAD, SILVER SPRING, MD 20901	\$0.00	\$0.00	\$0.00	\$3,834.64	\$3,834.64	C	<input type="checkbox"/>
958	GLOBAL NAPS, INC	10 MARRY MOUNT RD, QUINCY, MA 02169	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	O	<input type="checkbox"/>
F419810	GLOBAL NETWORK COMMUNICATIONS INC.	RONALD MASSIE OR JASON LAPORTE, 1559 BASSETT AVENUE, BRONX, NY 10461	\$0.00	\$0.00	\$0.00	\$6,544.97	\$6,544.97	C	<input type="checkbox"/>
849	GLOTEL, INC.	10 POST OFFICE SQUARE, #700 N, BOSTON, MA 02109	\$0.00	\$0.00	\$68,534.00	\$0.00	\$68,534.00	O	<input type="checkbox"/>

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345	GLT LIQUIDATING TRUST	C/O LEBOEUF LAMB GREENE & MACRAE, LLP, 125 W 55TH ST, ATTN: HERBERT K. RYDER, ESQ., NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$3,242,642.55	\$3,242,642.55	O	<input checked="" type="checkbox"/>
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	\$668.07	\$668.07	C	<input type="checkbox"/>
561	GOPORTH, DENISE M.	3226 N SEMINARY AVE, CHICAGO, IL 60657	\$0.00	\$0.00	\$0.00	\$619,158.00	\$619,158.00	K	<input type="checkbox"/>
393	GOLDEN GATE INTERNET SERVICES	1200 OSBORNE RD, SUITE 100, ATTN: BRIAN ANDERSON, MINNEAPOLIS, MN 55432	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	O	<input type="checkbox"/>
F420662	GOLDEN WEST TELECOMMUNICATIONS	GWEN DAVIS, COOPERATIVE INC 410 CROWN STREET, PO BOX 411, WALL, SD 57790	\$0.00	\$0.00	\$0.00	\$277.82	\$277.82	C	<input type="checkbox"/>
1717	GONZALES COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, STE 300, SAN ANTONIO, TX 78205	\$4,536.66	\$0.00	\$0.00	\$0.00	\$4,536.66	O	<input type="checkbox"/>
733	GONZALES COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$0.00	\$75.68	\$0.00	\$0.00	\$75.68	A	<input type="checkbox"/>
262	GOODING COUNTY	P.O. BOX 326, ATTN RAB CHRISTOPHERSON, GOODING, ID 83330	\$3,883.65	\$0.00	\$0.00	\$0.00	\$3,883.65	O	<input type="checkbox"/>
F320800	Gotham Web Services, Inc.	200 WEST 16TH STREET, NEW YORK, NY 10011	\$0.00	\$0.00	\$0.00	\$1,980.00	\$1,980.00	C	<input type="checkbox"/>
F320101	Gowanda Central School	23 WEST MAIN STREET #6, JACQUELYN K WING, GOWANDA, NY 14070	\$0.00	\$0.00	\$0.00	\$1,164.89	\$1,164.89	C	<input type="checkbox"/>
433	GRAEBEL ERICKSON MOVERS INC.	C/O GRAEBEL COMPANIES, ATTN: LINDA DOUGLAS, 16346 E AIRPORT CIRCLE, AURORA, CO 80011	\$0.00	\$0.00	\$0.00	\$5,843.10	\$5,843.10	O	<input type="checkbox"/>
1330	GRANDVIEW INDEPENDENT SCHOOL DIST, ET AL	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$2,263.57	\$0.00	\$0.00	\$0.00	\$2,263.57	O	<input type="checkbox"/>
2113	GRANDVIEW ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$233.83	\$0.00	\$0.00	\$233.83	O	<input type="checkbox"/>
265	GREAT LAKES PAYPHONES, INC.	DOUGLAS LUCE, 2524 FOREST AVE, LANSING, MI 48910	\$0.00	\$0.00	\$0.00	\$86.07	\$86.07	O	<input type="checkbox"/>
F420291	GREAT PLAINS COMMUNICATIONS INC	RODNEY THIEMANN, 1635 FRONT STREET, PO BOX 500, BLAIR, NE 68008	\$0.00	\$0.00	\$0.00	\$622.20	\$622.20	C	<input type="checkbox"/>
F420801	GREAT PLAINS ORANGE PHONE INC	JEFF STANGELAND, 154 9TH AVE NORTH, P.O. BOX 399, CARRINGTON, ND 58421	\$0.00	\$0.00	\$0.00	\$209.92	\$209.92	C	<input type="checkbox"/>
444	GREATER BAY AREA NORTH AMERICAN	4174 TECHNOLOGY DR SUITE #B, FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$14,084.70	\$14,084.70	O	<input checked="" type="checkbox"/>
F320514	Greens Energy Services Inc	P.O. BOX 570068, ORLANDO, FL 32857	\$0.00	\$0.00	\$0.00	\$382.17	\$382.17	C	<input type="checkbox"/>
1762	GREENVILLE COUNTY TAX COLLECTOR	ATTN: THERESA RICH, 301 UNIVERSITY RIDGE, STE 700, GREENVILLE, SC 29601	\$0.00	\$0.00	\$3,826.02	\$0.00	\$3,826.02	O	<input type="checkbox"/>
484	GREYSTONE POWER CORP.	P.O. BOX 897, DOUGLASVILLE, GA 30134	\$0.00	\$0.00	\$0.00	\$8,495.06	\$8,495.06	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
470	GRIC COMMUNICATIONS	1421 MCCARTHY BOULEVARD, MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$95,007.00	\$95,007.00	O	<input type="checkbox"/>
9999038	Grimes County, Texas		\$0.00	\$166.18	\$0.00	\$0.00	\$166.18	A	<input type="checkbox"/>
F319700	GRINNELL MECHANICAL	13 GRANT AVE., BURLINGTON, MA 1803	\$0.00	\$0.00	\$0.00	\$13,526.00	\$13,526.00	C	<input type="checkbox"/>
1335	GROCHOCINSKI, DAVID E., TRUSTEE	GROCHOCINSKI, GROCHOCINSKI, & LLOYD, LTD, 800 RAVINA PLACE, ORLAND PARK, IL 60462	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	O	<input checked="" type="checkbox"/>
503	GROOM LAW GROUP CHARTERED	1701 PENNSYLVANIA AVENUE NW, SUITE 1200, WASHINGTON, 20006	\$0.00	\$0.00	\$0.00	\$893.46	\$893.46	O	<input checked="" type="checkbox"/>
635	GROOM LAW GROUP CHARTERED	1701 PENNSYLVANIA AVENUE NW, SUITE 1200, WASHINGTON, 20006	\$0.00	\$0.00	\$0.00	\$14,869.83	\$14,869.83	O	<input checked="" type="checkbox"/>
F319577	Group 1 Software Inc	4200 PARLIAMENT PLACE, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$46,981.13	\$46,981.13	C	<input type="checkbox"/>
1109	GRUBER INTERNET SERVICES, LLC DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301		\$0.00	\$0.00	\$0.00	\$667,958.60	\$667,958.60	O	<input checked="" type="checkbox"/>
1111	GRUBER INTERNET SERVICES, LLC DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301		\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00	O	<input checked="" type="checkbox"/>
1182	GRUBER INTERNET SERVICES, LLC DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301		\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	O	<input checked="" type="checkbox"/>
957	GSI EQUIPMENT, INC.	1075 FIRST AVE, KING OF PRUSSIA, PA 19406	\$0.00	\$0.00	\$0.00	\$1,118,390.00	\$1,118,390.00	O	<input checked="" type="checkbox"/>
F420821	GT COM 1	LINDA M WOOD, P. O. BOX 220, PORT ST. JOE, FL 32457	\$0.00	\$0.00	\$0.00	\$200.84	\$200.84	C	<input type="checkbox"/>
F420712	GTE ALASKA INCORPORATED	STEVEN R. KROGUE, PO BOX 1025, ARLINGTON, WA 98223	\$0.00	\$0.00	\$0.00	\$250.91	\$250.91	C	<input type="checkbox"/>
9999039	Guadalupe County, Texas		\$0.00	\$195.38	\$0.00	\$0.00	\$195.38	A	<input type="checkbox"/>
F421322	GUADALUPE VALLEY COMMUNICATIONS	DENNIS TRAMMELL, SYSTEMS, L.P., 36101 FM 3159, NEW BRAUNFELS, TX 78132	\$0.00	\$0.00	\$0.00	\$91.30	\$91.30	C	<input type="checkbox"/>
1458	GUBNER, GREGORY D.	EZRA BRUTZKUS GUBNER LLP, 16830 VENTURA BLVD., STE 310, ENCINO, CA 91436	\$0.00	\$0.00	\$4,650.00	\$30,990.00	\$35,640.00	O	<input checked="" type="checkbox"/>
647	GUIDANCE SOFTWARE, INC.	215 N MARENGO AVE, 2ND FL, PASADENA, CA 91101	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	O	<input checked="" type="checkbox"/>
188	GUILFORD COUNTY TAXES	PO BOX 3328, GREENSBORO, NC 27402	\$0.00	\$0.00	\$1,238.41	\$0.00	\$1,238.41	O	<input type="checkbox"/>
1983	GWINNETT COUNTY TAX COMMISSIONER	P.O. BOX 372, LAWRENCEVILLE, GA 30046	\$0.00	\$0.00	\$4,528.20	\$0.00	\$4,528.20	O	<input type="checkbox"/>
F421335	H & S PROPERTIES	8843 DOGWOOD, GERMANTOWN, TN	\$0.00	\$0.00	\$0.00	\$90.33	\$90.33	C	<input type="checkbox"/>
855	HAIMOVICI, KEVIN W.	HQS 7TH ARCOM, CMR 432 BOX 229, APO, AE 09881	\$0.00	\$0.00	\$2,275.00	\$0.00	\$2,275.00	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless of NJ
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1709	HALL COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$1,572.09	\$0.00	\$0.00	\$0.00	\$1,572.09	O	<input type="checkbox"/>
F420974	HAMILTON LONG DISTANCE	JERRY PETERMANN, DBA HAMILTON TELECOMMUNICATIONS, 1001 12TH STREET, AURORA, NE 68841	\$0.00	\$0.00	\$0.00	\$155.18	\$155.18	C	<input type="checkbox"/>
1017	HANCOCK COUNTY	P.O. BOX 2428, BAY SAINT LOUIS, MS 39521-2428	\$5,187.06	\$0.00	\$0.00	\$0.00	\$5,187.06	O	<input type="checkbox"/>
9999040	Hancock County, Mississippi		\$0.00	\$87.11	\$0.00	\$0.00	\$87.11	A	<input type="checkbox"/>
F320512	Hanson Publications	64 CLIFTON AVENUE, ANSONIA, CT 6401	\$0.00	\$0.00	\$0.00	\$383.65	\$383.65	C	<input type="checkbox"/>
1631	HARDIN COUNTY	601 MAIN STREET, ATTN LINDA MCCASLAND, SAVANNAH, TN 38372	\$0.00	\$0.00	\$388.00	\$0.00	\$388.00	O	<input type="checkbox"/>
1579	HARFORD COUNTY	DEPT OF LAW, 220 S MAIN ST, 3RD FL, BEL AIR, MD 21014	\$0.00	\$0.00	\$3,722.43	\$0.00	\$3,722.43	O	<input type="checkbox"/>
2012	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$257.89	\$0.00	\$0.00	\$257.89	A	<input type="checkbox"/>
2058	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$66,283.11	\$0.00	\$0.00	\$0.00	\$66,283.11	O	<input type="checkbox"/>
F420835	HARRISONVILLE TELEPHONE COMPANY	JOHN MEYER, 213 S MAIN ST, PO BOX 149, WATERLOO, IL 62298	\$0.00	\$0.00	\$0.00	\$198.00	\$198.00	C	<input checked="" type="checkbox"/>
1327	HARRY LEE, SHERIFF & TAX COLLECTOR FOR	THE PARISH OF JEFFERSON, STATE OF LA, ATTN: ANDREW J. LEBLANC JR., DIRECTOR, BUREAU OF REVENUE & TAX, 200 DERBIGNY ST, GRETN, LA 70053	\$0.00	\$0.00	\$430.87	\$0.00	\$430.87	O	<input type="checkbox"/>
F320125	Hart Electric	908 WASHINGTON STREET, SAN CARLOS, CA 94070	\$0.00	\$0.00	\$0.00	\$1,082.76	\$1,082.76	C	<input type="checkbox"/>
F320084	Hart Tel Co	2005 KALIA ROAD, HONOLULU, HI 96815	\$0.00	\$0.00	\$0.00	\$185.84	\$185.84	O	<input type="checkbox"/>
1708	HARTLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$3,072.30	\$0.00	\$0.00	\$0.00	\$3,072.30	O	<input type="checkbox"/>
2148	HARTLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON COLLINS FIELDER & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$198.86	\$0.00	\$0.00	\$198.86	A	<input type="checkbox"/>
F320107	HARVEY W. HOTTEL	18900 WOODFIELD RD., GAITHERSBURG, MD 20878	\$0.00	\$0.00	\$0.00	\$1,144.09	\$1,144.09	S	<input type="checkbox"/>
F320578	Hawaii Public Utilities Commission	465 SOUTH KING STREET, ROOM 103, HONOLULU, HI 96813	\$0.00	\$0.00	\$0.00	\$328.57	\$328.57	C	<input type="checkbox"/>
1671	HAYS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$1,128.40	\$0.00	\$0.00	\$0.00	\$1,128.40	O	<input type="checkbox"/>
1672	HAYS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$1,207.88	\$0.00	\$0.00	\$1,207.88	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
9999042	Hays County, Texas		\$0.00	\$127.60	\$0.00	\$0.00	\$127.60	A	<input type="checkbox"/>
F420695	HECTOR COMMUNICATIONS CORP.	MARY KAY KIECKER, PO BOX 428, HECTOR MN 55342	\$0.00	\$0.00	\$0.00	\$260.81	\$260.81	C	<input checked="" type="checkbox"/>
1135	HENDERSON, WENDY	20567 NOLAND WOODS COURT, STERLING, VA 20165	\$0.00	\$0.00	\$0.00	\$1,758.00	\$1,758.00	O	<input type="checkbox"/>
9999043	Hendry County, Florida		\$0.00	\$166.10	\$0.00	\$0.00	\$166.10	A	<input type="checkbox"/>
1910	HENRY COUNTY	P.O. BOX 546, ATTN CALVIN G. SPIESS, NAPOLEON, OH 43545-0546	\$0.00	\$0.00	\$9,473.76	\$0.00	\$9,473.76	O	<input type="checkbox"/>
483	HERAKLES, LLC	1100 NORTH MARKET BLVD., SACRAMENTO, CA 95834	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	O	<input checked="" type="checkbox"/>
F321341	Her-Dets Restaurant	3900 NW 79TH AVENUE, MIAMI, FL 33166	\$0.00	\$0.00	\$0.00	\$116.80	\$116.80	C	<input type="checkbox"/>
59	HERNANDO COUNTY TAX COLLECTOR	20 NORTH MAIN STREET RM 112, ATTN JANITA B SIDES, BROOKSVILLE, FL 34601-2892	\$0.00	\$0.00	\$0.00	\$1,975.18	\$1,975.18	O	<input type="checkbox"/>
909	HEWLETT-PACKARD COMPANY	3000 HANOVER ST, MS 1050, ATTN: ANNE M. KENNELLY, ESQ., PALO ALTO, CA 94304	\$0.00	\$0.00	\$0.00	\$212,073.00	\$212,073.00	K	<input checked="" type="checkbox"/>
F520367	Hickey Electrical Contractors Inc	15048 SOUTH CICERO AVENUE, OAK FOREST, IL 60452	\$0.00	\$0.00	\$0.00	\$515.83	\$515.83	C	<input type="checkbox"/>
F319790	HIGH POINT SOLUTIONS, INC	30 WILSON DRIVE, SPARTA, NJ 7871	\$0.00	\$0.00	\$0.00	\$7,387.00	\$7,387.00	C	<input type="checkbox"/>
F420849	HIGHLAND MIDWEST COMMUNICATIONS	DALE GESNER, 631 NORTH LONGWOOD AVE, SUITE 101B, ROCKFORD, IL 61107	\$0.00	\$0.00	\$0.00	\$191.68	\$191.68	C	<input type="checkbox"/>
352	HIGHLAND ROOFING CO.	837 MERIDIAN ST, DUARTE, CA 91010	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	O	<input type="checkbox"/>
9999012	Hill County, Texas		\$0.00	\$152.08	\$0.00	\$0.00	\$152.08	A	<input type="checkbox"/>
119	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$1,564.60	\$0.00	\$0.00	\$0.00	\$1,564.60	O	<input type="checkbox"/>
1754	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$559.16	\$0.00	\$0.00	\$0.00	\$559.16	O	<input type="checkbox"/>
9999010	Hillsborough County, Florida		\$0.00	\$1,230.38	\$0.00	\$0.00	\$1,230.38	A	<input type="checkbox"/>
1752	HILLSBOROUGH COUNTY TAX COLLECTOR	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$7,123.47	\$0.00	\$0.00	\$0.00	\$7,123.47	O	<input type="checkbox"/>
F319784	HIRSHORN ZUCKERMAN	725 ROCKVILLE, STUDIO 3, ROCKVILLE, MD 20852	\$0.00	\$0.00	\$0.00	\$7,837.50	\$7,837.50	C	<input type="checkbox"/>
F421254	HI-TECH COMMUNICATIONS	KENNETH W. HEISER, 249-14 MAYDA ROAD, ROSEDALE, NY 11422	\$0.00	\$0.00	\$0.00	\$99.77	\$99.77	C	<input type="checkbox"/>
F319823	HKT Pacific Century Cyberworks	GPO BOX 11253, HONG KONG, 11111	\$0.00	\$0.00	\$0.00	\$5,769.38	\$5,769.38	C	<input type="checkbox"/>
313	HLC LANDSCAPE COMPANY	2704 ROGERS LN, HERNDON, VA 20171	\$0.00	\$0.00	\$21,724.00	\$0.00	\$21,724.00	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
297	HOFFMAN, ROBERT M.	4712 LEEHUTSON LN, GARLAND, TX 75048	\$0.00	\$0.00	\$1,240.52	\$0.00	\$1,240.52	O	<input type="checkbox"/>
1586	HOGAN & HARTSON LLP	555 13TH STREET NW, ATTN: EDWARD C. DOLAN, WASHINGTON, DC 20004-1109	\$0.00	\$0.00	\$0.00	\$38,822.77	\$38,822.77	O	<input type="checkbox"/>
997	HOLLIS TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$121.57	\$121.57	O	<input type="checkbox"/>
464	HOLOSIS INC	KUNAL MALIK, 363 RENGSTORFF AVE, SUITE 5, MOUNTAIN VIEW, CA 94043	\$0.00	\$0.00	\$0.00	\$11,660.00	\$11,660.00	O	<input type="checkbox"/>
F319973	Home Depot	BLDG. 700, 485 LAKE MIRROR ROAD, ATLANTA, GA 30343	\$0.00	\$0.00	\$0.00	\$2,229.28	\$2,229.28	S	<input type="checkbox"/>
F421416	HOME TELEPHONE COMPANY INC	DENNY THOMPSON, 579 STONEY LANDING RD, MONOKS CORNER, SC 29461	\$0.00	\$0.00	\$0.00	\$82.03	\$82.03	C	<input type="checkbox"/>
82	HON. LARRY C. OSTEEEN	100 E OCEAN BLVD, STUART, FL 34994	\$1,883.35	\$0.00	\$0.00	\$0.00	\$1,883.35	O	<input type="checkbox"/>
F319834	HONG KONG CABLE TELEVISION	12TH FLOOR CABLE TV TOWER, 9 HOI SHING ROAD, HONG KONG, 111111	\$0.00	\$0.00	\$0.00	\$5,285.72	\$5,285.72	C	<input checked="" type="checkbox"/>
908	HORIZON NATIONAL CALL CENTER	10110 SENATE, SUITE B, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$180,496.92	\$180,496.92	O	<input checked="" type="checkbox"/>
882	HORNER, CLIFFORD R.	BERDING & WEIL, LLP, 3240 STONE VALLEY RD W, ALAMO, CA 94504	\$78,262.80	\$0.00	\$0.00	\$206,295.96	\$284,558.76	O	<input type="checkbox"/>
F320164	Horry Tel Cooperative	302 WEST WASHINGTON STREET, ATTN TONI ANDERSON SUITE E306, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$878.36	\$878.36	C	<input type="checkbox"/>
F420663	HORRY TELEPHONE LONG DISTANCE INC	JEFF HUGGINS, C/O JEFF HUGGINS, PO DRAWER 1820, CONWAY, SC 29526	\$0.00	\$0.00	\$0.00	\$276.86	\$276.86	C	<input type="checkbox"/>
1313	HOUSEHAM HENDERSON	CHARLES L. ROSENZWEIG, RAND ROSENZWEIG ET AL, 605 THIRD AVENUE, 24TH FL, NEW YORK, NY 10158	\$0.00	\$0.00	\$0.00	\$10,829.00	\$10,829.00	O	<input checked="" type="checkbox"/>
1735	HOUSTON ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$44,584.93	\$0.00	\$0.00	\$0.00	\$44,584.93	I	<input type="checkbox"/>
2062	HOUSTON ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$5,781.87	\$0.00	\$0.00	\$5,781.87	A	<input type="checkbox"/>
1386	HOWARD RICE NEMEROV	7TH FLOOR, THREE EMBARCAIDERO CENTER, SAN FRANCISCO, CA 94111-4065	\$0.00	\$0.00	\$0.00	\$2,117.28	\$2,117.28	O	<input type="checkbox"/>
1161	HOWREY SIMON ARNOLD & WHITE	1299 PENNSYLVANIA AVE NW, WASHINGTON, DC 20004-2402	\$0.00	\$0.00	\$0.00	\$14,784.72	\$14,784.72	O	<input checked="" type="checkbox"/>
1947	HOWREY SIMON ARNOLD & WHITE, LLP	1299 PENNSYLVANIA AV, NW, WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$1,342,752.43	\$1,342,752.43	O	<input checked="" type="checkbox"/>
264	HUELSKAMP, JOLI A.	6729 CHESTNUT AVE, FALLS CHURCH, VA 22042	\$0.00	\$0.00	\$3,489.12	\$0.00	\$3,489.12	O	<input type="checkbox"/>
F320220	Humphrey & Associates Inc	11235 SHADY TRAIL, DALLAS, TX 75229	\$0.00	\$0.00	\$0.00	\$761.00	\$761.00	C	<input checked="" type="checkbox"/>
1576	HURON COUNTY TREASURER	16 EAST MAIN STREET, NORWALK, OH 44857-1597	\$0.00	\$0.00	\$2,083.71	\$0.00	\$2,083.71	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F420820	HUTCHINSON TELEPHONE COMPANY	STEVEN SENART, 235 FRANKLIN ST SW, PO BOX 279, HUTCHINSON, MN 55350	\$0.00	\$0.00	\$0.00	\$201.58	\$201.58	C	<input type="checkbox"/>
F319731	ICOMM, Inc	7 ALLISON ROAD, SAUGUS, MA 1986	\$0.00	\$0.00	\$0.00	\$10,932.75	\$10,932.75	S	<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	O	<input type="checkbox"/>
2177	IRM CORPORATION	ATTN: DEBORAH A. CLARK, 1551 S. WASHINGTON AVE, FISCATAWAY, NJ 08854	\$0.00	\$0.00	\$0.00	\$12,711.56	\$12,711.56	O	<input type="checkbox"/>
820	ICABLE WEBSERVE LIMITED	12/F WHARF CABLE TOWER, 9 HOI SHING STREET, TSUEN WAN,	\$0.00	\$0.00	\$0.00	\$27,330.84	\$27,330.84	O	<input type="checkbox"/>
F319667	ICG Telecom Group Inc	161 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	\$0.00	\$0.00	\$0.00	\$6,127.85	\$6,127.85	O	<input type="checkbox"/>
F421062	ICM PAY PHONES	E. CARL SARJEANT, 765 S. STATE COLLEGE, J-378, FULLERTON, CA 92831	\$0.00	\$0.00	\$0.00	\$133.52	\$133.52	C	<input type="checkbox"/>
9999033	Idaho		\$0.00	\$742.16	\$0.00	\$0.00	\$742.16	A	<input type="checkbox"/>
564	IDAHO STATE TAX COMMISSION	P.O. BOX 36, BANKRUPTCY UNIT, BOISE, ID 83722	\$0.00	\$0.00	\$555.73	\$100.00	\$655.73	O	<input type="checkbox"/>
437	IDC	5 SPEEN STREET, FRAMINGHAM, MA 1701	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	O	<input type="checkbox"/>
1163	IW AMERICA INC.	1211 AVENUE OF THE AMERICAS, SUITE 2900, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$1,580.66	\$1,580.66	O	<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	\$4,908.31	\$3,335.69	\$8,244.00	L	<input type="checkbox"/>
1928	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	\$9,024.00	\$9,024.00	L	<input type="checkbox"/>
1929	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$1,580.30	\$1,080.70	\$2,661.00	L	<input type="checkbox"/>
1930	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$26,508.00	\$18,134.03	\$44,642.03	L	<input type="checkbox"/>
1925	ILLINOIS DEPT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601	\$0.00	\$0.00	(\$3,578.41)	\$3,791.00	\$212.59	L	<input type="checkbox"/>
1573	IMAGEMAX, INC.	4555 PENNSYLVANIA AVE, SUITE 200, FORT WASHINGTON, PA 19034	\$0.00	\$0.00	\$0.00	\$7,905.48	\$7,905.48	O	<input type="checkbox"/>
1112	IMAGISTICS INTERNATIONAL INC	FKA PITNEY BOWES OFFICE SYSTEMS, 7555 E. HAMPDEN AVENUE, STE 200, DENVER, CO 80231	\$0.00	\$0.00	\$0.00	\$2,870.07	\$2,870.07	O	<input type="checkbox"/>
F420416	IME TELECOM CORP.	GUILLERMO VELEZ, 1534 PLAZA LANE, PMB 350, BURLINGAME, CA 94010	\$0.00	\$0.00	\$0.00	\$465.05	\$465.05	C	<input type="checkbox"/>
F420722	IMPACT TELE-COMMUNICATIONS	JOHN DZIEGIEL, 2752 BRANCO AVE, MERCED, CA 95340	\$0.00	\$0.00	\$0.00	\$246.36	\$246.36	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1418	IMPERIAL COUNTY	940 WEST MAIN, SUITE 106, DONALD D. YARNELL, TREASURER - TAX COLLECTOR, EL CENTRO, CA 92243	\$3,970.99	\$0.00	\$0.00	\$0.00	\$3,970.99	O	<input type="checkbox"/>
F320019	Independent NECA Services Inc	100 SOUTH JEFFERSON ROAD, WHIPPANY, NJ 7981	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	C	<input type="checkbox"/>
9999802	Indiana		\$0.00	\$976.97	\$0.00	\$0.00	\$976.97	A	<input type="checkbox"/>
2049	INDIANA DEPARTMENT OF REVENUE	100 N. SENATE AVE., TODD NICHOLS, SUPERVISOR, INDIANAPOLIS, IN 46204	\$0.00	\$15,280.81	\$0.00	\$0.00	\$15,280.81	O	<input type="checkbox"/>
1636	INDIANA DEPARTMENT OF WORKFORCE DEVELOP.	BEVERLY KOROBKIN, 10 NORTH SENATE AVENUE, #SE200, INDIANAPOLIS, IN 46204-2277	\$0.00	\$0.00	\$0.00	\$179.29	\$179.29	L	<input type="checkbox"/>
1914	INDIANA DEPARTMENT OF WORKFORCE DEVELOP.	BEVERLY KOROBKIN, 10 NORTH SENATE AVENUE, #SE200, INDIANAPOLIS, IN 46204-2277	\$0.00	\$0.00	\$0.00	\$179.29	\$179.29	L	<input type="checkbox"/>
683	INDIANA DEPT OF REVENUE	BANKRUPTCY SECTION, ROOM N-203, 100 N SENATE AVE, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$62,751.00	\$36,378.20	\$99,129.20	L	<input type="checkbox"/>
F320243	Industry Tel Co	P.O. BOX 40, INDUSTRY, TX 78944	\$0.00	\$0.00	\$0.00	\$690.59	\$690.59	C	<input type="checkbox"/>
872	INFOSYS TECHNOLOGIES LIMITED	34760 CAMPUS DR, ATTN: DEAN WHITESIDE, FREMONT, CA 94555	\$0.00	\$0.00	\$0.00	\$121,620.00	\$121,620.00	O	<input checked="" type="checkbox"/>
1035	INGRAM MICRO, INC.	ATTN: ROCHELLE STARON, 1759 WEHRLE DRIVE, WILLIAMSVILLE, NY 14221	\$0.00	\$0.00	\$0.00	\$10,506.25	\$10,506.25	O	<input type="checkbox"/>
F420422	INLAND COIN PHONES, INC.	ROGER LEDIG, 368 WEST H ST., COLTON, CA 92324	\$0.00	\$0.00	\$0.00	\$460.82	\$460.82	C	<input type="checkbox"/>
F420449	INNOVATIVE COMMUNICATIONS CORP.	ALICIA ROBLES, DBA VITELCOM, PO BOX 11907/MAIN POST OFFICE, ST. THOMAS, VI 801	\$0.00	\$0.00	\$0.00	\$436.83	\$436.83	C	<input type="checkbox"/>
1293	INSIGHT INVESTMENTS, CORP.	C/O ANDREW K. ALPER, FRANZEL ROBINS BLOOM & CSATO, LC, 6500 WILSHIRE BLVD, 17TH FL., LOS ANGELES, CA 90048	\$0.00	\$0.00	\$0.00	\$29,980.32	\$29,980.32	O	<input type="checkbox"/>
F319640	INSITE INVESTMENTS	600 CITY PARK, ORANGE, CA 92868	\$0.00	\$0.00	\$0.00	\$26,350.88	\$26,350.88	C	<input type="checkbox"/>
1044	INTECAP, INC	380 MADISON AVENUE, 20TH FLOOR, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$85,480.00	\$85,480.00	O	<input type="checkbox"/>
939	INTEGRATED RECYCLING SYSTEMS	2021 BUSINESS CENTER DR, STE 114, IRVINE, CA 92612	\$0.00	\$0.00	\$0.00	\$103.00	\$103.00	O	<input type="checkbox"/>
1035	INTELSYS COMMUNICATIONS, INC.	1318 REDWOOD WAY, STE 120, PETALUMA, CA 94954	\$0.00	\$0.00	\$0.00	\$569,099.00	\$569,099.00	O	<input type="checkbox"/>
F319560	Intelisys Incorporated	2048 GOLDFELD LANE, SANTA ROSA, CA 95403	\$0.00	\$0.00	\$0.00	\$63,813.17	\$63,813.17	S	<input type="checkbox"/>
676	INTELLI MARK	12140 WOODCREST EXECUTIVE DR, SUITE 300, SAINT LOUIS, MO 63141	\$0.00	\$0.00	\$0.00	\$36,162.00	\$36,162.00	O	<input checked="" type="checkbox"/>
966	INTERA GROUP, INC	C/O JEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$2,310,798.00	\$2,310,798.00 *	X	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1085	INTERACTIVE COMMUNICATION INTL INC.	US SOUTH COMMUNICATIONS, INC., ANDREW D. ZARON, ESQ. -HUNTON & WILLIAMS, 1111 BRICKELL AVENUE, STE 2500, MIAMI, FL 33131	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	O	<input type="checkbox"/>
F320639	Inter-Community Tel Co	P.O. BOX A, NOME, ND 58062	\$0.00	\$0.00	\$0.00	\$278.07	\$278.07	C	<input type="checkbox"/>
846	INTERCONTINENTAL EXCHANGE, INC.	ROBERT C. FELDMER, MICHELLE J. FISK, SCHIFF HARDIN, LLP, 6600 SEARS TOWER, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$632,848.00	\$632,848.00	O	<input checked="" type="checkbox"/>
9999973	Interest on Allowed Priority Tax Claims		\$0.00	\$0.00	\$500,000.00	\$0.00	\$500,000.00	T	<input type="checkbox"/>
469	INTERGRAPH CORPORATION	ATTN: WENDY ORMSTEDT, MAILSTOP: IW2008, HUNTSVILLE, AL 35894-0001	\$0.00	\$0.00	\$0.00	\$5,793.89	\$5,793.89	O	<input type="checkbox"/>
609	INTERIOR FOLIAGE DESIGN, INC.	32-14 36TH AVENUE, LONG ISLAND, NY 11106	\$0.00	\$0.00	\$0.00	\$1,958.88	\$1,958.88	O	<input type="checkbox"/>
F421282	INTERIOR TELEPHONE COMPANY	KRIS RIDER, 201 EAST 56TH AVENUE, ANCHORAGE, AK 99518	\$0.00	\$0.00	\$0.00	\$96.36	\$96.36	C	<input type="checkbox"/>
F420598	INTERNATIONAL DESIGN NETWORK, INC.	SHARON SNARR, P.O. BOX 1756, CERES, CA 95307	\$0.00	\$0.00	\$0.00	\$311.87	\$311.87	C	<input type="checkbox"/>
652	INTERNATIONAL FIRE EQUIPMENT CORP.	500 TELSER RD, LAKE ZURICH, IL 60047	\$0.00	\$0.00	\$0.00	\$3,899.76	\$3,899.76	O	<input checked="" type="checkbox"/>
634	INTERNATIONAL GATEWAY WEST LLC	C/O SABEY CORPORATION, 12201 TUKWILA INTERNATIONAL BLVD, 4TH FL, ATTN: JAMES N. HARMON, SEATTLE, WA 98168-5121	\$0.00	\$0.00	\$0.00	\$92,509.66	\$92,509.66	O	<input checked="" type="checkbox"/>
F319836	INTERNET SOLUTIONS	P.O. BOX 3234, JOHANNESBURG, 2121	\$0.00	\$0.00	\$0.00	\$5,261.47	\$5,261.47	C	<input type="checkbox"/>
F319751	Interstate FiberNet	1791 O.G. SKINNER DR., WEST POINT, GA 31853	\$0.00	\$0.00	\$0.00	\$9,568.84	\$9,568.84	S	<input type="checkbox"/>
F420901	INTERSTATE TELECOMMUNICATIONS COOP INC	MARY MACK, 312 4TH STREET WEST, PO BOX 920, CLEAR LAKE, SD 57226	\$0.00	\$0.00	\$0.00	\$175.33	\$175.33	C	<input type="checkbox"/>
F420858	INTEXT INTERNATIONAL, INC	PATRICK TAITT, 410 STATE HWY. 15 SOUTH, WHARTON, NJ 7885	\$0.00	\$0.00	\$0.00	\$188.67	\$188.67	C	<input type="checkbox"/>
F320680	INTRALINKS INC	1372 BROADWAY, FLOOR 12, NEW YORK, NY 10018	\$0.00	\$0.00	\$0.00	\$269.34	\$269.34	C	<input type="checkbox"/>
1300	IOS CAPITAL	BANKRUPTCY ADMINISTRATION, P.O. BOX 13708, MACON, GA 31208-3708	\$0.00	\$0.00	\$0.00	\$172,371.18	\$172,371.18	O	<input type="checkbox"/>
686	IPASS, INC.	C/O GREGG S. KLEINER, COOLEY GODWARD LLP, 1 MARITIME PLAZA, 20TH FL, SAN FRANCISCO, CA 94111-3580	\$0.00	\$0.00	\$0.00	\$243,540.69	\$243,540.69	O	<input checked="" type="checkbox"/>
218	IRON MOUNTAIN RECORDS MANAGEMENT, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$679.53	\$679.53	O	<input checked="" type="checkbox"/>
1308	IRON MOUNTAIN, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, P.O. BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$371.00	\$371.00	O	<input checked="" type="checkbox"/>
1635	IRON MOUNTAIN, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, P.O. BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$799.00	\$799.00	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F320011	Irvine Ranch Water District	15600 SAND CANYON AVE., IRVINE, CA 92618-3102	\$0.00	\$0.00	\$0.00	\$1,864.53	\$1,864.53	C	<input type="checkbox"/>
233	IRVING ISD	JAMES W. DEATHERAGE, JIM DEATHERAGE & ASSOCIATES, PC, 800 W AIRPORT FRWY, SUITE 18, LB 6060, IRVING, TX 75062	\$191.66	\$0.00	\$0.00	\$0.00	\$191.66	O	<input type="checkbox"/>
585	ISEMAN, JOEL	100 WEST HIGHLAND DR, #102, SEATTLE, WA 98119	\$0.00	\$0.00	\$9,600.00	\$0.00	\$9,600.00	O	<input type="checkbox"/>
F320399	iWorld Bankcard	2081 ENTERPRISE STREET, SUPERIOR, CO 80027	\$0.00	\$0.00	\$0.00	\$481.49	\$481.49	C	<input type="checkbox"/>
F319694	IXC COMMUNICATIONS C/O BROADMARGIN,	C/O BROADMARGIN, INC 1000 ST. LOUIS, UNION STATION,, SAINT LOUIS, IL 63103	\$0.00	\$0.00	\$0.00	\$14,028.12	\$14,028.12	C	<input type="checkbox"/>
F319692	IXC Communications Services Inc	1122 CAPITAL OF TEXAS HIGHWAY SOUTH, ATTN ERNEST WILLIAMS, AUSTIN, TX 78746-6426	\$0.00	\$0.00	\$0.00	\$14,095.44	\$14,095.44	S	<input type="checkbox"/>
F420421	J. B. TEL. CO.	GERALD BUGAL, 7301 EAST PRAIRIE RD., LINCOLN WOOD, IL 60645	\$0.00	\$0.00	\$0.00	\$462.05	\$462.05	C	<input type="checkbox"/>
F319689	Jack Morton Worldwide Corporation	P.O. BOX 7247-8686, PHILADELPHIA, PA 19170-8686	\$0.00	\$0.00	\$0.00	\$14,621.97	\$14,621.97	C	<input type="checkbox"/>
1501	JACKSON COUNTY MISSOURI	COLLECTION DEPT, 415 E 12TH ST, ROOM 100, KANSAS CITY, MO 64106	\$18,116.40	\$0.00	\$0.00	\$0.00	\$18,116.40	O	<input type="checkbox"/>
1650	JACKSON COUNTY TAX COMMISSIONER	DONALD T. ELROD, TAX COMMISSIONER, P.O. BOX 247, JEFFERSON, GA 30549	\$0.00	\$0.00	\$1,516.62	\$0.00	\$1,516.62	O	<input type="checkbox"/>
F421292	JAMES TURNER	JAMES TURNER, ALLTECH TELECOM LLC, 730 29TH STREET #103, OAKLAND, CA 94609	\$0.00	\$0.00	\$0.00	\$95.92	\$95.92	C	<input type="checkbox"/>
1015	JASPER COUNTY	115 WEST WASHINGTON STREET, ATTN COURTHOUSE SUITE 201, RENSSLAER, IN 47978	\$470.88	\$0.00	\$0.00	\$0.00	\$470.88	O	<input type="checkbox"/>
1019	JASPER COUNTY TAX COMMISSIONER	126 WEST GREENE STREET, SUITE 125, MONTICELLO, GA 31064	\$0.00	\$0.00	\$4,252.97	\$0.00	\$4,252.97	O	<input type="checkbox"/>
2159	JEFFERSON COUNTY	GROVER DUNN, ASSISTANT TAX COLLECTOR, ROOM 201, COURTHOUSE, P.O. BOX 1190, BESSEMER, AL 35020-1190	\$0.00	\$200.64	\$0.00	\$0.00	\$200.64	A	<input type="checkbox"/>
241	JEFFERSON COUNTY	CLAYTON E. MAYFIELD, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1148 PARK ST, BEAUMONT, TX 77701-3614	\$4,549.29	\$0.00	\$0.00	\$0.00	\$4,549.29	O	<input type="checkbox"/>
277	JEFFERSON COUNTY	716 RICHARD ARRINGTON JR BLVD NORTH, ATTN JACK WILLIAMS, BIRMINGHAM, AL 35203	\$0.00	\$0.00	\$5,557.90	\$0.00	\$5,557.90	O	<input type="checkbox"/>
756	JEFFERSON COUNTY	CLAYTON E. MAYFIELD, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1148 PARK ST, BEAUMONT, TX 77701-3614	\$0.00	\$116.84	\$0.00	\$0.00	\$116.84	A	<input type="checkbox"/>
786	JEFFERSON COUNTY	170 N JEFFERSON ST, MONTICELLO, FL 32344	\$0.00	\$0.00	\$0.00	\$2,674.34	\$2,674.34	O	<input checked="" type="checkbox"/>
1688	JEFFERSON COUNTY TREASURER	P.O. BOX 4007, ATTN BOB BAMMERLIN, GOLDEN, CO 80419	\$41,668.46	\$0.00	\$0.00	\$0.00	\$41,668.46	O	<input type="checkbox"/>
F421331	JEFFERSON TELEPHONE COMPANY	ROBERT A. LARSON, 105 WEST HARRISON, P.O. BOX 269, JEFFERSON, IA 50129	\$0.00	\$0.00	\$0.00	\$90.83	\$90.83	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
423	JENS CORPORATION	ATTN: FINANCE/ACCTG. DEPT, HIBIYA DAI-BUILDING 2ND FL, 1-2-2, UCHISAIWAI-CHO, TOKYO,	\$0.00	\$0.00	\$0.00	\$2,950.71	\$2,950.71	I	<input checked="" type="checkbox"/>
343	JET-A-WAY, INC.	47 KEMBLE ST, PO BOX 190861, BOSTON, MA 02119-0017	\$0.00	\$0.00	\$0.00	\$274.87	\$274.87	O	<input type="checkbox"/>
60	JG TELECOM INC	JON GUCKENBERG, 12215 PENNYBROOK CT, HOUSTON, TX 77066	\$0.00	\$0.00	\$0.00	\$213.37	\$213.37	O	<input checked="" type="checkbox"/>
F420965	JIVE TALK, INC.	LOWELL GLICK, 5761 WASHINGTON ST, #3C, HOLLYWOOD, FL 33023	\$0.00	\$0.00	\$0.00	\$157.73	\$157.73	C	<input type="checkbox"/>
1129	JK HARRIS 165 SERVICES, LLC	ROBERT MAGNAN, 1511 N WESTSHORE BLVD. #320, TAMPA, FL 33607	\$0.00	\$0.00	\$0.00	\$34,901.33	\$34,901.33	O	<input type="checkbox"/>
F420351	JOE LINDEMAN DBA VENDING EQUIP NETWORK	JOE LINDEMAN, 1716 FLEISCHER DR #7, AUSTIN, TX 78728	\$0.00	\$0.00	\$0.00	\$535.43	\$535.43	C	<input type="checkbox"/>
783	JOE RAGAN'S COFFEE	PO BOX 125, SPRINGFIELD, VA 22150	\$0.00	\$0.00	\$0.00	\$250.02	\$250.02	O	<input type="checkbox"/>
F420633	JOHN BLACK	JOHN BLACK, 2625 PIRINEOS WAY #129, CARLSBAD, CA 92009	\$0.00	\$0.00	\$0.00	\$286.62	\$286.62	C	<input checked="" type="checkbox"/>
F420519	JOHN BURKE	R. EUGENE SPENCE, C/O PREMIER PAYPHONE, 7507 HICKORY NUT GROVE ROAD, CARY, IL 60013	\$0.00	\$0.00	\$0.00	\$375.17	\$375.17	C	<input type="checkbox"/>
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	\$198.65	\$198.65	C	<input type="checkbox"/>
2114	JOHNSON COUNTY	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$226.59	\$0.00	\$0.00	\$226.59	O	<input type="checkbox"/>
9999006	Johnson County, Texas		\$0.00	\$124.67	\$0.00	\$0.80	\$124.67	A	<input type="checkbox"/>
1943	JOHNSON COUNTY TREASURER	76 N. MAIN STREET, BUFFALO, WY 82834	\$0.00	\$0.00	\$719.62	\$0.00	\$719.62	O	<input type="checkbox"/>
1562	JOHNSON COUNTY, KANSAS	BOARD OF COUNTY COMMISSIONERS, JOHNSON LEGAL DEPT, ADMINISTRATION BLDG, 111 S CHERRY ST, SUITE 3200, OLATHE, KS 66061-3441	\$0.00	\$0.00	\$559.65	\$0.00	\$559.65	O	<input type="checkbox"/>
F421344	JON COGO	JON COGO, 2191 BLUEBROCK CIR, CONCORD, CA 94521	\$0.00	\$0.00	\$0.00	\$89.37	\$89.37	C	<input type="checkbox"/>
1780	JONES COUNTY TAX COMMISSIONER	BRIAN S. JACKSON, P.O. BOX 417, GRAY, GA 31032	\$0.00	\$0.00	\$4,176.09	\$0.00	\$4,176.09	O	<input type="checkbox"/>
1178	JOSEPH ALLAN COMPANY LLC	P.O. BOX 4151, WOODBRIDGE, VA 22194-4151	\$0.00	\$0.00	\$7,785.00	\$0.00	\$7,785.00	O	<input type="checkbox"/>
F420414	JOSEPH GARCIA	JOSEPH GARCIA, PO BOX 580298, MODESTO, CA 95358	\$0.00	\$0.00	\$0.00	\$466.89	\$466.89	C	<input type="checkbox"/>
F319897	JOSEPH STADELMANN ELECTRICAL CONT	P.O. BOX 850, BROCKTON, MA 02303-0850	\$0.00	\$0.00	\$0.00	\$3,623.49	\$3,623.49	C	<input checked="" type="checkbox"/>
2115	JOSHUA ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$106.21	\$0.00	\$0.00	\$106.21	O	<input type="checkbox"/>

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F420429	JRE UNITED CORP.	LUCIO YAN, 429 MT. VERNON AVE., SAN FRANCISCO, CA 94117	\$0.00	\$0.00	\$0.00	\$454.88	\$454.88	C	<input type="checkbox"/>
1419	JUDSON ISD	8012 SHIN OAK DR, SAN ANTONIO, TX 78233-2457	\$2,186.61	\$0.00	\$0.00	\$0.00	\$2,186.61	O	<input type="checkbox"/>
F420604	K & K BROTHERS CORP.	KETH YANG, 16413 ABASCAL DR, HACIENDA HTS, CA 91745	\$0.00	\$0.00	\$0.00	\$309.83	\$309.83	C	<input checked="" type="checkbox"/>
F319519	KAISER FOUNDATION HEALTH PLAN, INC	PO BOX 60000, FILE NUMBER 73030, SAN FRANCISCO, CA 94160-3030	\$0.00	\$0.00	\$0.00	\$106,660.91	\$106,660.91	O	<input type="checkbox"/>
981	KANE 3PL, LLC	6810 DEERPATH ROAD, SUITE 100, ELKBRIDGE, MD 21075	\$0.00	\$0.00	\$0.00	\$600.49	\$600.49	O	<input checked="" type="checkbox"/>
9999807	Kansas		\$0.00	\$250.94	\$0.00	\$0.00	\$250.94	A	<input type="checkbox"/>
1737	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$2,519.00	\$469.47	\$2,988.47	O	<input type="checkbox"/>
1738	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$1,375.00	\$0.00	\$1,375.00	O	<input type="checkbox"/>
1739	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$80.46	\$165.85	\$246.31	O	<input type="checkbox"/>
937	KANSAS GAS SERVICE	ATTN: BANKRUPTCY TEAM, PO BOX 208, WICHITA, KS 67201-0208	\$0.00	\$0.00	\$0.00	\$2,567.87	\$2,567.87	O	<input type="checkbox"/>
F421447	KAPLAN TELEPHONE CO., INC	RICHARD CONSTANTIN, P.O. BOX 369, KAPLAN, LA 70548	\$0.00	\$0.00	\$0.00	\$78.47	\$78.47	C	<input type="checkbox"/>
1572	KAREN ROPER, REVENUE COMMISSIONER	1702 NOBEL ST, SUITE 104, ANNISTON, AL 36201	\$0.00	\$0.00	\$1,019.19	\$0.00	\$1,019.19	O	<input type="checkbox"/>
1746	KAUFMAN COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,087.41	\$0.00	\$0.00	\$0.00	\$3,087.41	O	<input type="checkbox"/>
F421258	KAYSON COMMUNICATIONS	3375 PARK AVENUE SUITE 2010, WANTAGH, NY 11793	\$0.00	\$0.00	\$0.00	\$98.81	\$98.81	C	<input type="checkbox"/>
1606	KCP&L	PO BOX 418679, KANSAS CITY, MO 64141-9679	\$0.00	\$0.00	\$0.00	\$9,373.88	\$9,373.88	O	<input type="checkbox"/>
595	KEEHN LANDSCAPE CONTRACTORS INC.	132 JOHNSON AVE, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$4,240.00	\$4,240.00	O	<input checked="" type="checkbox"/>
F320312	Kelley Dye & Warren LLP	1200 197H STREET NW, SUITE 500, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$593.97	\$593.97	C	<input type="checkbox"/>
1022	KENNETH G. GOSS, TAX COLLECTOR	P.O. BOX 600, CROWLEY, LA 70527	\$0.00	\$0.00	\$541.67	\$0.00	\$541.67	O	<input type="checkbox"/>
F421298	KENNETH MONTSINGER	KENNETH MONTSINGER, 19438 KITTRIDGE ST., RESEDA, CA 91335	\$0.00	\$0.00	\$0.00	\$95.12	\$95.12	C	<input checked="" type="checkbox"/>
9999008	Kentucky		\$0.00	\$314.59	\$0.00	\$0.00	\$314.59	A	<input type="checkbox"/>
9999611	Kentucky State Treasurer	Kentucky Revenue Cabinet, Frankfort, KY 40620-8003	\$0.00	\$3,366.00	\$0.00	\$0.00	\$3,366.00	R	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421088	KERMAN TELEPHONE CO.	GLENDA KOLINTZ, 811 S. MADERA AV, KERMAN, CA 93630	\$0.00	\$0.00	\$0.00	\$128.40	\$128.40	C	<input type="checkbox"/>
1578	KERN COUNTY TREASURER - TAX COLLECTOR	1115 TRUCTUN AVE, 2ND FL, BAKERSFIELD, CA 93301-4639	\$5,703.03	\$0.00	\$0.00	\$0.00	\$5,703.03	O	<input type="checkbox"/>
F320453	Key Systems	P.O. BOX BOX G, FISHERS, NY 14453	\$0.00	\$0.00	\$0.00	\$432.80	\$432.80	C	<input type="checkbox"/>
654	KEYSPAN COMMUNICATIONS CORPORATION	WOLLMUTH MAHER & DEUTSCH LLP, 1 GATEWAY CENTER, 9TH FL, ATTN: JAMES N. LAWLOR, ESQ., NEWARK, NJ 07102	\$0.00	\$0.00	\$0.00	\$28,250.00	\$28,250.00	O	<input checked="" type="checkbox"/>
1803	KEYSPAN ENERGY DELIVERY NORTHEAST	ELISA M. PUGLIESE, ESQ., 175 B OLD COUNTRY RD, HICKSVILLE, NY 11801	\$0.00	\$0.00	\$0.00	\$4,914.81	\$4,914.81	O	<input type="checkbox"/>
1937	KIMCO CORPORATION	7300 WEST MONTROSE AVENUE, NORRIDGE, IL 60706-1158	\$0.00	\$0.00	\$0.00	\$1,367.58	\$1,367.58	O	<input type="checkbox"/>
131	KING COUNTY TREASURY OPERATIONS	KING COUNTY ADMINISTRATION BUILDING, 500 4TH AVE, ROOM 600, SEATTLE, WA 98104-2387	\$59,860.95	\$0.00	\$0.00	\$0.00	\$59,860.95	O	<input type="checkbox"/>
799	KING COUNTY WATER DISTRICT 20	12606 1ST AVE S, SEATTLE, WA 98168	\$0.00	\$0.00	\$0.00	\$280.90	\$280.90	O	<input checked="" type="checkbox"/>
F320752	KING CRANE	155 PUEBLO ROAD, SCOTTIS VALLEY, CA 95066	\$0.00	\$0.00	\$0.00	\$233.45	\$233.45	C	<input type="checkbox"/>
1030	KING GEORGE COUNTY	10459 COURTOUSE DRIVE, SUITE 100, KING GEORGE, VA 22485	\$340.33	\$0.00	\$0.00	\$0.00	\$340.33	O	<input type="checkbox"/>
592	KINGS COUNTY	1400 WEST LACEY BOULEVARD, ATTN VEE-JAY BRANN, HANFORD, CA 93230-5997	\$1,765.40	\$0.00	\$0.00	\$0.00	\$1,765.40	O	<input type="checkbox"/>
1524	KINKO'S INC.	1000 TOWN CENTER DR, OXNARD, CA 93030-1100	\$0.00	\$0.00	\$0.00	\$8,921.18	\$8,921.18	O	<input checked="" type="checkbox"/>
1931	KITITAS COUNTY TREASURER	205 WEST 5TH, SUITE 102, ELLENSBURG, WA 98926	\$2,060.49	\$0.00	\$0.00	\$0.00	\$2,060.49	O	<input type="checkbox"/>
1692	KLEIN INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, FERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$779.35	\$0.00	\$0.00	\$0.00	\$779.35	O	<input type="checkbox"/>
2090	KLEIN INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, FERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$857.28	\$0.00	\$0.00	\$857.28	O	<input type="checkbox"/>
F319981	Knology	P.O. BOX 510, ATTN NEENA SELF, WEST POINT, GA 31833	\$0.00	\$0.00	\$0.00	\$2,152.65	\$2,152.65	C	<input type="checkbox"/>
421	KNOX COUNTY	111 NORTH 7TH STREET, VINCENNES, IN 47591	\$0.00	\$0.00	\$0.00	\$551.66	\$551.66	O	<input type="checkbox"/>
1515	KONE INC.	ATTN: A/R, 1 KONE CT, MOLINE, IL 61265	\$0.00	\$0.00	\$0.00	\$1,575.16	\$1,575.16	O	<input checked="" type="checkbox"/>
785	KOSTELNI, ANNA MARIE	9 GREY DOVE RD, LEXINGTON, VA 24450	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	O	<input type="checkbox"/>
481	KOTZEN, GARY	14 EAST GERMANTOWN PIKE, P.O. BOX 783, PLYMOUTH MEETING, PA 19462	\$0.00	\$0.00	\$0.00	\$72,535.00	\$72,535.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1252	KFNQWEST SERVICES IRELAND LIMITED	FORMERLY GTS CARRIER SERVICES IRELAND, C/O MCSTAY LUBY, 12 MERION SQUARE, DUBLIN 2,	\$0.00	\$0.00	\$0.00	\$465,646.00	\$465,646.00	O	<input type="checkbox"/>
266	KS UNIVERSAL SERVICE FUND	80 S JEFFERSON RD, WHIPPANY, NJ 07981	\$0.00	\$0.00	\$198.68	\$0.00	\$198.68	O	<input type="checkbox"/>
1025	KTA GROUP INC	13755 SUNRISE VALLEY DRIVE, SUITE 500, HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$11,889.25	\$11,889.25	O	<input checked="" type="checkbox"/>
961	KUHNLE BROTHERS	401 SOUTH STREET, CHARDON, OH 44024	\$0.00	\$0.00	\$51,023.88	\$0.00	\$51,023.88	O	<input type="checkbox"/>
F421130	KWOK MING CHAN	KWOK MING CHAN, DBA PUBLIC PHONES, 235 N. 3TH AVE., ARCADIA, CA 91006	\$0.00	\$0.00	\$0.00	\$119.06	\$119.06	C	<input type="checkbox"/>
F421151	L. A. PAY PHONE, INC.	BRIAN STRICKLIN, 15500 ERWIN ST SUITE 1045, VAN NUYS, CA 91411	\$0.00	\$0.00	\$0.00	\$115.00	\$115.00	C	<input type="checkbox"/>
307	L.E. PEABODY & ASSOCIATES, INC	1501 DUKE STREET, SUITE 200, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$437.79	\$437.79	O	<input type="checkbox"/>
788	LA METRO HAULNIG	C/O WASTE MANAGEMENT INC., 1001 FANNIN ST, SUITE 4000, HOUSTON, TX 77002	\$0.00	\$0.00	\$0.00	\$8,790.27	\$8,790.27	O	<input type="checkbox"/>
F421215	LACKAWAXEN TELEPHONE COMPANY	HAROLD SWITZER, P O BOX 8, ROWLAND, PA 18457	\$0.00	\$0.00	\$0.00	\$104.72	\$104.72	C	<input type="checkbox"/>
1844	LAFAYETTE PARISH TAX COLLECTOR	PO BOX 92590, LAFAYETTE, LA 70509-2590	\$0.00	\$0.00	\$492.47	\$0.00	\$492.47	O	<input type="checkbox"/>
47	LAKE COUNTRY COMMUNICATIONS	THOMAS BADE, 7170 WEST OAKLAND STREET, CHANDLER, AZ 85226	\$0.00	\$0.00	\$0.00	\$559.02	\$559.02	F	<input type="checkbox"/>
F421076	LAKEDALE TELEPHONE COMPANY	WILLIAM PALLIES, 9938 STATE HWY 55 NW, P O BOX 340, ANNANDALE, MN 55302	\$0.00	\$0.00	\$0.00	\$130.90	\$130.90	C	<input checked="" type="checkbox"/>
203	LAMAR CISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$749.85	\$0.00	\$0.00	\$0.00	\$749.85	O	<input type="checkbox"/>
386	LAMAR CISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$90.39	\$0.00	\$0.00	\$90.39	A	<input type="checkbox"/>
124	LANCASTER TELEPHONE COMPANY	EXTERNAL AFFAIRS, 330 E BLACK STREET, ROCK HILL, SC 29730	\$0.00	\$0.00	\$0.00	\$113.47	\$113.47	O	<input type="checkbox"/>
F420095	LANDMARK TELECOMMUNICATIONS, INC.	STEVEN BROOKS, 11555 COLEY RIVER CIRCLE #G, FOUNTAIN VALLEY, CA 92708	\$0.00	\$0.00	\$0.00	\$1,204.29	\$1,204.29	C	<input type="checkbox"/>
F319983	LANE POWELL SPEARS LUBERSKY LLP	1420 FIFTH AV, SEATTLE, WA 98101-2338	\$0.00	\$0.00	\$0.00	\$2,118.10	\$2,118.10	C	<input type="checkbox"/>
F420435	LANGKOP COMMUNICATIONS	8423 CRAIGHILL AVE, DALLAS, TX	\$0.00	\$0.00	\$0.00	\$448.40	\$448.40	C	<input type="checkbox"/>
925	LAPORTE COUNTY	813 LINCOLNWAY, SUITE 205, LA PORTE, IN 46350-3491	\$0.00	\$0.00	\$392.80	\$0.00	\$392.80	O	<input type="checkbox"/>
587	LARAMIE COUNTY	P.O. BOX 125, ATTN KIM E LOVETT, CHEYENNE, WY 82003	\$0.00	\$0.00	\$1,489.29	\$0.00	\$1,489.29	O	<input type="checkbox"/>
F321054	Laserstar, Inc.	325A NEW BOSTON STREET, WOBURN, MA 1801	\$0.00	\$0.00	\$0.00	\$135.00	\$135.00	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319665	LATNET	7065 N.W. 52ND ST., MIAMI, FL 33166	\$0.00	\$0.00	\$0.00	\$2,418.98	\$2,418.98	C	<input type="checkbox"/>
F320035	Latitude Technologies, Inc	27 NORTH WACKER DRIVE, ATTN SCOTT WENER/SUITE 215, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$1,637.80	\$1,637.80	S	<input type="checkbox"/>
F421112	LAUREL HIGHLAND TELEPHONE CO.	I. PAUL KALP, PO BOX 168, STAHLSTOWN, PA 15687	\$0.00	\$8.00	\$0.00	\$122.96	\$122.96	C	<input type="checkbox"/>
497	LAURENS CO. TAX COMMISSIONER	RALPH H. JACKSON, P.O. BOX 2099, DUBLIN, GA 31040	\$0.00	\$0.00	\$3,340.17	\$0.00	\$3,340.17	O	<input type="checkbox"/>
F320828	Law Offices of Carol Volini	44 SE 1ST AVENUE, SHARON SUITE 303, OCALA, FL 34471	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	S	<input type="checkbox"/>
436	LAWRENCE COUNTY	COURTHOUSE, ATTN CINDY BENEFIELD, LAWRENCEBURG, TN 38464	\$0.00	\$0.00	\$327.00	\$0.00	\$327.00	O	<input type="checkbox"/>
F320263	LayerOne Holdings, Inc	P.O. BOX 113, CEDAR HILL, TN 37032	\$0.00	\$0.00	\$0.00	\$666.67	\$666.67	S	<input type="checkbox"/>
1886	LEAVENWORTH COUNTY, KANSAS	KEYTA D. KELLY, 300 WALNUT, LEAVENWORTH, KS 66048	\$0.00	\$0.00	\$0.00	\$923.76	\$923.76	O	<input type="checkbox"/>
135	LEE COUNTY TAX COLLECTOR	C/O TONI MCNAUGHTON, LEGAL DEPT, PO BOX 850, FORT MYERS, FL 33902-0850	\$2,819.02	\$0.00	\$0.00	\$0.00	\$2,819.02	O	<input type="checkbox"/>
F319940	LEGALINK MANHATTAN	LEXINGTON AVENUE, SUITE 2108, NEW YORK, NY 10170	\$0.00	\$0.00	\$0.00	\$2,699.12	\$2,699.12	C	<input type="checkbox"/>
F319725	Lehman Brothers	TNT PARTNERS, PO BOX 3129, NEWTOWN, CT 06470	\$0.00	\$0.00	\$0.00	\$11,490.16	\$11,490.16	C	<input type="checkbox"/>
F320925	Leisure Network Services	7 WATERSIDE BUSINESS PARK, LIVINGSTONE ROAD, HESSELE, HU13 0EG	\$0.00	\$0.00	\$0.00	\$168.25	\$168.25	C	<input type="checkbox"/>
9999009	Leon County, Florida		\$0.00	\$222.73	\$0.00	\$0.00	\$222.73	A	<input type="checkbox"/>
94	LEON COUNTY TAX COLLECTOR	P.O. BOX 1835, DORIS MALOY, TALLAHASSEE, FL 32302-1835	\$4,944.07	\$0.00	\$0.00	\$0.00	\$4,944.07	O	<input type="checkbox"/>
1007	LESLIE COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$95.60	\$95.60	O	<input type="checkbox"/>
1155	LEVEL 3 COMMUNICATIONS	1025 ELDORADO BLVD, ATTN: ROBERT YATES, BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$26,510.53	\$26,510.53	C, U	<input checked="" type="checkbox"/>
1811	LEVEL 3 COMMUNICATIONS	ATTN: JOHN RYAN, 1025 ELDORADO BLVD, BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$3,630,652.10	\$3,630,652.10	S, U	<input checked="" type="checkbox"/>
9999022	Levy County, Florida		\$0.00	\$121.22	\$0.00	\$0.00	\$121.22	A	<input type="checkbox"/>
24	LEVY COUNTY TAX COLLECTOR	P.O. BOX 70, ATTN LINDA FUGATE, BRONSON, FL 32621	\$4,859.17	\$0.00	\$0.00	\$0.00	\$4,859.17	O	<input type="checkbox"/>
151	LEWIS COUNTY	360 NORTHWEST NORTH STREET, CHEHALIS, WA 98532	\$880.30	\$0.00	\$0.00	\$0.00	\$880.30	O	<input type="checkbox"/>
F420327	LEXCOM TELEPHONE	BRENDA TREADWAY, 200 N. STATE STREET, P.O. BOX 808, LEXINGTON, NC 27293	\$0.00	\$0.00	\$0.00	\$561.50	\$561.50	C	<input type="checkbox"/>
359	LEXINGTON COUNTY	212 SOUTH LAKE DRIVE, WILLIAM D BILL ROWELL, LEXINGTON, SC 29072-3499	\$286.49	\$0.00	\$0.00	\$0.00	\$286.49	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1680	LEXISNEXIS	DIVERSIFIED CREDIT SERVICE, P.O. BOX 21726, CLEVELAND, OH 44121	\$0.00	\$0.00	\$0.00	\$14,373.94	\$14,373.94	O	<input type="checkbox"/>
1749	LEXISNEXIS	ATTN: STACEY SAIN, P.O. BOX 933, DAYTON, OH 45401	\$0.00	\$0.00	\$0.00	\$2,729.22	\$2,729.22	O	<input type="checkbox"/>
F319874	LFR TECHNOLOGIES LLC	ACCOUNTS PAYABLE, 225 SOUTH CABRILLO HIGHWAY, HALF MOON BAY, CA 94019	\$0.00	\$0.00	\$0.00	\$4,167.87	\$4,167.87	C	<input type="checkbox"/>
F319901	Libby Dublin CORPORATE MARKETING SPECIALTIES	16806 WHITERIM DRIVE, POTOMAC, MD 20854	\$0.00	\$0.00	\$0.00	\$3,579.83	\$3,579.83	C	<input type="checkbox"/>
45	LIBERTY COUNTY	P.O. BOX 400, ATTN CAROL K STRICKLAND, BRISTOL, FL 32321	\$0.00	\$0.00	\$205.77	\$0.00	\$205.77	O	<input type="checkbox"/>
46	LIBERTY COUNTY	P.O. BOX 400, ATTN CAROL K STRICKLAND, BRISTOL, FL 32321	\$0.00	\$0.00	\$2,742.91	\$0.00	\$2,742.91	O	<input type="checkbox"/>
9999011	Liberty County, Florida		\$0.00	\$77.99	\$0.00	\$0.00	\$77.99	A	<input type="checkbox"/>
1890	LIBERTY COUNTY TAX COLLECTOR	CAROL K. STRICKLAND, P.O. BOX 400, BRISTOL, FL 32321	\$0.00	\$0.00	\$0.00	\$3,055.14	\$3,055.14	O	<input type="checkbox"/>
977	LIEBERT GLOBAL SERVICES	610 EXECUTIVE CAMPUS DRIVE, WESTERVILLE, OH 43082	\$0.00	\$0.00	\$0.00	\$579.61	\$579.61	I	<input type="checkbox"/>
F421281	LIGONIER TELEPHONE CO.	RUTHANN RICHARDS, 414 S. CAVIN ST., LIGONIER, IN 46767	\$0.00	\$0.00	\$0.00	\$96.62	\$96.62	C	<input type="checkbox"/>
198	LINCOLN COUNTY TAX COLLECTOR	111 WEST B ST, SUITE T, SHOSHONE, ID 83352	\$0.00	\$0.00	\$7,229.63	\$0.00	\$7,229.63	O	<input type="checkbox"/>
650	LINCOLN COUNTY TREASURER	P.O. BOX 970, 300 CENTRAL, CARRIZOZO, NM 88301	\$0.00	\$0.00	\$3,804.00	\$0.00	\$3,804.00	O	<input type="checkbox"/>
1624	LINCOLN COUNTY TRUSTEE	MARY JANE PORTER, 112 MAIN AVENUE SOUTH, ROOM 103, FAYETTEVILLE, TN 37334	\$0.00	\$0.00	\$249.43	\$0.00	\$249.43	O	<input type="checkbox"/>
825	LINE SYSTEMS, INC.	CAMPUS BLVD. SUITE 100, BROOMALL, PA 19073	\$0.00	\$0.00	\$0.00	\$8,003.60	\$8,003.60	O	<input checked="" type="checkbox"/>
F319586	Linkstroe Communications	210 PORTER AVENUE, ATTN CHRIS PARSONS, SAN RAMON, CA 94583	\$0.00	\$0.00	\$0.00	\$42,267.06	\$42,267.06	C	<input type="checkbox"/>
797	LINN COUNTY TAX COLLECTOR	P.O. BOX 100, ALBANY, OR 97321	\$3,873.36	\$0.00	\$0.00	\$0.00	\$3,873.36	O	<input type="checkbox"/>
260	LINOTEXT AMERICA INC.	PO BOX 23520, SAN JOSE, CA 95153	\$0.00	\$0.00	\$0.00	\$2,492.52	\$2,492.52	O	<input type="checkbox"/>
F420961	LISS COMMUNICATIONS RESEARCH	ANNE-MARIE LISS, P.O. BOX 16507, ARLINGTON, VA 22215	\$0.00	\$0.00	\$0.00	\$159.71	\$159.71	C	<input type="checkbox"/>
F420610	LIVEWIRE/LYNN HEACOX	LYNN HEACOX, 18822 BEACH BLVD #209, HUNTINGTON BEACH, CA 92646	\$0.00	\$0.00	\$0.00	\$302.93	\$302.93	C	<input type="checkbox"/>
910	LOMA CLEANING SERVICE	541 TAYLOR WAY, STE 5, ATTN: ROGER C, SAN CARLOS, CA 94072	\$0.00	\$0.00	\$37,418.77	\$0.00	\$37,418.77	O	<input type="checkbox"/>
1799	LONOKE COUNTY	P.O. BOX 192, HUGH KELLER, LONOKE, AR 72086	\$0.00	\$0.00	\$945.45	\$0.00	\$945.45	O	<input type="checkbox"/>
F320097	LORJE LOE & ASSOCIATES	4378 25TH STREET, SAN FRANCISCO, CA 94114	\$0.00	\$0.00	\$0.00	\$1,200.00	\$1,200.00	C	<input type="checkbox"/>

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1782	LOS ANGELES CO TREASURER & TAX COLLECTOR	REVENUE & ENFORCEMENT, 225 NO. HILL STREET, ROOM 160, LOS ANGELES, CA 90012	\$0.00	\$0.00	\$228.21	\$0.00	\$228.21	O	<input type="checkbox"/>
9999000	Louisiana		\$0.00	\$492.95	\$0.00	\$0.00	\$492.95	A	<input type="checkbox"/>
144	LUCAS COUNTY TREASURER	RAY T. KEST, 1 GOVERNMENT CENTER SUITE 500, TOLEDO, OH 43604	\$0.00	\$0.00	\$28,435.32	\$0.00	\$28,435.32	O	<input type="checkbox"/>
F320160	Lucent Technologies	ONE MAIN STREET, CAMBRIDGE, MA 02142-1517	\$0.00	\$0.00	\$0.00	\$900.00	\$900.00	C	<input type="checkbox"/>
611	LUNA COUNTY	P.O. BOX 1758, DEMING, NM 88031	\$0.00	\$0.00	\$0.00	\$2,042.34	\$1,371.74	O	<input type="checkbox"/>
1415	LYNDEN AIR FREIGHT	PO BOX 84167, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$2,283.94	\$2,283.94	O	<input type="checkbox"/>
597	M & C ENTERPRISES	2 RUSSELL AVE., NUTLEY, NJ 7110	\$0.00	\$0.00	\$3,250.00	\$1,375.49	\$4,625.49	O	<input checked="" type="checkbox"/>
F421103	M L TELCOM	MARY LOU HARRIS, 8940 NIGHTINGALE AVE., FOUNTAIN HILLS, CA 92708	\$0.00	\$0.00	\$0.00	\$125.76	\$125.76	C	<input type="checkbox"/>
1590	M&Z BRANDT ENGINEERING	11245 INDIAN TRAIL, DALLAS, TX 75229	\$0.00	\$0.00	\$0.00	\$1,416.38	\$1,416.38	O	<input type="checkbox"/>
F421061	M.A.A.C. COMMUNICATIONS	GAIL EINHORN, 4238 N ARLINGTON HEIGHTS ROAD, ARLINGTON HEIGHTS, IL 60004	\$0.00	\$0.00	\$0.00	\$133.68	\$133.68	C	<input type="checkbox"/>
354	MACON COUNTY REVENUE COMMISSIONER	P.O. BOX 830420, ATTN R E CORBITT JR, TUSKEGEE, AL 36083	\$0.00	\$0.00	\$644.56	\$0.00	\$644.56	O	<input type="checkbox"/>
F421269	MACTEL COMMUNICATIONS, L.L.C.	JOHN W. MACARTHUR, PO BOX 171751, ARLINGTON, TX 76003	\$0.00	\$0.00	\$0.00	\$97.63	\$97.63	C	<input type="checkbox"/>
426	MADERA COUNTY	P.O. BOX 1228, ATTN TRACY K DESMOND TREASURER, MADERA, CA 93639	\$0.00	\$0.00	\$1,206.21	\$0.00	\$1,206.21	O	<input type="checkbox"/>
281	MADISON CO TAX COMMISSIOER	PO BOX 217, DANIELSVILLE, GA 30633	\$3,619.78	\$0.00	\$0.00	\$0.00	\$3,619.78	O	<input type="checkbox"/>
2060	MADISON COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLC, PO BOX 3064, HOUSTON, TX 77253-3064	\$335.82	\$0.00	\$0.00	\$0.00	\$335.82	O	<input type="checkbox"/>
153	MADISON COUNTY, ALABAMA	LYNDA HALL, TAX COLLECTOR, MADISON COUNTY COURTHOUSE, 100 NORTHSIDE SQUARE, HUNTSVILLE, AL 35801	\$3,588.56	\$0.00	\$3,588.56	\$0.00	\$7,177.12	O	<input type="checkbox"/>
F420622	MAGNER PAYPHONES, INC.	MICHAEL MAGNER, 14 BERRY HILL ROAD, OYSTER BAY COVE, NY 11771	\$0.00	\$0.00	\$0.00	\$293.41	\$293.41	C	<input type="checkbox"/>
F421121	MAICOMMENT	7911 NAYLOR AV, LOS ANGELES, CA	\$0.00	\$0.00	\$0.00	\$120.47	\$120.47	C	<input type="checkbox"/>
F421384	MAINE TELEPHONE COMPANY	STEPHEN HOLMES, P.O. BOX 289, STANDISH, ME 4084	\$0.00	\$0.00	\$0.00	\$85.35	\$85.35	C	<input type="checkbox"/>
F320339	Mainstreet Communications LLC	P.O. BOX 307, MELROSE, MN 56352	\$0.00	\$0.00	\$0.00	\$549.87	\$549.87	C	<input type="checkbox"/>
1775	MAINTTECH	VOLT DELTA RESOURCES/MAINTTECH, 560 LEXINGTON AVENUE, ATTN: ESTHER COHEN, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$49,579.78	\$49,579.78	O	<input type="checkbox"/>
F319572	Makison Cowell Ltd	250 WEST 34TH STREET, 1 PENN PLAZA, NEW YORK, NY 10119	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	C	<input type="checkbox"/>

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Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W FLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319741	Makinson Cowell Ltd	250 WEST 34TH STREET, 1 PENN PLAZA, NEW YORK, NY 10119	\$0.00	\$0.00	\$0.00	\$10,000.00	\$10,000.00	C	<input type="checkbox"/>
9999014	Manatee County, Florida		\$0.00	\$399.25	\$0.00	\$0.00	\$399.25	A	<input type="checkbox"/>
216	MANATEE COUNTY TAX COLLECTOR	PO BOX 25300, ATTN KEN BURTON JR, BRADENTON, FL 34206	\$4,156.27	\$0.00	\$0.00	\$0.00	\$4,156.27	O	<input type="checkbox"/>
290	MANCHESTER	MPS GROUP, INC., 1 INDEPENDENT DR, 10TH FL, JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$55,250.00	\$55,250.00	O	<input type="checkbox"/>
378	MANCINELLI, EDMUND J.	14 MANOR RD, NEWTOWN, PA 18940	\$0.00	\$0.00	\$38,936.00	\$0.00	\$38,936.00	O	<input type="checkbox"/>
2135	MANDEL, WILLIAM	112 LYON ST, SAN FRANCISCO, CA 94117-2113	\$0.00	\$0.00	\$0.00	\$42,250.00	\$42,250.00	O	<input type="checkbox"/>
F319909	Manfredi Motor Transit	TRANSFEROR: MANFREDI MOTOR TRANSIT, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$3,455.59	\$3,455.59	C	<input checked="" type="checkbox"/>
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	\$549.52	\$549.52	C	<input type="checkbox"/>
952	MARCONI COMMUNICATIONS INC	ATTN: CHRIS FINNEGAN, 1122 F STREET, LORAIN, OH 44052	\$0.00	\$0.00	\$0.00	\$60,382.75	\$60,382.75	O	<input type="checkbox"/>
802	MARIETTA FIBERNET	675 NORTH MARIETTA PARKWAY, MARIETTA, GA 30060-1528	\$0.00	\$0.00	\$0.00	\$358.05	\$358.05	O	<input type="checkbox"/>
462	MARION COUNTY	200 EAST WASHINGTON STREET, SUITE 1001, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$5,361.86	\$0.00	\$5,361.86	O	<input type="checkbox"/>
F421361	MARION OLIVA	C/O M-T TELEPHONE, 1706 GREENDALE, PARK RIDGE, IL 60068	\$0.00	\$0.00	\$0.00	\$87.57	\$87.57	C	<input type="checkbox"/>
F320046	MARITZ TRAVEL COMPANY	1395 NORTH HIGHWAY DRIVE, FENTON, MO 63099	\$0.00	\$0.00	\$0.00	\$1,523.82	\$1,523.82	C	<input type="checkbox"/>
811	MARSH USA INC.	1732 N 1ST ST #400, SAN JOSE, CA 95112	\$0.00	\$0.00	\$36,354.00	\$0.00	\$36,354.00	O	<input type="checkbox"/>
66	MARSHALL COUNTY	P.O. BOX 40, ATTN W.R. BOBBY FANT, HOLLY SPRINGS, MS 38635	\$2,565.09	\$0.00	\$0.00	\$0.00	\$2,565.09	O	<input type="checkbox"/>
9999015	Marshall County, Mississippi		\$0.00	\$97.72	\$0.00	\$0.00	\$97.72	A	<input type="checkbox"/>
F421470	MARTIN VENDING INC.	RONALD J. FERRERO, 79 BEEBLE ST, NEW BEDFORD, MA 2746	\$0.00	\$0.00	\$0.00	\$76.43	\$76.43	C	<input type="checkbox"/>
1021	MARTINO, GUY R.	29W 251 SHAGBARK DRIVE, WEST CHICAGO, IL 60185	\$0.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	O	<input type="checkbox"/>
1529	MARYLAND DEPT OF LABOR	LICENSING & REGULATION, 1100 N EUTAW ST, ROOM 400, BALTIMORE, MD 21201	\$0.00	\$0.00	\$11,516.98	\$0.00	\$11,516.98	O	<input type="checkbox"/>
1561	MARYLAND DEPT OF LABOR	LICENSING & REGULATION, 1100 N EUTAW ST, ROOM 400, BALTIMORE, MD 21201	\$0.00	\$0.00	\$2,926.60	\$0.00	\$2,926.60	O	<input type="checkbox"/>
F319824	MASSACHUSETTES INSTITUTE OF TECH	77 MASSACHUSETTES AVENUE, CAMBRIDGE, MA 2139	\$0.00	\$0.00	\$0.00	\$5,750.00	\$5,750.00	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1038	MATHIS, FELICIA	6213 ZEIGLER BLVD, MOBILE, AL 36608	\$0.00	\$0.00	\$0.00	\$223.04	\$223.04	O	<input type="checkbox"/>
106	MATRIX INDUSTRIES, INC.	502 SHAW RD, SUITE 104, STERLING, VA 20166	\$0.00	\$0.00	\$15,080.66	\$0.00	\$15,080.66	O	<input type="checkbox"/>
F321207	MATRIX PHARMACEUTICALS	ACCOUNTS PAYABLE, 34700 CAMPUS DRIVE, FREMONT, CA 94555	\$0.00	\$0.00	\$0.00	\$105.68	\$105.68	C	<input type="checkbox"/>
F320733	Matthew Bender & Company Inc	P.O. BOX 7247-0178, PHILADELPHIA, PA 19170-0178	\$0.00	\$0.00	\$0.00	\$240.43	\$240.43	C	<input type="checkbox"/>
1772	MAY DEPARTMENT STORES CO, THE	ATTN: CHARLES R. MILLER, ESQ., 611 OLIVE STREET, SAINT LOUIS, MO 63101	\$0.00	\$0.00	\$0.00	\$78,693.71	\$78,693.71	O	<input type="checkbox"/>
1261	MAYER, BROWN, ROWE & MAW LLP	CRAIG E. REDMER/NICHOLAS C. LESTERMANN, 190 SOUTH LASALLE STREET, CHICAGO, IL 60603-3441	\$0.00	\$0.00	\$0.00	\$238,918.64	\$238,918.64	O	<input checked="" type="checkbox"/>
944	MCCUE, MAUREEN	7831 ENOLA STREET, APT #206, MCLEAN, VA 22102	\$0.00	\$0.00	\$12,771.78	\$0.00	\$12,771.78	O	<input type="checkbox"/>
F319844	McPadden, Pilkington & Ward	40 BASINGHALL STREET, CITY TOWER LEVEL FOUR, LONDON, LG EC2V 5DE	\$0.00	\$0.00	\$0.00	\$4,924.00	\$4,924.00	C	<input type="checkbox"/>
2130	MCGRAW COMMUNICATIONS INC.	C/O BARBARA DUNN, 228 E 45TH ST, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$11,201.39	\$11,201.39	O	<input checked="" type="checkbox"/>
1942	MCI-UUNET	READING INTERNATIONAL BUSINESS PANL, BASINGTOKE ROAD, READING BERKSHIRE, RG2 6DA,	\$0.00	\$0.00	\$0.00	\$1,880,102.80	\$1,880,102.80	O	<input type="checkbox"/>
F319511	McKINSTRY / SERVICE	5005 3RD AVE SOUTH, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$38,080.00	\$38,080.00	O	<input type="checkbox"/>
1993	MCLENNAN COUNTY	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 17428, AUSTIN, TX 78760-7428	\$2,725.13	\$0.00	\$0.00	\$0.00	\$2,725.13	O	<input type="checkbox"/>
413	MCLENNAN COUNTY	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH (35) 78741, PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$202.65	\$0.00	\$0.00	\$202.65	A	<input type="checkbox"/>
F320088	McQUAY	44 WALL STREET, ATTN STEVE GART 14TH FLOOR, NEW YORK, NY 10005	\$0.00	\$0.00	\$0.00	\$1,240.81	\$1,240.81	C	<input type="checkbox"/>
326	MECKLEMBURG COUNTY	P.O. BOX 250, ATTN ROBERT GREGORY, BOYDTON, VA 23917	\$0.00	\$0.00	\$277.97	\$0.00	\$277.97	O	<input type="checkbox"/>
1858	MEHL ELECTRIC COMPA	74 SOUTH MAIN ST., PEARL RIVER, NY 10965	\$0.00	\$0.00	\$0.00	\$7,676.69	\$7,676.69	O	<input checked="" type="checkbox"/>
489	MELINDA MORRIS (DBA) BAY AREA	MELINDA M. MORRIS, COMMUNICATIONS GROUP, 2200 166TH AVE, SAN LEANDRO, CA 94578	\$0.00	\$0.00	\$0.00	\$447.85	\$447.85	P	<input type="checkbox"/>
F421424	MELROSE TELEPHONE COMPANY	JOY SILBERNICK, 320 E MAIN ST, PO BOX 100, MELROSE, MN 56352	\$0.00	\$0.00	\$0.00	\$80.92	\$80.92	C	<input type="checkbox"/>
1374	MENTOR 4 INC	DBA OPTION ONE, 7437 RACE RD, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$69,996.00	\$69,996.00	O	<input checked="" type="checkbox"/>
1139	MENTOR TECHNOLOGIES GROUP, INC.	BRIAN A. GOLDMAN, TRUSTEE, GOLMAN & VETTER, P.A., 36 S. CHARLES STREET, SUITE 2401, BALTIMORE, MD 21201	\$0.00	\$0.00	\$0.00	\$6,220.51	\$6,220.51	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
579	MERCED COUNTY TAX COLLECTOR	2222 M STREET, MERCED, CA 95340	\$2,440.24	\$0.00	\$0.00	\$8.00	\$2,440.24	O	<input type="checkbox"/>
998	MERRIMACK COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55483-8702	\$0.00	\$0.00	\$0.00	\$120.27	\$120.27	O	<input type="checkbox"/>
F420911	MESA FONES	LOUIS J. VIENS, 7605 HORNBYLL AVE, SAN DIEGO, CA 92123	\$0.00	\$0.00	\$0.00	\$172.38	\$172.38	C	<input type="checkbox"/>
F319706	METLIFE INSURANCE COMPANY	P.O. BOX 360229, PITTSBURGH, PA 15251-6229	\$0.00	\$0.00	\$0.00	\$4,613.76	\$4,613.76	O	<input type="checkbox"/>
10	METRO FUEL	1011 HUDSON AVE, RIDGEFIELD, NJ 07657	\$0.00	\$0.00	\$0.00	\$794.90	\$794.90	O	<input type="checkbox"/>
F420986	METRO/TEL	RAYMOND SHROYER, 1114 NORTH BLOOMINGTON STREET, STREATOR, IL 61364	\$0.00	\$0.00	\$0.00	\$153.52	\$153.52	C	<input type="checkbox"/>
1512	METROCALL WIRELESS	890 E HEINBERG ST, PENSACOLA, FL 32502	\$0.00	\$0.00	\$0.00	\$1,601.16	\$1,601.16	O	<input type="checkbox"/>
1189	MGE UPS SYSTEMS, INC.	DESMOND CUSSEN, ESQ., GIBSON DUNN & CRUTCHER, ONE MONTGOMERY STREET, 31ST FLOOR, SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$848,315.27	\$848,315.27	O	<input checked="" type="checkbox"/>
1962	MGR, INC. (DBA AIR PLUS LIMITED)	MICHAEL D. GORDON, BRIGGS AND MORGAN, P.A., 2200 IDS CENTER, 80 SOUTH 8TH STREET, MINNEAPOLIS, MN 55402	\$0.00	\$0.00	\$0.00	\$3,855.43	\$3,855.43	O	<input type="checkbox"/>
20	MIAMI-DADE COUNTY TAX COLLECTOR	140 W FLAGLER ST, SUITE 1403, MIAMI, FL 33130	\$304,853.85	\$0.00	\$0.00	\$0.00	\$304,853.85	I	<input type="checkbox"/>
2137	MIAMI-DADE COUNTY TAX COLLECTOR	BANKRUPTCY UNIT, 140 W FLAGLER ST, SUITE 1403, MIAMI, FL 33130	\$0.00	\$31,602.00	\$0.00	\$0.00	\$31,602.00	A	<input type="checkbox"/>
F320285	Miami-Dade Water and Sewer Department	P.O. BOX 026055, MIAMI, FL 33102-6050	\$0.00	\$0.00	\$0.00	\$628.95	\$628.95	C	<input type="checkbox"/>
940	MICHAEL J PUGLIELLI	30 COLONIAL AVE, WALTHAM, MA 2453	\$0.00	\$0.00	\$0.00	\$13,490.00	\$13,490.00	O	<input type="checkbox"/>
F420988	MICHAEL JIMINEZ	MIGUEL JIMENEZ, DBA M & J RESTAURANT DEVELOPMENT CORP., 2 EAST END AVENUE, CENTRAL ISLIP, NY 11722	\$0.00	\$0.00	\$0.00	\$152.77	\$152.77	C	<input type="checkbox"/>
F320419	MICHAEL KNUTSON	MICHAEL KNUTSON, 4275 E SAHARA AVENUE, STE 3, LAS VEGAS, NV 89104	\$0.00	\$0.00	\$0.00	\$463.45	\$463.45	C	<input type="checkbox"/>
F421072	MICHAEL RODRIGUEZ DBA PHILLIPS PAYPHONES	MICHAEL RODRIGUEZ, P.O. BOX 100, UPLAND, CA 91785	\$0.00	\$0.00	\$0.00	\$132.05	\$132.05	C	<input type="checkbox"/>
F420520	MICHAEL STONE DBA CATCOM	MICHAEL COHN, 2615 KELTON AVE, LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$374.75	\$374.75	C	<input type="checkbox"/>
1070	MICHAELK, ALLYN R.	C/O ANDREW P. SAULITIS, 152 WEED STREET, NEW CANAAN, CT 06840	\$0.00	\$0.00	\$0.00	\$41,268.31	\$41,268.31	O	<input checked="" type="checkbox"/>
9999018	Michigan		\$0.00	\$353.93	\$0.00	\$0.00	\$353.93	A	<input type="checkbox"/>
9999612	Michigan Department of Revenue	Sales, Use and Withholding Taxes, Lansing, MI 48922	\$0.00	\$5,587.00	\$0.00	\$0.00	\$5,587.00	R	<input type="checkbox"/>
2190	MICHIGAN DEPARTMENT OF TREASURY	COLLECTIONS DIVISION, TREASURY BUILDING, LANSING, MI 48922	\$0.00	\$0.00	\$109,805.00	\$0.00	\$109,805.00	O	<input type="checkbox"/>

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F319846	MICROCORP	3595 CANTON HIGHWAY, SUITE A9-343, ATLANTA, GA 30316	\$0.00	\$0.00	\$0.00	\$5,089.17	\$5,089.17	C	<input type="checkbox"/>
1119	MICROSOFT CORPORATION AND MICROSOFT	LICENSING, GP (FKA MSLI, GP), C/O JOSEPH E. SHICKICH, JR., 1001 4TH AVE STE 4500, SEATTLE, WA 98154-1065	\$0.00	\$0.00	\$0.00	\$285.54	\$285.54	I	<input type="checkbox"/>
F421246	MID STATE TELSCOMM SYSTEM	BOB L. BEGNOCHE, P. O. BOX 1131, SALINA, KS 67402	\$0.00	\$0.00	\$0.00	\$100.46	\$100.46	C	<input type="checkbox"/>
1815	MID-AMERICA OVERSEAS, INC.	438 LITTLEFIELD AVENUE, SOUTH SAN FRANCISCO, CA 94080	\$0.00	\$0.00	\$0.00	\$13,902.88	\$13,902.88	O	<input checked="" type="checkbox"/>
625	MID-PLAINS RURAL TELEPHONE COOP., INC.	DONNA ADAMS, P O BOX 300, TULIA, TX 79088	\$0.00	\$0.00	\$0.00	\$325.36	\$325.36	I	<input type="checkbox"/>
985	MID-PLAINS TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$4,767.45	\$4,767.45	O	<input type="checkbox"/>
F420579	MID-RIVERS TELEPHONE	BARB SIKVELAND, BOX 280, CIRCLE, MT 59215	\$0.00	\$0.00	\$0.00	\$328.35	\$328.35	C	<input type="checkbox"/>
325	MILBURN, DONNA D.	21119 BROOKSIDE LANE, POTOMAC FALLS, VA 20165	\$0.00	\$0.00	\$4,650.00	\$295,350.00	\$300,000.00	X	<input type="checkbox"/>
1333	MILDRED ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$603.35	\$0.00	\$0.00	\$0.00	\$603.35	O	<input type="checkbox"/>
F319768	Mile Square Locksmith	C/O ED CAMPBELL, 409 JEFFERSON ST., HOBOKEN, NJ 07030	\$0.00	\$0.00	\$0.00	\$8,475.37	\$8,475.37	C	<input type="checkbox"/>
295	MILLARD COUNTY	30 SOUTH MAIN STREET, FILLMORE, UT 84631	\$1,537.35	\$0.00	\$0.00	\$0.00	\$1,537.35	O	<input type="checkbox"/>
122	MILLER, JOSEPH G.	8489 SIGNAL HILL RD, MANASSAS, VA 20110	\$0.00	\$0.00	\$0.00	\$54,122.88	\$54,122.88	X	<input type="checkbox"/>
F419744	MILLCOM SERVICES COMPANY	PAUL EVANGELISTA, 555 63RD STREET, BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$9,886.35	\$9,886.35	C	<input type="checkbox"/>
F420942	MIMA COMMUNICATIONS	IRENE ABRAHAM, 146 HERZL STREET, BROOKLYN, NY 11212	\$0.00	\$0.00	\$0.00	\$163.55	\$163.55	C	<input type="checkbox"/>
2077	MINEOLA ISD & CITY OF MINEOLA	TAB BEALL, DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$0.00	\$1,085.77	\$0.00	\$0.00	\$1,085.77	O	<input type="checkbox"/>
54	MINIDOKA COUNTY	P.O. BOX 368, ATTN LAURA TWISS, RUPERT, ID 83350	\$0.00	\$0.00	\$3,038.64	\$0.00	\$3,038.64	O	<input type="checkbox"/>
1416	MINNESOTA DEPT OF EMPLOYMENT & ECONOMIC-	DEVELOPMENT, PO BOX 75378, SAINT PAUL, MN 55101	\$0.00	\$0.00	\$592.71	\$0.00	\$592.71	O	<input type="checkbox"/>
1417	MINNESOTA DEPT OF EMPLOYMENT & ECONOMIC	DEVELOPMENT, PO BOX 75378, SAINT PAUL, MN 55101	\$0.00	\$0.00	\$24,363.55	\$862.78	\$25,226.33	O	<input type="checkbox"/>
F320069	MISSION VALLEY FORD TRUCK	780 E. BROKAW ROAD, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$1,340.14	\$1,340.14	C	<input type="checkbox"/>
1568	MISSISSIPPI STATE TAX COMMISSION	P.O. BOX 23338, BANKRUPTCY SECTION, JACKSON, MS 39225-3338	\$0.00	\$0.00	\$245.56	\$29.47	\$275.03	O	<input type="checkbox"/>
9999019	Missouri		\$0.00	\$470.91	\$0.00	\$0.00	\$470.91	A	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claims Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1801	MISSOURI DIVISION OF EMPLOYMENT SECURITY	ATTN: LEGAL COUNSEL, P.O. BOX 59, JEFFERSON CITY, MO 65104-0059	\$0.00	\$0.00	\$2,426.07	\$0.00	\$2,426.07	O	<input type="checkbox"/>
949	MITCHELL, CAROL	9986 MARIAN DRIVE, MANASSAS, VA 20111-4224	\$0.00	\$0.00	\$6,528.12	\$0.00	\$6,528.12	O	<input type="checkbox"/>
103	MIXED MEDIA	415 CAMBRIDGE AVENUE, SUITE 12, PALO ALTO, CA 94306	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	O	<input checked="" type="checkbox"/>
6	MOBILE COUNTY, AL	MARILYN E. WOOD, REVENUE COMMISSIONER, PO DRAWER 1169, MOBILE, AL 36633-1169	\$0.00	\$0.00	\$0.00	\$4,959.79	\$4,959.79	O	<input type="checkbox"/>
1395	MOBILE STORAGE GROUP	PO BOX 10999, BURBANK, CA 91510	\$0.00	\$0.00	\$0.00	\$920.50	\$920.50	O	<input type="checkbox"/>
292	MODIS INC	MPD GROUP, INC., 1 INDEPENDENT DR, 10713 FL, JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$36,300.00	\$36,300.00	O	<input type="checkbox"/>
1999	MODOC COUNTY TAX COLLECTOR	204 SOUTH COURT STREET, ATTN CHERYL KNOCH, TREASURER, ALTURAS, CA 96101	\$0.00	\$0.00	\$2,229.47	\$175.85	\$2,405.32	O	<input type="checkbox"/>
256	MODULAR TECH, INC.	7307 YORK RD, TOWSON, MD 21204	\$0.00	\$0.00	\$0.00	\$19,550.31	\$19,550.31	O	<input type="checkbox"/>
1747	MONTAGUE COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STREET 1600, DALLAS, TX 75201	\$302.12	\$0.00	\$0.00	\$0.00	\$302.12	O	<input type="checkbox"/>
454	MONTEREY COUNTY	P.O. BOX 891, SALINAS, CA 93902-0891	\$4,995.06	\$0.00	\$0.00	\$0.00	\$4,995.06	O	<input type="checkbox"/>
1733	MONTGOMERY COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 3064, HOUSTON, TX 77253-3064	\$3,176.01	\$0.00	\$0.00	\$0.00	\$3,176.01	O	<input type="checkbox"/>
2066	MONTGOMERY COUNTY	JOHN DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$99.02	\$0.00	\$0.00	\$99.02	A	<input type="checkbox"/>
1817	MONTGOMERY COUNTY COLLECTOR	P.O. BOX 2, ANITA L. SULLIVAN, MONTGOMERY CITY, MO 63361	\$0.00	\$0.00	\$5,219.56	\$0.00	\$5,219.56	O	<input type="checkbox"/>
1707	MOORE COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$1,710.43	\$0.00	\$0.00	\$0.00	\$1,710.43	O	<input type="checkbox"/>
2149	MOORE COUNTY APPRAISAL DISTRICT	P.O. BOX 717, ATTN JOYCE CEARLEY COLLECTOR, DUMAS, TX 79029-0717	\$0.00	\$83.00	\$0.00	\$0.00	\$83.00	A	<input type="checkbox"/>
1706	MOORE COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$782.11	\$0.00	\$0.00	\$0.00	\$782.11	O	<input type="checkbox"/>
F320070	MOORE NORTH AMERICA	TRANSFEROR: MOORE NORTH AMERICA, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,339.98	\$1,339.98	C	<input checked="" type="checkbox"/>
263	MORGAN COUNTY	P.O. BOX 696, COMMISSIONER, AMANDA G. SCOTT, CPA, DECATUR, AL 35602	\$832.11	\$0.00	\$0.00	\$0.00	\$832.11	O	<input type="checkbox"/>
1331	MORRIS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$1,463.97	\$0.00	\$0.00	\$0.00	\$1,463.97	O	<input type="checkbox"/>

EXHIBIT A

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1445	MORRIS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$0.00	\$1,463.97	\$0.00	\$0.00	\$1,463.97	O	<input type="checkbox"/>
F420854	MOUNTAIN TELEPHONE	ANGELA PENNINGTON, POST OFFICE BOX 399, WEST LIBERTY, KY 41472	\$0.00	\$0.00	\$0.00	\$189.39	\$189.39	C	<input type="checkbox"/>
F421089	MOUNTAIN VIEW TELEPHONE COMPANY	KENNETH SUTTON, P O BOX 70, MOUNTAIN VIEW, AR 72560	\$0.00	\$0.00	\$0.00	\$127.89	\$127.89	C	<input type="checkbox"/>
F321024	MT&T	STATION CENTRAL RPO, HALIFAX, NS B3J 3C7	\$0.00	\$0.00	\$0.00	\$143.16	\$143.16	C	<input type="checkbox"/>
618	MT. VERNON NET, INC.	JOHN SCRIVNER, PO BOX 1582, MOUNT VERNON, IL 62864	\$0.00	\$0.00	\$0.00	\$1,834.32	\$1,834.32	O	<input type="checkbox"/>
F421380	MTI UNLIMITED INC.	TRACY WHITE-THORNTON, 2230 E. TREEMONT PL #204, CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$85.72	\$85.72	C	<input type="checkbox"/>
640	MULTIMEDIA MANAGEMENT, INC.	8 HILL ROAD, BOXBOROUGH, MA 01719	\$0.00	\$0.00	\$0.00	\$13,754.50	\$13,754.50	O	<input checked="" type="checkbox"/>
F420142	MULTI-MEDIA TECHNOLOGY.	HERMAN WHITE, 3941 S. BRISTOL STREET, UNIT E97, SANTA ANA, CA 92704	\$0.00	\$0.00	\$0.00	\$970.28	\$970.28	C	<input type="checkbox"/>
257	MULTNOMAH COUNTY	P.O. BOX 2716, PORTLAND, OR 97208-2716	\$100.74	\$0.00	\$0.00	\$0.00	\$100.74	O	<input type="checkbox"/>
108	MURRAY, RICHARD J.	23 HEDGEROW LN, COMMACK, NY 11725	\$0.00	\$0.00	\$0.00	\$10,798.00	\$10,798.00	O	<input checked="" type="checkbox"/>
F320056	MUZAK LLC	383 E GRAND AVE, SUITE A, S SAN FRANCISCO, CA 94080-6234	\$0.00	\$0.00	\$0.00	\$1,413.15	\$1,413.15	C	<input type="checkbox"/>
1959	N.Y. STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION, P.O. BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$1,451,178.33	\$641.20	\$1,451,819.53	O	<input type="checkbox"/>
21	NAPA COUNTY TAX COLLECTOR	1195 THIRD ST, ROOM 108, NAPA, CA 94559-3035	\$279.87	\$0.00	\$0.00	\$0.00	\$279.87	O	<input type="checkbox"/>
254	NASHVILLE ELECTRIC SERVICE	1214 CHURCH STREET, NASHVILLE, TN 37246	\$0.00	\$0.00	\$0.00	\$2,225.07	\$2,225.07	O	<input type="checkbox"/>
9999035	Nassau County, Florida		\$0.00	\$75.25	\$0.00	\$0.00	\$75.25	A	<input type="checkbox"/>
F319698	NATIONAL COMMUNICATION SERVICES	5068 WEST PLANO, ATTN JEFF WORLEND SUITE 256, PLANO, TX 75093	\$0.00	\$0.00	\$0.00	\$13,754.13	\$13,754.13	C	<input type="checkbox"/>
F319846	National Conversion Systems Inc	22635 DAVIS DRIVE, SUITE 120, STERLING, VA 20164-4483	\$0.00	\$0.00	\$0.00	\$4,891.23	\$4,891.23	C	<input type="checkbox"/>
F321256	National Exchange Carrier Assoc, Kansas Universal Service Fund	KANSAS UNIVERSAL SERVICE FUND, P.O. BOX 1512, TOPEKA, KS 66601-1512	\$0.00	\$0.00	\$0.00	\$99.34	\$99.34	C	<input type="checkbox"/>
1448	NAVARRO COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$77.00	\$0.00	\$0.00	\$77.00	A	<input type="checkbox"/>
401	NAVARRO COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$1,059.17	\$0.00	\$0.00	\$0.00	\$1,059.17	O	<input type="checkbox"/>
1436	NAVARRO CTO	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$339.60	\$0.00	\$0.00	\$0.00	\$339.60	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
390	NBANC	80 S JEFFERSON RD, ATTN: JEFF HENDERSON, WHIPPANY, NJ 07981	\$0.00	\$0.00	\$0.00	\$4,421.71	\$4,421.71	O	<input type="checkbox"/>
1411	NC POWER SYSTEMS CO	ATTN: TIM RAYMOND - CREDIT, PO BOX 3562, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$1,360.48	\$1,360.48	O	<input type="checkbox"/>
F319854	Nead Electric of New Jersey, Inc.	175 BROAD STREET, CARLSTADT, NJ 7072	\$0.00	\$0.00	\$0.00	\$4,597.78	\$4,597.78	C	<input type="checkbox"/>
9999071	Nebraska		\$0.00	\$624.57	\$0.00	\$0.00	\$624.57	A	<input type="checkbox"/>
F420884	NEBRASKA CENTRAL TELEPHONE COMPANY	NANCY MCGREGOR-JADER, PO BOX 700, GIBBON, NE 68840	\$0.00	\$0.00	\$0.00	\$180.33	\$180.33	C	<input type="checkbox"/>
9999613	Nebraska Department of Revenue	PO Box 94818, Lincoln, NE 68509-4818	\$0.00	\$5,375.00	\$0.00	\$0.00	\$5,375.00	R	<input type="checkbox"/>
F319863	NECA PAUSF	P.O. BOX 360395, PITTSBURGH, PA 15251-6395	\$0.00	\$0.00	\$0.00	\$4,392.86	\$4,392.86	C	<input type="checkbox"/>
1926	NECA-TRS	ATTN: JEFF HENDERSON, 80 S. JEFFERSON RD., WHIPPANY, NJ 07981	\$0.00	\$0.00	\$0.00	\$247,117.38	\$247,117.38	O	<input type="checkbox"/>
F421212	NEFCOM COMMUNICATIONS	DEBBIE PINLEY, 130 NORTH FOURTH STREET, P.O. BOX 485, MACCLENNY, FL 32063	\$0.00	\$0.00	\$0.00	\$104.91	\$104.91	C	<input type="checkbox"/>
F420333	NEMONT COMMUNICATIONS INC.	ROSS FLADAGER, PO BOX 600, SCOBAY, MT 59263	\$0.00	\$0.00	\$0.00	\$556.91	\$556.91	C	<input type="checkbox"/>
F421229	NESHER COMMUNICATIONS	SHLOMO RESSLER, P.O. BOX 480827, LOS ANGELES, CA 90048	\$0.00	\$0.00	\$0.00	\$102.45	\$102.45	C	<input type="checkbox"/>
160	NET IQ CORPORATION	3553 NORTH FIRST STREET, SAN JOSE, CA 95134	\$0.00	\$0.00	\$0.00	\$7,035.60	\$7,035.60	O	<input checked="" type="checkbox"/>
F319644	NET STRUCTURES LLC	7025 SOUTH FULTON STREET, SUITE 130, CENTENNIAL, CO 80112	\$0.00	\$0.00	\$0.00	\$25,522.56	\$25,522.56	C	<input checked="" type="checkbox"/>
F319632	Netcom Technologies	7423 LINDBERGH DRIVE, GAITHERSBURG, MD 20879	\$0.00	\$0.00	\$0.00	\$27,975.00	\$27,975.00	S	<input type="checkbox"/>
349	NETWORK APPLIANCE INCORPORATED	495 E JAVA DR, SUNNYVALE, CA 94089	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	O	<input type="checkbox"/>
933	NETWORK INTELLIGENCE CORPORATION	55 WEST STREET, WALPOLE, MA 02081	\$0.00	\$0.00	\$0.00	\$10,409.00	\$10,409.00	O	<input checked="" type="checkbox"/>
1662	NETWORK OMNI TRANSLATIONLINE	1329 E. THOUSAND OAKS BOULEVARD, THOUSAND OAKS, CA 91362-2824	\$0.00	\$0.00	\$0.00	\$198.30	\$198.30	O	<input checked="" type="checkbox"/>
954	NEUSTAR, INC.	46000 CENTER OAK PLACE, STERLING, VA 20166	\$0.00	\$0.00	\$0.00	\$173,477.63	\$173,477.63	O	<input type="checkbox"/>
9999872	Nevada		\$0.00	\$84.46	\$0.00	\$0.00	\$84.46	A	<input type="checkbox"/>
1634	NEVADA DEPARTMENT OF TAXATION	BANKRUPTCY SECTION, 555 E WASHINGTON AVENUE, STE 1300, LAS VEGAS, NV 89101-1041	\$0.00	\$0.00	\$15,876.30	\$0.00	\$15,876.30	O	<input type="checkbox"/>
F319850	NEW EDGE NETWORKS	3000 COLUMBIA HOUSE BLVD., STE. 106, VANCOUVER, WA 98661-2969	\$0.00	\$0.00	\$0.00	\$4,690.00	\$4,690.00	C	<input type="checkbox"/>

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F319728	New Energy Inc	1000 WILSHIRE BOULEVARD, SUITE 1900, LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$11,433.39	\$11,433.39	S	<input type="checkbox"/>
F319858	New Energy Inc	1000 WILSHIRE BOULEVARD, SUITE 1900, LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$4,524.98	\$4,524.98	S	<input type="checkbox"/>
F320936	NEW ENGLAND SPRING WATER	217R MAIN STREET, N. READING, MA 1864	\$0.00	\$0.00	\$0.00	\$166.50	\$166.50	C	<input type="checkbox"/>
1824	NEW HOPE TELEPHONE COOPERATIVE, INC.	TAMMY PRITCHETT, P.O. BOX 452, NEW HOPE, AL 35760	\$0.00	\$0.00	\$413.86	\$0.00	\$413.86	O	<input type="checkbox"/>
999	NEW LONDON TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$181.86	\$181.86	O	<input type="checkbox"/>
9999073	New Mexico		\$0.00	\$152.55	\$0.00	\$0.00	\$152.55	A	<input type="checkbox"/>
F420766	NEW ULM TELECOM, INC.	NANCY BLANKENHAGEN, 400 SECOND NORTH, P.O. BOX 697, NEW ULM, MN 56073	\$0.00	\$0.00	\$0.00	\$227.14	\$227.14	C	<input type="checkbox"/>
894	NEW YORK CONNECT	317 MADISON AVE, SUITE 907, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$590.00	\$590.00	P	<input type="checkbox"/>
F320805	New York Mets Inc	123-01 ROOSEVELT AVENUE, SHEA STADIUM, FLUSHING, NY 11368-1699	\$0.00	\$0.00	\$0.00	\$1,910.00	\$1,910.00	C	<input type="checkbox"/>
1881	NEW YORK STATE DEPARTMENT OF TAXATION	AND FINANCE, BANKRUPTCY SECTION, P.O. BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$994,083.35	\$19,464.91	\$1,013,548.26	O	<input type="checkbox"/>
9999614	New York State Department of Taxation and Finance	Bankruptcy Section, PO Box 5300, Albany, NY 12205	\$0.00	\$58,524.00	\$0.00	\$0.00	\$58,524.00	R	<input type="checkbox"/>
F320176	Newman Conley & Ruth PC, Attorneys and Counselors at Law	601 MONROE STREET, SUITE 301, JEFFERSON CITY, MO 65102-0537	\$0.00	\$0.00	\$0.00	\$847.88	\$847.88	C	<input type="checkbox"/>
850	NEWSOUTH COMMUNICATIONS	2 N MAIN ST, GREENVILLE, SC 29601	\$0.00	\$0.00	\$24,847.05	\$0.00	\$24,847.05	O	<input type="checkbox"/>
363	NEWTON COUNTY	1105 USHER STREET, COVINGTON, GA 30014	\$0.00	\$0.00	\$3,481.93	\$0.00	\$3,481.93	O	<input type="checkbox"/>
823	NEXTEL COMMUNICATIONS ET AL.	10002 PARK MEADOWS DR, LONE TREE, CO 80124	\$0.00	\$0.00	\$0.00	\$236,223.00	\$236,223.00	O	<input type="checkbox"/>
824	NEXTEL COMMUNICATIONS ET AL.	10002 PARK MEADOWS DR, LONE TREE, CO 80124	\$0.00	\$0.00	\$0.00	\$1,192.29	\$1,192.29	O	<input type="checkbox"/>
1816	NEXTRA ONE, LLC	PO BOX 102409, ATLANTA, GA 30368-0409	\$0.00	\$790,602.74	\$0.00	\$0.00	\$790,602.74	O	<input type="checkbox"/>
1180	NEXTRAONE SOLUTIONS LLC	P.O. BOX 102409, ATLANTA, GA 30368-0409	\$0.00	\$0.00	\$0.00	\$51,425.29	\$51,425.29	O	<input type="checkbox"/>
1181	NEXTRAONE SOLUTIONS LLC	P.O. BOX 102409, ATLANTA, GA 30368-0409	\$0.00	\$0.00	\$0.00	\$795,654.09	\$795,654.09	O	<input type="checkbox"/>
F320010	NEXTRA	MERIEDWEG II, POSTFACH, NIEDERWANGEN, CH-3172	\$0.00	\$0.00	\$0.00	\$1,775.10	\$1,775.10	O	<input type="checkbox"/>
279	NICK CAYAFAS	NICK CAYAFAS, 8248 YOUNGDALE RD, SAN GABRIEL, CA 91775	\$0.00	\$0.00	\$0.00	\$241.32	\$241.32	O	<input type="checkbox"/>
F320468	NO PITTSBURGH TELCO	4008 GIBSONIA ROAD, GIBSONIA, PA 15044-9311	\$0.00	\$0.00	\$0.00	\$416.70	\$416.70	S	<input type="checkbox"/>

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644	NOKIA INTERNET COMMUNICATIONS INC	NOKIA ENTERPRISE SOLUTION, MAIL 1-4737, 6090 CONNECTION DR, IRVING, TX 75039	\$0.00	\$0.00	\$0.00	\$74,103.60	\$74,103.60	O	<input type="checkbox"/>
63	NORCAL BATTERY CO.	3432-D CHEROKEE RD, STOCKTON, CA 95205	\$0.00	\$0.00	\$0.00	\$2,059.50	\$2,059.50	O	<input type="checkbox"/>
F320250	Nordvik Design	P.O. BOX 3361, FREMONT, CA 94539	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	C	<input type="checkbox"/>
1669	NORMANGEE ISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$81.00	\$0.00	\$0.00	\$81.00	A	<input type="checkbox"/>
1670	NORMANGEE ISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$1,070.55	\$0.00	\$0.00	\$0.00	\$1,070.55	O	<input type="checkbox"/>
410	NORMANGEE ISD	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH (35) 78741, PO BOX 17428, AUSTIN, TX 78760-7428	\$806.31	\$0.00	\$0.00	\$0.00	\$806.31	O	<input type="checkbox"/>
905	NORTEL NETWORKS INC.	C/O GARY S. JEE, ESQ., DINA GIELCHINSKY, ESQ., LOVELLS 900 3RD AVE, 16TH FL, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$177,499.99	\$177,499.99	O	<input type="checkbox"/>
9999990	NORTEL NETWORKS INC.	Webb & Sullivan, Brian A. Sullivan/Amy D. Brown, 300 Delaware Ave., 10th Floor, PO Box 25046, WILMINGTON, DE 19899	\$0.00	\$150,392.95	\$0.00	\$0.00	\$150,392.95	S	<input type="checkbox"/>
441	NORTH AMERICAN COMMUNICATION	128 TIMOTHY LANE, ATTN CHRIS REESE, WAYNESVILLE, NC 28786	\$0.00	\$0.00	\$0.00	\$555.18	\$555.18	P	<input type="checkbox"/>
F419778	NORTH AMERICAN INTELECOM, INC.	SHANNON, 14100 SAN PEDRO AVE, SUITE 400, SAN ANTONIO, TX 78232	\$0.00	\$0.00	\$0.00	\$8,060.36	\$8,060.36	C	<input type="checkbox"/>
1276	NORTH AMERICAN VAN LINES	50012 US HWY 30 W, FORT WAYNE, IN 46818	\$0.00	\$0.00	\$0.00	\$673.20	\$673.20	O	<input type="checkbox"/>
9999074	North Carolina		\$0.00	\$596.06	\$0.00	\$0.00	\$596.06	A	<input type="checkbox"/>
F420404	NORTH CENTRAL FOOD SYSTEMS, INC	BILL BOOSALIS, 2901 METRO DRIVE, MINNEAPOLIS, MN 55426	\$0.00	\$0.00	\$0.00	\$478.38	\$478.38	C	<input type="checkbox"/>
F420852	NORTH CENTRAL TELEPHONE COOPERATIVE	KIM MARSH, P.O. BOX 70, LAFAYETTE, TN 37083	\$0.00	\$0.00	\$0.00	\$190.27	\$190.27	C	<input type="checkbox"/>
620	NORTH PITTSBURGH TELEPHONE	THOMAS J. BARNHART, 4008 GIBSONIA ROAD, GIBSONIA, PA 15044	\$0.00	\$0.00	\$0.00	\$133.56	\$133.56	O	<input type="checkbox"/>
F321244	North Ranch Self Storage	4600 THOUSAND OAKS BOULEVARD, THOUSAND OAKS, CA 91362	\$0.00	\$0.00	\$0.00	\$101.00	\$101.00	C	<input type="checkbox"/>
F320119	North Star Electrical Inc	800 42ND AVENUE NORTH, MINNEAPOLIS, MN 55412	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	C	<input type="checkbox"/>
F420026	NORTH STATE COMMUNICATIONS	RYAN FUGH, DBA NORTH STATE TELEPHONE, P.O. BOX 2326, HIGH POINT, NC 27261	\$0.00	\$0.00	\$0.00	\$1,704.84	\$1,704.84	C	<input checked="" type="checkbox"/>
F420989	NORTHERN ARKANSAS TELEPHONE COMPANY, INC	MARK COLEMAN, 301 EAST MAIN STREET, P. O. BOX 209, FLIPPEN, AR 72634	\$0.00	\$0.00	\$0.00	\$152.71	\$152.71	C	<input type="checkbox"/>
868	NORTHERN TELEPHONE COOP INC	P.O. BOX 190, SUNBURST, MT 59482-0190	\$0.00	\$0.00	\$0.00	\$162.11	\$162.11	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319656	NORTHPOINT INTERNATIONAL AS	303 2ND STREET, SOUTH TOWER, SAN FRANCISCO, CA 94107	\$0.00	\$0.00	\$0.00	\$22,110.00	\$22,110.00	C	<input type="checkbox"/>
397	NORTHWEST ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$510.81	\$0.00	\$0.00	\$0.00	\$510.81	O	<input type="checkbox"/>
F420311	NST TELECOM	STEPHEN NG, PO BOX 281052, SAN FRANCISCO, CA 94128	\$0.00	\$0.00	\$0.00	\$597.02	\$597.02	C	<input type="checkbox"/>
1998	NIT DATA CORPORATION	TOYOSU CENTER BLDG, 3-3, TOYOSU 3-CHOME,	\$0.00	\$516,088.00	\$0.00	\$1,131,776.00	\$1,647,866.00	O	<input type="checkbox"/>
F320094	NU-CENTURY MAINTENANCE SYSTEMS	5501 FOURTH AVENUE SOUTH, SUITE 209, SEATTLE, WA 98108	\$0.00	\$0.00	\$0.00	\$1,206.40	\$1,206.40	S	<input type="checkbox"/>
1086	NV PUBLIC UTILITIES COMMISSION	1150 EAST WILLIAM STREET, ATTN: MARGUERITE RUSSELL, ASST GEN CNSL, CARSON CITY, NV 89701	\$0.00	\$0.00	\$663.55	\$0.00	\$663.55	O	<input type="checkbox"/>
1087	NV PUBLIC UTILITIES COMMISSION	1150 EAST WILLIAM STREET, ATTN: MARGUERITE RUSSELL, ASST GEN CNSL, CARSON CITY, NV 89701	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00	O	<input type="checkbox"/>
F320758	Nytech of North Carolina Inc	6001 CHAPEL H, SUITE 108, RALEIGH, NC 27607	\$0.00	\$0.00	\$0.00	\$231.00	\$231.00	C	<input type="checkbox"/>
F320076	NYNEX	C/O BELL ATLANTIC NYNEX, 7 ELM ST. FL. 2, MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$1,313.52	\$1,313.52	C	<input type="checkbox"/>
F320445	NYNEX	C/O BELL ATLANTIC NYNEX, 7 ELM ST. FL. 2, MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$439.07	\$439.07	C	<input type="checkbox"/>
177	NYS DEPT OF TAXATION & FINANCE	BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	O	<input type="checkbox"/>
1005	OAKMAN TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$98.42	\$98.42	O	<input type="checkbox"/>
F319765	Ochs & Goldberg, LLP	60 EAST 42ND STREET, SUITE 1545, NEW YORK, NY 10165	\$0.00	\$0.00	\$0.00	\$8,505.54	\$8,505.54	C	<input type="checkbox"/>
113	OCKERMAN DESIGN	986A LA MESA TERRACE, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	O	<input checked="" type="checkbox"/>
494	OESTREICH, PAN J.	CALLAWAY COUNTY COLLECTOR, 10 EAST 5TH ST., FULTON, MO 65251	\$10,805.09	\$0.00	\$0.00	\$0.00	\$10,805.09	O	<input type="checkbox"/>
867	OFF SITE RECORD MOM	1959 MONTBREY RD, SAN JOSE, CA 95112-6119	\$0.00	\$0.00	\$0.00	\$975.10	\$975.10	O	<input type="checkbox"/>
982	OFFICE ARCHIVES, LLC	6810 DEERPATH ROAD, SUITE 100, ELK RIDGE, MD 21075	\$8,512.97	\$0.00	\$0.00	\$0.00	\$8,512.97	O	<input type="checkbox"/>
983	OFFICE MOVERS, INC.	6810 DEERPTH ROAD, SUITE 100, ELK RIDGE, MD 21075	\$0.00	\$0.00	\$0.00	\$110,999.56	\$110,999.56	O	<input checked="" type="checkbox"/>
2023	OFFICE OF UNEMPLOYMENT COMPENSATION TAX	SERVICES - COMMONWEALTH OF PENNSYLVANIA, ATTN: DOLORES GEESAMAN - DEPT OF LABOR, 1171 S. CAMERON ST., #312, HARRISBURG, PA 17104-2513	\$0.00	\$1,670.41	\$0.00	\$0.00	\$1,670.41	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-43711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2024	OFFICE OF UNEMPLOYMENT COMPENSATION TAX	SERVICES - COMMONWEALTH OF PENNSYLVANIA, ATTN: DOLORES GEESAMAN - DEPT OF LABOR, 1171 S. CAMBERON ST., #312, HARRISBURG, PA 17104-2513	\$0.00	\$0.00	\$13,816.07	\$0.00	\$13,816.07	O	<input type="checkbox"/>
693	OGDEN PROPERTIES, LIMITED	BOSTON HALL, BOSTON SPA, YORKSHIRE,	\$0.00	\$0.00	\$0.00	\$38,078.33	\$38,078.33	C	<input type="checkbox"/>
F420631	OGDEN TELEPHONE	NUMA SAISSLIN, PRODUCT MANAGER - PAYPHONE, 3 HIGH RIDGE PARK, STAMFORD, CT 6905	\$0.00	\$0.00	\$0.00	\$288.00	\$288.00	C	<input type="checkbox"/>
9999075	Ohio		\$0.00	\$144.92	\$0.00	\$0.00	\$144.92	A	<input type="checkbox"/>
1336	OHIO BUREAU OF WORKERS COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$0.00	\$122.91	\$122.91	O	<input type="checkbox"/>
1720	OHIO BUREAU OF WORKERS COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$8,829.32	\$0.00	\$8,829.32	O	<input type="checkbox"/>
1649	OHIO BUREAU OF WORKERS COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$3,002.14	\$473.28	\$3,475.42	O	<input type="checkbox"/>
1899	OHIO DEPT OF JOB AND FAMILY SVCS., THE	P.O. BOX 182404, COLUMBUS, OH 43218-2404	\$0.00	\$0.00	\$1,268.64	\$0.00	\$1,268.64	O	<input type="checkbox"/>
9999076	Okaloosa County, Florida		\$0.00	\$112.74	\$0.00	\$0.00	\$112.74	A	<input type="checkbox"/>
244	OKALOOSA COUNTY TAX COLLECTOR, CHRIS	P.O. BOX 1029, PHILIP HATES, CHRIS HUGHES, CRESTVIEW, FL 32536-1029	\$2,489.53	\$0.00	\$0.00	\$0.00	\$2,489.53	O	<input type="checkbox"/>
9999077	Okeechobee County, Florida		\$0.00	\$162.27	\$0.00	\$0.00	\$162.27	A	<input type="checkbox"/>
1862	OKLAHOMA HIGH COST FUND	800 N. HARVEY, ROOM 474, OKLAHOMA CITY, OK 73102	\$0.00	\$0.00	\$16,044.00	\$0.00	\$16,044.00	O	<input type="checkbox"/>
148	OKLAHOMA TAX COMMISSION	BANKRUPTCY SECTION, GENERAL COUNSEL'S OFFICE, PO BOX 53248, OKLAHOMA CITY, OK 73152-3248	\$0.00	\$0.00	\$4,702.60	\$347.58	\$5,050.18	O	<input type="checkbox"/>
221	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$156.62	\$0.00	\$156.62	O	<input type="checkbox"/>
222	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$160.92	\$0.00	\$160.92	O	<input type="checkbox"/>
223	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$265.68	\$0.00	\$265.68	O	<input type="checkbox"/>
F421367	OMNI COMMUNICATIONS	DANIEL B. LITES, THREE DANADA SQUARE UNIT 222, WHEATON, IL 60187	\$0.00	\$0.00	\$0.00	\$86.96	\$86.96	C	<input type="checkbox"/>
948	ONE SOURCE	ATTN: MARJONE JACKSON, 1600 PARKWOOD CIRCLE, STE 400, ATLANTA, GA 30339	\$0.00	\$0.00	\$0.00	\$3,060.88	\$3,060.88	O	<input type="checkbox"/>
296	ONFIBER COMMUNICATIONS, INC.	11921 N MOPAC #100, AUSTIN, TX 78759	\$0.00	\$0.00	\$0.00	\$86,682.24	\$86,682.24	I	<input checked="" type="checkbox"/>
1027	OPENWAVE SYSTEMS INC	ATTN: JP HEADLEY, 1400 SEAPORT BLVD, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$69,634.23	\$69,634.23	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al.

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2176	OPERATING TELEPHONE COMPANY	FRANK N WHITE, ESQ./DARRYL S LADDIN ESQ., ARNALL GOLDEN GREGORY LLP, 2800 ONE ATLANTIC CTR., 1201 W PEACHTREE, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,296,616.00	\$1,296,616.00	O	<input type="checkbox"/>
971	OPERATING TELEPHONE COMPANY	FRANK N WHITE, ESQ./DARRYL S LADDIN ESQ., ARNALL GOLDEN GREGORY LLP, 2800 ONE ATLANTIC CTR., 1201 W PEACHTREE, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,779,118.13	\$1,779,118.13	I	<input checked="" type="checkbox"/>
F319888	OPTUM - UHC, INC	6300 OLSON MEMORIAL HIGH, GOLDEN VALLEY, MN 55427	\$0.00	\$0.00	\$0.00	\$3,801.33	\$3,801.33	C	<input type="checkbox"/>
137R	OPTUS NETWORKS PTY LIMITED	101 MILLER STREET, NORTH SYDNEY, 2060	\$0.00	\$0.00	\$0.00	\$105,246.37	\$105,246.37	O	<input type="checkbox"/>
202	ORANGE COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$3,551.08	\$0.00	\$0.00	\$0.00	\$3,551.08	O	<input type="checkbox"/>
403	ORANGE COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$101.05	\$0.00	\$0.00	\$101.05	A	<input type="checkbox"/>
1587	ORANGE COUNTY DEPT OF REVENUE	PO BOX 8181, HILLSBOROUGH, NC 27278	\$0.00	\$0.00	\$782.99	\$0.00	\$782.99	O	<input type="checkbox"/>
27	ORANGE COUNTY TREASURER-TAX COLLECTOR	PO BOX 1438, SANTA ANA, CA 92702	\$38,860.02	\$0.00	\$0.00	\$0.00	\$38,860.02	I	<input type="checkbox"/>
165	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$349.56	\$0.00	\$0.00	\$0.00	\$349.56	O	<input type="checkbox"/>
166	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$23,881.70	\$0.00	\$0.00	\$0.00	\$23,881.70	O	<input type="checkbox"/>
167	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$545.40	\$0.00	\$0.00	\$0.00	\$545.40	O	<input type="checkbox"/>
168	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$449.50	\$0.00	\$0.00	\$0.00	\$449.50	O	<input type="checkbox"/>
169	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$1,185.91	\$0.00	\$0.00	\$0.00	\$1,185.91	O	<input type="checkbox"/>
170	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$1,272.35	\$0.00	\$0.00	\$0.00	\$1,272.35	O	<input type="checkbox"/>
171	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$208.08	\$0.00	\$0.00	\$0.00	\$208.08	O	<input type="checkbox"/>
172	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$77,062.18	\$0.00	\$0.00	\$0.00	\$77,062.18	O	<input type="checkbox"/>
173	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$3,402.99	\$0.00	\$0.00	\$0.00	\$3,402.99	O	<input type="checkbox"/>

EXHIBIT A

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
174	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$225.20	\$0.00	\$0.00	\$0.00	\$225.20	O	<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	O	<input type="checkbox"/>
9999092	Oregon		\$0.00	\$1,411.54	\$0.00	\$0.00	\$1,411.54	A	<input type="checkbox"/>
F420335	ORIENTAL SUPPLIES CP	CHARLES CHEN, 138 MOUNTAIN BROOK DRIVE, CANTON, GA 30115	\$0.00	\$0.00	\$0.00	\$553.60	\$553.60	C	<input type="checkbox"/>
F320271	ORKIN EXTERMINATING INC	903 INDUSTRY DRIVE, SUITE 27G, TUKWILA, WA 98188	\$0.00	\$0.00	\$0.00	\$657.28	\$657.28	C	<input type="checkbox"/>
1186	ORR PROTECTION SYSTEMS, INC.	11601 INTERCHANGE DRIVE, LOUISVILLE, KY 40229	\$0.00	\$0.00	\$0.00	\$78,493.52	\$78,493.52	O	<input checked="" type="checkbox"/>
9999080	Osceola County, Florida		\$0.00	\$141.75	\$0.00	\$0.00	\$141.75	A	<input type="checkbox"/>
129	OSCEOLA COUNTY TAX COLLECTOR	PATSY HEFFNER, PO BOX 422105, KISSIMMEE, FL 34742-2105	\$1,235.36	\$0.00	\$0.00	\$0.00	\$1,235.36	O	<input type="checkbox"/>
371	OTERO COUNTY	1000 NEW YORK AVENUE, ROOM 110, ALAMOGORDO, NM 88310-6934	\$0.00	\$0.00	\$0.00	\$3,137.36	\$3,137.36	O	<input checked="" type="checkbox"/>
300	OTIS ELEVATOR COMPANY	ATTN: TREASURY SERVICES, 1 FARM SPRINGS RD, FARMINGTON, CT 06032-9816	\$0.00	\$0.00	\$0.00	\$1,682.38	\$1,682.38	O	<input type="checkbox"/>
673	OTR, FOR THE STATE TEACHERS RETIREMENT	BOARD OF OHIO, MONICA L. CLARK ESQ., DORSEY & WHITNEY, LLP, 50 S 6TH ST, SUITE 150, MINNEAPOLIS, MN 55402-1498	\$0.00	\$0.00	\$0.00	\$147,039.75	\$147,039.75	O	<input checked="" type="checkbox"/>
9999618	Pachulski, Stang, et al.	LAURA DAVIS, 919 North Market Street, 16th Floor, P.O. Box 8705, WILMINGTON, DE 19899-8705	\$0.00	\$348,540.00	\$0.00	\$0.00	\$348,540.00	J	<input type="checkbox"/>
2181	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	N	<input checked="" type="checkbox"/>
2185	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FLOOR, MILWAUKEE, WI 53202	\$0.00	\$314,541.00	\$0.00	\$0.00	\$314,541.00	O	<input checked="" type="checkbox"/>
900	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O BANKRUPTCY DEPT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$25,259.90	\$0.00	\$0.00	\$0.00	\$25,259.90	O	<input checked="" type="checkbox"/>
901	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O BANKRUPTCY DEPT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$892,489.14	\$892,489.14	O	<input checked="" type="checkbox"/>
F319662	PACIFIC GAS & ELECTRIC	111 ALMADEN BLVD, SAN JOSE, CA 95133	\$0.00	\$0.00	\$0.00	\$19,813.83	\$19,813.83	C	<input type="checkbox"/>
F421463	PACIFIC PAYTEL	RANDA, 4441 RUSTIC RD., YORBA LINDA, CA 92886	\$0.00	\$0.00	\$0.00	\$77.09	\$77.09	C	<input type="checkbox"/>
117	PACIFIC TELECOM	SMITH, HERB, PO BOX 2435, SEDONA, AZ 86339	\$0.00	\$0.00	\$0.00	\$1,638.51	\$1,638.51	P	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
F319643	PAIX.net Inc	GREG JACOBSON, 1534 SOUTH GLADIOLA, SALT LAKE CITY, UT 84127-0127	\$0.00	\$0.00	\$0.00	\$25,668.49	\$25,668.49	C	<input type="checkbox"/>
1814	PALM BEACH COUNTY TAX COLLECTOR	POB 3715, WEST PALM BEACH, FL 33402	\$253.03	\$0.00	\$0.00	\$0.00	\$253.03	O	<input type="checkbox"/>
F420549	PANHANDLE TELEPHONE COOPERATIVE, INC.	KELLY WELLS, P.O. BOX 1188, GUYMON, OK 73942	\$0.00	\$0.00	\$0.00	\$351.27	\$351.27	C	<input type="checkbox"/>
64	PARISH OF JEFFERSON DAVIS	P.O. BOX 863, TAX COLLECTOR, ATTN RICHARD EDWARDS JR, SHERIFF, JENNINGS, LA 70546-0863	\$0.00	\$0.00	\$787.02	\$0.00	\$787.02	O	<input type="checkbox"/>
271	PARISH OF ST CHARLES	P.O. BOX 440, TAX COLLECTOR, ATTN GREG CHAMPAGNE, SHERIFF, HAHNVILLE, LA 70057-0440	\$382.53	\$0.00	\$0.00	\$0.00	\$382.53	O	<input type="checkbox"/>
482	PARISH OF ST JAMES	P.O. BOX 83, TAX COLLECTOR, ATTN WILLY J MARTIN JR, SHERIFF, CONVENT, LA 70723	\$310.36	\$0.00	\$0.00	\$0.00	\$310.36	O	<input type="checkbox"/>
1413	PARISH OF ST JOHN/BAPTIST	P.O. BOX 1600, ATTN WAYNE L JONES SHERIFF, LA PLACE, LA 70069-1600	\$0.00	\$0.00	\$528.54	\$0.00	\$528.54	O	<input type="checkbox"/>
150	PARISH OF ST. TAMMANY	SHERIFF & TAX COLLECTOR, PO BOX 608, COVINGTON, LA 70434	\$0.00	\$0.00	\$410.01	\$0.00	\$410.01	O	<input type="checkbox"/>
56	PARISH OF WEST BATON ROUG	P.O. BOX 129, COLLECTOR, RANDALL J ANDRE, PORT ALLEN, LA 70767-0129	\$0.00	\$0.00	\$284.07	\$0.00	\$284.07	O	<input type="checkbox"/>
637	PARSONS BEHLE & LATIMER PC	201 SOUTH MAIN STREET, SUITE 1800, SALT LAKE CITY, UT 84111-2218	\$0.00	\$0.00	\$0.00	\$121.75	\$121.75	F	<input checked="" type="checkbox"/>
1978	PARSONS, CHARLES W.	D/B/A VALLEY PHONES, 5943 NAPLES PLAZA, LONG BEACH, CA 90803	\$0.00	\$0.00	\$0.00	\$183.01	\$183.01	O	<input type="checkbox"/>
91	PASCO COUNTY	P.O. BOX 276, MIKE OLSON, TAX COLLECTOR, DADE CITY, FL 33526-0276	\$0.00	\$0.00	\$1,852.37	\$0.00	\$1,852.37	O	<input type="checkbox"/>
9999082	Pasco County, Florida		\$0.00	\$225.01	\$0.00	\$0.00	\$225.01	A	<input type="checkbox"/>
F420827	PASCUAL W. LOZANO	PASCUAL W. LOZANO, 4510 BROOKFIELD DR, SACRAMENTO, CA 95823	\$0.00	\$0.00	\$0.00	\$200.02	\$200.02	C	<input type="checkbox"/>
F319677	Patten Power Systems	615 WEST LAKE ST., ELMHURST, IL 60126	\$0.00	\$0.00	\$0.00	\$16,697.42	\$16,697.42	C	<input type="checkbox"/>
F420995	PAY PHONES SOUTH	MICHAEL KELLY, 6475 E. PACIFIC COAST HWY, SUITE 364, LONG BEACH, CA 90803	\$0.00	\$0.00	\$0.00	\$150.25	\$150.25	C	<input type="checkbox"/>
F421395	PAYLESS PHONES	MIKE HUSSAIN, P.O. BOX 958871, SCHAUMBURG, IL 60195	\$0.00	\$0.00	\$0.00	\$84.68	\$84.68	C	<input type="checkbox"/>
805	PAYPHONE VS. BROOKS FIBER	72 PINE STREET, PROVIDENCE, RI 02903	\$0.00	\$0.00	\$0.00	\$15,600.00	\$15,600.00	O	<input type="checkbox"/>
F420364	PAYPHONES OF AMERICA	BILL BRINKMEIER, 124 POINT WEST BLVD, ST. CHARLES, MO 63301	\$0.00	\$0.00	\$0.00	\$519.02	\$519.02	C	<input type="checkbox"/>
F319809	PBCC	P.O. BOX 856460, LOUISVILLE, KY 40285-6460	\$0.00	\$0.00	\$0.00	\$6,547.57	\$6,547.57	C	<input type="checkbox"/>
F420229	PBS TEL.COM	DAVE MUDRA (EXT 100), 136 N. GRAND AVE., #191, WEST COVINA, CA 91791	\$0.00	\$0.00	\$0.00	\$726.42	\$726.42	C	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320870	Peachtree Pest Control Co., Inc.	BUILDING 100, 1394 INDIAN TRAIL ROAD, NORCROSS, GA 30093	\$0.00	\$0.00	\$0.00	\$185.00	\$185.00	C	<input type="checkbox"/>
9999083	Pearl River County, Mississippi		\$0.00	\$128.63	\$0.00	\$0.00	\$128.63	A	<input type="checkbox"/>
380	PEARSON EDUCATION	ATTN: MARTHA PERKINS, 200 OLD TAPPAN RD, OLD TAPPAN, NJ 07675	\$0.00	\$0.00	\$0.00	\$2,491.96	\$2,491.96	O	<input type="checkbox"/>
F420847	PELLE PAYPHONES	JOSEPH PELLEGRINO, 2128 S. 6TH AVE, TUCSON, AZ 85713	\$0.00	\$0.00	\$0.00	\$192.36	\$192.36	C	<input checked="" type="checkbox"/>
F421421	PENASCO VALLEY TELECOMMUNICATIONS	HILDA C. SANCHEZ, 4011 WEST MAIN STREET, ARTESIA, NM 88210	\$0.00	\$0.00	\$0.00	\$81.66	\$81.66	C	<input checked="" type="checkbox"/>
F420361	PENINSULA COIN TELEPHONE	D. A. FIRLO, PO BOX 959, BRISBANE, CA 94005	\$0.00	\$0.00	\$0.00	\$521.06	\$521.06	C	<input type="checkbox"/>
1767	PENNSYLVANIA DEPARTMENT OF REVENUE	COMMONWEALTH OF PENNSYLVANIA, BANKRUPTCY DIVISION, DEPARTMENT 280946, HARRISBURG, PA 17128-0496	\$0.00	\$0.00	\$23,010.37	\$0.00	\$23,010.37	O	<input type="checkbox"/>
2154	PENTON MEDIA, INC.	1300 E 9TH ST, CLEVELAND, OH 44114	\$0.00	\$0.00	\$0.00	\$19,096.44	\$19,096.44	O	<input type="checkbox"/>
1938	PENZA, TERESA	TERESA PENZA, DBA PENTEL COMMUNICATIONS, 10861 RIVERSIDE DRIVE, TOLUCA LAKE, CA 91602	\$0.00	\$0.00	\$1,550.00	\$0.00	\$1,550.00	O	<input checked="" type="checkbox"/>
F421405	PEOPLES RURAL TELEPHONE COOPERATIVE	TIM BINGHAM, P.O. BOX 159, MCKEE, KY 40447	\$0.00	\$0.00	\$0.00	\$83.08	\$83.08	C	<input type="checkbox"/>
986	PEOPLES TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$75.38	\$75.38	O	<input type="checkbox"/>
F319830	PEOPLES TELEPHONE COOP INC	P.O. BOX 228, QUITMAN, TX 75783	\$0.00	\$0.00	\$0.00	\$5,404.68	\$5,404.68	C	<input type="checkbox"/>
F319920	PEST PRO	15732 LOS GATOS BLVD, LOS GATOS, CA 95032	\$0.00	\$0.00	\$0.00	\$3,150.00	\$3,150.00	C	<input type="checkbox"/>
2083	PHO CLEANING, INC.	523 PATRICK RD, ATTN: WALTER T. SHEED, OWNER, BAHAMA, NC 27503	\$0.00	\$0.00	\$0.00	\$4,147.45	\$4,147.45	O	<input type="checkbox"/>
F328048	Phoenix Products	1727 BENNETT, JACKSONVILLE, FL 32206	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	C	<input type="checkbox"/>
F421014	PHONE TECHNOLOGY, INC.	ABDUL ALVI, P.O. BOX 187, LYNBROOK, NY 11563	\$0.00	\$0.00	\$0.00	\$146.45	\$146.45	C	<input type="checkbox"/>
F421183	PHYLLIS A. FORD DBA PFI PAYPHONES	PHYLLIS ANNETTE FORD, 603 NIKE ST, HERCULES, CA 94547	\$0.00	\$0.00	\$0.00	\$110.27	\$110.27	C	<input type="checkbox"/>
3638	PIERCE COUNTY TAX COMMISSIONER	P.O. BOX 192, BLACKSHEAR, GA 31516	\$0.00	\$0.00	\$2,111.22	\$0.00	\$2,111.22	O	<input type="checkbox"/>
1908	PILLSBURY WINTHROP, LLP	ATTN: D. YONAN, 1600 TYSONS BLVD., 1ST FLOOR, MCLEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$196,562.00	\$196,562.00	O	<input checked="" type="checkbox"/>
9999971	PILLSBURY WINTHROP, LLP		\$0.00	\$34,299.46	\$0.00	\$0.00	\$34,299.46	O	<input type="checkbox"/>
1963	PIMA COUNTY TREASURER, ASSESSOR	PIMA COUNTY ATTORNEY, 32 NORTH STONE, SUITE 2100, TUCSON, AZ 85701	\$6,185.42	\$0.00	\$0.00	\$0.00	\$6,185.42	O	<input type="checkbox"/>
9999960	PINAL COUNTY		\$0.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	S	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421100	PINELAND TELEPHONE COOP. INC.	A. M. BENNETT, P.O. BOX 678, 30 S. ROUNTREE STREET, METTER, GA 30439	\$0.00	\$0.00	\$0.00	\$126.50	\$126.50	C	<input checked="" type="checkbox"/>
F319638	Pinkerton Systems Integration	2041 MISSION COLLEGE BLVD, SUITE 150, SANTA CLARA, CA 65054	\$0.00	\$0.00	\$0.00	\$28,255.74	\$28,255.74	C	<input type="checkbox"/>
F420644	PIONEER TELEPHONE ASSN	LES YOUNGER, PO BOX 707, ULYSSES, KS 67880	\$0.00	\$0.00	\$0.00	\$282.33	\$282.33	C	<input type="checkbox"/>
740	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$4,402.65	\$4,402.65	O	<input type="checkbox"/>
741	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$11,799.92	\$11,799.92	O	<input type="checkbox"/>
742	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$45,290.42	\$45,290.42	O	<input type="checkbox"/>
1644	PITNEY BOWES CREDIT CORPORATION	27 WATERVIEW DRIVE, SHELTON, CT 06484-5151	\$0.00	\$0.00	\$0.00	\$320.46	\$320.46	O	<input type="checkbox"/>
1656	PITNEY BOWES CREDIT CORPORATION	ATTN: RECOVERY DEPT., 27 WATERVIEW DR., SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$1,564.61	\$1,564.61	O	<input type="checkbox"/>
F319605	Pivot Interiors, Inc.	2740 ZANKER ROAD, SUITE 100, SAN JOSE, CA 95134	\$0.00	\$0.00	\$0.00	\$34,299.34	\$34,299.34	C	<input type="checkbox"/>
9999993	Plaza America Office Development	William F. Taylor, Jr., 919 North Market Street, Suite 1800, WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$1,903,641.00	\$1,903,641.00	K	<input type="checkbox"/>
1989	PLAZA AMERICA OFFICE DEVELOPMENT LLC	RICHARD M. LUCAS, ESQ., ARNOLD & PORTER LLP, 555 TWELFTH STREET, N.W., WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$7,024,796.85	\$7,024,796.85	O	<input checked="" type="checkbox"/>
F420393	PMT PAY TELEPHONE	PETER MAITAK, 9449 IRONWOOD, DES PLAINES, IL 60016	\$0.00	\$0.00	\$0.00	\$487.95	\$487.95	C	<input type="checkbox"/>
F420716	POLAR COMMUNICATIONS MUTUAL AID CORP.	KAREN JOHNSON, PO BOX 270, PARK RIVER, ND 58270	\$0.00	\$0.00	\$0.00	\$249.11	\$249.11	C	<input type="checkbox"/>
84	POLARIS DEVELOPMENT CORP	7270 H PARK CIRCLE DRIVE, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$795.50	\$795.50	O	<input checked="" type="checkbox"/>
1372	POLES, KATHLEEN	11 ROYAL STREET SE, LEESBURG, VA 20175	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	O	<input type="checkbox"/>
F420636	POLITIS PAYPHONES INC.	CRAIG MADANS OR LOUIS POLITIS, 5300 OLD PINEVILLE ROAD, SUITE 144, CHARLOTTE, NC 28217	\$0.00	\$0.00	\$0.00	\$285.27	\$285.27	C	<input type="checkbox"/>
372	PORTAGE COUNTY	449 SOUTH MERIDIAN STREET, ATTN: MAUREEN T. FREDERICK, RAVENNA, OH 44266	\$0.00	\$0.00	\$30,851.70	\$0.00	\$30,851.70	O	<input type="checkbox"/>
F319979	PORTOFONO	ONE SECOND STREET, JERSEY CITY, NJ 7302	\$0.00	\$0.00	\$0.00	\$2,189.00	\$2,189.00	S	<input type="checkbox"/>
2133	POSTAL, ROBERT	POSTAL, ROBERT, REPUBLIC PHONE, 5315 N. KINGS HWY, MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$193.73	\$0.00	\$193.73	O	<input type="checkbox"/>
F421464	POSTECH COMMUNICATIONS	GENE WALLACE, PO BOX 2463, FORT WORTH, TX 76113	\$0.00	\$0.00	\$0.00	\$77.03	\$77.03	C	<input type="checkbox"/>
F319862	Posternak Blankstein & Land LLP	100 CHARLES RIVER PLAZA, BOSTON, MA 02114-2723	\$0.00	\$0.00	\$0.00	\$4,430.48	\$4,430.48	C	<input type="checkbox"/>

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F319931	Posternak Blankstein & Lund LLP	100 CHARLES RIVER PLAZA, BOSTON, MA 02114-2723	\$0.00	\$0.00	\$0.00	\$2,858.10	\$2,858.10	C	<input type="checkbox"/>
1736	POTOMAC ELECTRIC POWER COMPANY	PEPCO, P.O. BOX 2812, WASHINGTON, DC 20067	\$0.00	\$0.00	\$0.00	\$4,280.67	\$4,280.67	O	<input checked="" type="checkbox"/>
1705	POTTER COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$5,891.08	\$0.00	\$0.00	\$0.00	\$5,891.08	O	<input type="checkbox"/>
2151	POTTER COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$135.00	\$0.00	\$0.00	\$135.00	A	<input type="checkbox"/>
284	POWER INGENUITY LLC	P.O. BOX 430, ANNAPOLIS JUNCTION, MD 20701	\$0.00	\$0.00	\$0.00	\$32,340.00	\$32,340.00	O	<input type="checkbox"/>
286	POWER INGENUITY LLC	P.O. BOX 430, ANNAPOLIS JUNCTION, MD 20701	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	O	<input type="checkbox"/>
1522	POWER SOLUTIONS	4221 FORBES BLVD, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$7,363.00	\$7,363.00	O	<input checked="" type="checkbox"/>
2073	POWERS LAW OFFICE	A.J. DEBARTOLOMEDO, ESQ., C/O JOHN C. PHILLIPS, JR. ESQ., 1200 N BROOM STREET, WILMINGTON, DE 19806	\$0.00	\$0.00	\$0.00	\$12,300,000.00	\$12,300,000.00	O	<input type="checkbox"/>
926	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$1,075.00	\$1,075.00	O	<input type="checkbox"/>
927	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$3,119.93	\$3,119.93	O	<input type="checkbox"/>
928	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	O	<input type="checkbox"/>
1133	PPON, INC.	4001 S. DECATUR, #37-384, LAS VEGAS, NV 89103	\$0.00	\$0.00	\$0.00	\$314,096.22	\$314,096.22	O	<input type="checkbox"/>
F420775	PRESIDENTIAL PAYPHONE	MARK EDGEcombe, P.O. BOX 4419, SAN CLEMENTE, CA 92674	\$0.00	\$0.00	\$0.00	\$222.80	\$222.80	C	<input type="checkbox"/>
F319528	Price Waterhouse Coopers	1020 NORTH FAIRFAX STREET, 5TH FLOOR, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$130,922.14	\$130,922.14	C	<input type="checkbox"/>
F319526	Price Waterhouse Coopers LLP	PO BOX 13326, AUSTIN, TX 78711-3326	\$0.00	\$0.00	\$0.00	\$138,657.00	\$138,657.00	C	<input type="checkbox"/>
F420803	PRIMELINK INC.	THOMAS PRESTIGIACOMO, PO BOX 782, 1118 RT 9, CHAMPLAIN, NY 12919	\$0.00	\$0.00	\$0.00	\$209.83	\$209.83	C	<input type="checkbox"/>
1768	PRIMESTOCK	4611 N ASSEMBLY DRIVE, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$3,663.68	\$3,663.68	O	<input checked="" type="checkbox"/>
F320615	PRIMUS	P.O. BOX 3090, KENNESAW, GA 30156-9119	\$0.00	\$0.00	\$0.00	\$299.67	\$299.67	C	<input type="checkbox"/>
1940	PRINCE GEORGES COUNTY, MARYLAND	MEYERS, ROBBELL & ROSENBAUM, P.A., 6801 KENILWORTH AVENUE, SUITE 400, RIVERDALE, MD 20737-1385	\$1,339.02	\$0.00	\$0.00	\$0.00	\$1,339.02	O	<input type="checkbox"/>
1861	PRO COM	GEORGE MURRAY, DBA GEORGE MURRAY, 18922 MT. CIMARRON, FOUNTAIN VALLEY, CA 92708	\$0.00	\$0.00	\$0.00	\$115.83	\$115.83	O	<input type="checkbox"/>
420	PRO TECH CONSULTING INC	713 WASHINGTON STREET, ATTN A DIVISION OF PROF. ALTERN., CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$17,940.00	\$17,940.00	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
283	PROACTIVENET	2041 MISSION COLLEGE BLVD, SUITE 260, SANTA CLARA, CA 95054	\$0.00	\$0.00	\$0.00	\$9,742.50	\$9,742.50	O	<input checked="" type="checkbox"/>
F319782	PROCESS SOFTWARE LLC	P.O. BOX 57100, IRVINE, CA 92619	\$0.00	\$0.00	\$0.00	\$7,859.50	\$7,859.50	C	<input type="checkbox"/>
F319800	PRO-CLEAN JANITORIAL	3020 LAW ROAD, LEXINGTON, TN 38351	\$0.00	\$0.00	\$0.00	\$6,884.70	\$6,884.70	S	<input type="checkbox"/>
F320295	Programmer's Paradise	1157 SHREWSBURY AVE, SHREWSBURY, NJ 7702	\$0.00	\$0.00	\$0.00	\$617.49	\$617.49	C	<input type="checkbox"/>
851	PROGRESS ENERGY CAROLINAS, INC.	ATTN: LEGAL DEPT, PO BOX 1551, RALEIGH, NC 27602-1551	\$0.00	\$0.00	\$0.00	\$20,816.15	\$20,816.15	O	<input checked="" type="checkbox"/>
F319602	PROGRESS TELECOM	100 2ND AVE S STE 4005, SAINT PETERSBURG, FL 337014336	\$0.00	\$0.00	\$0.00	\$733.34	\$733.34	O	<input checked="" type="checkbox"/>
F420706	PROGRESSIVE TELECOM	ANNA GAMBINO, 1015 GAYLEY AVE #1238, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$254.19	\$254.19	C	<input type="checkbox"/>
F421042	PROJECT MUTUAL TELEPHONE	KARL SEARLE, PO BOX 366, RUPERT, ID 83350	\$0.00	\$0.00	\$0.00	\$138.47	\$138.47	C	<input type="checkbox"/>
1383	PROSTERNAK BLANKSTEIN & LUND LLP	PRUDENTIAL TOWER, 800 BOYLSTON ST, BOSTON, MA 02199-8004	\$0.00	\$0.00	\$0.00	\$12,485.78	\$12,485.78	O	<input type="checkbox"/>
682	PSINET DBA	COGENT COMMUNICATIONS, 1015 31ST ST NW, ATTN: REID ZULAGER, WASHINGTON, DC 20007	\$0.00	\$0.00	\$0.00	\$8,445.39	\$8,445.39	O	<input checked="" type="checkbox"/>
1258	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$182,773.00	\$182,773.00	O	<input type="checkbox"/>
1259	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$49,532.00	\$49,532.00	O	<input type="checkbox"/>
1260	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$504,626.00	\$504,626.00	O	<input 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	\$178,857.96	\$178,857.96	O	<input type="checkbox"/>
F421040	PUBLIC COMMUNICATION	CHEN-HWA YAO, 7507 MARIBETH DR, DALLAS, TX 75252	\$0.00	\$0.00	\$0.00	\$138.86	\$138.86	C	<input type="checkbox"/>
F420282	PUBLIC PAY PHONE, INC.	MARK EDGECOMBE, P.O. BOX 4419, SAN CLEMENTE, CA 92674	\$0.00	\$0.00	\$0.00	\$630.99	\$630.99	C	<input checked="" type="checkbox"/>
571	PUBLIC PAYPHONE SYSTEM	BILLY D UBER, 23 EAST BEACH STREET, SUITE # 215, WATSONVILLE, CA 95076	\$0.00	\$0.00	\$0.00	\$165.08	\$165.08	F	<input type="checkbox"/>
746	PUBLIC SERVICE COMPANY OF COLORADO	550 15TH ST, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$17,933.71	\$17,933.71	O	<input type="checkbox"/>
377	PUBLIC SERVICE ELECTRIC AND GAS CO.	PSE&G, PO BOX 490, ATTN: MICHELLE CHRISTEN, CRANFORD, NJ 07016	\$0.00	\$0.00	\$0.00	\$275,064.27	\$275,064.27	O	<input type="checkbox"/>
F420165	PUBLIC TELECOMM ASSOC 1 & II, L.P.	PAUL EVANGELISTA, 555 63RD STREET, BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$872.77	\$872.77	C	<input type="checkbox"/>

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1696	PULASKI COUNTY	P.O. BOX 490, TAX COLLECTION DIVISION, LITTLE ROCK, AR 72205	\$0.00	\$0.00	\$2,320.12	\$0.00	\$2,320.12	O	<input type="checkbox"/>
F320213	Pyro-Com Systems, Inc	15531 CONTAINER LANE, HUNTINGTON BEACH, CA 92647	\$0.00	\$0.00	\$0.00	\$190.00	\$190.00	O	<input type="checkbox"/>
476	QUALITY COMMUNICATION PRODUCTS, INC.	3711 VENTURA DR. W, ATTN: MICHELLE PHEENICE, LAKELAND, FL 33611	\$0.00	\$0.00	\$0.00	\$935.27	\$935.27	O	<input checked="" type="checkbox"/>
459	QUAY COUNTY	P.O. BOX 1226, COURTHOUSE, TUCUMCARI, NM 88401	\$0.00	\$0.00	\$0.00	\$3,957.28	\$3,957.28	O	<input type="checkbox"/>
633	QUEEN ANNE SQUARE LLC	C/O SABEY CORPORATION, 12201 TUKWILA INTERNATIONAL BLVD, 4TH FL, ATTN: JAMES N. HARMON, SEATTLE, WA 98168-5121	\$0.00	\$0.00	\$0.00	\$97,375.73	\$97,375.73	O	<input checked="" type="checkbox"/>
1127	QUEST SOFTWARE, INC.	8001 IRVINE CENTER DRIVE, IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$9,110.60	\$9,110.60	O	<input type="checkbox"/>
1154	QUEST SOFTWARE, INC.	8001 IRVINE CENTER DRIVE, IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$10,586.09	\$10,586.09	O	<input type="checkbox"/>
1064	QUICK CONNECT U.S.A.	5850 DIXIE HWY, CLARKSTON, MI 48346	\$0.00	\$0.00	\$0.00	\$643.15	\$643.15	O	<input checked="" type="checkbox"/>
F319941	Quick Eagle Network	P.O. BOX 39000, DEPT 33268, SAN FRANCISCO, CA 94139-3268	\$0.00	\$0.00	\$0.00	\$2,697.49	\$2,697.49	C	<input checked="" type="checkbox"/>
367	QUICK INTERNATIONAL COURIER	175-28 148TH AVE, JAMAICA, NY 11434	\$0.00	\$0.00	\$0.00	\$2,894.78	\$2,894.78	O	<input type="checkbox"/>
1618	QUITMAN ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOFF, PO BOX 2007, TYLER, TX 75710-2007	\$1,217.29	\$0.00	\$0.00	\$0.00	\$1,217.29	O	<input type="checkbox"/>
2076	QUITMAN ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOFF, PO BOX 2007, TYLER, TX 75710-2007	\$0.00	\$1,247.96	\$0.00	\$0.00	\$1,247.96	O	<input type="checkbox"/>
F421288	QUOC ANH NGUYEN	QUOC ANH NGUYEN, DBA VENTEL SERVICES, 13472 WILLIAMETTE DR, WESTMINSTER, CA 92683	\$0.00	\$0.00	\$0.00	\$96.02	\$96.02	C	<input type="checkbox"/>
2006	QWEST COMMUNICATIONS CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA STREET, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$33,735,061.17	\$33,735,061.17	O	<input checked="" type="checkbox"/>
828	QWEST CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA ST, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$1,990,516.89	\$1,990,516.89	O	<input checked="" type="checkbox"/>
829	QWEST CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA ST, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$910,318.47	\$910,318.47	O	<input checked="" type="checkbox"/>
F421268	R & L COMMUNICATIONS	ALLEN PETTIT, PO BOX 2205, PAGE, AZ 86040	\$0.00	\$0.00	\$0.00	\$97.80	\$97.80	C	<input type="checkbox"/>
F421301	R&B TELEPHONE COMPANY	JENNIFER ABRAMS, P.O. BOX 174, DALEVILLE, VA 24083	\$0.00	\$0.00	\$0.00	\$94.90	\$94.90	C	<input type="checkbox"/>
1312	R. GARY CLARK, OF THE CITY OF PROVIDENCE	IN THE STATE OF RHODE ISLAND, TAX ADMINISTRATOR,	\$0.00	\$0.00	\$40,655.00	\$0.00	\$40,655.00	O	<input type="checkbox"/>
955	RAAEN, MARGUERITE	CASHDAN, KANE SELTZER, PLLC, 1150 CONNECTICUT AVENUE, NW, 9TH FLOOR, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1704	RANDALL COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$728.74	\$0.00	\$0.00	\$0.00	\$728.74	O	<input type="checkbox"/>
F319827	Randstad	15915 KATY FREEWAY, SUITE 100, HOUSTON, TX 77094	\$0.00	\$0.00	\$0.00	\$5,478.00	\$5,478.00	C	<input type="checkbox"/>
F420838	RCR COMMUNICATIONS	BARRY RICE, 140 COCHRAN RD, PITTSBURGH, PA 15228-1357	\$0.00	\$0.00	\$0.00	\$197.44	\$197.44	C	<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	O	<input checked="" type="checkbox"/>
903	REACH NETWORKS HONG KONG LTD	3 GLOUCESTER ROAD, WANCHAI, HK	\$0.00	\$0.00	\$0.00	\$34,055.00	\$34,055.00	O	<input checked="" type="checkbox"/>
F421387	REDWOOD COUNTY TELEPHONE COMPANY	STEVEN R. CHAMBERS, PO BOX 130, WABASSO, MN 56293	\$0.00	\$0.00	\$0.00	\$85.19	\$85.19	C	<input type="checkbox"/>
F320062	Reed Smith LLP	P.O. BOX 75318, BALTIMORE, MD 21275-5318	\$0.00	\$0.00	\$0.00	\$1,376.47	\$1,376.47	S	<input type="checkbox"/>
1427	REFERRAL STAFFING, INC	ATTN: KEVIN COLE, 1803 PILLORY DRIVE, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$11,700.00	\$11,700.00	O	<input checked="" type="checkbox"/>
739	REGENCY LIGHTING	16665 ARMINITA STREET, VAN NUYS, CA 91406	\$0.00	\$0.00	\$1,643.43	\$0.00	\$1,643.43	O	<input type="checkbox"/>
677	RELIABLE GARDENS, I	7837 BURNET AVE, VAN NUYS, CA 91405	\$0.00	\$0.00	\$0.00	\$1,413.31	\$1,413.31	O	<input checked="" type="checkbox"/>
1291	RELOCATION RESOURCE	7625 STATE ROUTE 10, MORRIS PLAINS, NJ 07950	\$0.00	\$0.00	\$0.00	\$99,504.77	\$99,504.77	O	<input checked="" type="checkbox"/>
887	RENEB WEBSTER	71 VACCA DRIVE, WEST ORANGE, NJ 07052	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	O	<input type="checkbox"/>
F319891	Reprint Management Services	1808 COLONIAL VILLAGE LANE, ATTN: ACCOUNTS RECEIVABLE, LANCASTER, PA 17601	\$0.00	\$0.00	\$0.00	\$3,738.00	\$3,738.00	C	<input type="checkbox"/>
1063	RESEARCH IN MOTION CORPORATION	295 PHILLIP STREET, WATERLOO, ON N2L 3W1	\$0.00	\$0.00	\$0.00	\$1,903.05	\$1,903.05	O	<input type="checkbox"/>
F320065	RESERVE TEL CO	P.O. BOX 426, MOUNT PLEASANT CITY TAX COLLECTOR, MOUNT PLEASANT, TN 38474	\$0.00	\$0.00	\$0.00	\$1,359.68	\$1,359.68	C	<input type="checkbox"/>
339	RESHEP'S KWIK KOPY PRINTING	7 EAST 37TH STREET, NEW YORK, NY 10016-2801	\$0.00	\$0.00	\$0.00	\$2,752.34	\$2,752.34	O	<input checked="" type="checkbox"/>
78	RESIDENTIAL LOCKSMITH INC	P.O. BOX 1921, CENTREVILLE, VA 20122	\$0.00	\$0.00	\$3.11	\$82.16	\$85.27	O	<input checked="" type="checkbox"/>
429	RESOLVIT RESOURCES OF DC, LLC	FKA ACCENT CONSULTING SERVICES, 1950 OLD GALLOWS RD, SOTE 750, VIENNA, VA 22182-4014	\$0.00	\$0.00	\$2,100.00	\$1,518.59	\$3,618.59	O	<input type="checkbox"/>
294	RESOURCES CONNECTION	695 TOWN CENTER DR, SUITE 600, COSTA MESA, CA 92626	\$0.00	\$0.00	\$0.00	\$21,760.00	\$21,760.00	O	<input type="checkbox"/>
9999615	Revenue & Consumer Affairs	700 5th Ave, Suite 4250, Seattle, WA 98104-5020	\$0.00	\$277,488.43	\$0.00	\$0.00	\$277,488.43	R	<input type="checkbox"/>
1592	REVENUE COMMISSIONER	PO BOX 1667, MONTGOMERY, AL 36102	\$0.00	\$0.00	\$540.27	\$0.00	\$540.27	O	<input type="checkbox"/>
1593	REVENUE COMMISSIONER	PO BOX 1667, MONTGOMERY, AL 36102	\$0.00	\$0.00	\$178.74	\$0.00	\$178.74	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
789	RHI MANAGEMENT RESOURCES	DIV OF ROBERT HALF INTERNATIONAL, 5720 STONERIDGE DR, SUITE 3, ATTN: KAREN LIMA, PLEASANTON, CA 94588	\$0.00	\$0.00	\$0.00	\$34,718.60	\$34,718.60	O	<input checked="" type="checkbox"/>
F420906	RHINELANDER TELEPHONE COMPANY	RICHARD H. GILBERT, C/O RICHARD GILBERT, 137 HARRISON ST, JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$173.86	\$173.86	C	<input checked="" type="checkbox"/>
9999086	Rhode Island		\$0.00	\$140.82	\$0.00	\$0.00	\$140.82	A	<input type="checkbox"/>
F420848	RICHARD J. WINN	RICHARD J. WINN, PO BOX 189355, SACRAMENTO, CA 95818	\$0.00	\$0.00	\$0.00	\$191.75	\$191.75	C	<input type="checkbox"/>
F421119	RICHARD MCKAY	RICHARD MCKAY, DBA RIM ENTERPRISE, 2412 ACORN LANE, CERES, CA 95307	\$0.00	\$0.00	\$0.00	\$120.60	\$120.60	C	<input checked="" type="checkbox"/>
F420731	RICHARD MONTGOMERY	RICHARD MONTGOMERY, DBA INLAND SALES, PO BOX 1496, REDLANDS, CA 92373	\$0.00	\$0.00	\$0.00	\$240.85	\$240.85	C	<input type="checkbox"/>
F319786	Richards, Layton & Finger	ONE RODNEY SQUARE, WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$7,779.22	\$7,779.22	C	<input type="checkbox"/>
2116	RICHARDSON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$1,967.51	\$0.00	\$0.00	\$1,967.51	O	<input type="checkbox"/>
226	RICHARDSON ISD	PO BOX 13430, ARLINGTON, TX 76094-0430	\$14,313.61	\$0.00	\$0.00	\$0.00	\$14,313.61	O	<input type="checkbox"/>
1657	RICHLAND COUNTY TREASURER	P.O. BOX 2687, COLUMBIA, SC 29211	\$365.12	\$0.00	\$0.00	\$0.00	\$365.12	O	<input type="checkbox"/>
F421079	RICH'S PAY-TELEPHONE	JOHN TIPTON, 606 PORTAL ST., COTATI, CA 95431	\$0.00	\$0.00	\$0.00	\$130.40	\$130.40	C	<input checked="" type="checkbox"/>
F421137	RIO VIRGIN TELEPHONE	LEORA LAJMODIERE, PO BOX 189, ESTACADA, OR 97023	\$0.00	\$0.00	\$0.00	\$117.90	\$117.90	C	<input type="checkbox"/>
F421467	RITTER TELEPHONE COMPANY	SHERRY MCMUNN, 106 FRISCO STREET, SUITE 100, MARKED TREE, AR 72365	\$0.00	\$0.00	\$0.00	\$76.65	\$76.65	C	<input type="checkbox"/>
1921	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$9,625.00	\$9,625.00	O	<input checked="" type="checkbox"/>
1922	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	\$6,213.96	\$6,213.96	O	<input checked="" type="checkbox"/>
2007	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	ASSIGNEE FOR R SYSTEMS, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$25,200.00	\$25,200.00	O	<input checked="" type="checkbox"/>
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	\$126,201.96	\$126,201.96	C	<input type="checkbox"/>
F420710	RMAC COMMUNICATIONS, INC.	MACDONALD, ROBERT SR, DBA CUSTOM COMMUNICATIONS, 4128 20TH ST WEST, BRADENTON, FL 34205	\$0.00	\$0.00	\$0.00	\$252.50	\$252.50	C	<input type="checkbox"/>
F319635	ROADRUNNER	13241 WOODLAND PARK ROAD, HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$27,249.68	\$27,249.68	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al.

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320075	Rob Curry	6812 CHIMINEAS AVE, RESEDA, CA 91335	\$0.00	\$0.00	\$0.00	\$1,314.00	\$1,314.00	C	<input type="checkbox"/>
F420486	ROBERT ALBRECHT	ROBERT J. ALBRECHT, DBA RELIABLE PAYPHONE CO & DBA RPC ENTER, 1119 BARCELONA DR., SAN DIEGO, CA 92107	\$0.00	\$0.00	\$0.00	\$404.50	\$404.50	C	<input type="checkbox"/>
F420299	ROBERT CATALANO	ROBERT CATALANO, DBA AAMAX DIGITAL VENDING CO, 345 WASHINGTON ST #555, BRAintree, MA 2184	\$0.00	\$0.00	\$0.00	\$608.94	\$608.94	C	<input type="checkbox"/>
1140	ROBERT NEWHOUSE, CH. 7 TRUSTEE FOR THE	ESTATE OF INTERNAL GLOBAL, GERARD SINGER LEVICK BUSCH, P.C., 16200 ADDISON ROAD, SUITE 140, ADDISON, TX 75001	\$0.00	\$0.00	\$0.00	\$63,410.46	\$63,410.46	O	<input type="checkbox"/>
1699	ROBERTSON COUNTY	P.O. BOX 788, RECORDER, SPRINGFIELD, TN 37172	\$0.00	\$0.00	\$357.80	\$0.00	\$357.80	O	<input type="checkbox"/>
1076	ROCHESTER TELEPHONE CO., INC.	117 W. 8TH ST., P.O. BOX 507, ROCHESTER, TN 46975	\$0.00	\$0.00	\$0.00	\$547.94	\$547.94	O	<input type="checkbox"/>
331	ROCKDALE COUNTY	PO BOX 1497, CONYERS, GA 30012	\$1,268.13	\$0.00	\$0.00	\$0.00	\$1,268.13	O	<input type="checkbox"/>
598	ROGALSKI, TIMOTHY R.	43553 PLANTATION TERRACE, ASHBURN, VA 20147-4617	\$0.00	\$0.00	\$7,834.81	\$0.00	\$7,834.81	O	<input type="checkbox"/>
F421230	RON ATKINSON DBA VALLEY PAYPHONE	RON ATKINSON, 3567 BENYON ST #215, SANTA CLARA, CA 95051	\$0.00	\$0.00	\$0.00	\$102.45	\$102.45	C	<input type="checkbox"/>
F421358	RON GREEN	RONALD L. GREEN, DBA WEST TEL COMMUNICATIONS, PO BOX 719, EL DORADO, CA 95623	\$0.00	\$0.00	\$0.00	\$87.84	\$87.84	C	<input type="checkbox"/>
F319980	ROSEVILLE TELEPHONE CO, ACCOUNTS RECEIVABLE	P.O. BOX 410418, SALT LAKE CITY, UT 84141-0418	\$0.00	\$0.00	\$0.00	\$1,939.77	\$1,939.77	O	<input type="checkbox"/>
798	ROTH, JOSEPH	312 SAMANTHA DR, STERLING, VA 20164	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	O	<input type="checkbox"/>
1368	ROTHSAY TELEPHONE CO., INC.	PAUL STOWMAN, 137 1ST ST NW, ROTHSAy, MN 56579	\$0.00	\$0.00	\$0.00	\$168.43	\$168.43	O	<input type="checkbox"/>
211	ROWAN COUNTY TAX COLLECTOR	402 NORTH MAIN STREET, SALISBURY, NC 28144	\$0.00	\$0.00	\$634.12	\$0.00	\$634.12	O	<input type="checkbox"/>
895	ROYAL PAYPHONES, INC.	JAMES BLAKE HARBISON, 1217 EOLUS AVE., ENCINITAS, CA 92024	\$0.00	\$0.00	\$0.00	\$2,105.98	\$2,105.98	P	<input type="checkbox"/>
F420309	ROYCE L. TAWNEY	ROYCE TAWNEY, DBA PUBLIC PAYPHONES, 2633 N. DEWOLF AVE., FRESNO, CA 93727	\$0.00	\$0.00	\$0.00	\$599.26	\$599.26	C	<input type="checkbox"/>
F320370	RSD-REFRIGERATION SUPPLIES DIST	1050 COMMERCIAL STREET, SAN JOSE, CA 95113	\$0.00	\$0.00	\$0.00	\$513.23	\$513.23	C	<input checked="" type="checkbox"/>
F319702	rural metro corporation	TYLER THOLEN, 8401 E INDIAN SCHOOL ROAD, SCOTTSDALE, AZ 85251	\$0.00	\$0.00	\$0.00	\$13,467.48	\$13,467.48	C	<input type="checkbox"/>
1633	RUTHERFORD COUNTY TRUSTEE	P.O. BOX 1316, MURFREESBORO, TN 37133-7705	\$0.00	\$0.00	\$92.00	\$0.00	\$92.00	O	<input type="checkbox"/>
588	S/H DATASITE PROTECTION INC	PO BOX 7820, EDISON, NJ 08818-7820	\$0.00	\$0.00	\$0.00	\$10,600.00	\$10,600.00	O	<input checked="" type="checkbox"/>
826	SABOL, ANDY	LAW OFFICES OF ROBERT J. HILPERT, 75 SOUTH RIVERSIDE AVENUE, CROTON, NY 10520	\$0.00	\$0.00	\$0.00	\$1,536,000.00	\$1,536,000.00	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, LLC
Case No. 05-15711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	L&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
398	SACRAMENTO COUNTY TAX COLLECTOR	ATTN: BANKRUPTCY, 700 H ST, ROOM 1710, SACRAMENTO, CA 95814	117,222.68	\$0.00	0.00	\$2,262.98	\$19,985.66	D	<input type="checkbox"/>
319838	Suiber Schlesinger Satz & Goldstein LLC	ONE GATEWAY CENTER, 13TH FLOOR, NEWARK, NJ 07102-5311	0.00	\$0.00	0.00	\$5,210.07	\$5,210.07	C	<input type="checkbox"/>
3421257	SAKS A FONE	LEONARD SCHAFFNER, LEONARD SCHAFFNER DBA, 363D-42 VISTA CAMPANA SOUTH, OCEANSIDE, CA 92057	0.00	\$0.00	0.00	\$99.13	\$99.13	C	<input checked="" type="checkbox"/>
988	SALINE COUNTY TREASURER	JEBBIE SPANYERS, 215 SOUTH COURT, P.O. BOX 865, WILBER, NE 68465	0.00	\$0.00	\$1,140.99	0.00	\$1,140.99	O	<input type="checkbox"/>
999616	Salt Lake County Tax Assessor	2001 S State Street, N2300, Salt Lake City, UT 84190	0.00	\$23,870.98	0.00	\$0.00	\$23,870.98	R	<input type="checkbox"/>
145	SAMUEL, GREG	17 WOODS EDGE DR., JACKSON, NJ 8527	0.00	\$0.00	0.00	\$478,506.07	\$478,506.07	O	<input type="checkbox"/>
1812	SAN BENITO COUNTY TAX COLLECTOR	COURTHOUSE ROOM 107, 440 FIFTH STR, HOLLISTER, CA 95023-3894	485.32	\$0.00	0.00	\$0.00	\$485.32	P	<input type="checkbox"/>
1655	SAN JOAQUIN COUNTY TAX COLLECTOR	SHABIR A. KHAN, P.O. BOX 2169, STOCKTON, CA 95201-2169	\$2,277.99	\$0.00	0.00	0.00	\$2,277.99	O	<input type="checkbox"/>
1621	SAN LUIS OBISPO COUNTY	FRANK L. FREITAS, TAX COLLECTOR, COUNTY GOVERNMENT CENTER, ROOM 203, SAN LUIS OBISPO, CA 95408	0.00	\$9,883.72	0.00	0.00	\$9,883.72	O	<input type="checkbox"/>
1665	SAN MARCOS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	0.00	\$0.00	0.00	\$0.00	\$970.07	O	<input type="checkbox"/>
1667	SAN MARCOS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	0.00	\$125.18	0.00	0.00	\$125.18	A	<input type="checkbox"/>
154	SAN MATEO COUNTY	555 COUNTY CENTER, 1ST FL, ATTN LEE BUFFINGTON, TAX COLLECTOR, REDWOOD CITY, CA 94063-0966	0.00	\$0.00	\$3,871.96	0.00	\$3,871.96	O	<input type="checkbox"/>
F420983	SANDHILL TELEPHONE CO-OP, INC.	WILLIAMS, IRVIN/GRAH, PO BOX 519, JEFFERSON, SC 29718	0.00	\$0.00	0.00	\$153.82	\$153.82	C	<input type="checkbox"/>
F319906	Sanstar	36 OCEAN AVENUE, SCITUATE, MA 2066	0.00	\$0.00	0.00	\$3,500.00	\$3,500.00	C	<input type="checkbox"/>
9999087	Santa Rosa County, Florida		0.00	\$125.06	0.00	\$0.00	\$125.06	A	<input type="checkbox"/>
602	SAP AMERICA, INC.	BROWN & CONNERY, LLP, ATTN: STEPHANIE DEVINBY, 6 N BROAD ST, SUITE 100, WOODBURY, NJ 08096	0.00	\$0.00	0.00	\$2,334.40	\$2,334.40	O	<input checked="" type="checkbox"/>
F319925	SAVVIS	12851 WORLDGATE DR., HERNDON, VA 20170	0.00	\$0.00	0.00	\$3,059.48	\$3,059.48	C	<input type="checkbox"/>
102	SBC	PO BOX 1861, NEW HAVEN, CT 06511	0.00	\$0.00	0.00	\$867.50	\$867.50	O	<input checked="" type="checkbox"/>
1647	SBC CALIFORNIA	ATTN: BANKRUPTCY RECOVERY CENTER, P.O. BOX 981268, WEST SACRAMENTO, CA 95851	0.00	\$0.00	0.00	\$514,536.19	\$514,536.19	O	<input checked="" type="checkbox"/>
1591	SBC COMMUNICATIONS	SOUTHWESTERN BELL, P.O. BOX 981268, WEST SACRAMENTO, CA 95798	0.00	\$0.00	0.00	\$298,117.66	\$298,117.66	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1997	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP, P.O. BOX 981268, WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$175,016.86	\$175,016.86	O	<input checked="" type="checkbox"/>
F320060	SCHINDLER ELEVATOR CORPORATION	P.O. BOX 93050, CHICAGO, IL 60673	\$0.00	\$0.00	\$0.00	\$1,392.95	\$1,392.95	C	<input checked="" type="checkbox"/>
1145	SCOTT P. FELTZ, AS CHAPTER 11 PLAN ADMIN	FOR BIS ADMINISTRATION, INC., DEREK L. WRIGHT, FOLEY & LARDNER, 321 NORTH CLARK STREET, SUITE 2800, CHICAGO, IL 60610	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	O	<input type="checkbox"/>
684	SCOTT, SANDRA M.	13986 SAWTEETH WAY, CENTREVILLE, VA 20121	\$0.00	\$0.00	\$24,935.00	\$0.00	\$24,935.00	O	<input type="checkbox"/>
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	\$112.92	\$112.92	C	<input type="checkbox"/>
F319896	SE Technologies Inc	P.O. BOX 7777501879, PHILADELPHIA, PA 19175-1879	\$0.00	\$0.00	\$0.00	\$3,626.80	\$3,626.80	C	<input type="checkbox"/>
911	SEATTLE CITY LIGHT	700 FIFTH AVENUE, SUITE 3300, SEATTLE, WA 98104	\$0.00	\$0.00	\$0.00	\$308,639.46	\$308,639.46	O	<input type="checkbox"/>
999908E	Seattle County, Washington		\$0.00	\$3,952.06	\$0.00	\$0.00	\$3,952.06	A	<input type="checkbox"/>
214	SECURITAS SECURITY SERVICES LIMITED	2 CAMPUS DR, PARSIPPANY, NJ 07054	\$0.00	\$0.00	\$0.00	\$4,478.43	\$4,478.43	O	<input type="checkbox"/>
490	SECURITAS SECURITY SERVICES LIMITED	4995 AVALON RIDGE PARKWAY, SUITE #100, RICHMOND, SU TW94LN	\$0.00	\$0.00	\$0.00	\$140.00	\$140.00	O	<input type="checkbox"/>
498	SECURITAS SECURITY SERVICES USA, INC.	ATTN: THOMAS ROSZHART, 43330 PARK TERRACE DR, WESTLAKE VILLAGE, CA 91361	\$0.00	\$0.00	\$0.00	\$212,184.26	\$212,184.26	O	<input type="checkbox"/>
9999089	Seminole County, Florida		\$0.00	\$83.74	\$0.00	\$0.00	\$83.74	A	<input type="checkbox"/>
190	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$927.11	\$0.00	\$0.00	\$0.00	\$927.11	O	<input type="checkbox"/>
192	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$570.17	\$0.00	\$0.00	\$0.00	\$570.17	O	<input type="checkbox"/>
193	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$410.26	\$0.00	\$0.00	\$0.00	\$410.26	O	<input type="checkbox"/>
194	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$1,020.66	\$0.00	\$0.00	\$0.00	\$1,020.66	O	<input type="checkbox"/>
195	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$290.00	\$0.00	\$0.00	\$0.00	\$290.00	O	<input type="checkbox"/>
35	SEMINOLE COUNTY TAX COLLECTOR, R. VALDEZ	1101 EAST FIRST STREET, PO BOX 630, SANFORD, FL 32772	\$314.04	\$0.00	\$0.00	\$0.00	\$314.04	O	<input type="checkbox"/>
F320409	SERVICE LINEN SUPPLY	PO BOX 957, RENTON, WA 98057	\$0.00	\$0.00	\$0.00	\$474.11	\$474.11	C	<input checked="" type="checkbox"/>
F319993	SERVICE STATION SYSTEMS	680 QUINN AVENUE, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$2,018.00	\$2,018.00	C	<input type="checkbox"/>
7012	SEVENSPACE, INC.	20098 ASHBROOK DRIVE, SUITE 150, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$440,339.80	\$440,339.80	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
P421468	SHANKSCO, INC.	SHIRLEY A. ROBERT K SHANKS, RR 1 BOX 182, MARSHALLVILLE, GA 31057	\$0.00	\$0.00	\$0.00	\$76.62	\$76.62	C	<input type="checkbox"/>
9999852	Sharp Lafayette LLC	HOPKINS & CARLEY, P.O. BOX 1469, SAN JOSE, CA 95109-1469	\$0.00	\$0.00	\$39,347.00	\$0.00	\$39,347.00	F	<input type="checkbox"/>
1185	SHARP LAFAYETTE, LLC	HOPKINS & CARLEY, P.O. BOX 1469, SAN JOSE, CA 95109-1469	\$0.00	\$0.00	\$0.00	\$18,554.00	\$18,554.00	O	<input type="checkbox"/>
453	SHASTA COUNTY TAX COLLECTOR	PO BOX 99-1830, REDDING, CA 96099-1830	\$5,331.54	\$0.00	\$0.00	\$0.00	\$5,331.54	O	<input type="checkbox"/>
1357	SHAW PITTMAN LLP	C/O PATRICK POTTER, 2300 "N" STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$162,720.40	\$162,720.40	O	<input type="checkbox"/>
1018	SHELBY COUNTY	P.O. BOX 1298, ANNETTE D. SKINNER, COLUMBIANA, AL 35051	\$3,057.26	\$0.00	\$0.00	\$0.00	\$3,057.26	O	<input type="checkbox"/>
1907	SHELBY COUNTY TRUSTEE	P.O. BOX 2751, MEMPHIS, TN 38101-2751	\$0.00	\$6,929.83	\$0.00	\$0.00	\$6,929.83	O	<input type="checkbox"/>
2095	SHELDON INDEPENDENT SCHOOL DISTRICT	CARLO S. SANDIN, PERLUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$747.67	\$0.00	\$0.00	\$747.67	O	<input type="checkbox"/>
90	SHENANDOAH TELEPHONE COMPANY	GLADYS SHOWALTER, P.O. BOX 459, EDINBURG, VA 22824	\$0.00	\$0.00	\$0.00	\$827.89	\$827.89	O	<input type="checkbox"/>
F319878	SHEPARD & POORMAN INVESTMENTS	JEROME L. RAPPAPORT, JR., 60 STATE ST, BOSTON, MA 02109-1800	\$0.00	\$0.00	\$0.00	\$4,243.13	\$4,243.13	C	<input type="checkbox"/>
F421287	SHERBURNE COUNTY RURAL TELEPHONE CO	JODI BENKER, DBA CONNECTIONS ETC, 440 EAGLE LAKE RD N PO BOX 420, BIG LAKE, MN 55309	\$0.00	\$0.00	\$0.00	\$96.07	\$96.07	C	<input type="checkbox"/>
238	SHERIFF JEFFREY F. WILEY	PO BOX 268, DONALDSONVILLE, LA 70346	\$0.00	\$0.00	\$632.80	\$0.00	\$632.80	O	<input type="checkbox"/>
1703	SHERMAN COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$10,543.23	\$0.00	\$0.00	\$0.00	\$10,543.23	O	<input type="checkbox"/>
2139	SHERMAN COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$189.00	\$0.00	\$0.00	\$189.00	A	<input type="checkbox"/>
1702	SHERMAN COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,763.47	\$0.00	\$0.00	\$0.00	\$2,763.47	O	<input type="checkbox"/>
F319777	Shimizu Corporation, Tokyo Branch	NO. 2-3-10, SHIBAURA 1-CHOME, MINATO-KU, 13 1058007	\$0.00	\$0.00	\$0.00	\$8,088.26	\$8,088.26	C	<input type="checkbox"/>
1623	SHORENSTEIN REALTY SERVICES LP	AS AGENT FOR 425 MARKET STREET, LOCK BOX NO. 74108, P.O. BOX 60000, SAN FRANCISCO, CA 94160-4108	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	O	<input type="checkbox"/>
443	SHULTZ DISTRIBUTING INC.	PO BOX 24845, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$6,229.26	\$6,229.26	O	<input checked="" type="checkbox"/>
809	SIEMENS BUILDING TECHNOLOGIES	1000 DEERFIELD PARJWAY, ATTN: COLLECTION/LEGAL DEPT, WALTER L. SKINDER, BUFFALO GROVE, IL 60089-4513	\$0.00	\$0.00	\$0.00	\$660.00	\$660.00	O	<input checked="" type="checkbox"/>
F320949	SIERRA SPRING WATER CO	1742 STONE AVE, SAN JOSE, CA 95125	\$0.00	\$0.00	\$0.00	\$161.84	\$161.84	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F320667	Signs Plus	4126 WESTFAX DRIVE, ATTN JOHN MCMANUS, FAIRFAX, VA 20151	\$0.00	\$0.00	\$0.00	\$275.00	\$275.00	C	<input type="checkbox"/>
F319924	SILK ROAD GROUP	477 WENSAN ROAD HUAXING DASHA 5F, ZHEJIANG, 310012	\$0.00	\$0.00	\$0.00	\$3,060.55	\$3,060.55	C	<input type="checkbox"/>
F320045	Simplify Telecom Solutions	25317 1-45 NORTH, THE WOODLANDS, TX 77380	\$0.00	\$0.00	\$0.00	\$1,529.92	\$1,529.92	C	<input type="checkbox"/>
F420270	SINE COMMUNICATIONS INCORPORATED	JOHN HONIS, P. O. BOX 1356, SCHENECTADY, NY 12301	\$0.00	\$0.00	\$0.00	\$661.67	\$661.67	C	<input type="checkbox"/>
628	SIR RALEIGH ELECTRIC INC	463 HEN DRIVE, GARNER, NC 27529	\$0.00	\$0.00	\$0.00	\$2,667.50	\$2,667.50	O	<input type="checkbox"/>
F421285	SIROTTA PUBLIC TELEPHONE COMPANY	TED D. SIROTTA (PRESIDENT), 18543 DEVONSHIRE ST, PMB 408, NORTHBRIDGE, CA 91324	\$0.00	\$0.00	\$0.00	\$96.16	\$96.16	C	<input type="checkbox"/>
569	SISKIYOU COUNTY	311 4TH ST ROOM 104, ATTN SUSAN K REATHER TREASURER, YREKA, CA 96097-2944	\$1,079.80	\$0.00	\$0.00	\$0.00	\$1,079.80	O	<input type="checkbox"/>
F420889	SISKIYOU TELEPHONE	JUDY HAMMER, P.O. BOX 157, ETNA, CA 96027	\$0.00	\$0.00	\$0.00	\$179.50	\$179.50	C	<input type="checkbox"/>
F420484	SKYLINE TELEPHONE MEMBERSHIP CORPORATION	JOYCE BLEVINS (SENDS CLAIM), P. O. BOX 759, WEST JEFFERSON, NC 28694	\$0.00	\$0.00	\$0.00	\$405.05	\$405.05	C	<input type="checkbox"/>
613	SKYTEL	MAGGIE JENNINGS, PO BOX 22809, JACKSON, MS 39225	\$0.00	\$0.00	\$0.00	\$66,322.45	\$66,322.45	O	<input type="checkbox"/>
253	SMITHVILLE TELEPHONE COMPANY, INC.	KENT N. ROGERS, CFO, P.O. BOX 728, 1600 WEST TEMPERANCE STREET, ELLETTSVILLE, IN 47429	\$0.00	\$0.00	\$0.00	\$363.65	\$363.65	O	<input type="checkbox"/>
F320102	SNET DIVERSIFIED GROUP	2601 EAST STREET, TEXARKANA, AR 71854-8073	\$0.00	\$0.00	\$0.00	\$1,166.80	\$1,166.80	C	<input type="checkbox"/>
599	SNOEYBOS, RHONDA	1519 N COLONIAL CT, ARLINGTON, VA 22209	\$0.00	\$0.00	\$21,368.17	\$0.00	\$21,368.17	O	<input type="checkbox"/>
1398	SNOHOMISH COUNTY	BANKRUPTCY OFFICER, M/S 501, 3000 ROCKEFELLER AVE, EVERETT, WA 98201-4060	\$287.70	\$0.00	\$0.00	\$0.00	\$287.70	O	<input type="checkbox"/>
438	SNP COMMUNICATIONS	1593 NORTH POINT, SAN FRANCISCO, CA 94123	\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	O	<input type="checkbox"/>
F320634	SO CAL GAS CO	P.O. BOX 600, ROSEMEAD, CA 91771-0001	\$0.00	\$0.00	\$0.00	\$286.56	\$286.56	C	<input type="checkbox"/>
F320194	Society of Automotive Engineers Inc	400 COMMONWEALTH DRIVE, WARRENDALE, PA 15096	\$0.00	\$0.00	\$0.00	\$811.89	\$811.89	C	<input type="checkbox"/>
2170	SOFT-IV SIM OFFICE INVESTORS II LP	GERALD L. SHELLEY, ESQ., QUARLES & BRADY STREICHLANG LLP, 2 NORTH CENTRAL AVENUE, PHOENIX, AZ 85004	\$0.00	\$0.00	\$0.00	\$284,548.62	\$284,548.62	O	<input type="checkbox"/>
F320115	Somerset Telephone Company	116 NORTH HAR, AMERY, WI 54001	\$0.00	\$0.00	\$0.00	\$1,114.26	\$1,114.26	C	<input type="checkbox"/>
F319919	SONOMA TECHICAL SERVICES	51 ROUTE 35 SOUTH, CLIFFWOOD BEACH, NJ 7735	\$0.00	\$0.00	\$0.00	\$3,185.00	\$3,185.00	C	<input type="checkbox"/>
9999081	South Carolina		\$0.00	\$729.20	\$0.00	\$0.00	\$729.20	A	<input type="checkbox"/>

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9999617	South Carolina Department of Revenue	Sales Tax Return, Columbia, SC 29214-0101	\$0.00	\$293.00	\$0.00	\$0.00	\$293.00	R	<input type="checkbox"/>
F420782	SOUTH CENTRAL LONG DISTANCE	MARK MCLEMORE, 43 NORTH 100 WEST, P O BOX 555, ESCALANTE, UT 84726	\$0.00	\$0.00	\$0.00	\$217.72	\$217.72	C	<input type="checkbox"/>
1955	SOUTH DAKOTA DEPARTMENT OF REVENUE	ANDERSON BUILDING, 445 EAST CAPITOL AVENUE, PIERRE, SD 57501-3185	\$0.00	\$0.00	\$39,024.45	\$0.00	\$39,024.45	O	<input type="checkbox"/>
F421272	SOUTH SLOPE COOPERATIVE TELEPHONE CO	PO BOX 19, NORTH LIBERTY, IA 523170019	\$0.00	\$0.00	\$0.00	\$97.40	\$97.40	C	<input type="checkbox"/>
F421401	SOUTHEAST NEBRASKA TELEPHONE COMPANY	ELIZABETH SICKEL, 110 WEST 17TH STREET, FALLS CITY, NE 68355	\$0.00	\$0.00	\$0.00	\$83.68	\$83.68	C	<input type="checkbox"/>
F319579	SOUTHERN CALIFORNIA EDISON	P.O. BOX 600, ROSEMEAD, CA 91771-0001	\$0.00	\$0.00	\$0.00	\$45,501.36	\$45,501.36	C	<input type="checkbox"/>
945	SOUTHERN COUNTIES OIL CO.	P.O. BOX 4159, ORANGE, CA 928634159	\$0.00	\$0.00	\$0.00	\$2,423.90	\$2,423.90	O	<input type="checkbox"/>
898	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	\$144,890.73	\$144,890.73	N	<input checked="" type="checkbox"/>
F420628	SOUTHERN PACIFIC PAYPHONES INC.	MARTIN VELAZQUEZ, P.O. BOX 7039, WHITTIER, CA 90610	\$0.00	\$0.00	\$0.00	\$288.58	\$288.58	C	<input type="checkbox"/>
2182	SOUTHWESTERN BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESALE BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	N	<input checked="" type="checkbox"/>
2184	SOUTHWESTERN BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESALE BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FLOOR, MILWAUKEE, WI 53202	\$0.00	\$1,796,325.38	\$0.00	\$0.00	\$1,796,325.38	O	<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	\$1,989,403.00	\$1,989,403.00	O	<input checked="" type="checkbox"/>
F420052	SOUTHWESTERN TEL COM, INC	RANDAL J VIDAL, 14080 NACOGDOCHES RD, #340, SAN ANTONIO, TX 78247	\$0.00	\$0.00	\$0.00	\$1,483.78	\$1,483.78	C	<input type="checkbox"/>
15	SPARTAN SECURITY SERVICES INC	1 PARK AVE, NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$31,303.49	\$31,303.49	O	<input checked="" type="checkbox"/>
1849	SPARTANBURG COUNTY TAX COLLECTOR	JEAN R. JAMESON, PO BOX 3060, SPARTANBURG, SC 29304	\$21,927.49	\$0.00	\$0.00	\$0.00	\$21,927.49	O	<input type="checkbox"/>
1367	SPÉCIALIZED MARKETING SERVICES	17809 GILLETTE AVENUE, IRVINE, CA 92614	\$0.00	\$0.00	\$0.00	\$6,107.00	\$6,107.00	O	<input checked="" type="checkbox"/>
1326	SPILLS CANDELA DMJM	800 DOUGLAS ENTRANCE, SUITE 200, CORAL GABLES, FL 33144	\$0.00	\$0.00	\$781.51	\$0.00	\$781.51	O	<input type="checkbox"/>
2097	SPRING BRANCH INDEPENDENT SCHOOL DIST.	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$28,609.73	\$0.00	\$0.00	\$28,609.73	O	<input type="checkbox"/>
1763	SPRING BRANCH ISD	OWEN M. SONIK, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$28,609.73	\$0.00	\$0.00	\$0.00	\$28,609.73	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1689	SPRING INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW, ATTY FOR CLAIMANT, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$946.89	\$0.00	\$0.00	\$0.00	\$946.89	O	<input type="checkbox"/>
2094	SPRING INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$946.89	\$0.00	\$0.00	\$946.89	O	<input type="checkbox"/>
F320447	SPRING VALLEY TELEPHONE	131 S MCKAY AVENUE, SPRING VALLEY, WI 54767	\$0.00	\$0.00	\$0.00	\$437.92	\$437.92	C	<input type="checkbox"/>
2025	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-22900, 6391 SPRINT PARKWAY, OVERLAND PARK, MO 66251-2900	\$0.00	\$0.00	\$0.00	\$841,605.76	\$841,605.76	O	<input type="checkbox"/>
F419747	SPRINT LOCAL TELECOMMUNICATIONS DIVISION	VALERIE WRIGHT, 6480 SPRINT PARKWAY, MAILSTOP: KSOPHM0310-3A460, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$9,688.99	\$9,688.99	C	<input type="checkbox"/>
1542	SPRINT MINNESOTA, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$4,992.21	\$4,992.21	O	<input type="checkbox"/>
1546	SPRINT MISSOURI, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$3,078.04	\$3,078.04	O	<input type="checkbox"/>
F419759	SPRINT PAYPHONE SERVICES, INC.	VALERIE WRIGHT, 6480 SPRINT PARKWAY, MAILSTOP: KSOPHM0310-3A460, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$8,770.99	\$8,770.99	C	<input type="checkbox"/>
1536	SPRINT-FLORIDA, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$23,530.36	\$23,530.36	O	<input type="checkbox"/>
1580	ST CLAIR COUNTY	ELIZABETH MEALER, REVENUE COMMISSIONER, PO BOX 1129, ASHVILLE, AL 35953	\$0.00	\$0.00	\$923.83	\$0.00	\$923.83	O	<input type="checkbox"/>
312	ST LOUIS CITY	P.O. BOX 66877, COLLECTOR OF REVENUE, CITY OF SAINT LOUIS, SAINT LOUIS, MO 63166	\$0.00	\$0.00	\$19,963.26	\$0.00	\$19,963.26	O	<input type="checkbox"/>
1850	ST MARTIN PARISH, TAX COLLECTOR	P.O. BOX 247, SAINT MARTINVILLE, LA 70582	\$0.00	\$0.00	\$670.88	\$0.00	\$670.88	O	<input type="checkbox"/>
9999079	St. Johns County, Florida		\$0.00	\$96.87	\$0.00	\$0.00	\$96.87	A	<input type="checkbox"/>
1454	ST. JOHNS COUNTY TAX COLLECTOR	DENNIS W. HOLLINGSWORTH, P.O. BOX 9801, SAINT AUGUSTINE, FL 32085-9801	\$4,299.08	\$0.00	\$0.00	\$0.00	\$4,299.08	O	<input type="checkbox"/>
1310	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$194.95	\$0.00	\$0.00	\$0.00	\$194.95	O	<input type="checkbox"/>
1783	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$194.95	\$0.00	\$0.00	\$194.95	O	<input type="checkbox"/>
127	STANDARD COFFEE SERVICE CO	640 MAGAZINE STREET, NEW ORLEANS, LA 70130	\$0.00	\$0.00	\$0.00	\$422.44	\$422.44	O	<input checked="" type="checkbox"/>
1796	STANDARD MEDIA INTERNATIONAL	FOLEY LARDNER, ONE MARATIME PLAZA, 6TH FLOOR, SAN FRANCISCO, CA 94111	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	O	<input type="checkbox"/>

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196	STANDARD REGISTER COMPANY, THE	600 ALBANY ST, DAYTON, OH 45408	\$0.00	\$0.00	\$0.00	\$3,559.31	\$3,559.31	O	<input checked="" type="checkbox"/>
1420002	STARNET	GREG JOHNSON, 1575 SPINNAKER DRIVE, #204, VENTURA, CA 93001	\$0.00	\$0.00	\$0.00	\$1,931.98	\$1,931.98	C	<input type="checkbox"/>
1141	STARTEC GLOBAL OPERATING COMPANY	C/O MORTON A. FALLER, ESQUIRE, SHULMAN, ROGERS, GANDAL, PORDY & ECKER, 11921 ROCKVILLE PIKE, THIRD FLOOR, ROCKVILLE, MD 20852-2743	\$0.00	\$0.00	\$0.00	\$74,296.36	\$74,296.36	O	<input checked="" type="checkbox"/>
F420329	STARTECH PAYPHONES	MORDECHAI (MORDY) TASSA, 15445 VENTURA BLVD. #220, SHERMAN OAKS, CA 91403	\$0.00	\$0.00	\$0.00	\$559.45	\$559.45	C	<input type="checkbox"/>
1917	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION, MIC-55, P.O. BOX 942879, SACRAMENTO, CA 94279-0055	\$0.00	\$0.00	\$644,650.58	\$0.00	\$644,650.58	L	<input type="checkbox"/>
9999618	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$29,801.04	\$0.00	\$0.00	\$29,801.04	R	<input type="checkbox"/>
9999619	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$253,497.50	\$0.00	\$0.00	\$253,497.50	R	<input type="checkbox"/>
9999620	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$120,625.67	\$0.00	\$0.00	\$120,625.67	R	<input type="checkbox"/>
9999621	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$91,444.79	\$0.00	\$0.00	\$91,444.79	R	<input type="checkbox"/>
9999622	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$57,926.36	\$0.00	\$0.00	\$57,926.36	R	<input type="checkbox"/>
9999623	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$1,463,803.00	\$0.00	\$0.00	\$1,463,803.00	R	<input type="checkbox"/>
9999624	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$40,197.03	\$0.00	\$0.00	\$40,197.03	R	<input type="checkbox"/>
9999625	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$11,499.18	\$0.00	\$0.00	\$11,499.18	R	<input type="checkbox"/>
9999626	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$6,443.66	\$0.00	\$0.00	\$6,443.66	R	<input type="checkbox"/>
9999627	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$3,126.89	\$0.00	\$0.00	\$3,126.89	R	<input type="checkbox"/>
9999628	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$2,244.69	\$0.00	\$0.00	\$2,244.69	R	<input type="checkbox"/>
9999629	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$2,244.69	\$0.00	\$0.00	\$2,244.69	R	<input type="checkbox"/>
9999630	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$1,496.47	\$0.00	\$0.00	\$1,496.47	R	<input type="checkbox"/>
9999631	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$43,810.83	\$0.00	\$0.00	\$43,810.83	R	<input type="checkbox"/>
213	STATE OF ALABAMA	JOY WIGINS, PO BOX-407, BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$596.10	\$596.10	O	<input type="checkbox"/>
212	STATE OF ARIZONA	DEPT OF REVENUE, BANKRUPTCY LITIGATION SECTION, 1600 W MONROE ST, PHOENIX, AZ 85007	\$0.00	\$0.00	\$37,282.57	\$25.88	\$37,308.45	O	<input type="checkbox"/>
1701	STATE OF CONNECTICUT	DEPARTMENT OF LABOR, UNEMPLOYMENT COMPENSATION DIVISION, 208 POLLY BROOK BOULEVARD, WETHERSFIELD, CT 06109	\$0.00	\$0.00	\$4,832.37	\$447.45	\$5,279.82	L	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1981	STATE OF FLORIDA	FREDERICK F. RUDZIK, ATTORNEY, BANKRUPTCY SECTION, P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$1,695,294.88	\$347,259.77	\$2,042,554.65	O	<input type="checkbox"/>
1986	STATE OF FLORIDA	FREDERICK F. RUDZIK, ATTORNEY, BANKRUPTCY SECTION, P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$76,570.05	\$15,585.84	\$92,155.89	O	<input type="checkbox"/>
1555	STATE OF FLORIDA - DEPT OF REVENUE	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	O	<input type="checkbox"/>
1554	STATE OF FLORIDA - DEPT OF REVENUE - UT	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$324.00	\$225.00	\$549.00	O	<input type="checkbox"/>
2171	STATE OF FLORIDA - DEPT. OF REVENUE	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$1,588.56	\$1,779.59	\$3,368.15	O	<input type="checkbox"/>
1974	STATE OF LOUISIANA DEPARTMENT OF REVENUE	P.O. BOX 66658, BATON ROUGE, LA 70896	\$0.00	\$0.00	\$2,174.29	\$443.25	\$2,617.54	O	<input type="checkbox"/>
1557	STATE OF MICHIGAN	DEPT OF TREASURY, FIRST FLOOR, TREASURY BUILDING, LANSING, MI 48922	\$0.00	\$0.00	\$0.00	\$35,045.98	\$35,045.98	O	<input type="checkbox"/>
408	STATE OF NEW HAMPSHIRE	DEPT OF REVENUE ADMIN, A.I. TITMANN, ASSISTANCE DIRECTOR, PO BOX 454, CONCORD, NH 03302-0454	\$0.00	\$0.00	\$552.00	\$79.97	\$631.97	O	<input type="checkbox"/>
1902	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00	Q	<input type="checkbox"/>
1904	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$25,422.05	\$25,422.05	O	<input type="checkbox"/>
1905	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$3,328.82	\$3,328.82	O	<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	\$281,120.17	\$0.00	\$281,120.17	O	<input type="checkbox"/>
2178	STATE OF NEW JERSEY TREASURER	P.O. BOX 379, DIVISION OF EMPLOYER ACCOUNTS, TRENTON, NJ 08625-0379	\$0.00	\$0.00	\$52,568.25	\$20.78	\$52,589.03	L	<input type="checkbox"/>
2021	STATE OF NEW YORK DEPT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION, GOV W A VERELL HARRIMAN OFF. BLDG CAMPUS, BUILDING 12, ROOM 256, ALBANY, NY 12240	\$0.00	\$0.00	\$265,768.15	\$0.00	\$265,768.15	O	<input type="checkbox"/>
1834	STATE OF NORTH DAKOTA	OFFICE OF STATE TAX COMMISSIONER, STATE CAPITAL - 8TH FL, 600 E BOULEVARD AVE, WAYNE STENEHJEM, BISMARCK, ND 58505-0599	\$0.00	\$0.00	\$7,146.73	\$0.00	\$7,146.73	O	<input type="checkbox"/>
1774	STATE OF OHIO	DEPARTMENT OF TAXATION, 30 EAST BROAD STREET, COLUMBUS, OH 43215	\$0.00	\$0.00	\$4,273.94	\$0.00	\$4,273.94	O	<input type="checkbox"/>
1469	STATE OF RHODE ISLAND	****NO ADDRESS PROVIDED****	\$0.00	\$0.00	\$695.00	\$0.00	\$695.00	O	<input type="checkbox"/>
808	STATE OF WASHINGTON	DEPT OF REVENUE, ATTN: DOUG HOUTON, 2101 4TH AVE, SUITE 1400, SEATTLE, WA 98121-2300	\$0.00	\$0.00	\$899,872.00	\$0.00	\$899,872.00	O	<input type="checkbox"/>
2131	STATE OF WASHINGTON, DEPT OF REVENUE	ATTN: DOUG HOUGHTON, 2101 4TH AVE, SUITE 1400, SEATTLE, WA 98121-2300	\$0.00	\$0.00	\$212.95	\$0.00	\$212.95	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
492	STATE OF WISCONSIN	DEPARTMENT OF REVENUE, 2135 RIMROCK ROAD, MADISON, WI 53713	\$0.00	\$0.00	\$101,271.08	\$0.00	\$101,271.08	P	<input type="checkbox"/>
F421336	STEELVILLE TELEPHONE EXCHANGE, INC.	JEANIE MILES, P.O. BOX 370, 61 E. HWY 8, STEELVILLE, MO 65563	\$0.00	\$0.00	\$0.00	\$90.32	\$90.32	C	<input type="checkbox"/>
F420313	STEFEK ENTERPRISES	PO BOX 10085, KILLEEN, TX 76547	\$0.00	\$0.00	\$0.00	\$590.99	\$590.99	C	<input type="checkbox"/>
62	STEPHENS, RICHARD L.	7866 NAPLES HERITAGE DR, NAPLES, FL 34112-2740	\$0.00	\$0.00	\$0.00	\$116.86	\$116.86	O	<input checked="" type="checkbox"/>
229	STERLING COMMERCE AMERICAS, INC.	4600 LAKEHURST CT, BLDG 4, 2ND FL, DUBLIN, OH 43016	\$0.00	\$0.00	\$0.00	\$2,458.09	\$2,458.09	O	<input type="checkbox"/>
9999049	Sterling County, Texas		\$0.00	\$3,106.89	\$0.00	\$0.00	\$3,106.89	A	<input type="checkbox"/>
9999050	Sterling County, Virginia		\$0.00	\$1,834.61	\$0.00	\$0.00	\$1,834.61	A	<input type="checkbox"/>
9999051	Sterling County, Virginia		\$0.00	\$9,621.24	\$0.00	\$0.00	\$9,621.24	A	<input type="checkbox"/>
1810	STERLING TELECOM OFFICE BLDG, LLC	MARK R. MUNSELL, C/O MUNSELL REALTY ADVISORS, INC., 23250 CHAGRIN BLVD, SUITE 255, BEACHWOOD, OH 44122	\$0.00	\$0.00	\$0.00	\$37,704.82	\$37,704.82	O	<input checked="" type="checkbox"/>
F421432	STEVE PAUL, DBA SRP TELECOM	STEPHEN PAUL, 2448 GOLDRIDGE, SELMA, CA 93662	\$0.00	\$0.00	\$0.00	\$80.47	\$80.47	C	<input type="checkbox"/>
1282	STEVEN J. REISMAN, ESQ.	CURTIS, MALLET-PREVOST, COLT & MOSLE LLP, 101 PARK AVENUE, NEW YORK, NY 10178	\$0.00	\$113,221.20	\$0.00	\$0.00	\$113,221.20	Q	<input checked="" type="checkbox"/>
F319842	Steven S. Turoff, Plan Trustee of the Empire Creditor Trust c/o The	2121 SAN JACINTO STREET SUITE 870, RENAISSANCE CONSULTING GROUP INC, DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	C	<input type="checkbox"/>
9999052	Stone County, Mississippi		\$0.00	\$127.39	\$0.00	\$0.00	\$127.39	A	<input type="checkbox"/>
1990	STORAGETEK FINANCIAL SERVICES CORP.	A DIVISION OF KEY CORPORATE CAPITAL, INC, 1000 SOUTH MCCASLIN BLVD., SUPERIOR, CO 80027	\$0.00	\$0.00	\$0.00	\$493,368.60	\$493,368.60	S	<input type="checkbox"/>
F320113	SULLIVAN & WORCESTER LLP	ONE POST OFFICE SQUARE, BOSTON, MA 2109	\$0.00	\$0.00	\$0.00	\$1,116.00	\$1,116.00	C	<input type="checkbox"/>
336	SULLIVAN, JAMES RYAN	504 E 1ST AVE, PO BOX 241, LA HARPE, IL 61450	\$0.00	\$0.00	\$0.00	\$121,439.00	\$121,439.00	K	<input checked="" type="checkbox"/>
1859	SUMMIT COUNTY FISCAL OFFICER	JOHN A. DONOFRI, C/O CHRISTOPHER C. ROSS, 906 KEY BLDG., 159 S. MAIN STREET, AKRON, OH 44308-1317	\$32,820.88	\$0.00	\$0.00	\$0.00	\$32,820.88	O	<input type="checkbox"/>
11	SUMNER COUNTY	355 BELVEDERE DRIVE, ATTN BETTY M GREGORY ROOM 107, GALLATIN, TN 37066-5414	\$0.00	\$0.00	\$226.39	\$0.00	\$226.39	O	<input type="checkbox"/>
261	SUN VENDING & OCS	8 RIEZ, NEWPORT COAST, CA 92657	\$0.00	\$0.00	\$0.00	\$1,168.14	\$1,168.14	O	<input type="checkbox"/>
95	SUNGARD	ATTN: MAUREEN A. MCGREEVEY, ESQ., 680 E SWEDES FORD RD, WAYNE, PA 19087	\$0.00	\$0.00	\$0.00	\$60,819.00	\$60,819.00	O	<input type="checkbox"/>
F319647	SUNGARD ASSET MANAGEMENT SYSTEMS	JOE BELLANO, 333 TECHNOLOGY DRIVE, MALVERN, PA 19355	\$0.00	\$0.00	\$0.00	\$24,348.25	\$24,348.25	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P.L.C. Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
248	SUPPRESSION SYSTEMS, INC.	4417 PACIFIC HIGHWAY E, TACOMA, WA 98424-2611	\$0.00	\$0.00	\$0.00	\$1,188.10	\$1,188.10	O	<input checked="" type="checkbox"/>
F319958	SURVCON INC.	5316 HWY 290 WEST, SUITE 480, AUSTIN, TX 78735	\$0.00	\$0.00	\$0.00	\$2,489.75	\$2,489.75	C	<input type="checkbox"/>
1516	SUSQUEHANNA ADELPHIA BUSINESS SOLUTIONS	ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COULDBERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$1,683.46	\$1,683.46	O	<input type="checkbox"/>
1388	SWEETWATER COUNTY	80 WEST FLAMING GORGE WAY, ATTN ROBB SLAUGHTER, GREEN RIVER, WY 82935	\$0.00	\$0.00	\$8,853.38	\$0.00	\$8,853.38	O	<input type="checkbox"/>
1028	SWITCH AND DATA OPERATING COMPANY LLC	1715 NORTH WESTSHORE BLVD, STE 658, SUITE 525, TAMPA, FL 33607	\$0.00	\$0.00	\$0.00	\$59,500.00	\$59,500.00	O	<input checked="" type="checkbox"/>
F319933	SwitchRoom Design	C/O BILL SMITH, 910 15TH STREET, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$2,778.00	\$2,778.00	C	<input type="checkbox"/>
622	SYMARK INTERNATIONAL, INC.	30401 AGOURA RD, SUITE 200, AGOURA HILLS, CA 91301	\$0.00	\$0.00	\$0.00	\$9,768.00	\$9,768.00	O	<input checked="" type="checkbox"/>
F320278	SYMMETRICOM	2300 ORCHARD PARKWAY, FILE NUMBER 31625, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$640.37	\$640.37	C	<input type="checkbox"/>
F320396	SYMMETRICOM	2300 ORCHARD PARKWAY, FILE NUMBER 31625, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$486.00	\$486.00	C	<input type="checkbox"/>
F319875	Sysnet Corp	MAJID MATINRAZM, 1010 WAYNE AVENUE, SUITE 950, SILVER SPRING, MD 20910	\$0.00	\$0.00	\$0.00	\$4,160.45	\$4,160.45	C	<input type="checkbox"/>
F319729	T & W ASSOCIATES	TRANSFERROR: T & W ASSOCIATES, P.O. BOX 626, PLANETARIUM STATION, NEW YORK, NY 10024-0540	\$0.00	\$0.00	\$0.00	\$11,400.00	\$11,400.00	C	<input checked="" type="checkbox"/>
F320032	T.R. SERVICES	567 VICKERS STREET, TOWAWANDA, NY 14150	\$0.00	\$0.00	\$0.00	\$1,659.63	\$1,659.63	C	<input checked="" type="checkbox"/>
F421364	TABLE TOP TELEPHONE CO., INC.	BOB GROOMS, 600 N. SECOND AVE, AJO, AZ 85321	\$0.00	\$0.00	\$0.00	\$87.25	\$87.25	C	<input type="checkbox"/>
243	TAC WORLDWIDE COMPANIES	888 WASHINGTON ST, DEDHAM, MA 02026	\$0.00	\$0.00	\$0.00	\$25,212.00	\$25,212.00	O	<input type="checkbox"/>
F420830	TACONIC TELEPHONE CORP.	KAREN BOROVICH, TACONIC PLACE, CHATHAM, NY 12037	\$0.00	\$0.00	\$0.00	\$199.96	\$199.96	C	<input type="checkbox"/>
593	TALX CORPORATION	1850 BORMAN ST, SAINT LOUIS, MO 63146	\$0.00	\$0.00	\$0.00	\$430.92	\$430.92	O	<input checked="" type="checkbox"/>
608	TALX UCM SERVICES	1850 BORMAN ST, SAINT LOUIS, MO 63146	\$0.00	\$0.00	\$0.00	\$708.33	\$708.33	O	<input checked="" type="checkbox"/>
F421045	TAMPA BAY TELECOMMUNICATIONS, INC.	PETER LLOYD, 12908 ROYAL GEORGE AVE., ODESSA, FL 33556	\$0.00	\$0.00	\$0.00	\$137.06	\$137.06	C	<input type="checkbox"/>
1447	TARRANT COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$1,361.98	\$0.00	\$0.00	\$1,361.98	A	<input type="checkbox"/>
1745	TARRANT COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,148.02	\$0.00	\$0.00	\$0.00	\$3,148.02	O	<input type="checkbox"/>
715	TAX APPRAISAL DISTRICT OF BELL COUNTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$3,367.40	\$0.00	\$0.00	\$0.00	\$3,367.40		

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
722	TAX APPRAISAL DISTRICT OF BELL COUNTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$151.08	\$0.00	\$0.00	\$151.08	A	<input type="checkbox"/>
9999053	Taylor County, Florida		\$0.00	\$543.53	\$0.00	\$0.00	\$543.53	A	<input type="checkbox"/>
1976	TAYLOR COUNTY TAX COLLECTOR	JACK TEDDER, P.O. BOX 30, PERRY, FL 32348	\$5,447.90	\$0.00	\$0.00	\$0.00	\$5,447.90	O	<input type="checkbox"/>
F420980	TCG CHICAGO PAYPHONES	JENNIFER COWLES, 233 SOUTH WACKER DRIVE, STE 2100, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$154.46	\$154.46	C	<input type="checkbox"/>
F419960	TD ROWE - OAKLAND	DALE LINDHOLM, GENL. MGR., 8134 CAPWELL DR, OAKLAND, CA 94621	\$0.00	\$0.00	\$0.00	\$2,461.05	\$2,461.05	C	<input type="checkbox"/>
984	TDS METROCOM	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$2,239.86	\$2,239.86	O	<input type="checkbox"/>
F419918	TDS TELECOM	MICHAEL S. ROHE, 301 S. WESTFIELD ROAD, MADISON, WI 53717	\$0.00	\$0.00	\$0.00	\$3,212.86	\$3,212.86	C	<input type="checkbox"/>
F421204	TDS TELECOM	JOAN P CAMMER, 87 FRONT STREET, DEPOSIT, NY 13754	\$0.00	\$0.00	\$0.00	\$106.27	\$106.27	C	<input checked="" type="checkbox"/>
F319627	TEACHERS INS.&ANNUITY ASSOC.	3809 WALNUT STREET, ARESTY INSTITUTE OF EXEC EDUCATION, PHILADELPHIA, PA 19104-3604	\$0.00	\$0.00	\$0.00	\$28,529.43	\$28,529.43	C	<input type="checkbox"/>
186	TEAGUE ISD, COUNTY OF FREESTONE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$3,956.91	\$0.00	\$0.00	\$0.00	\$3,956.91	O	<input type="checkbox"/>
700	TEAGUE ISD, COUNTY OF FREESTONE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$500.85	\$0.00	\$0.00	\$500.85	A	<input type="checkbox"/>
161	TEKSYSTEMS, INC.	7437 RACE RD, ATTN: RICH ROGERS, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$19,410.00	\$19,410.00	O	<input type="checkbox"/>
F420068	TEL & TEL PAY PHONES, INC.	BOB GIBSON, 12014 CHASE CROSSING #204, ROCKVILLE, MD 20852	\$0.00	\$0.00	\$0.00	\$1,343.48	\$1,343.48	C	<input type="checkbox"/>
F420857	TEL COMM TECHNOLOGIES	FRANK FUTIE, 1117 EAST PUTNAM AVE SUITE 431, RIVERSIDE, CT 6878	\$0.00	\$0.00	\$0.00	\$188.85	\$188.85	C	<input type="checkbox"/>
1175	TELAD INTERNATIONAL, INC.	JONES, CHARLES, 14250 NW SCIENCE PARK DRIVE, PORTLAND, OR 97229	\$0.00	\$0.00	\$0.00	\$5,152.53	\$5,152.53	O	<input checked="" type="checkbox"/>
F319998	TELCEL COMMUNICATIONS INC	3880 CLEVELAND HEIGHTS BLVD, LAKELAND, FL 33813	\$0.00	\$0.00	\$0.00	\$1,993.77	\$1,993.77	C	<input type="checkbox"/>
F420641	TELDEX COMMUNICATIONS INC.	DEXTER HUFFMAN, 2338 REBECCA DRIVE, HATFIELD, PA 19440	\$0.00	\$0.00	\$0.00	\$283.10	\$283.10	C	<input type="checkbox"/>
F420436	TELEPHONIX, INC.	LANCE JOHNSON, PO BOX 35424, PANAMA CITY, FL 32412	\$0.00	\$0.00	\$0.00	\$448.15	\$448.15	C	<input type="checkbox"/>
345	TELEPRESS	PO BOX 7011, ISSAQUAH, WA 98027	\$0.00	\$0.00	\$0.00	\$6,844.45	\$6,844.45	P	<input checked="" type="checkbox"/>
F320138	TELIGENT INC	8065 LEEBSBURG PIKE, SUITE 400, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$990.16	\$990.16	C	<input type="checkbox"/>
F319595	TELU COMMUNICATIONS INC, STATION MAIN	P.O. BOX 34278, SEATTLE, WA 98124-1278	\$0.00	\$0.00	\$0.00	\$182.25	\$182.25	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			Total
9999054	Tennessee		\$0.00	\$414.30	\$0.00	\$0.00	\$414.30	A	<input type="checkbox"/>
989	TENNESSEE TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$254.10	\$254.10	O	<input type="checkbox"/>
273	TERRA NOVA	201 S. LAKE AVE, SUITE 409, PASADENA, CA 91101	\$0.00	\$0.00	\$348.03	\$0.00	\$348.03	O	<input type="checkbox"/>
1831	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	\$2,788,090.00	\$0.00	\$2,788,090.00	G	<input type="checkbox"/>
1832	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	\$462,990.06	\$0.00	\$462,990.06	O	<input type="checkbox"/>
1833	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	\$192,497.00	\$157,502.98	\$350,000.00	G	<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	\$6,549.53	\$0.00	\$6,549.53	O	<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	\$1,037,014.00	\$0.00	\$1,037,014.00	G	<input type="checkbox"/>
1340	TEXAS COMPTROLLER OF PUBLIC ACCTS, ET AL	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$19,833.86	\$0.00	\$0.00	\$19,833.86	O	<input type="checkbox"/>
1750	TEXAS WORKFORCE COMMISSION	STEVE WHITE, TWC BUILDING, AUSTIN, TX 78778	\$49,177.00	\$0.00	\$0.00	\$0.00	\$49,177.00	D	<input type="checkbox"/>
626	THE BENTLEYVILLE TELEPHONE CO.	JAMES J. KAIL, 608 MAIN STREET, BENTLEYVILLE, PA 15314	\$0.00	\$0.00	\$0.00	\$754.75	\$754.75	O	<input type="checkbox"/>
F319776	The Cheppy Corporation	90 SPENCER AV, CHELSEA, MA 2150	\$0.00	\$0.00	\$0.00	\$8,185.88	\$8,185.88	S	<input type="checkbox"/>
F321289	THE COCA-COLA COMPANY	PAM O'GWIN, P.O.DRAWER 1734, ATLANTA, GA 30301	\$0.00	\$0.00	\$0.00	\$95.98	\$95.98	C	<input type="checkbox"/>
F319770	The COMMON FUND	DAVID HESPELT, 15 OLD DABURY ROAD, WILTON, CT 6897	\$0.00	\$0.00	\$0.00	\$8,415.53	\$8,415.53	C	<input type="checkbox"/>
F319890	The Crosby Group	726 MAIN STREET, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00	C	<input type="checkbox"/>
F420748	THE HI-LINE	OLOV SUNDSTEDT, 1850 PETERSON LN, SANTA ROSA, CA 95403	\$0.00	\$0.00	\$0.00	\$235.94	\$235.94	C	<input type="checkbox"/>
F421160	THE MIDDLEBURGH TELEPHONE COMPANY	LORRAINE MCADOO, P. O. BOX 191, MIDDLEBURGH, NY 12122	\$0.00	\$0.00	\$0.00	\$113.25	\$113.25	C	<input type="checkbox"/>
F421026	THE NORTH-EASTERN PA TELE CO	EDWARD E. TOURJE, 720 MAIN STREET, PO BOX D, FOREST CITY, PA 18421	\$0.00	\$0.00	\$0.00	\$142.38	\$142.38	C	<input type="checkbox"/>
F420515	THE PHONE FACTORY	PHYLLIS BLAIR, 412 DAVIS STREET, VACAVILLE, CA 95688	\$0.00	\$0.00	\$0.00	\$380.14	\$380.14	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320306	THE PLANT LADY	135 MACHADO COURT, TRACY, CA 95376	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	C	<input type="checkbox"/>
F420658	THE PONDEROSA TELEPHONE COMPANY	ERIC VARGAS, P. O. BOX 21, O'NEALS, CA 93645	\$0.00	\$0.00	\$0.00	\$278.20	\$278.20	C	<input type="checkbox"/>
F320226	The Standard Register Company	P.O. BOX 91047, CHICAGO, IL 60693	\$0.00	\$0.00	\$0.00	\$735.07	\$735.07	C	<input type="checkbox"/>
138	THURSTON COUNTY TREASURER	2000 LAKERIDGE DR SW, OLYMPIA, WA 98502	\$1,197.13	\$0.00	\$0.00	\$0.00	\$1,197.13	O	<input type="checkbox"/>
1402	THYSSENKRUPP ELEVATOR CORPORATION	30984 SANTANA STREET, HAYWARD, CA 94544	\$0.00	\$0.00	\$4,774.56	\$0.00	\$4,774.56	O	<input type="checkbox"/>
1906	TIME WARNER TELECOM, INC.	10475 PARK MEADOWS DRIVE, LITTLETON, CO 80124	\$0.00	\$0.00	\$0.00	\$173,000.00	\$173,000.00	C	<input checked="" type="checkbox"/>
465	TIPPAH COUNTY	102 C NORTH MAIN, JOE LARRY SHACKELFORD COLLECTOR, COURTHOUSE, RIPLEY, MS 38663	\$0.00	\$0.00	\$880.18	\$0.00	\$880.18	O	<input type="checkbox"/>
988	TIPFON TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$3,823.26	\$3,823.26	I	<input type="checkbox"/>
1286	TISCALI INTERNATIONAL NETWORKS B.V.	ZONNEBAAN 17, POSTBUS 8071, 3503 RB UTRECHT,	\$0.00	\$0.00	\$0.00	\$80,009.23	\$80,009.23	O	<input type="checkbox"/>
1743	TITUS CAD	ELIZABETH WELLER, LINDBARGER GOGGAN BLAIR & SAMPSON, LLP, 232 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$222.39	\$0.00	\$0.00	\$0.00	\$222.39	O	<input type="checkbox"/>
1485	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$116.41	\$116.41	O	<input type="checkbox"/>
1486	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$6,383.15	\$6,383.15	O	<input type="checkbox"/>
1488	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$149.32	\$149.32	O	<input type="checkbox"/>
1489	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$103.69	\$103.69	O	<input type="checkbox"/>
1490	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$233.45	\$233.45	O	<input type="checkbox"/>
1491	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,513.28	\$1,513.28	O	<input type="checkbox"/>
1492	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,059.35	\$1,059.35	O	<input type="checkbox"/>
1493	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$830.85	\$830.85	O	<input type="checkbox"/>
1494	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$291.49	\$291.49	O	<input type="checkbox"/>
1495	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$204.36	\$204.36	O	<input type="checkbox"/>
1497	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,234.52	\$1,234.52	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13713 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1498	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,987.67	\$1,987.67	O	<input type="checkbox"/>
1499	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$774.38	\$774.38	O	<input type="checkbox"/>
1919	TOMBALL INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$273.41	\$0.00	\$0.00	\$0.00	\$273.41	O	<input type="checkbox"/>
2092	TOMBALL INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$273.41	\$0.00	\$0.00	\$273.41	O	<input type="checkbox"/>
932	TOP LAYER NETWORKS	2400 COMPUTER DRIVE, WESTBORO, MA 1581	\$0.00	\$0.00	\$0.00	\$14,771.92	\$14,771.92	O	<input type="checkbox"/>
F319930	Total Network Services Inc	127 EAST MAIN STREET, BLDG 200, SUITE 201, WOODSTOCK, GA 30189	\$0.00	\$0.00	\$0.00	\$2,874.04	\$2,874.04	C	<input type="checkbox"/>
1788	TOUCH AMERICA	PO BOX 5207, MISSOULA, MT 59806	\$0.00	\$0.00	\$0.00	\$84,088.10	\$84,088.10	O	<input type="checkbox"/>
432	TOWERS PERRIN	1500 MARKET STREET, 20TH FLOOR, CENTRE SQUARE EAST, PHILADELPHIA, PA 19102-6130	\$0.00	\$0.00	\$0.00	\$32,721.00	\$32,721.00	O	<input type="checkbox"/>
1329	TOWNSHIP OF WALL	2700 ALLAIRE ROAD, OFFICE OF TAX COLLECTOR, WALL, NJ 07719	\$60,935.91	\$0.00	\$0.00	\$0.00	\$60,935.91	I	<input type="checkbox"/>
991	TOWNSHIP TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$214.35	\$214.35	O	<input type="checkbox"/>
299	TR SERVICES, INC.	567 VICKERS STREET, TOWAWANDA, NY 14150	\$0.00	\$0.00	\$1,659.63	\$0.00	\$1,659.63	O	<input type="checkbox"/>
93	TRANE COMPANY	PO BOX 34597, SAN ANTONIO, TX 78265	\$0.00	\$0.00	\$0.00	\$34,161.12	\$34,161.12	O	<input type="checkbox"/>
F319738	Transport Specialists Inc	44645 GUILFORD DRIVE, SUITE 205, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$10,103.25	\$10,103.25	C	<input type="checkbox"/>
F319739	Transport Specialists Inc	44645 GUILFORD DRIVE, SUITE 205, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$10,103.25	\$10,103.25	C	<input type="checkbox"/>
240	TRAVIS COUNTY	P.O. BOX 1748, DAVID ESCAMILLA, COUNTY ATTORNEY, AUSTIN, TX 78767	\$67,821.19	\$0.00	\$0.00	\$0.00	\$67,821.19	I	<input type="checkbox"/>
9999057	Travis County, Texas		\$0.00	\$229.79	\$0.00	\$0.00	\$229.79	A	<input type="checkbox"/>
F421104	TRENTON TELEPHONE CO.	WILLIAM R. TATUM, PO BOX 216, TRENTON, GA 30752	\$0.00	\$0.00	\$0.00	\$125.36	\$125.36	C	<input type="checkbox"/>
1083	TRIANGLE TELEPHONE COOPERATIVE ASSN., INC	RICHARD STEVENS, P. O. BOX 1220, HAVRE, MT 59501	\$0.00	\$0.00	\$0.00	\$1,041.41	\$1,041.41	O	<input type="checkbox"/>
990	TRI-COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$387.27	\$387.27	O	<input type="checkbox"/>
F319849	Trifecta Communications LLC	600 EAST COLONIAL DRIVE, ATTN DAN HATOUN, ORLANDO, FL 32803	\$0.00	\$0.00	\$0.00	\$4,752.24	\$4,752.24	C	<input type="checkbox"/>
F319916	TRINET CORPORATE REALTY TRUST	1114 AVENUE OF THE AMERICAS, 27TH FLOOR, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$3,254.10	\$3,254.10	C	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
578	TRINITY TELECOMMUNICATIONS	1624 W GRACE, CHICAGO, IL 60613	\$0.00	\$0.00	\$0.00	\$144.24	\$144.24	O	<input checked="" type="checkbox"/>
1500	TRINITY WASTE SERVICE	6100 ELLIOTT REEDER RD., FORTH WORTH, TX 76117	\$0.00	\$0.00	\$0.00	\$1,096.26	\$1,096.26	O	<input type="checkbox"/>
978	TSST LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$29,201.21	\$29,201.21	O	<input type="checkbox"/>
979	TSST LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$188,903.45	\$188,903.45	O	<input type="checkbox"/>
980	TSST LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$30,168.78	\$30,168.78	O	<input type="checkbox"/>
629	TUBI, NEAL	26128 ALIZIA CANYON DR #C, CALABASAS, CA 91302	\$0.00	\$0.00	\$4,650.00	\$33,865.21	\$38,515.21	O	<input checked="" type="checkbox"/>
800	TULARE COUNTY	221 SOUTH MOONEY BOULEVARD, GERALD O FIELD ROOM 104-E, VISALIA, CA 93291-4593	\$994.74	\$0.00	\$0.00	\$0.00	\$994.74	O	<input type="checkbox"/>
1319	TUTTON, JOSH E.	JET SERVICE VENDING DBA, 1840 ALMADEN RD, #7, SAN JOSE, CA 95125	\$0.00	\$0.00	\$0.00	\$17,142.76	\$17,142.76	O	<input checked="" type="checkbox"/>
1659	TWIGGS COUNTY TAX COMMISSIONER	P.O. BOX 187, JEFFERSONVILLE, GA 31044	\$1,138.78	\$0.00	\$0.00	\$0.00	\$1,138.78	O	<input type="checkbox"/>
F420293	TWIN LAKES TELEPHONE COOPERATIVE	RONNIE LAFEVER, P O BOX 67, GAINESBORO, TN 38562	\$0.00	\$0.00	\$0.00	\$619.17	\$619.17	C	<input checked="" type="checkbox"/>
1819	TXU ENERGY RETAIL COMPANY LP, DBA	TXU ENERGY, LOIS J. DURAN, PO BOX 650393, DALLAS, TX 752656	\$0.00	\$0.00	\$0.00	\$34,249.66	\$34,249.66	O	<input checked="" type="checkbox"/>
F421220	U S LONG DISTANCE, INC.	CURT SELMAN, ATTN: CURT SELMAN, CONTRACT ADMINSTRITION, 9311 SAN PEDRO SUITE 100, SAN ANTONIO, TX 78216	\$0.00	\$0.00	\$0.00	\$103.81	\$103.81	C	<input type="checkbox"/>
F419743	U.S. TELECOIN CORPORATION	JENNIFER MASSEY, 3116 GARDEN BROOK, FARMERS BRANCH, TX 75234	\$0.00	\$0.00	\$0.00	\$9,978.81	\$9,978.81	C	<input checked="" type="checkbox"/>
2022	UNCOM SYSTEMS, INC.	ATTN: JOSEPH T. GAUTHIER, ESQ., UNICOM PLAZA, SUITE 310, 15535 SAN FERNANDO MISSION BLVD., MISSION HILLS, CA 91345	\$0.00	\$0.00	\$0.00	\$46,084.63	\$46,084.63	O	<input type="checkbox"/>
F421133	UNION SPRINGS TELEPHONE CO	MARY JANE TOMPKINS, P O BOX 272, UNION SPRINGS, AL 36089	\$0.00	\$0.00	\$0.00	\$118.81	\$118.81	C	<input type="checkbox"/>
F420042	UNIQUE COMMUNICATIONS, INC.	3709 OAK COVE, BEDFORD, TX 76021	\$0.00	\$0.00	\$0.00	\$1,568.27	\$1,568.27	C	<input type="checkbox"/>
1482	UNISTRUT CORPORATION	1140 W THORNDALE AVE, ITASCA, IL 60143	\$0.00	\$0.00	\$0.00	\$2,950.00	\$2,950.00	O	<input type="checkbox"/>
561	UNITA COUNTY	P.O. BOX 1530, ATTN TERRY BRIMHALL, EVANSTON, WY 83931-1530	\$4,041.87	\$0.00	\$0.00	\$0.00	\$4,041.87	O	<input type="checkbox"/>
F319545	UNITED HEALTHCARE SERVICES INC	6308 OLSON MEMORIAL HIGHWAY, MAIL ROUTE MN10-S236, GOLDEN VALLEY, MN 55427	\$0.00	\$0.00	\$0.00	\$1,203.41	\$1,203.41	O	<input type="checkbox"/>
1538	UNITED TELEPHONE - SOUTHEAST (VA)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$38,224.01	\$38,224.01	O	<input type="checkbox"/>
1539	UNITED TELEPHONE - SOUTHEAST, INC.	VALERIE WRIGHT, DBA SPRINT, 6480 SPRINT PKWY MS:KSOPHM0610-3A.550, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$324.65	\$324.65	O	<input type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1540	UNITED TELEPHONE CO OF INDIANA	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$344.74	\$344.74	O	<input type="checkbox"/>
1551	UNITED TELEPHONE CO OF NEW JERSEY, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,745.22	\$2,745.22	O	<input type="checkbox"/>
1541	UNITED TELEPHONE CO OF OHIO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$17,287.08	\$17,287.08	O	<input type="checkbox"/>
1543	UNITED TELEPHONE CO OF PENNSYLVANIA	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$11,105.25	\$11,105.25	O	<input type="checkbox"/>
1534	UNITED TELEPHONE CO OF THE NORTHWEST(OR)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$107.87	\$107.87	O	<input type="checkbox"/>
1535	UNITED TELEPHONE CO OF THE NORTHWEST(WA)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,105.56	\$2,105.56	O	<input type="checkbox"/>
1550	UNITED TELEPHONE CO OF THE NORTHWEST(OR)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,770.78	\$2,770.78	O	<input type="checkbox"/>
1543	UNITED TELEPHONE CO OF THE WEST	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$1,102.55	\$1,102.55	O	<input type="checkbox"/>
F319789	Universal Access Inc	SEARS TOWER, 233 SOUTH WACKER DR, SUITE 600, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$4,304.13	\$4,304.13	O	<input type="checkbox"/>
F421417	UNIVERSAL COMMUNICATIONS NETWORK	STANLEY KVITELMAN, 40 OCEANA DRIVE WEST 1A, BROOKLYN, NY 11235	\$0.00	\$0.00	\$0.00	\$81.93	\$81.93	C	<input checked="" type="checkbox"/>
F319948	Universal Lifeline Telephone Service	P.O. BOX 60000, FILE NO 74311, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$2,582.41	\$2,582.41	S	<input type="checkbox"/>
1305	UNIVERSAL SERVICE ADMINISTRATIVE COMPANY	ATTN: TRACEY BEAVER, SEN. MGR & ANALYST, OFFICE OF THE GENERAL COUNSEL, 2000 L STREET NW, SUITE 200, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$265,677.45	\$265,677.45	O	<input type="checkbox"/>
1400	UNIVERSITY CORPORATION FOR ATMOSPHERIC	RESEARCH (UCAR), PO BOX 3000, BOULDER, CO 80307-3000	\$0.00	\$0.00	\$0.00	\$41,089.62	\$41,089.62	O	<input checked="" type="checkbox"/>
F320461	University Healthcare Alliance	P.O. BOX 1300, LOCKBOX #47887, HONOLULU, HI 96807	\$0.00	\$0.00	\$0.00	\$424.46	\$424.46	C	<input type="checkbox"/>
F420479	UNLIMITED TELECOMMUNICATIONS	MICHAEL BIONDOLELLO, 1525 67TH STREET, BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$407.91	\$407.91	C	<input type="checkbox"/>
F420177	UNLIMITED TELECOMMUNICATIONS INC	MICHAEL BIONDOLELLO, 1525 67 ST., BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$846.43	\$846.43	C	<input type="checkbox"/>
F319653	UNUM LIFE INSURANCE	P.O. BOX 17577, BALTIMORE, MD 21297-0513	\$0.00	\$0.00	\$0.00	\$23,016.65	\$23,016.65	C	<input type="checkbox"/>
137	UPSTART COMMUNICATIONS	C/O FLEISHMAN-HILLARD INC., 200 N BROADWAY, ATTN: JASON TRUESDELL, ESQ., SAINT LOUIS, MO 63102	\$0.00	\$0.00	\$0.00	\$70,753.08	\$70,753.08	O	<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	O	<input checked="" type="checkbox"/>

EXHIBIT A

Order: Cable & Wireless 01/01
 .03C (NO. 03-13711) (JLF)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W FLD Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
319929	JS LEC	PO BOX 601310, CHARLOTTE, NC 28260-1310	0.00	0.00	0.00	\$2,948.13	\$2,948.13	C	<input type="checkbox"/>
192	JS LINK	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	0.00	0.00	0.00	\$328.03	\$328.03	D	<input type="checkbox"/>
319794	JS Telebrokers Inc	8390 EAST VIA DE VENTURA, SUITE F110-220, SCOTTSDALE, AZ 85258	0.00	0.00	0.00	\$7,043.06	\$7,043.06	C	<input type="checkbox"/>
319758	UserTrends Inc	1801 AVENUE OF THE STARS, SUITE 929A, LOS ANGELES, CA 90067	0.00	0.00	0.00	\$8,925.00	\$8,925.00	C	<input type="checkbox"/>
455	USOP LIQUIDATING LLC	C/O JAM J. GAZES, ESQ., GAZES & ASSOCIATES, LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	0.00	0.00	0.00	\$15,127.09	\$15,127.09	D	<input type="checkbox"/>
999059	Utah		0.00	\$1,254.96	0.00	\$0.00	\$1,254.96	A	<input type="checkbox"/>
999632	Utah State Tax Commission	Sales Tax - M, 210 N 1950 W, SLC, UT 84134-2400	0.00	\$19,779.00	0.00	\$0.00	\$19,779.00	R	<input type="checkbox"/>
8419946	V & B COMMUNICATIONS INC.	SCOTT B. JONES, 1611 S. SR. 15A, SUITE 3, DELAND, FL 32720	0.00	0.00	0.00	\$2,590.70	\$2,590.70	C	<input type="checkbox"/>
8421330	VALLEY PHONES, INC.	P.O. BOX 321, CARY, IL 60013	0.00	0.00	0.00	\$90.83	\$90.83	C	<input type="checkbox"/>
8420714	VALUE VENDING	LOCKE OLSON, 8183 HAVASU CIR, BUENA PARK, CA 90621	0.00	0.00	0.00	\$249.39	\$249.39	C	<input type="checkbox"/>
999060	Van Zandt County, Texas		0.00	\$147.39	0.00	\$0.00	\$147.39	A	<input type="checkbox"/>
182	VAN ZANDT COUNTY APPRAISAL DISTRICT	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	0.00	\$1,332.52	0.00	\$0.00	\$1,332.52	O	<input type="checkbox"/>
185	VAN ZANDT COUNTY APPRAISAL DISTRICT	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,269.06	0.00	0.00	\$0.00	\$1,269.06	O	<input type="checkbox"/>
999634	Various		0.00	\$9,233.00	0.00	\$0.00	\$9,233.00	R	<input type="checkbox"/>
1845	VENTURA COUNTY TAX COLLECTOR	LAWRENCE L. MATHENEY, 800 S. VICTORIA AVE, VENTURA, CA 93009-1290	\$1,694.86	0.00	0.00	\$0.00	\$1,694.86	O	<input type="checkbox"/>
571	VENTURI STAFFING PARTNERS	VENTURI TECHNOLOGY PARTNERS, CORPORATE OFFICE, 2709 WATER RIDGE PARKWAY, CHARLOTTE, NC 28217-4538	0.00	0.00	0.00	\$86,928.29	\$86,928.29	O	<input type="checkbox"/>
F321219	Veristan Inc	8300 NORTH HAYDEN ROAD, ATTN STEVEN DARROW SUITE 207, SCOTTSDALE, AZ 85258	0.00	0.00	0.00	\$104.00	\$104.00	C	<input type="checkbox"/>
9999853	Veritas	Attn: General Counsel, 350 Ellis Street, MOUNTAIN VIEW, CA 94043	0.00	0.00	\$18,718.31	\$0.00	\$18,718.31	F	<input type="checkbox"/>
1687	VERIZON	185 FRANKLIN STREET-ROOM 903, BOSTON, MA 02110	0.00	0.00	0.00	\$14,232.78	\$14,232.78	O	<input checked="" type="checkbox"/>
1740	VERIZON	185 FRANKLIN STREET, ROOM 903, BOSTON, MA 02110	0.00	0.00	0.00	\$6,797.99	\$6,797.99	O	<input checked="" type="checkbox"/>
F319949	VERIZON HAWAII INC	P.O. BOX 30001, INGLEWOOD, CA 90313-0001	0.00	0.00	0.00	\$2,557.46	\$2,557.46	S	<input type="checkbox"/>
F320585	Verizon Internet Solutions	P.O. BOX 101096, ATLANTA, GA 30392-1096	0.00	0.00	0.00	\$319.90	\$319.90	C	<input type="checkbox"/>

EXHIBIT A

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Maximum Reserve Code	C&W PLC Optional Release Granted	
			Secured	Administrative	Priority	Unsecured			Total
750	VERIZON LOGISTICS DIV.	GTE COMMUNICATION SYSTEMS CORP, 83-793 DR. CARREON BLVD, ATTN: BETSY DAY, INDIO, CA 92281	\$0.00	\$0.00	\$0.00	\$4,368.65	\$4,368.65	O	<input 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	O	<input type="checkbox"/>
1432	VERIZON WIRELESS	PO BOX 761, BEDMENSTER, NJ 07921-0761	\$0.00	\$0.00	\$0.00	\$818.76	\$818.76	O	<input type="checkbox"/>
761	VERMILLION COUNTY	P.O. BOX 99, NEWPORT, IN 47966	\$213.11	\$0.00	\$0.00	\$0.00	\$213.11	O	<input type="checkbox"/>
319	VIGO COUNTY	191 OAK STREET, ATTN COUNTY ANNEX, TERRE HAUTE, IN 47807-2980	\$0.00	\$0.00	\$120.28	\$0.00	\$120.28	O	<input type="checkbox"/>
1784	VIRGINIA BEACH CITY	2401 COURTHOUSE DRIVE, JOHN T ATKINSON TREASURER, MUNICIPAL CENTER BUILDING 1, VIRGINIA BEACH, VA 23456	\$0.00	\$0.00	\$1,387.75	\$0.00	\$1,387.75	O	<input type="checkbox"/>
1603	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 2156, RICHMOND, VA 23218-2156	\$0.00	\$0.00	\$3,577,032.00	\$0.00	\$3,577,032.00	L	<input type="checkbox"/>
1960	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 2156, RICHMOND, VA 23218-2156	\$0.00	\$0.00	\$832,018.81	\$237,131.63	\$1,069,150.44	O	<input type="checkbox"/>
F319535	Virtual Productions, Inc.	4001 S. DECATUR BLVD, LAS VEGAS, NV 89103	\$0.00	\$0.00	\$0.00	\$112,500.00	\$112,500.00	C	<input type="checkbox"/>
F320215	Virtualink Corporation	2425 NORTH CENTRAL EXPRESSWAY, SUITE 480, RICHARDSON, TX 75080	\$0.00	\$0.00	\$0.00	\$764.86	\$764.86	C	<input type="checkbox"/>
317	VISTA RMS	950 HERNDON PARKWAY, SUITE 360, HERNDON, VA 20170	\$0.00	\$0.00	\$0.00	\$75,794.65	\$75,794.65	O	<input checked="" type="checkbox"/>
F319927	VITRA TECHNOLOGY INC	945 STEWART D, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	C	<input type="checkbox"/>
F420823	VIVIAN TEL CO DBA GOLDEN WEST COMM INC	GWEN DAVIS, 410 CROWN STREET, PO BOX 411, WALL, SD 57790	\$0.00	\$0.00	\$0.00	\$200.19	\$200.19	C	<input type="checkbox"/>
F320400	Voicestream Wireless	C/O TEXAS COMMERCE BANK, P.O. BOX 910508, DALLAS, TX 75391-0508	\$0.00	\$0.00	\$0.00	\$479.94	\$479.94	C	<input type="checkbox"/>
9999062	Volusia County, Florida		\$0.00	\$268.70	\$0.00	\$0.00	\$268.70	A	<input type="checkbox"/>
F320417	VTS Transportation, Inc.	D/B/A CHAMPAGNE NORTH AMERICAN, 820 WEST GENEVA DRIVE, SUITE 101, TEMPE, AZ 85282	\$0.00	\$0.00	\$0.00	\$465.00	\$465.00	C	<input type="checkbox"/>
1179	W LANGE & COMPANY INC	24367 WALNUT STREET, NEWHALL, CA 91321	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	O	<input checked="" type="checkbox"/>
F420372	W PARKER	WILLIAM R PARKER, DBA RWP COMM, 11260 PARK ST, CERRITOS, CA 90703	\$0.00	\$0.00	\$0.00	\$510.97	\$510.97	C	<input type="checkbox"/>
1316	W.W. GRAINGER INC.	7300 N. MELVINA, NILES, IL 60714	\$0.00	\$0.00	\$0.00	\$1,885.98	\$1,885.98	O	<input type="checkbox"/>
631	W9TRINET POYDRAS, LLC	SUSAN CULBRETH, C/O ISTAR FINANCIAL INC., 3480 PRESTON RIDGE RD, ALPHARETTA, GA 30005	\$0.00	\$0.00	\$0.00	\$8,387.50	\$8,387.50	O	<input checked="" type="checkbox"/>
660	WAKE COUNTY REVENUE DEPARTMENT	P.O. BOX 2331, RALEIGH, NC 27602	\$0.00	\$0.00	\$33,186.71	\$0.00	\$33,186.71	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F319753	WALKER ELECTRICAL CONTRACTORS AND ENGINEERING	ENGINEERING, P.O. BOX 155549, FORT WORTH, TX 76155	\$0.00	\$0.00	\$0.00	\$9,394.19	\$9,394.19	S	<input type="checkbox"/>
F319731	WALLACE INTEGRATED GRAPHICS	12201 OLD COLUMBIA PIKE, SILVER SPRING, MD 20904	\$0.00	\$0.00	\$0.00	\$11,075.00	\$11,075.00	C	<input type="checkbox"/>
639	WALT DISNEY INTERNET GROUP	5161 LANKERSHIM BLVD, 3RD, NORTH HOLLYWOOD, CA 91602	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	O	<input type="checkbox"/>
F320574	WALTHAM PEST CONTROL	97A CAMBRIDGE STREET, BURLINGTON, MA 1803	\$0.00	\$0.00	\$0.00	\$330.00	\$330.00	C	<input type="checkbox"/>
F319525	WALTON 311 WACKER INVESTORS III	CHRISTIAN DOMIN, INSIGNIA/ESG, INC. REAL ESTATE, 311 S. WACKER DRIVE, SUITE 5450, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$139,665.90	\$139,665.90	C	<input type="checkbox"/>
1887	WALTON COUNTY	49 NORTH 50TH STREET, ATTN SUE CARTER, DEFUNIAK SPRINGS, FL 32433	\$0.00	\$0.00	\$2,584.12	\$0.00	\$2,584.12	O	<input type="checkbox"/>
9999063	Walton County, Florida		\$0.00	\$208.07	\$0.00	\$0.00	\$208.07	A	<input type="checkbox"/>
1950	WARREN COUNTY	105 SOUTH MARKET, WARRENTON, MO 63383	\$0.00	\$10,018.46	\$0.00	\$0.00	\$10,018.46	O	<input type="checkbox"/>
F420909	WARWICK VALLEY TELEPHONE COMPANY	CHRISTINE VEGA, BOX 592, 47 MAIN STREET, WARWICK, NY 10990	\$0.00	\$0.00	\$0.00	\$172.91	\$172.91	C	<input type="checkbox"/>
F320248	WASAK INC	P.O. BOX 905236, CHARLOTTE, NC 28290-5236	\$0.00	\$0.00	\$0.00	\$680.52	\$680.52	C	<input checked="" type="checkbox"/>
9999065	Washington		\$0.00	\$1,043.49	\$0.00	\$0.00	\$1,043.49	A	<input type="checkbox"/>
332	WASHINGTON COUNTY	P.O. BOX 1038, ATTN HELEN MCENTYRE, CHIPLEY, FL 32428	\$0.00	\$0.00	\$795.74	\$0.00	\$795.74	O	<input type="checkbox"/>
796	WASHINGTON GAS	BANKRUPTCY DEPT, 6801 INDUSTRIAL RD ROOM 353, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$2,423.48	\$2,423.48	O	<input type="checkbox"/>
9999633	Washington State Department of Revenue	PO Box 34051, Seattle, WA 98124-1051	\$0.00	\$752,674.00	\$0.00	\$0.00	\$752,674.00	R	<input type="checkbox"/>
F320434	Waste Management of Orange County	1800 S GRAND AVENUE, SANTA ANA, CA 92705	\$0.00	\$0.00	\$0.00	\$448.57	\$448.57	C	<input type="checkbox"/>
F319907	Waste Management of Santa Clara	1675 ROGERS AVENUE, SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$3,466.60	\$3,466.60	C	<input type="checkbox"/>
F320025	WASTE MANAGEMENT, INC	1675 ROGERS AVENUE, SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$1,705.36	\$1,705.36	C	<input type="checkbox"/>
1646	WAXAHACHIE INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA/BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$1,247.28	\$0.00	\$0.00	\$0.00	\$1,247.28	O	<input type="checkbox"/>
2117	WAXAHACHIE ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$1,285.25	\$0.00	\$0.00	\$1,285.25	O	<input type="checkbox"/>
596	WAYNE COUNTY	P.O. BOX 338, ATTN JANICE SMITH, WAYNESBORO, TN 38485	\$0.00	\$0.00	\$336.00	\$0.00	\$336.00	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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1379	WAYPOINT CONSULTING LLC	888 SOUTH MICHIGAN AVENUE, SUITE 901, CHICAGO, 60605	\$0.00	\$0.00	\$0.00	\$18,645.00	\$18,645.00	O	<input type="checkbox"/>
F319575	WB Electric Inc	P.O. BOX 95046, SAN MARTIN, CA 95046	\$0.00	\$0.00	\$0.00	\$48,651.00	\$48,651.00	C	<input type="checkbox"/>
F319813	WebMethods Inc	3930 FENDER DRIVE, FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$6,400.00	\$6,400.00	C	<input type="checkbox"/>
1292	WEICHERT RELOCATION	372 DANBURY ROAD, WILTON, CT 06897	\$0.00	\$0.00	\$0.00	\$48,048.08	\$48,048.08	O	<input checked="" type="checkbox"/>
1045	WELLS FARGO BANK, N.A.	MOLLY J. BAER, SENIOR COUNSEL, 633 FOLSOM STREET, 7TH FLOOR, SAN FRANCISCO, CA 94170	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	Q	<input type="checkbox"/>
F421048	WEST CAROLINA RURAL TELEPHONE COOP, INC.	BRUCE, CLAUDIE, PO BOX 610, ABBEVILLE, SC 29620	\$0.00	\$0.00	\$0.00	\$135.99	\$135.99	C	<input type="checkbox"/>
889	WEST CENTRAL TELEPHONE	P.O. BOX 304, ATTN A/R, SEBEKA, MN 56477	\$0.00	\$0.00	\$0.00	\$679.91	\$679.91	O	<input type="checkbox"/>
1406	WEST COAST RECYCLING CO.	PO BOX 881476, SAN FRANCISCO, CA 94188	\$0.00	\$0.00	\$0.00	\$546.81	\$546.81	O	<input type="checkbox"/>
F320296	WEST SIDE TELECOMMUNICATIONS	1449 FAIRMONT ROAD, ATTN MARK MOORE, MORGANTOWN, WV 26501	\$0.00	\$0.00	\$0.00	\$612.84	\$612.84	C	<input type="checkbox"/>
F421391	WEST SIDE TELECOMMUNICATIONS	RUTH E. DAWSON, 1449 FAIRMONT ROAD, MORGANTOWN, WV 26505	\$0.00	\$0.00	\$0.00	\$85.04	\$85.04	C	<input type="checkbox"/>
F320507	Westcom Communications	4817 WOODSPRING DRIVE, MARIETTA, GA 30066	\$0.00	\$0.00	\$0.00	\$385.11	\$385.11	C	<input type="checkbox"/>
F321170	WESTEL	9606 NORTH MO PAC EXPRESSWAY, ATTN FINANCE DEPARTMEN SUITE 700, AUSTIN, TX 78759-8932	\$0.00	\$0.00	\$0.00	\$112.14	\$112.14	C	<input type="checkbox"/>
F420386	WESTERN COMMUNICATIONS	CLYDE RASMUSSEN, CLYDE RASMUSSEN, P.O. BOX 2352, BOISE, ID 83701	\$0.00	\$0.00	\$0.00	\$498.23	\$498.23	C	<input checked="" type="checkbox"/>
2061	WHARTON COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$519.59	\$0.00	\$0.00	\$0.00	\$519.59	O	<input type="checkbox"/>
F420900	WHEATLAND PAYPHONE	RICHARD C. SAURBAUGH, 1755 STEVENS ST, EAST PETERSBURG, PA 17520	\$0.00	\$0.00	\$0.00	\$175.36	\$175.36	C	<input checked="" type="checkbox"/>
F420682	WHIDBEY TELEPHONE COMPANY	DICK WHITE, 14888 SR 525, LANGLEY, WA 98260	\$0.00	\$0.00	\$0.00	\$267.21	\$267.21	C	<input type="checkbox"/>
F320195	Wilkes Telephone Membership Corp	1400 RIVER ST, WILKESBORO, NC 286972108	\$0.00	\$0.00	\$0.00	\$809.16	\$809.16	C	<input checked="" type="checkbox"/>
F421457	WILLIAM A FISK OR W A F ENTERPRISES	WILLIAM A FISK, 2954 SPRINGBURN WAY, P.O. BOX 5054, EL DORADO HILLS, CA 95762	\$0.00	\$0.00	\$0.00	\$77.45	\$77.45	C	<input type="checkbox"/>
F319825	Williams Communications LLC	ONE TECHNOLOGY CENTER, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$5,721.33	\$5,721.33	C	<input type="checkbox"/>
140	WILLIAMSON COUNTY TRUSTEE	PO BOX 648, FRANKLIN, TN 37065	\$537.00	\$0.00	\$0.00	\$0.00	\$537.00	O	<input type="checkbox"/>
1977	WILLOW TRACE II ASSOCIATES LP	JOHN HAYES, ESQ, 830 FESSLERS PARKWAY, SUITE 100, NASHVILLE, TN 37210	\$0.00	\$0.00	\$0.00	\$75,415.55	\$75,415.55	O	<input type="checkbox"/>

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1309	WITEL COMMUNICATIONS GROUP, INC.	FKA WILLIAMS COMMUNICATIONS, LLC, ONE TECHNOLOGY CENTER, SUITE 15-L, 100 S. CINCINNATI, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$5,006.17	\$5,006.17	O	<input type="checkbox"/>
2050	WITEL COMMUNICATIONS LLC	FKA WILLIAMS COMMUNICATIONS, LLC, 1 TECHNOLOGY CENTER, SUITE 15-L, 100 S. CINCINNATI, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$46,202.83	\$46,202.83	O	<input type="checkbox"/>
F320181	Winchester Equipment Inc	620 PENN AVENUE, WINCHESTER, VA 22601	\$0.00	\$0.00	\$0.00	\$842.08	\$842.08	C	<input type="checkbox"/>
F319935	WINSTAR	ATTN ACCOUNTS RECEIVABLE, 2350 CORPORATE PARK DRIVE, 4TH FLOOR, HERNDON, VA 20171-2822	\$0.00	\$0.00	\$0.00	\$2,725.21	\$2,725.21	S	<input type="checkbox"/>
278	WIREWERKS	6190 VANDEN ABBEELE, SAINT LAURENT, QC H4S 1R9	\$0.00	\$0.00	\$0.00	\$2,766.00	\$2,766.00	O	<input type="checkbox"/>
1607	WISE CAD	ELIZABETH WELER, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$1,186.81	\$0.00	\$0.00	\$0.00	\$1,186.81	O	<input type="checkbox"/>
1731	WISE COUNTY	ELIZABETH WELER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,560.98	\$0.00	\$0.00	\$0.00	\$1,560.98	O	<input type="checkbox"/>
1836	WOMBLE CARLYLE SANDRIDGE & RICH	JAMES S. KURZ, ESQ., 8065 LEEBURG PIKE, 4TH FL, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$110,235.56	\$110,235.56	O	<input checked="" type="checkbox"/>
1531	WOOD COUNTY	ELIZABETH WELER, M. DEEDS, L. SPINDLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN ST, SUITE 1600, DALLAS, TX 75201	\$0.00	\$130.08	\$0.00	\$0.00	\$130.08	A	<input type="checkbox"/>
1730	WOOD COUNTY	ELIZABETH WELER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,238.84	\$0.00	\$0.00	\$0.00	\$1,238.84	O	<input type="checkbox"/>
F420424	WOOD COUNTY TELEPHONE COMPANY	BRIAN M. SULLIVAN, 440 EAST GRAND AVE, P.O. BOX 8045, WISCONSIN RAPIDS, WI 54495	\$0.00	\$0.00	\$0.00	\$459.57	\$459.57	C	<input type="checkbox"/>
685	WORLD ACCESS, INC. ET AL	C/O MORTON P. LEVINE & KELLY J. ARAN, LEVINE & BLOCK, 945 E PACES FERRY RD, NE, SUITE 2270, ATLANTA, GA 30326	\$0.00	\$0.00	\$0.00	\$1,853,049.22	\$1,853,049.22	O	<input checked="" type="checkbox"/>
F420167	WORLD COMMUNICATIONS, INC.	LIN HARVEY, 1992 INNERBELT BUSINESS CTR. DR., ST. LOUIS, MO 63114	\$0.00	\$0.00	\$0.00	\$865.66	\$865.66	C	<input type="checkbox"/>
1364	WORLD OF AWNINGS & CANOPIES, INC.	7830 SAN FERNANDO ROAD, LOS ANGELES, CA 91352	\$0.00	\$0.00	\$6,523.00	\$0.00	\$6,523.00	O	<input type="checkbox"/>
F421082	WORLD STAR COMMUNICATIONS INC	RALPH RAMGOOLIE, 104-38 177TH STREET, RICHMOND HILLS, NY 11419	\$0.00	\$0.00	\$0.00	\$129.95	\$129.95	C	<input type="checkbox"/>
9999854	Worldcom	6929 NORTH LAKEWOOD AVE, TULSA, OK 74117	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	F	<input type="checkbox"/>
950	WORLDCOM INTERNATIONAL DATA SVCS, INC.	ATTN: FINANCE, 201 CENTENNIAL AVE, PISCATAWAY, NJ 08554	\$0.00	\$0.00	\$0.00	\$21,286.78	\$21,286.78	O	<input type="checkbox"/>
1355	WORLDCOM, INC.	FKA MCI, INC., SKIP ELLER, MAILDROP 5.3-518, 6929 NORTH LAKEWOOD AVE, TULSA, OK 74117	\$0.00	\$0.00	\$0.00	\$7,837,169.81	\$7,837,169.81	I	<input type="checkbox"/>
F319718	Worldnet Communications	145 STEEPLE GATE LANE, ROSWELL, GA 30076	\$0.00	\$0.00	\$0.00	\$11,968.80	\$11,968.80	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
575	WYANDOTTE COUNTY	710 NORTH 7TH STREET, ATTN CHARLES A HENRY, KANSAS CITY, KS 66101	\$0.00	\$0.00	\$953.18	\$0.00	\$953.18	O	<input type="checkbox"/>
1835	XEROX CORPORATION	ATTN: CATHY FLOWERS, 800 CARILLON PARKWAY, SAINT PETERSBURG, FL 33716	\$0.00	\$0.00	\$0.00	\$1,648,679.92	\$1,648,679.92	O	<input type="checkbox"/>
F319589	XIRCOM	JP MARSHALL, 2300 CORPORATE CTR DRIVE, THOUSAND OAK, CA 91320	\$0.00	\$0.00	\$0.00	\$41,041.62	\$41,041.62	C	<input type="checkbox"/>
1358	XO COMMUNICATIONS, INC.	C/O PATRICK POTTER, SHAW PITTMAN LLP, 2300 "N" STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$619,570.98	\$619,570.98	I	<input type="checkbox"/>
688	XPEDITE SYSTEMS, INC.	XPEDITE SYSTEMS, INC., 100 TORMEE DRIVE, TINTON FALLS, NJ 7712	\$0.00	\$0.00	\$0.00	\$18,784.57	\$18,784.57	O	<input type="checkbox"/>
F319964	XSPEDIUS COMMUNICATIONS	5555 WINGHAVEN BLVD, SUITE 300, O'FALLON, MO 63366	\$0.00	\$0.00	\$0.00	\$2,447.00	\$2,447.00	S	<input type="checkbox"/>
F421320	YADKIN VALLEY TELEPHONE MEMBERSHIP CORP	KATHY GROCE, P O BOX 368, YADKINVILLE, NC 27055	\$0.00	\$0.00	\$0.00	\$92.11	\$92.11	C	<input checked="" type="checkbox"/>
F421435	YCOM NETWORKS	JENIFER WASNOCK, P. O. BOX 593, 106 SECOND STREET S.E., YELM, WA 98597	\$0.00	\$0.00	\$0.00	\$80.20	\$80.20	C	<input checked="" type="checkbox"/>
F421469	YCR TELECOMMUNICATIONS, INC.	CHRISTOPHER PENA, 1311 PINE ACRES BLVD, BAY SHORE, NY 11706	\$0.00	\$0.00	\$0.00	\$76.52	\$76.52	C	<input type="checkbox"/>
F319699	Yipes Communications	114 SANSOME STREET 9TH FLOOR, SUITE 450, SAN FRANCISCO, CA 94101	\$0.00	\$0.00	\$0.00	\$13,616.67	\$13,616.67	S	<input type="checkbox"/>
449	YOLO COUNTY TAX COLLECTOR	P.O. BOX 1995, ATTN PAUL LESTER, WOODLAND, CA 95776	\$0.00	\$0.00	\$8,561.60	\$0.00	\$8,561.60	O	<input type="checkbox"/>
807	YUMA COUNTY TREASURER	410 MAIDEN LANE, YUMA, AZ 85364	\$13,852.68	\$0.00	\$0.00	\$0.00	\$13,852.68	O	<input type="checkbox"/>
964	ZARCONI, LAWRENCE	22 HILLSIDE TRAIL, MAHOPAC, NY 10541	\$0.00	\$0.00	\$0.00	\$520,177.81	\$520,177.81	O	<input type="checkbox"/>
F320308	Zee Medical Service	16631 BURKE LANE, HUNTINGTON BEAC, CA 92647	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	S	<input checked="" type="checkbox"/>
42	ZEROID & COMPANY	5580 CHEROKEE AVE, SUITE 120, ALEXANDRIA, VA 22312	\$0.00	\$0.00	\$0.00	\$341.04	\$341.04	O	<input type="checkbox"/>
379	ZURICH NORTH AMERICA A/X/A	STEADFAST INSURANCE CO., 1400 AMERICAN LN, ATTN: MARY PERLICK, SCHAUMBURG, IL 60196	\$0.00	\$0.00	\$0.00	\$11,090.00	\$11,090.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

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

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
Total		2081	\$7,475,639.01	\$15,538,845.93	\$20,456,581.13	\$222,404,994.04	\$265,874,054.48		

Note:

*Claimant is agent for various Payphone Service Providers, some of which granted the release to PLC and some who did not.

Maximum Reserve Code Key

- A Pursuant to the Asset Purchase Agreement, stated amount represents Debtors' portion of property taxes incurred through 2/13/04.
- B Pursuant to the Asset Purchase Agreement, stated amount represents the non-property tax administrative claims reserved at \$0
- C Allowed claims to receive initial distribution
- D Pursuant to the Reserve Motion to be heard on November 2, 2004, stated amount represents reserve for COBRA medical premiums for certain terminated employees.
- E Continued objection - unresolved claim.
- F Estimated payments to cure contract
- G Stated amount pursuant to Reserve Motion to be heard on November 2, 2004
- H Stated amount on claim
- I Claim amount less the full or partial payments
- J Professional Fees reserved at 100%
- K Stated amount pursuant to stipulation. Debtor reserves the right to reduce reserve.
- L Stated amount pursuant to Reserve Motion heard on September 13, 2004
- N Right of setoff
- O Stated amount on claim
- P Pursuant to review of claims, Debtors' records and scheduled amounts, stated amount represents liquidated claim estimates for unliquidated claims
- Q Amount pursuant to discussions with creditor
- R Transaction tax reserve
- S May be subject to potential objection, including, without limitation, an objection pursuant to Section 502(d) of the Bankruptcy Code, if deemed appropriate by the Liquidating Trustee.
- T Additional potential tax claim reserve
- U Optional releases are deemed granted for reserve purposes only and all rights of any party are reserved with respect thereto.

EXHIBIT B
Transferred Claims

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

Claim Number Transferred	Name and Address of Claimant	Name and Address of Purchaser	Claim Amount Transferred				
			Secured	Admin	Priority	Unsecured	Total
1922	A&D Building Maintenance AD BUILDING MAINTENANCE, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	Riverside Claims LLC AD BUILDING MAINTENANCE, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$6,213.76	\$6,213.76
934	Accardo-Pollack ACCARDO, GARY, CALIFORNIA PAYPHONE NETWORK, 620 WEST 135TH STREET, GARDENA, CA 90248	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,070.05	\$1,070.05
F419968	Altek Ltd Inc 28 KENWOOD ST, CRANSTON, RI 02907	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$2,313.34	\$2,313.34
275	Call Tech Communications Inc. 4335 EQUITY DR, COLUMBUS, OH 43228	Contrarian Funds, LLC Attn: Alpa Jimenez, 411 West Putnam Ave, S-225, Greenwich, CT 06830	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18
276	Call Tech Communications Inc. 4335 EQUITY DR, COLUMBUS, OH 43228	Contrarian Funds, LLC Attn: Alpa Jimenez, 411 West Putnam Ave, S-225, Greenwich, CT 06830	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18
1921	Cambrian Communications LLC CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	Riverside Claims LLC CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$9,625.00	\$9,625.00
F420078	Computer Assisted Technology 10740 LYNDALE AVE SOUTH, SUITE 18W, BLOOMINGTON, MN 55420	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,298.93	\$1,298.93
862	Continental Building Maintenance 551 SOUTH ALMADEN AVE, SAN JOSE, CA 95110	Riverside Claims LLC PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$27,099.87	\$27,099.87
F319654	Delta Tec Inc 12020 Sunrise Valley Drive, Suite 100, RESTON, VA 20191	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$23,012.50	\$23,012.50
F319655	Enertel 3062 MB ROTTERDAM, ROTTERDAM, 3001 HE	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$22,867.07	\$22,867.07
F534958	International Telephone Services, Inc I.T.S., INC., PO BOX 8843, CORAL SPRINGS, FL 33075-8843	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
F319909	Manfredi Motor Transit Gina Manfredi, 285 Shell Drive, #602, Bonita Spring, FL 34134	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$3,455.59	\$3,455.59
F420108	Mid-Atlantic Telephone 11 SCARSDALE DRIVE, LIVINGSTON, NJ 07039-1410	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,140.33	\$1,140.33
F320070	Moore North America Linda Pinkus, 850 Technology Way, Libertyville, IL 60048	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,339.98	\$1,339.98
640	Multimedia Management Inc 8 HELL ROAD, BOXBOROUGH, MA 01719	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$13,754.50	\$13,754.50
339	Reshef's Kwik Kopy Printing 7 EAST 37TH STREET, NEW YORK, NY 10016-2801	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$2,752.34	\$2,752.34
F319729	T & W Associates 2115 BENNETT AVENUE, EVANSTON, IL 60201	Riverside Claims LLC PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$11,400.00	\$11,400.00

EXHIBIT B
Transferred Claims

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

Claim Number Transferred	Name and Address of Claimant	Name and Address of Purchaser	Claim Amount Transferred				
			Secured	Admin	Priority	Unsecured	Total
F420015	Winteko Inc. Worldxchange Network Validations WORLDXCHANGE NETWORK VALIDATIONS, 676 MCPHERSON DR. STE B, NASHVILLE, TN 37221-3525	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,822.90	\$1,822.90
Total Claims Transferred		18	\$0.00	\$0.00	\$0.00	\$194,422.52	\$194,422.52