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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

COMMISSION
CLERK

| | | |
|-------------------------------------|---|----------------------------|
| In re |) | Chapter 11 |
| |) | |
| CABLE & WIRELESS USA, INC., et al., |) | Substantively Consolidated |
| |) | |
| Debtors. |) | Case No. 03-13711 (JLP) |
| _____ |) | |

ORDER DETERMINING MAXIMUM RESERVES FOR CERTAIN
UNRESOLVED CLAIMS FOR DISTRIBUTION PURPOSES

The Second Motion of the Trustee of the Omega Liquidating Trust for Order Determining Maximum Reserves for Certain Unresolved Claims for Distribution Purposes (the "Motion")¹ by the Liquidating Trustee of the Omega Liquidating Trust, created pursuant to the order confirmation the plan of liquidation 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, and that adequate notice has been given under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; *as provided herein* and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of each of the 2004 Property Tax Claims at the amounts set forth in Exhibit A, attached hereto, and in the manner as described in the Motion; and it is further

CMP _____
 COM _____
 CTR _____
 ECR _____
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 MMS _____
 RCA _____
 SCR _____
 SEC 1
 OTH Grant

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

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ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of each of the claims for Transaction Taxes at the amounts set forth in Exhibit B, attached hereto, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of the Texas Sales Tax Claim at ~~\$1,000,000~~^{\$1,200,000}, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no reserve for payment of Tennessee Prepetition Sales/Use Tax; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of the 2003 New Jersey Corporate Business Tax in the amount of \$120,687, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no reserve for payment of claims in connection with employee benefit programs, including, without limitation, Benefits Plans and FSA Plans, except that the Liquidating Trustee is authorized and directed to establish a maximum reserve in the amount of \$29,000 for estimated remaining company-paid COBRA premiums, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no reserves for payment of claims in connection with workers compensation programs, including, without limitation, the TIC Claim; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of each of the Unliquidated Claims at the amounts set

forth in Exhibit C, attached hereto, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of each of the Professional Fee Claims at the amounts set forth in Exhibit D, attached hereto, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a maximum reserve for payment of each of the Unresolved Administrative Claims at the amounts set forth in Exhibit E, attached hereto, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no SAP Reserves for payment of the claims subject to setoff, which are listed on Exhibit F, attached hereto, and it is further

ORDERED that the Liquidating Trustee is authorized and directed to reduce the maximum reserve, if any, for payment of each claim as to which some or all of such claim has been satisfied after the Petition Date, as more particularly set forth on Exhibit G, attached hereto, and in the manner as described in the Motion; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no reserve for payment of each of the claims deemed to be withdrawn and listed in Exhibit H, attached hereto; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish no reserve for payment of any claim the face amount of which is less than \$75.00; and it is further

ORDERED that the Liquidating Trustee is authorized and directed to establish a \$10 million maximum reserve for payment of both claim no. 1296 and claim no. 2056 filed by Joseph Younes, et al. and Capital Research Group, respectively, provided that such maximum reserve shall be governed by the terms of the stipulation between the Liquidating Trustee and Capital Research Group submitted contemporaneously herewith; 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 any exhibit to this order for any reason; (b) to bring any other legal action against the holders of any claim listed in any exhibit 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 any exhibit to this order; and it is further

ORDERED that the relief requested in connection with each claim identified herein or in the exhibits 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 the reserves established by this order are maximum reserves and represent the maximum possible allowable amount of the subject claims (other than for

secured, administrative and priority tax claims) for calculating distributions. 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 a distribution calculated on 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, together with any other maximum amounts reserved for secured, administrative, or priority tax claims under separate court order, 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 be increased by \$2,500,000 to pay all allowed secured, administrative, or priority tax claims, including all allowed accrued interest thereon; and it is further

Dated: Wilmington, Delaware
November 2, 2004


United States Bankruptcy Judge

ORDERED, that the Court has taken this matter under advisement with respect to the Parker-Raleigh objection and will enter a separate order with respect to the maximum reserve applicable thereto.

Exhibit A

2004 Real and Personal Property Taxes

EXHIBIT A
2004 Property Taxes

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

| Creditor Name | Claim Number | Maximum Reserve | | | | Total |
|---|--------------|-----------------|------------|----------|-----------|-------------|
| | | Secured | Admin | Priority | Unsecured | |
| Alcorn County, Mississippi | N/A | 0.00 | \$199.60 | \$0.00 | \$0.00 | \$199.60 |
| Arizona | N/A | 0.00 | 3,064.03 | \$0.00 | \$0.00 | 3,064.03 |
| Arkansas | N/A | 0.00 | \$99.64 | \$0.00 | \$0.00 | \$99.64 |
| ARMSTRONG COUNTY APPRAISAL DISTRICT, Texas | 2152 | 0.00 | \$206.17 | \$0.00 | \$0.00 | \$206.17 |
| AUSTIN CAD, Texas | 381 | 0.00 | \$17.93 | \$0.00 | \$0.00 | \$17.93 |
| Bastrop County, Texas | N/A | 0.00 | \$29.41 | \$0.00 | \$0.00 | \$29.41 |
| Bay County, Florida | N/A | 0.00 | \$104.46 | \$0.00 | \$0.00 | \$104.46 |
| BELLEVUE INDEPENDENT SCHOOL DISTRICT, Texas | 2087 | 0.00 | \$24.63 | \$0.00 | \$0.00 | \$24.63 |
| Benton County, Mississippi | N/A | 0.00 | \$88.05 | \$0.00 | \$0.00 | \$88.05 |
| BEXAR COUNTY, Texas | 1255 | 0.00 | \$128.01 | \$0.00 | \$0.00 | \$128.01 |
| BOWIE CAD, Texas | 723 | 0.00 | \$39.37 | \$0.00 | \$0.00 | \$39.37 |
| Broward County, Florida | N/A | 0.00 | \$23.53 | \$0.00 | \$0.00 | \$23.53 |
| CALDWELL CAD, Texas | 412 | 0.00 | \$35.13 | \$0.00 | \$0.00 | \$35.13 |
| Calhoun County, Florida | N/A | 0.00 | \$103.16 | \$0.00 | \$0.00 | \$103.16 |
| California | N/A | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Callaway County, Missouri | N/A | 0.00 | \$16.78 | \$0.00 | \$0.00 | \$16.78 |
| Calumet County, Indiana | N/A | 0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| CAMP CAD, Texas | 1446 | 0.00 | \$70.54 | \$0.00 | \$0.00 | \$70.54 |
| Carson County, Texas | N/A | 0.00 | \$1.38 | \$0.00 | \$0.00 | \$1.38 |
| CASS CAD, Texas | 1744 | 0.00 | \$161.63 | \$0.00 | \$0.00 | \$161.63 |
| Case County, Missouri | N/A | 0.00 | \$2.92 | \$0.00 | \$0.00 | \$2.92 |
| Center-Lake Township County, Indiana | N/A | 0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| Center-Marion Township County, Indiana | N/A | 0.00 | \$10.33 | \$0.00 | \$0.00 | \$10.33 |
| Charlotte County, Florida | N/A | 0.00 | \$79.63 | \$0.00 | \$0.00 | \$79.63 |
| CHILDRESS COUNTY APPRAISAL DISTRICT, Texas | 2146 | 0.00 | \$138.63 | \$0.00 | \$0.00 | \$138.63 |
| Citrus County, Florida | N/A | 0.00 | \$101.80 | \$0.00 | \$0.00 | \$101.80 |
| City and County of Denver, Colorado | N/A | 0.00 | 18,560.00 | \$0.00 | \$0.00 | 18,560.00 * |
| CITY OF BUDA, Texas | 1675 | 0.00 | \$2.59 | \$0.00 | \$0.00 | \$2.59 |
| CITY OF CHILLICOTHE, Texas | 1802 | 0.00 | \$2.65 | \$0.00 | \$0.00 | \$2.65 |
| CITY OF EL PASO, Texas | 1261 | 0.00 | \$84.55 | \$0.00 | \$0.00 | \$84.55 |
| CITY OF FORT WORTH, Texas | 2156 | 0.00 | \$1,057.16 | \$0.00 | \$0.00 | \$1,057.16 |
| CITY OF FORT WORTH, Texas | 2157 | 0.00 | \$323.53 | \$0.00 | \$0.00 | \$323.53 |
| CITY OF IOWA PARK, IOWA PARK I.S.D., Texas | 2084 | 0.00 | \$338.04 | \$0.00 | \$0.00 | \$338.04 |
| CITY OF KYLE, Texas | 1673 | 0.00 | \$3.54 | \$0.00 | \$0.00 | \$3.54 |
| CITY OF LACY LAKEVIEW, CITY OF WACO, Texas, ET AL | 729 | 0.00 | \$238.09 | \$0.00 | \$0.00 | \$238.09 |
| CITY OF RICHARDSON, Texas | 1442 | 0.00 | \$141.14 | \$0.00 | \$0.00 | \$141.14 |
| CITY OF SAN MARCOS, Texas | 1666 | 0.00 | \$18.86 | \$0.00 | \$0.00 | \$18.86 |
| CITY OF STAFFORD, Texas | 415 | 0.00 | \$23.50 | \$0.00 | \$0.00 | \$23.50 |
| CITY OF WICHITA FALLS, ET AL, Texas | 2085 | 0.00 | \$155.83 | \$0.00 | \$0.00 | \$155.83 |
| CITY VIEW INDEPENDENT SCHOOL DISTRICT, Texas | 2086 | 0.00 | \$250.86 | \$0.00 | \$0.00 | \$250.86 |
| CLAY CAD, Texas | 1466 | 0.00 | \$163.42 | \$0.00 | \$0.00 | \$163.42 |
| Cole County, Missouri | N/A | 0.00 | \$7.69 | \$0.00 | \$0.00 | \$7.69 |
| Colorado County, Texas | N/A | 0.00 | \$191.93 | \$0.00 | \$0.00 | \$191.93 |
| COMMONWEALTH OF PENNSYLVANIA | 2164 | 0.00 | 24,301.23 | \$0.00 | \$0.00 | 24,301.23 |
| Cooper County, Missouri | N/A | 0.00 | \$0.05 | \$0.00 | \$0.00 | \$0.05 |
| CORSICANA ISD, Texas | 1450 | 0.00 | \$82.22 | \$0.00 | \$0.00 | \$82.22 |
| COUNTY OF COMAL, Texas | 725 | 0.00 | \$125.84 | \$0.00 | \$0.00 | \$125.84 |
| COUNTY OF HARDEMAN, Texas | 724 | 0.00 | \$110.81 | \$0.00 | \$0.00 | \$110.81 |
| COUNTY OF LEON, LEON ISD, Texas | 727 | 0.00 | \$65.85 | \$0.00 | \$0.00 | \$65.85 |

* Each claim indicated with an asterisk has at least one other claim within its State or County taxing jurisdiction. The Total Maximum Reserve amount for these claims has thus been pro-rated based on (a) the Trust's estimated 2004 property taxes for that jurisdiction and (b) the aggregate amount of claims received by the Trust for that jurisdiction.

EXHIBIT A
2004 Property Taxes

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

| Creditor Name | Claim Number | Maximum Reserve | | | | |
|--|--------------|-----------------|-------------|----------|-----------|---------------|
| | | Secured | Admin | Priority | Unsecured | Total |
| COUNTY OF LIBERTY, Texas | 726 | \$0.00 | \$180.07 | \$0.00 | \$0.00 | \$180.07 |
| COUNTY OF LOUDOUN, TREASURER, VIRGINIA | 1935 | \$0.00 | \$318.00 | \$0.00 | \$0.00 | \$318.00 * |
| COUNTY OF LOUDOUN, TREASURER, VIRGINIA | 1934 | \$0.00 | \$2,349.00 | \$0.00 | \$0.00 | \$2,349.00 * |
| COUNTY OF WILBARGER, WILBARGER CAD, Texas | 730 | \$0.00 | \$114.46 | \$0.00 | \$0.00 | \$114.46 |
| COUNTY OF WILLIAMSON, Texas | 731 | \$0.00 | \$135.67 | \$0.00 | \$0.00 | \$135.67 |
| CYRPRESS - FAIRBANKS ISD, Texas | 2065 | \$0.00 | \$118.97 | \$0.00 | \$0.00 | \$118.97 |
| DALLAM COUNTY APPRAISAL DISTRICT, Texas | 2343 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 * |
| DALLAM COUNTY TAX OFFICE, Texas | 2144 | \$0.00 | \$23.00 | \$0.00 | \$0.00 | \$23.00 * |
| DALLAS COUNTY, Texas | 1441 | \$0.00 | \$793.24 | \$0.00 | \$0.00 | \$793.24 |
| Denton County, Texas | N/A | \$0.00 | \$78.68 | \$0.00 | \$0.00 | \$78.68 |
| DeSoto County, Mississippi | N/A | \$0.00 | \$41.84 | \$0.00 | \$0.00 | \$41.84 |
| DeSoto County, Florida | N/A | \$0.00 | \$90.30 | \$0.00 | \$0.00 | \$90.30 |
| Dixie County, Florida | N/A | \$0.00 | \$522.92 | \$0.00 | \$0.00 | \$522.92 |
| DONLEY COUNTY APPRAISAL DISTRICT, Texas | 2145 | \$0.00 | \$192.31 | \$0.00 | \$0.00 | \$192.31 |
| DOUGLAS COUNTY TREASURER, Colorado | 1828 | \$0.00 | \$3,448.00 | \$0.00 | \$0.00 | \$3,448.00 * |
| Duval County, Florida | N/A | \$0.00 | \$1,174.59 | \$0.00 | \$0.00 | \$1,174.59 |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1595 | \$0.00 | \$2.00 | \$0.00 | \$0.00 | \$2.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1596 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1597 | \$0.00 | \$100.00 | \$0.00 | \$0.00 | \$100.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1598 | \$0.00 | \$4.00 | \$0.00 | \$0.00 | \$4.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1599 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1600 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1601 | \$0.00 | \$31.00 | \$0.00 | \$0.00 | \$31.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1602 | \$0.00 | \$1.00 | \$0.00 | \$0.00 | \$1.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1604 | \$0.00 | \$1.00 | \$0.00 | \$0.00 | \$1.00 * |
| EARL K. WOOD, TAX COLLECTOR ORANGE COUNTY, FLORIDA | 1605 | \$0.00 | \$2.00 | \$0.00 | \$0.00 | \$2.00 * |
| El Segundo, California | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| ELGIN ISD, Texas | 716 | \$0.00 | \$42.59 | \$0.00 | \$0.00 | \$42.59 |
| ELLIS COUNTY, Texas | 1439 | \$0.00 | \$34.00 | \$0.00 | \$0.00 | \$34.00 * |
| ELLIS COUNTY, Texas | 1467 | \$0.00 | \$18.00 | \$0.00 | \$0.00 | \$18.00 * |
| Escambia County, Florida | N/A | \$0.00 | \$69.94 | \$0.00 | \$0.00 | \$69.94 |
| FAIRFAX COUNTY, VIRGINIA | 2175 | \$0.00 | \$36,198.00 | \$0.00 | \$0.00 | \$36,198.00 * |
| Falls County, Texas | N/A | \$0.00 | \$7.52 | \$0.00 | \$0.00 | \$7.52 |
| FAYETTE CAD, Texas | 2124 | \$0.00 | \$403.27 | \$0.00 | \$0.00 | \$403.27 |
| Flagler County, Florida | N/A | \$0.00 | \$117.12 | \$0.00 | \$0.00 | \$117.12 |
| FORT BEND CO WCID #02, Texas | 383 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 * |
| FORT BEND COUNTY, Texas | 2064 | \$0.00 | \$44.00 | \$0.00 | \$0.00 | \$44.00 * |
| FORT BEND ISD, Texas | 2063 | \$0.00 | \$132.00 | \$0.00 | \$0.00 | \$132.00 * |
| FORT WORTH ISD, Texas | 2155 | \$0.00 | \$559.51 | \$0.00 | \$0.00 | \$559.51 |
| Franklin County, Missouri | N/A | \$0.00 | \$7.87 | \$0.00 | \$0.00 | \$7.87 |
| Freestone County, Texas | N/A | \$0.00 | \$175.93 | \$0.00 | \$0.00 | \$175.93 |
| Gadsden County, Florida | N/A | \$0.00 | \$1.89 | \$0.00 | \$0.00 | \$1.89 |
| George County, Mississippi | N/A | \$0.00 | \$153.61 | \$0.00 | \$0.00 | \$153.61 |
| Georgis | N/A | \$0.00 | \$726.59 | \$0.00 | \$0.00 | \$726.59 |
| Gilchrist County, Florida | N/A | \$0.00 | \$12.03 | \$0.00 | \$0.00 | \$12.03 |
| Glades County, Florida | N/A | \$0.00 | \$6.02 | \$0.00 | \$0.00 | \$6.02 |
| GONZALES COUNTY, Texas | 733 | \$0.00 | \$75.68 | \$0.00 | \$0.00 | \$75.68 |
| Grimes County, Texas | N/A | \$0.00 | \$166.18 | \$0.00 | \$0.00 | \$166.18 |
| Guadalupe County, Texas | N/A | \$0.00 | \$195.38 | \$0.00 | \$0.00 | \$195.38 |

* Each claim indicated with an asterisk has at least one other claim within its State or County taxing jurisdiction. The Total Maximum Reserve amount for these claims has thus been pro-rated based on (a) the Trust's estimated 2004 property taxes for that jurisdiction and (b) the aggregate amount of claims received by the Trust for that jurisdiction.

EXHIBIT A
2004 Property Taxes

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

| Creditor Name | Claim Number | Maximum Reserve | | | | Total |
|--|--------------|-----------------|-------------|----------|-----------|-------------|
| | | Secured | Admin | Priority | Unsecured | |
| HALL COUNTY APPRAISAL DISTRICT, Texas | 2147 | \$0.00 | \$65.51 | \$0.00 | \$0.00 | \$65.51 |
| Hancock County, Mississippi | N/A | \$0.00 | \$87.11 | \$0.00 | \$0.00 | \$87.11 |
| Hardin County, Texas | N/A | \$0.00 | \$65.16 | \$0.00 | \$0.00 | \$65.16 |
| HARRIS COUNTY/CITY OF HOUSTON, Texas | 2012 | \$0.00 | \$257.89 | \$0.00 | \$0.00 | \$257.89 |
| Hartford, Connecticut | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HARTLEY COUNTY APPRAISAL DISTRICT, Texas | 2148 | \$0.00 | \$198.86 | \$0.00 | \$0.00 | \$198.86 |
| Hays County, Texas | N/A | \$0.00 | \$127.60 | \$0.00 | \$0.00 | \$127.60 |
| Henry County, Florida | N/A | \$0.00 | \$166.10 | \$0.00 | \$0.00 | \$166.10 |
| Hernando County, Florida | N/A | \$0.00 | \$49.26 | \$0.00 | \$0.00 | \$49.26 |
| Hill County, Texas | N/A | \$0.00 | \$152.08 | \$0.00 | \$0.00 | \$152.08 |
| Hillsborough County, Florida | N/A | \$0.00 | \$1,230.38 | \$0.00 | \$0.00 | \$1,230.38 |
| HOUSTON ISD, Texas | 2062 | \$0.00 | \$5,781.87 | \$0.00 | \$0.00 | \$5,781.87 |
| Idaho | N/A | \$0.00 | \$742.16 | \$0.00 | \$0.00 | \$742.16 |
| Indiana | N/A | \$0.00 | \$976.97 | \$0.00 | \$0.00 | \$976.97 |
| Irvine, California | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Jackson County, Missouri | N/A | \$0.00 | \$13.61 | \$0.00 | \$0.00 | \$13.61 |
| JEFFERSON COUNTY, Texas | 756 | \$0.00 | \$116.84 | \$0.00 | \$0.00 | \$116.84 |
| JEFFERSON COUNTY, Alabama | 2159 | \$0.00 | \$200.64 | \$0.00 | \$0.00 | \$200.64 |
| Jefferson County, Florida | N/A | \$0.00 | \$62.66 | \$0.00 | \$0.00 | \$62.66 |
| Johanson County, Missouri | N/A | \$0.00 | \$18.12 | \$0.00 | \$0.00 | \$18.12 |
| Johanson County, Texas | N/A | \$0.00 | \$124.67 | \$0.00 | \$0.00 | \$124.67 |
| Kansas | N/A | \$0.00 | \$250.94 | \$0.00 | \$0.00 | \$250.94 |
| KAUFMAN COUNTY, Texas | 1443 | \$0.00 | \$45.14 | \$0.00 | \$0.00 | \$45.14 |
| Kentucky | N/A | \$0.00 | \$314.59 | \$0.00 | \$0.00 | \$314.59 |
| LAMAR CISD, Texas | 386 | \$0.00 | \$90.39 | \$0.00 | \$0.00 | \$90.39 |
| LEE COUNTY TAX COLLECTOR, Florida | 1461 | \$0.00 | \$68.14 | \$0.00 | \$0.00 | \$68.14 |
| Leon County, Florida | N/A | \$0.00 | \$222.73 | \$0.00 | \$0.00 | \$222.73 |
| Levy County, Florida | N/A | \$0.00 | \$121.22 | \$0.00 | \$0.00 | \$121.22 |
| Liberty County, Florida | N/A | \$0.00 | \$77.99 | \$0.00 | \$0.00 | \$77.99 |
| Louisiana | N/A | \$0.00 | \$492.95 | \$0.00 | \$0.00 | \$492.95 |
| MADISON COUNTY, Texas | 384 | \$0.00 | \$69.92 | \$0.00 | \$0.00 | \$69.92 |
| Madison County, Florida | N/A | \$0.00 | \$20.52 | \$0.00 | \$0.00 | \$20.52 |
| Manatee County, Florida | N/A | \$0.00 | \$399.25 | \$0.00 | \$0.00 | \$399.25 |
| Marshall County, Mississippi | N/A | \$0.00 | \$97.72 | \$0.00 | \$0.00 | \$97.72 |
| Martin County, Florida | N/A | \$0.00 | \$46.25 | \$0.00 | \$0.00 | \$46.25 |
| Maryland | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| MCLENNAN COUNTY, Texas | 413 | \$0.00 | \$202.65 | \$0.00 | \$0.00 | \$202.65 |
| Miami County, Florida | N/A | \$0.00 | \$73.14 | \$0.00 | \$0.00 | \$73.14 |
| MIAMI-DADE COUNTY TAX COLLECTOR, Florida | 2137 | \$0.00 | \$31,602.00 | \$0.00 | \$0.00 | \$31,602.00 |
| Michigan | N/A | \$0.00 | \$353.93 | \$0.00 | \$0.00 | \$353.93 |
| MILDRED ISD, Texas | 1444 | \$0.00 | \$72.73 | \$0.00 | \$0.00 | \$72.73 |
| Milwaukee, Wisconsin | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Missouri | N/A | \$0.00 | \$470.91 | \$0.00 | \$0.00 | \$470.91 |
| Monroe County, Missouri | N/A | \$0.00 | \$11.02 | \$0.00 | \$0.00 | \$11.02 |
| MONTAGUE COUNTY, Texas | 1748 | \$0.00 | \$70.71 | \$0.00 | \$0.00 | \$70.71 |
| MONTGOMERY COUNTY, Texas | 2066 | \$0.00 | \$99.02 | \$0.00 | \$0.00 | \$99.02 |
| Montgomery County, Missouri | N/A | \$0.00 | \$5.69 | \$0.00 | \$0.00 | \$5.69 |
| MOORE COUNTY APPRAISAL DISTRICT, Texas | 2149 | \$0.00 | \$83.00 | \$0.00 | \$0.00 | \$83.00 * |
| MOORE COUNTY TAX OFFICE, Texas | 2150 | \$0.00 | \$38.00 | \$0.00 | \$0.00 | \$38.00 * |

* Each claim indicated with an asterisk has at least one other claim within its State or County taxing jurisdiction. The Total Maximum Reserve amount for these claims has thus been pro-rated based on (a) the Trust's estimated 2004 property taxes for that jurisdiction and (b) the aggregate amount of claims received by the Trust for that jurisdiction.

EXHIBIT A
2004 Property Taxes

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

| Creditor Name | Claim Number | Maximum Reserve | | | | Total |
|--|--------------|-----------------|------------|----------|-----------|------------|
| | | Secured | Admin | Priority | Unsecured | |
| Morgan County, Missouri | N/A | \$0.00 | \$5.64 | \$0.00 | \$0.00 | \$5.64 |
| Morris County, Texas | N/A | \$0.00 | \$34.61 | \$0.00 | \$0.00 | \$34.61 |
| Nassau County, Florida | N/A | \$0.00 | \$73.25 | \$0.00 | \$0.00 | \$73.25 |
| NAVARRO COUNTY, Texas | 1448 | \$0.00 | \$77.00 | \$0.00 | \$0.00 | \$77.00 * |
| NAVARRO CTO, Texas | 1451 | \$0.00 | \$25.00 | \$0.00 | \$0.00 | \$25.00 * |
| Nebraska | N/A | \$0.00 | \$624.57 | \$0.00 | \$0.00 | \$624.57 |
| Nevada | N/A | \$0.00 | \$84.46 | \$0.00 | \$0.00 | \$84.46 |
| NEW BRAUNFELS ISD, Texas | 26 | \$0.00 | \$54.00 | \$0.00 | \$0.00 | \$54.00 * |
| NEW BRAUNFELS ISD, Texas | 1254 | \$0.00 | \$54.00 | \$0.00 | \$0.00 | \$54.00 * |
| New Mexico | N/A | \$0.00 | \$152.55 | \$0.00 | \$0.00 | \$152.55 |
| NEW YORK STATE DEPARTMENT OF TAXATION | 2166 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| NORMANGEE ISD, Texas | 411 | \$0.00 | \$57.00 | \$0.00 | \$0.00 | \$57.00 * |
| NORMANGEE ISD, Texas | 1669 | \$0.00 | \$81.00 | \$0.00 | \$0.00 | \$81.00 * |
| North Carolina | N/A | \$0.00 | \$596.06 | \$0.00 | \$0.00 | \$596.06 |
| NORTHEAST TEXAS COMMUNITY COLLEGE DIST. | 1449 | \$0.00 | \$2.98 | \$0.00 | \$0.00 | \$2.98 |
| Ohio | N/A | \$0.00 | \$144.92 | \$0.00 | \$0.00 | \$144.92 |
| Okealoosa County, Florida | N/A | \$0.00 | \$112.74 | \$0.00 | \$0.00 | \$112.74 |
| Oksechubee County, Florida | N/A | \$0.00 | \$162.27 | \$0.00 | \$0.00 | \$162.27 |
| Oklahoma | N/A | \$0.00 | \$24.75 | \$0.00 | \$0.00 | \$24.75 |
| ORANGE COUNTY, Texas | 403 | \$0.00 | \$101.05 | \$0.00 | \$0.00 | \$101.05 |
| Oregon | N/A | \$0.00 | \$1,411.54 | \$0.00 | \$0.00 | \$1,411.54 |
| Osceola County, Florida | N/A | \$0.00 | \$141.75 | \$0.00 | \$0.00 | \$141.75 |
| Palm Beach County, Florida | N/A | \$0.00 | \$10.67 | \$0.00 | \$0.00 | \$10.67 |
| Pasco County, Florida | N/A | \$0.00 | \$225.01 | \$0.00 | \$0.00 | \$225.01 |
| Pearl River County, Mississippi | N/A | \$0.00 | \$128.63 | \$0.00 | \$0.00 | \$128.63 |
| Pettis County, Missouri | N/A | \$0.00 | \$11.44 | \$0.00 | \$0.00 | \$11.44 |
| PINAL COUNTY | N/A | \$0.00 | \$6,000.00 | \$0.00 | \$0.00 | \$6,000.00 |
| POTTER COUNTY TAX OFFICE, Texas | 2151 | \$0.00 | \$135.00 | \$0.00 | \$0.00 | \$135.00 * |
| Princeton County, Indiana | N/A | \$0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| RANDALL COUNTY TAX OFFICE, Texas | 2138 | \$0.00 | \$31.00 | \$0.00 | \$0.00 | \$31.00 * |
| Rhode Island | N/A | \$0.00 | \$140.82 | \$0.00 | \$0.00 | \$140.82 |
| SAN MARCOS CBD, Texas | 1667 | \$0.00 | \$125.18 | \$0.00 | \$0.00 | \$125.18 |
| Santa Clara, California | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Santa Rosa County, Florida | N/A | \$0.00 | \$125.06 | \$0.00 | \$0.00 | \$125.06 |
| Seattle County, Washington | N/A | \$0.00 | \$3,952.06 | \$0.00 | \$0.00 | \$3,952.06 |
| Seminole County, Florida | N/A | \$0.00 | \$83.74 | \$0.00 | \$0.00 | \$83.74 |
| SHASTA COUNTY TAX COLLECTOR, California | 2100 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Shelby County, Indiana | N/A | \$0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| SHERMAN COUNTY APPRAISAL DISTRICT, Texas | 2139 | \$0.00 | \$189.00 | \$0.00 | \$0.00 | \$189.00 * |
| SHERMAN COUNTY TAX OFFICE, Texas | 2140 | \$0.00 | \$41.00 | \$0.00 | \$0.00 | \$41.00 * |
| Smith County, Texas | N/A | \$0.00 | \$3.79 | \$0.00 | \$0.00 | \$3.79 |
| South Carolina | N/A | \$0.00 | \$729.20 | \$0.00 | \$0.00 | \$729.20 |
| St. Johns County, Florida | N/A | \$0.00 | \$96.87 | \$0.00 | \$0.00 | \$96.87 |
| St. Louis City County, Missouri | N/A | \$0.00 | \$3.42 | \$0.00 | \$0.00 | \$3.42 |
| St. Louis County County, Missouri | N/A | \$0.00 | \$8.23 | \$0.00 | \$0.00 | \$8.23 |
| Sterling County, Texas | N/A | \$0.00 | \$3,106.89 | \$0.00 | \$0.00 | \$3,106.89 |
| Sterling County, Virginia | N/A | \$0.00 | \$1,834.61 | \$0.00 | \$0.00 | \$1,834.61 |
| Sterling County, Virginia | N/A | \$0.00 | \$9,621.24 | \$0.00 | \$0.00 | \$9,621.24 |
| Stone County, Mississippi | N/A | \$0.00 | \$127.39 | \$0.00 | \$0.00 | \$127.39 |

* Each claim indicated with an asterisk has at least one other claim within its State or County taxing jurisdiction. The Total Maximum Reserve amount for these claims has thus been pro-rated based on (a) the Trust's estimated 2004 property taxes for that jurisdiction and (b) the aggregate amount of claims received by the Trust for that jurisdiction.

EXHIBIT A
2004 Property Taxes

In re: Cable & Wireless et al.

Case No. 03-13711 (JLP)

| Creditor Name | Claim Number | Maximum Reserve | | | | Total |
|--|--------------|-----------------|---------------------|---------------|---------------|---------------------|
| | | Secured | Adults | Priority | Unsecured | |
| TARRANT COUNTY, Texas | 1447 | \$0.00 | \$1,361.98 | \$0.00 | \$0.00 | \$1,361.98 |
| TAX APPRAISAL DISTRICT OF BELL COUNTY, Texas | 722 | \$0.00 | \$151.08 | \$0.00 | \$0.00 | \$151.08 |
| Taylor County, Florida | N/A | \$0.00 | \$543.53 | \$0.00 | \$0.00 | \$543.53 |
| TEAGUE ISD, COUNTY OF FREESTONE, Texas | 700 | \$0.00 | \$500.85 | \$0.00 | \$0.00 | \$500.85 |
| Tennessee | N/A | \$0.00 | \$414.30 | \$0.00 | \$0.00 | \$414.30 |
| Thousand Oaks, California | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Tippah County, Mississippi | N/A | \$0.00 | \$57.14 | \$0.00 | \$0.00 | \$57.14 |
| Titus County, Texas | N/A | \$0.00 | \$13.93 | \$0.00 | \$0.00 | \$13.93 |
| Travis County, Texas | N/A | \$0.00 | \$229.79 | \$0.00 | \$0.00 | \$229.79 |
| Union County, Indiana | N/A | \$0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| Utah | N/A | \$0.00 | \$1,254.96 | \$0.00 | \$0.00 | \$1,254.96 |
| Van Zandt County, Texas | N/A | \$0.00 | \$147.39 | \$0.00 | \$0.00 | \$147.39 |
| Volusia County, Florida | N/A | \$0.00 | \$268.70 | \$0.00 | \$0.00 | \$268.70 |
| Waldham, Massachusetts | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Walton County, Florida | N/A | \$0.00 | \$208.07 | \$0.00 | \$0.00 | \$208.07 |
| Warren County, Missouri | N/A | \$0.00 | \$14.36 | \$0.00 | \$0.00 | \$14.36 |
| Washington | N/A | \$0.00 | \$1,043.49 | \$0.00 | \$0.00 | \$1,043.49 |
| Washington County, Florida | N/A | \$0.00 | \$19.43 | \$0.00 | \$0.00 | \$19.43 |
| Washington Township County, Indiana | N/A | \$0.00 | \$5.16 | \$0.00 | \$0.00 | \$5.16 |
| Washington, D.C. | N/A | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| WHARTON COUNTY, Texas | 2068 | \$0.00 | \$62.37 | \$0.00 | \$0.00 | \$62.37 |
| WISE CAD, Texas | 1608 | \$0.00 | \$35.00 | \$0.00 | \$0.00 | \$35.00 * |
| WISE COUNTY, Texas | 1465 | \$0.00 | \$50.00 | \$0.00 | \$0.00 | \$50.00 * |
| WISE COUNTY, Texas | 1729 | \$0.00 | \$47.00 | \$0.00 | \$0.00 | \$47.00 * |
| WOOD COUNTY, Texas | 1531 | \$0.00 | \$130.08 | \$0.00 | \$0.00 | \$130.08 |
| Wyoming | N/A | \$0.00 | \$74.94 | \$0.00 | \$0.00 | \$74.94 |
| Total 2004 Property Taxes | 222 | \$0.00 | \$151,441.09 | \$0.00 | \$0.00 | \$151,441.09 |

* Each claim indicated with an asterisk has at least one other claim within its State or County taxing jurisdiction. The Total Maximum Reserve amount for these claims has thus been pro-rated based on (a) the Trust's estimated 2004 property taxes for that jurisdiction and (b) the aggregate amount of claims received by the Trust for that jurisdiction.

Exhibit B

Transaction Tax Claims

EXHIBIT B
Transaction Taxes

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

| Creditor Name and Address | Claim Number | Maximum Reserve Amount | | | | |
|--|--------------|------------------------|--------------|----------|-----------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total |
| Jurisdiction - CO, Denver City and County of Denver 144 West Colfax Ave Room 300 Denver, CO 80217-0430 | N/A | \$0.00 | \$61,529.06 | \$0.00 | \$0.00 | \$61,529.06 |
| Jurisdiction - CO Colorado Department of Revenue Sales Tax Division 1375 Sherman Street Denver, CO 80261-0009 | N/A | \$0.00 | \$601,141.00 | \$0.00 | \$0.00 | \$601,141.00 |
| Jurisdiction - CT Commissioner of Revenue Services State of Connecticut PO Box 5030 Hartford, CT 06102-5030 | N/A | \$0.00 | \$575.00 | \$0.00 | \$0.00 | \$575.00 |
| Jurisdiction - MD Comptroller of Maryland PO Box 17405 Baltimore, MD 21297-1405 | N/A | \$0.00 | \$4,761.00 | \$0.00 | \$0.00 | \$4,761.00 |
| Jurisdiction - TX, Ft. Worth Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$16,145.00 | \$0.00 | \$0.00 | \$16,145.00 |
| Jurisdiction - TX, Houston Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$30,389.26 | \$0.00 | \$0.00 | \$30,389.26 |
| Jurisdiction - TX, Dallas Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$74,461.40 | \$0.00 | \$0.00 | \$74,461.40 |
| Jurisdiction - TX Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$417,423.00 | \$0.00 | \$0.00 | \$417,423.00 |
| Jurisdiction - TX, Stratford Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$1,632.50 | \$0.00 | \$0.00 | \$1,632.50 |
| Jurisdiction - TX, Austin Comptroller of Public Accounts PO Box 13528 Capital Station Austin, TX 78711 | N/A | \$0.00 | \$8,943.18 | \$0.00 | \$0.00 | \$8,943.18 |
| Jurisdiction - CO, Englewood Englewood Civic Center 1000 Englewood Parkway Englewood CO, 80150-2900 | N/A | \$0.00 | \$663,166.18 | \$0.00 | \$0.00 | \$663,166.18 |

EXHIBIT B
Transaction Taxes

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

| Creditor Name and Address | Claim Number | Maximum Reserve Amount | | | | |
|--|--------------|------------------------|--------------|----------|-----------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total |
| Jurisdiction - KY Kentucky State Treasurer Kentucky Revenue Cabinet Frankfort, KY 40620-0003 | N/A | \$0.00 | \$3,366.00 | \$0.00 | \$0.00 | \$3,366.00 |
| Jurisdiction - MI Michigan Department of Revenue Sales, Use and Withholding Taxes Lansing, MI 48922 | N/A | \$0.00 | \$5,587.00 | \$0.00 | \$0.00 | \$5,587.00 |
| Jurisdiction - NE Nebraska Department of Revenue PO Box 94818 Lincoln, NE 68509-4818 | N/A | \$0.00 | \$5,375.00 | \$0.00 | \$0.00 | \$5,375.00 |
| Jurisdiction - NY New York State Department of Taxation and Finance Bankruptcy Section PO Box 5300 Albany, NY 12205 | N/A | \$0.00 | \$58,524.00 | \$0.00 | \$0.00 | \$58,524.00 |
| Jurisdiction - WA, Seattle Revenue & Consumer Affairs 700 5th Ave, Suite 4250 Seattle, WA 98104-5020 | N/A | \$0.00 | \$277,488.43 | \$0.00 | \$0.00 | \$277,488.43 |
| Jurisdiction - UT, Salt Lake City Salt Lake County Tax Assessor 2001 S State Street N2300 Salt Lake City, UT 84190 | N/A | \$0.00 | \$23,870.98 | \$0.00 | \$0.00 | \$23,870.98 |
| Jurisdiction - SC South Carolina Department of Revenue Sales Tax Return Columbia, SC 29214-0101 | N/A | \$0.00 | \$293.00 | \$0.00 | \$0.00 | \$293.00 |
| Jurisdiction - CA, Sacramento State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$29,801.04 | \$0.00 | \$0.00 | \$29,801.04 |
| Jurisdiction - CA, Santa Clara State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$253,497.50 | \$0.00 | \$0.00 | \$253,497.50 |
| Jurisdiction - CA, San Francisco State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$120,625.67 | \$0.00 | \$0.00 | \$120,625.67 |
| Jurisdiction - CA, San Bernardino State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$91,444.79 | \$0.00 | \$0.00 | \$91,444.79 |

EXHIBIT B
Transaction Taxes

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

| Creditor Name and Address | Claim Number | Maximum Reserve Amount | | | | |
|---|--------------|------------------------|----------------|----------|-----------|----------------|
| | | Secured | Admin | Priority | Unsecured | Total |
| Jurisdiction - CA, El Segundo State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$57,926.36 | \$0.00 | \$0.00 | \$57,926.36 |
| Jurisdiction - CA State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$1,463,803.00 | \$0.00 | \$0.00 | \$1,463,803.00 |
| Jurisdiction - CA, Los Angeles State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$40,197.03 | \$0.00 | \$0.00 | \$40,197.03 |
| Jurisdiction - CA, Irvine State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$11,499.18 | \$0.00 | \$0.00 | \$11,499.18 |
| Jurisdiction - CA, Thousand Oaks State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$6,443.66 | \$0.00 | \$0.00 | \$6,443.66 |
| Jurisdiction - CA, San Luis Obispo State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$3,126.89 | \$0.00 | \$0.00 | \$3,126.89 |
| Jurisdiction - CA, Sunnyvale State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$2,244.69 | \$0.00 | \$0.00 | \$2,244.69 |
| Jurisdiction - CA, West Sacramento State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$2,244.69 | \$0.00 | \$0.00 | \$2,244.69 |
| Jurisdiction - CA, Kermey Mesa State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$1,496.47 | \$0.00 | \$0.00 | \$1,496.47 |
| Jurisdiction - CA, San Francisco State Board of Equalization PO Box 942879 Sacramento, CA 94279-7070 | N/A | \$0.00 | \$43,810.83 | \$0.00 | \$0.00 | \$43,810.83 |
| Jurisdiction - UT Utah State Tax Commission Sales Tax - M 210 N 1950 W SLC, UT 84134-0400 | N/A | \$0.00 | \$19,779.00 | \$0.00 | \$0.00 | \$19,779.00 |

EXHIBIT B
Transaction Taxes

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

| Creditor Name and Address | Claim Number | Maximum Reserve Amount | | | | Total |
|---|--------------|------------------------|----------------|----------|-----------|----------------|
| | | Secured | Admin | Priority | Unsecured | |
| Jurisdiction - WA Washington State Department of Revenue PO Box 34051 Seattle, WA 98124-1051 | N/A | \$0.00 | \$752,674.00 | \$0.00 | \$0.00 | \$752,674.00 |
| Verizon | N/A | \$0.00 | \$9,233.00 | \$0.00 | \$0.00 | \$9,233.00 |
| Total Transaction Taxes | 35 | \$0.00 | \$5,164,518.76 | \$0.00 | \$0.00 | \$5,164,518.76 |

Exhibit C
Unliquidated Claims

EXHIBIT C
Unliquidated Claims

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

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation |
|---|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|------------|------------|-------------------------------|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | |
| 7-ELEVEN, INC. DBA THE PAYPHONE CO. 2021 S MACARTHUR BLVD OKLAHOMA CITY, OK 73128 | 342 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | |
| ADAMS, EARLE 52 COCHICO AVE BRANFORD, CT 06405 | 68 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| ALLEGIANCE INTERNET 9201 N CENTRAL EXWY DALLAS, TX 75231 | 434 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,509.68 | \$3,509.68 | Per Debtor's books |
| AMERICA WEST PAY PHONES DON ART P.O. BOX 8667 CALABASAS, CA 91372 | 1471 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$135.90 | \$135.90 | Per Debtor's books |
| AMERICAN INTERNATIONAL SPECIALTY LINES INSURANCE COMPANY ET AL AIG LAW DEPT. - DAVID A. LEVIN, ESQ. 70 PINE STREET, 31ST FLOOR NEW YORK, NY 10270 | 1108 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| AMRESO, INC. CARRIE RANGES 7170 W. OAKLAND ST. CHANDLER, AZ 85226 | 8 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,703.03 | \$3,703.03 | Per Debtor's books |
| APPLIED FINANCIAL, LLC JAMES L. CHRISTENSEN CORBRIDGE BAIRD & CHRISTENSEN 39 EXCHANGE PLACE, SUITE 100 SALT LAKE CITY, UT 84111 | 1184 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| AYERS, J ROBERT IV 6307 BERKSHIRE DRIVE BETHESDA, MD 20814 | 1042 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| BLACK, TRACEY L. 13 GEBIG RD POB 49 WEST NOTTINGHAM, NH 03291 | 1509 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| BROWN, TOMMIE 1098 ANGELICA WAY LIVERMORE, CA 94550 | 87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |

EXHIBIT C
Unliquidated Claims

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

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation | |
|---|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|--------------|--------------|--------------|---|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | | |
| BUCKLAND, JOHN H. 7014 ALICENT CT MC LEAN, VA 22102 | 74 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| CAL HARBOR II & III URBAN RENEWAL ASSOC. L.P. AND MACK-CALI REALTY CORP. MARK CONLAN, ESQ, GIBBONS DEL DEO, ET AL ONE RIVERFRONT PLAZA NEWARK, NJ 07102 | 1399 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Assumed contract |
| CALAVERAS TEL P.O. BOX 37 COPPEROPOLIS, CA 95228 | 357 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$239.69 | \$239.69 | \$239.69 | Per Debtor's books |
| CITY OF PHILADELPHIA C/O MORTON R. BRANZBURG, ESQUIRE KLEHR HARRISON HARVEY BRANZBURG & ELLERS 260 S. BROAD ST. PHILADELPHIA, PA 19102 | 1589 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| COLEMAN, SCOTT A. 611 ADCOCK LN HANOVER, MD 21076 | 1432 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| COMPUTER MEDIA TECHNOLOGIES 2070 S. 7TH STREET BLDG BUILDING E SAN JOSE, CA 95112 | 452 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,394.94 | \$1,394.94 | \$1,394.94 | Per Debtor's books |
| COPI, LTD MILES KNOWLES 15121 PEIGHNER RD. ROANOKE, IN 46783 | 1826 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$29.40 | \$29.40 | \$29.40 | Per Debtor's books |
| COTTON, JAMES DIRK 11293 LAUDY LN GREAT FALLS, VA 22066 | 591 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| COUDERT BROTHERS LLP MARY L. JOHNSON 1114 AVENUE OF THE AMERICAS NEW YORK, NY 10036-7703 | 1456 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$144,986.82 | \$144,986.82 | \$144,986.82 | Estimate is from Proof of Claim support |
| DILAWARI, GIAN 1708 SNOWHILL CT POTAMAC, MD 20854 | 1026 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |

EXHIBIT C

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

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation | |
|--|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|-------------|-------------|-------------|---|
| | | Secured | Admln | Priority | Unsecured | Total | Secured | Admln | Priority | Unsecured | Total | | |
| E*TRADE FINANCIAL CORPORATION C/O MICHAEL J. COFFINO, ESQ. STEEFEL LEVITT & WEISS, PC 1 EMBARCADERO CENTER, 30TH FL. SAN FRANCISCO, CA 94111 | 843 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| ERICKSON, ROBERT A. 7131 CANONGATE DR DALLAS, TX 75248 | 427 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| FENLEY, JOHN 1121 WINDING CREEK W. GRAPEVINE, TX 76051 | 1136 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| FERZACCA, MICHAEL E. 324 INSPIRATION LN GAITHERSBURG, MD 20878 | 956 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| FISHER'S TELEPHONE SYSTEMS VICTORIA FISHER 839 N. CORDOVA ST. BURBANK, CA 91505 | 324 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$7.41 | \$7.41 | \$7.41 | Per Debtor's books |
| FLACK, STANLEY M. 1851 HIGHWAY A1 UNIT 4105 SATELLITE BEACH, FL 32937-3500 | 890 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| FLORES CLEANING 6558 1/4 IRA BELL GARDENS, CA 90201 | 1577 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,700.00 | \$6,700.00 | \$6,700.00 | Estimate is from Proof of Claim support |
| GANTY, CHARLES 1642 VALENCIA WAY RESTON, VA 20190 | 1389 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| GARDNER, WILLIAM AVERY 10711 CHANCELLORVILLE DR SPOTSYLVANIA, VA 22553 | 1421 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| GCB COMMUNICATIONS TAMM CASWELL DBA PACIFIC COMMUNICATIONS 7170 WEST OAKLAND STREET CHANDLER, AZ 85226 | 79 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15,112.08 | \$15,112.08 | \$15,112.08 | Per Debtor's books |

EXHIBIT C
Unliquidated Claims

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

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation |
|--|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|------------|-----------|------------|--|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | |
| GEORGE COUNTY 5130 MAIN STREET ATTN WILBURN L BOLEN SUITE B LUCEDALE, MS 39452 | 1514 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$3,050.62 | \$0.00 | \$3,050.62 | Estimate is from Proof of Claims support |
| GIBNEY, CHARLES J. JR. 21795 TWIN FORD DRIVE LAKE FOREST, CA 92630-6087 | 1020 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| GLENVIEW 1225 WAUKEGAN RD GLENVIEW, IL 60025 | 616 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| GRAYZAR, CONNIE 3813 INVERNESS RD FAIRFAX, VA 22033 | 892 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| HARTFORD FIRE INSURANCE CO. HARTFORD PLAZA TOWER A T-1-55 HARTFORD, CT 06115 | 748 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| HAWAII DEPARTMENT OF TAXATION P.O. BOX 259 ATTN: BANKRUPTCY UNIT OAHU COLLECTIONS HONOLULU, HI 96809-0259 | 439 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| HAWAII DEPARTMENT OF TAXATION P.O. BOX 259 ATTN: BANKRUPTCY UNIT OAHU COLLECTIONS HONOLULU, HI 96809-0259 | 442 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient Support |
| HAXEL, PATRICIA KAYE PO BOX 73 LOVETTSVILLE, VA 20180 | 912 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| HEALTHSTREAM, INC. CUMMINS STATION SUITE 450 209 10TH AVENUE SOUTH NASHVILLE, TN 37203 | 1159 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| HUTCHCROFT, THOMAS J 5801 PATHFINDER TRAIL PLANO, TX 75093 | 1315 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |

EXHIBIT C

In re: Cable & Wireless et al.

Case No. 03-13711 (JLP)

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation | |
|--|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|-----------|----------|-------------|-------------------------------|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | | |
| INTERNET PICTURES CORPORATION PAUL FARMER, CFO 3160 CROW CANYON ROAD 4TH FLOOR SAN RAMON, CA 94583 | 946 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Assumed contract |
| JEWETT, GUY A. 816 DIAMOND DR. GAITHERSBURG, MD 20878 | 941 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| KELLY, GEORGE R. 16901 OLD POND DR DALLAS, TX 75248 | 605 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| KELLY, JAMES A. 10819 CHENEQUA CT NEW PORT RICHEY, FL 34654 | 1481 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| LAKE COUNTRY COMMUNICATIONS THOMAS BADE 7170 WEST OAKLAND STREET CHANDLER, AZ 85226 | 47 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$559.02 | \$559.02 | \$559.02 | Per Debtor's books |
| LUDWIG, MARCIA A. | 1370 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| MADN STREET LLC C/O LEXUS PROPERTIES, INC. 9381 JUDICIAL DR, SUITE 100 ATTN: DARRELL GARY SAN DIEGO, CA 92121 | 812 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Assumed contract |
| MASSEY, CURTIS D. 6062 SUGARSTONE COURT MCLEAN, VA 22101 | 1102 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| MELINDA MORRIS (DBA) BAY AREA MELINDA M. MORRIS COMMUNICATIONS GROUP 2200 166TH AVE SAN LEANDRO, CA 94578 | 489 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$447.85 | \$447.85 | \$447.85 | Per Debtor's books |
| MILLER, SIMONE C. 4427 ALTURA CT. FAIRFAX, VA 22030-5321 | 1266 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| MOSES, MARVIN C. P.O. BOX 6506 SNOWMASS VILLAGE, CO 81615 | 1288 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |

EXHIBIT C

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

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation | |
|---|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|------------|------------|-------------|---|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | | |
| MURPHY, THOMAS J. JR. 7207 PATTON DRIVE WOODBINE, MD 21797 | 1032 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| MURRAY, PATRICK J. 3533 CORNELL RD FAIRFAX, VA 22030 | 1359 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| NAVARRE CORPORATION C/O CHRIS CAMARDELLO WINTHROP & WEINSTINE, PA 223 S 6TH ST. SUITE 3500 MINNEAPOLIS, MN 55402 | 1387 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| NETFLIX, INC. 970 UNIVERSITY AVENUE LOS GATOS, CA 95032 | 1369 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Assumed contract |
| NEW YORK CONNECT 317 MADISON AVE SUITE 907 NEW YORK, NY 10017 | 894 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$590.00 | \$590.00 | \$590.00 | Proof of Claim support matches scheduled amount |
| NGUYEN, MY-CHAU 1107 MOUNTAIN HOPE COURT GREAT FALLS, VA 22066 | 1043 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| NORTH AMERICAN COMMUNICATION 128 TIMOTHY LANE ATTN CHRIS REESE WAYNESVILLE, NC 28786 | 441 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$555.18 | \$555.18 | \$555.18 | Per Debtor's books |
| OHIO DEPT OF JOB AND FAMILY SVCS., THE P.O. BOX 182404 COLUMBUS, OH 43218-2404 | 1897 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| ORANGE COUNTY TREASURER PO BOX 1438 SANTA ANA, CA 92702 | 1294 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Proof of Claim support indicates nothing due |
| ORANGE COUNTY TREASURER-TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702 | 232 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Proof of Claim support indicates nothing due |
| PACIFIC TELECOIN SMITH, HERB PO BOX 2435 SEDONA, AZ 86339 | 117 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$1,638.51 | \$1,638.51 | \$1,638.51 | Per Debtor's books |

EXHIBIT C

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

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation |
|--|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|-----------|----------|--|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | |
| FAL, DEEPAK 47682 SANDBANK SQ STERLING, VA 20165 | 1430 | \$0.00 | 0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 00 | \$0.00 | Satisfied employee obligation |
| Parker-Raleigh Development XX, Limited Partnership C/O TLER W. RATLEDGE, ESQUIRE 5500-103 ATLANTIC SPRINGS ROAD RALEIGH, NC 27616 | 9999996 | 0.00 | \$0.00 | \$0.00 | \$0.0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | No Basis |
| PARSONS BEHLE & LATIMER PC 201 SOUTH MAIN STREET SUITE 1800 SALT LAKE CITY, UT 84111-2218 | 637 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.0 | \$0.00 | 0.00 | \$121.75 | \$121.75 | Per Debtor's books |
| PAYMENTECH, LP 4 NORTHEASTERN BLVD ATTN: PATRICK H. VOLPE SALEM, NH 03079 | 736 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| PERL, PAUL 12414 ENGLISH GARDEN OAK HILL, VA 20171 | 128 | \$0.00 | \$0.00 | \$0.0 | 00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| FEYSER, CHARLES A. 7 ARROWOOD TERR BETHESDA, MD 20817 | 1271 | \$0.00 | 00 | \$0.00 | 00.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| PIONEER TELEPHONE COMPANY TERRI BAKER P O BOX 207 LACROSSE, WA 99143 | 350 | \$0.00 | \$0.00 | \$0.00 | \$0.0 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$15.64 | \$15.64 | Per Debtor's books |
| PRAIRIE COUNTY P.O. BOX 1021 RILEY SEEVERS DES ARC, AR 72040 | 87 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Proof of Claim support indicates nothing due |
| PUBLIC PAYPHONE SYSTEM BILLY D UBER 23 EAST BEACH STREET SUITE # 215 WATSONVILLE, CA 95076 | 571 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$165.08 | \$165.08 | Per Debtor's books |
| ROPER, CATHY 1510 E 19TH STREET OWENSBORO, KY 42303 | 81 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.0 | Satisfied employee obligation |

EXHIBIT C

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

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation |
|---|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|----------|------------|------------|---|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | |
| ROYAL PAYPHONES, INC. JAMES BLAKE HARBISON 1217 EOLUS AVE ENCINITAS, CA 92024 | 895 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$2,105.98 | \$2,105.98 | Per Debtor's books |
| SAN BENITO COUNTY TAX COLLECTOR COURTHOUSE ROOM 107 440 FIFTH STR HOLLISTER, CA 95023-3894 | 112 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$485.32 | \$0.00 | \$0.00 | \$0.00 | \$485.32 | Estimate is from Proof of Claim support |
| SCHUTTE, BEVERLY 1655 BRAXTED LANE MANASSAS, VA 22110 | 1 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| SECURITY EXPRESS, INC. C/O MICHAEL GOLDBERG GLANCY BINKOW & GOLDBERG, LLP 1801 AVENUE OF THE STARS, SUITE 311 LOS ANGELES, CA 90067 | 869 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| SENECA COUNTY, OHIO TREASURER 109 S. WASHINGTON STREET P.O. BOX 657 TEFFIN, OH 44683 | 1031 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| SHARMA, ARVINDER K. 2106 QUEENSGUARD ROAD SILVER SPRING, MD 20906 | 371 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| SHARMA, SUSHIL K. 2106 QUEENSGUARD ROAD SILVER SPRING, MD 20906 | 1371 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| SNAGOGA, DEBRA LYNN C/O JANET JACKIM, ESQ. LAW OFFICE OF JANET JACKIM 7333 E. DOUBLETREE RANCH RD, SUITE 210 SCOTTSDALE, AZ 85258 | 1187 | 00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Subordinated equity claim |
| SMITH, JAMES G. 4 N PENNSYLVANIA AVE BELLEVILLE, IL 62220-3953 | 744 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| SNMP RESEARCH INTERNATIONAL C/O MAURINCE K. GUINN PO BOX 1990 KNOXVILLE, TN 37901 | 953 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |

EXHIBIT C
Unliquidated Claims

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

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation |
|---|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|--------------|------------|--------------|---|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | |
| SOMMERS, JEWEL 6518 S. LAWNDALE AVE INDIANAPOLIS, IN 46221 | 495 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| ST LOUIS CITY P.O. BOX 66877 COLLECTOR OF REVENUE CITY OF SAINT LOUIS SAINT LOUIS, MO 63166 | 311 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient Support |
| STATE OF WISCONSIN DEPARTMENT OF REVENUE 2135 RIMROCK ROAD MADISON, WI 53713 | 492 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$101,271.08 | \$0.00 | \$101,271.08 | Estimate is from Proof of Claim support |
| TELEPRESS PO BOX 7011 ISSAQUAH, WA 98027 | 315 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$6,844.45 | \$6,844.45 | Per Debtor's books |
| TERRELL, MICHAEL O. 47323 WESTWOOD PL POTOMAC FALLS, VA 20165 | 431 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| U.S. CUSTOMS AND BORDER PROTECTION FKA U.S. CUSTOMS SERVICE 6026 LAKESIDE BOULEVARD P.O. BOX 68911 INDIANAPOLIS, IN 46268 | 1896 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| U.S. CUSTOMS AND BORDER PROTECTION FKA U.S. CUSTOMS SERVICE 6026 LAKESIDE BOULEVARD P.O. BOX 68911 INDIANAPOLIS, IN 46268 | 1898 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient support |
| UNIVERSAL SERVICE ADMINISTRATIVE COMPANY ATTN: TRACEY BEAVER, SEN MAGR &P ANALYST OFFICE OF THE GENERAL COUNSEL 2000 L STREET NW, SUITE 200 WASHINGTON, DC 20036 | 1854 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Post-petition administrative claim |
| WEES, KENNETH J. 1256 GATESMEADOW WAY RESTON, VA 20194-1445 | 663 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| YALEN, RICHARD 1234 WAKEROBIN LANE RESTON, VA 20191 | 943 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |

EXHIBIT C

In re: **Cable & Wireless et al.**

Case No. 03-13711 (JLP)

Unliquidated Claims

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Estimated Maximum Claim Amount | | | | | Explanation | |
|--|--------------|-----------------------|--------|----------|-----------|--------|--------------------------------|--------|--------------|--------------|--------------|-------------|-------------------------------|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total | | |
| YANCEY, SCOTT G. JR. 11728 FLEMISH MILL CT. OAKTON, VA 22124 | 1273 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Satisfied employee obligation |
| ZURICH NORTH AMERICA A/K/A STEADFAST INSURANCE CO. 1400 AMERICAN LN ATTN: MARY PERLICK SCHAUMBURG, IL 60196 | 1848 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | Insufficient Support |
| Total Unliquidated Claims | 94 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$485.32 | \$0.00 | \$104,321.70 | \$188,862.41 | \$293,669.43 | | |

Exhibit D

Professional Fee Claims

EXHIBIT D
Professional Fee Claims

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

| Claim | Claim Amount | | | | | |
|--|--------------|---------------|---------------------|---------------|---------------|---------------------|
| | | | | | | |
| Pachulski, Stang, et al. LAURA DAVIS 919 North Market Street, 16th Floor P.O. Box 8705 WILMINGTON, DE 19899-8705 | N/A | \$0.00 | \$348,540.00 | \$0.00 | \$0.00 | \$348,540.00 |
| Total Professional Fees | 1 | \$0.00 | \$348,540.00 | \$0.00 | \$0.00 | \$348,540.00 |

Exhibit E

Non-Professional Administrative Claims

EXHIBIT E
Administrative Claims

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

| Creditor Name and Address | Claim Number | Claim Amount as Filed | | | | | Maximum Reserve | | | | |
|--|--------------|-----------------------|---------------------|---------------|---------------------|---------------------|-----------------|---------------|---------------|---------------------|---------------------|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total |
| BELLSOUTH TELECOMMUNICATIONS, INC. TODD C. MEYERS, ESQ. KILPATRICK STOCKTON LLP 100 PEACHTREE STREET, STE 2800 ATLANTA, GA 30309 | 2072 | \$0.00 | \$560,000.00 | \$0.00 | \$300,720.50 | \$860,720.50 | \$0.00 | \$0.00 | \$0.00 | \$300,720.50 | \$300,720.50 |
| BROADWING COMMUNICATION SERVICES C/O STEVENS & LEE, P.C. ATTN: THOMAS G. WHALEN, JR. 300 DELAWARE AVENUE, SUITE 800 WILMINGTON, DE 19801 | 2136 | \$0.00 | \$42,245.83 | \$0.00 | \$0.00 | \$42,245.83 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Federal Express Corporation Pepe & Hazard LLP Charles J. Filardi, Jr. 30 Jelliff Lane SOUTHPORT, CT 06890 | N/A | \$0.00 | \$10,618.59 | \$0.00 | \$0.00 | \$10,618.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| MICHIGAN DEPARTMENT OF TREASURY COLLECTIONS DIVISION TREASURY BUILDING LANSING, MI 48922 | 2189 | \$0.00 | \$32,327.42 | \$0.00 | \$0.00 | \$32,327.42 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| HITNEY BOWES CREDIT CORP ATTN: RECOVERY DEPT 27 WATERVIEW DR SHELTON, CT 06484-4361 | 743 | \$0.00 | \$134.09 | \$0.00 | \$0.00 | \$134.09 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Regency Park Development Morris, James, Hitchens & Williams LLP Carl N. Kinz, III 222 Delaware Ave, 10th Floor P.O. Box 2306 WILMINGTON, DE 19899 | N/A | \$0.00 | \$21,780.32 | \$0.00 | \$0.00 | \$21,780.32 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Total Administrative | 6 | \$0.00 | \$667,106.25 | \$0.00 | \$300,720.50 | \$967,826.75 | \$0.00 | \$0.00 | \$0.00 | \$300,720.50 | \$300,720.50 |

Exhibit F
Setoff Claims

EXHIBIT F
SETOFF CLAIMS

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Maximum Reserve | | | | |
|--|--------------|-----------------------|---------------|---------------|---------------|-----------------------|-----------------|---------------|---------------|-----------------------|-----------------------|
| | | Secured | Admin | Priority | Unsecured | Total | Secured | Admin | Priority | Unsecured | Total |
| AMERITECH SERVICES, INC. SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPT. 722 N. BROADWAY, 11TH FLOOR MILWAUKEE, WI 53202 | 2183 | \$625,000.00 | \$0.00 | \$0.00 | \$0.00 | \$625,000.00 | \$0.00 | \$0.00 | \$0.00 | \$625,000.00 | \$625,000.00 |
| PACIFIC BELL TELEPHONE COMPANY SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPARTMENT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202 | 2181 | \$450,000.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| SOUTHERN NEW ENGLAND TELEPHONE COMPANY SBC COMMUNICATIONS C/O BANKRUPTCY DEPT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202 | 898 | \$144,890.73 | \$0.00 | \$0.00 | \$0.00 | \$144,890.73 | \$0.00 | \$0.00 | \$0.00 | \$144,890.73 | \$144,890.73 |
| SOUTHWESTERN BELL TELEPHONE COMPANY SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPARTMENT 722 N BROADWAY, 11TH FL MILWAUKEE, WI 53202 | 2182 | \$450,000.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$0.00 | \$0.00 | \$0.00 | \$450,000.00 | \$450,000.00 |
| Total Set-off Claims | 4 | \$1,669,890.73 | \$0.00 | \$0.00 | \$0.00 | \$1,669,890.73 | \$0.00 | \$0.00 | \$0.00 | \$1,669,890.73 | \$1,669,890.73 |

Exhibit G

Paid Claims

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|-------------|-------------|--------------|--------------|--------------------------|--------------|----------------|-----------------------------|--------|-------------|-------------|-------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| ABLE ENGINEERING SVCS 868 FOLSOM ST, SAN FRANCISCO, CA 94107-1123 | 1377 | \$0.00 | \$0.00 | \$36,745.18 | \$5,761.97 | \$42,507.15 | | | | \$0.00 | \$0.00 | \$21,967.27 | \$5,761.97 | \$27,729.24 |
| | | | | | | | 1001 | 4/2/2004 | (\$14,777.91) | | | | | |
| | | | | | | | Total Amount Paid | | (\$14,777.91) | | | | | |
| ACN 14 PATMOU STREET MAROUSSI, ATHEN, 15123 | F320451 | \$0.00 | \$0.00 | \$0.00 | \$433.09 | \$433.09 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1000 | 4/2/2004 | (\$433.09) | | | | | |
| | | | | | | | Total Amount Paid | | (\$433.09) | | | | | |
| ADELPHIA BUSINESS SOLUTIONS OF JACKSONVILLE, INC. DBA TELCOVE, ATTN: SHANTEL WATERMAN 712 N MAIN ST COUDERSPORT, PA 16915 | 1581 | \$0.00 | \$0.00 | \$0.00 | \$5,343.46 | \$5,343.46 | | | | \$0.00 | \$0.00 | \$0.00 | \$4,385.51 | \$4,385.51 |
| | | | | | | | 1002 | 4/2/2004 | (\$957.95) | | | | | |
| | | | | | | | Total Amount Paid | | (\$957.95) | | | | | |
| Alascom Inc, DBA AT&T ALASCOM 6455 WASHINGTON BLVD, ELK RIDGE, MD 21075-5398 | F319865 | \$0.00 | \$0.00 | \$0.00 | \$4,332.00 | \$4,332.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$1,006.81 | \$1,006.81 |
| | | | | | | | 1003 | 4/2/2004 | (\$3,325.19) | | | | | |
| | | | | | | | Total Amount Paid | | (\$3,325.19) | | | | | |
| Alltel Telephone Services ONE ALLIED DRIVE, LITTLE ROCK, AK, 72202 | F319711 | \$0.00 | \$0.00 | \$0.00 | \$12,684.49 | \$12,684.49 | | | | \$0.00 | \$0.00 | \$0.00 | \$11,218.13 | \$11,218.13 |
| | | | | | | | 1004 | 4/2/2004 | (\$1,466.36) | | | | | |
| | | | | | | | Total Amount Paid | | (\$1,466.36) | | | | | |
| AVAYA FKA LUCENT TECHNOLOGIES C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126 TIMONIUM, MD 21094 | 231 | \$0.00 | \$0.00 | \$0.00 | \$306,095.96 | \$306,095.96 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1152 | 4/19/2004 | (\$306,095.96) | | | | | |
| | | | | | | | Total Amount Paid | | (\$306,095.96) | | | | | |
| CARLYLE-ONE WILSHIRE, L.P. C/O CB RICHARD ELLIS, INC., ATTN: DANNY LANE ONE WILSHIRE BLDG, 624 S GRAND AVE, #1800 LOS ANGELES, CA 90017 | 1198 | \$0.00 | \$71,994.70 | \$0.00 | \$77,627.69 | \$149,622.39 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1315 | 5/14/2004 | (\$76,260.00) | Cure Payment resolved claim | | | | |
| | | | | | | | Total Amount Paid | | (\$76,260.00) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|--------|-------------|--------------|--------------|--------------------------|--------------|----------------|---------------------------|--------|-------------|--------------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| CENTURYTEL, INC. ET AL DBA CENTURYTEL, REX D. RAINCH, PC 3622 GOVERNMENT ST BATON ROUGE, LA 70806-5720 | 594 | \$0.00 | \$0.00 | \$0.00 | \$119,333.09 | \$119,333.09 | | | | \$0.00 | \$0.00 | \$0.00 | \$118,721.07 | \$118,721.07 |
| | | | | | | | 1010 | 4/2/2004 | (\$612.02) | | | | | |
| | | | | | | | Total Amount Paid | | (\$612.02) | | | | | |
| CHUNGHWA TELECOM CO. 21 SECTION 1, HSIN-YI ROA, TAIPEI, 100 R.O.C. | F319578 | \$0.00 | \$0.00 | \$0.00 | \$46,859.00 | \$46,859.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1029 | 4/2/2004 | (\$46,859.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$46,859.00) | | | | | |
| Cincinnati Bell Telephone 201 EAST 4TH STREET, ROOM 102-313 CINCINNATI, OH 45202 | F319720 | \$0.00 | \$0.00 | \$0.00 | \$11,884.36 | \$11,884.36 | | | | \$0.00 | \$0.00 | \$0.00 | \$4,128.94 | \$4,128.94 |
| | | | | | | | 1011 | 4/2/2004 | (\$7,755.42) | | | | | |
| | | | | | | | Total Amount Paid | | (\$7,755.42) | | | | | |
| Citizens Communications ATTN: KATHIE MUNSON, 1905 WALNUT ST PO BOX 737 HIGGINSVILLE, MO 64037-0737 | F319658 | \$0.00 | \$0.00 | \$0.00 | \$20,800.88 | \$20,800.88 | | | | \$0.00 | \$0.00 | \$0.00 | \$20,420.24 | \$20,420.24 |
| | | | | | | | 1012 | 4/2/2004 | (\$380.64) | | | | | |
| | | | | | | | Total Amount Paid | | (\$380.64) | | | | | |
| CON EDISON SOLUTIONS, INC. 701 WESTCHESTER AVE., #300 EAST WHITE PLAINS, NY 10604 | 1433 | \$0.00 | \$0.00 | \$14,044.11 | \$0.00 | \$14,044.11 | | | | \$0.00 | \$0.00 | \$13,886.11 | \$0.00 | \$13,886.11 |
| | | | | | | | 1015 | 4/2/2004 | (\$28,800.00) | | | | | |
| | | | | | | | 1319 | 6/24/2004 | (\$158.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$28,958.00) | | | | | |
| COUNTY OF LOUDOUN TREASURER C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347 LEESBURG, VA 20176 | 1936 | \$0.00 | \$0.00 | \$8,568.52 | \$0.00 | \$8,568.52 | | | | \$0.00 | \$0.00 | \$8,028.52 | \$0.00 | \$8,028.52 |
| | | | | | | | 40035179 | 2/9/2004 | (\$540.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$540.00) | | | | | |
| COUNTY OF SAN BERNARDINO OFFICE OF THE TAX COLLECTOR, 172 WEST 3RD STREET SAN BERNARDINO, CA 92415 | 1911 | \$321,892.84 | \$0.00 | \$0.00 | \$0.00 | \$321,892.84 | | | | \$227,471.84 | \$0.00 | \$0.00 | \$0.00 | \$227,471.84 |
| | | | | | | | 1142 | 2/5/2004 | (\$94,421.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$94,421.00) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|--------------|----------|-------------|----------------|--------------------------|--------------|-----------------------|---------------------------|--------|----------|------------|----------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| COUNTY OF SANTA CLARA TAX COLLECTOR, COUNTY GOVERNMENT CENTER, EAST WING 70 W HEDDING ST SAN JOSE, CA 95110 | 2069 | \$0.00 | \$765,809.99 | \$0.00 | \$0.00 | \$765,809.99 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 45 | 9/2/2004 | (\$169,162.00) | | | | | |
| | | | | | | | 36 | 9/2/2004 | (\$171,775.00) | | | | | |
| | | | | | | | 39 | 9/2/2004 | (\$47,646.69) | | | | | |
| | | | | | | | 54 | 9/2/2004 | (\$151,645.27) | | | | | |
| | | | | | | | 43 | 9/2/2004 | (\$183,388.04) | | | | | |
| | | | | | | | 5 | 9/2/2004 | (\$42,193.30) | | | | | |
| | | | | | | | Total Amount Paid | | (\$765,810.30) | | | | | |
| COUNTY OF SANTA CLARA TAX COLLECTOR, COUNTY GOVERNMENT CENTER, EAST WING 70 HEDDING ST SAN JOSE, CA 95110 | 217 | \$2,322,480.59 | \$0.00 | \$0.00 | \$0.00 | \$2,322,480.59 | | | | \$1,678,024.05 | \$0.00 | \$0.00 | \$0.00 | \$1,678,024.05 |
| | | | | | | | 50010674 | 2/9/2004 | (\$46,621.00) | | | | | |
| | | | | | | | 1145 | 4/12/2004 | (\$71,581.00) | | | | | |
| | | | | | | | 1147 | 4/12/2004 | (\$102,851.00) | | | | | |
| | | | | | | | 50010675 | 2/9/2004 | (\$71,581.00) | | | | | |
| | | | | | | | 1139 | 4/12/2004 | (\$7,831.00) | | | | | |
| | | | | | | | 40035149 | 2/6/2004 | (\$7,831.00) | | | | | |
| | | | | | | | 50010676 | 2/9/2004 | (\$102,851.00) | | | | | |
| | | | | | | | 50010677 | 2/9/2004 | (\$93,344.00) | | | | | |
| | | | | | | | 1146 | 4/12/2004 | (\$93,344.00) | | | | | |
| | | | | | | | 1144 | 4/12/2004 | (\$46,621.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$644,456.00) | | | | | |
| COUSINS PROPERTIES INC C/O THOMAS R. WALKER, ESQ., TROUTMAN SANDERS LLP, 5200 BANK OF AMERICA PLAZA, 600 PEACHTREE ST, NE ATLANTA, GA 30308-2216 | 672 | \$0.00 | \$0.00 | \$0.00 | \$25,305.27 | \$25,305.27 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1014 | 4/2/2004 | (\$25,305.72) | | | | | |
| | | | | | | | Total Amount Paid | | (\$25,305.72) | | | | | |
| Cox Communications Inc, ACCOUNTS RECEIVABLE 109 STATE STREET, MONTPELIER, VT 5609 | F319816 | \$0.00 | \$0.00 | \$0.00 | \$6,370.61 | \$6,370.61 | | | | \$0.00 | \$0.00 | \$0.00 | \$5,690.44 | \$5,690.44 |
| | | | | | | | 1015 | 4/2/2004 | (\$680.17) | | | | | |
| | | | | | | | Total Amount Paid | | (\$680.17) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|--|--------------|--------------------|--------|----------|--------------|--------------|--------------------------|--------------|----------------|---------------------------|--------|----------|--------------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| DALLAS COUNTY JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 400 | \$214,140.25 | \$0.00 | \$0.00 | \$0.00 | \$214,140.25 | | | | \$200,016.28 | \$0.00 | \$0.00 | \$0.00 | \$200,016.28 |
| | | | | | | | 0040035297 | 2/10/2004 | (\$14,123.97) | | | | | |
| | | | | | | | Total Amount Paid | | (\$14,123.97) | | | | | |
| DATA2 LOGISTICS 4310 METRO PKWY, FORT MYERS, FL 33916-9462 | 1497 | \$0.00 | \$0.00 | \$0.00 | \$246.94 | \$246.94 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1016 | 4/2/2004 | (\$246.94) | | | | | |
| | | | | | | | Total Amount Paid | | (\$246.94) | | | | | |
| DEMON HERENGRACHT 433, BR AMSTERDAM, 1001 NH | 1631 | \$0.00 | \$0.00 | \$0.00 | \$3,331.07 | \$3,331.07 | | | | \$0.00 | \$0.00 | \$0.00 | \$1,660.60 | \$1,660.60 |
| | | | | | | | 1017 | 4/2/2004 | (\$1,670.47) | | | | | |
| | | | | | | | Total Amount Paid | | (\$1,670.47) | | | | | |
| DOMINION-VIRGINIA POWER PO BOX 26666, ATTN: CUSTOMER CREDIT SERVICES - 18TH FL RICHMOND, VA 23261 | 791 | \$0.00 | \$0.00 | \$0.00 | \$346,524.91 | \$346,524.91 | | | | \$0.00 | \$0.00 | \$0.00 | \$307,477.55 | \$307,477.55 |
| | | | | | | | 1018 | 4/2/2004 | (\$39,047.36) | | | | | |
| | | | | | | | Total Amount Paid | | (\$39,047.36) | | | | | |
| EDGE TECHNOLOGY 3701 PENDER DRIVE SUITE 1, FAIRFAX, VA 22030 | E319614 | \$0.00 | \$0.00 | \$0.00 | \$31,500.00 | \$31,500.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1019 | 4/2/2004 | (\$31,500.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$31,500.00) | | | | | |
| ELECTRIC LIGHTWAVE ATTN: DEBBIE FELDER, 180 S CLINTON AVE ROCHESTER, NY 14646 | 930 | \$0.00 | \$0.00 | \$0.00 | \$61,440.30 | \$61,440.30 | | | | \$0.00 | \$0.00 | \$0.00 | \$55,672.73 | \$55,672.73 |
| | | | | | | | 1020 | 4/2/2004 | (\$5,767.57) | | | | | |
| | | | | | | | Total Amount Paid | | (\$5,767.57) | | | | | |
| Epik Communications FIRST STAR BANK, 36385 TREASUR NA CDG PAYMENT CHICAGO, IL 60694-6300 | F319724 | \$0.00 | \$0.00 | \$0.00 | \$11,553.27 | \$11,553.27 | | | | \$0.00 | \$0.00 | \$0.00 | \$5,853.27 | \$5,853.27 |
| | | | | | | | 1021 | 4/2/2004 | (\$5,700.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$5,700.00) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|--------|----------|-------------|--------------|--------------------------|--------------|--|---------------------------|--------|----------|-------------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| FAKOURI ELECTRICAL ENGINEERING 30202 ESPERANZA, RANCHO SANTA MARGARITA, CA 92688-2121 | F319633 | \$0.00 | \$0.00 | \$0.00 | \$27,784.00 | \$27,784.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1022 | 4/2/2004 | (\$27,784.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$27,784.00) | | | | | |
| Fibernet Telecom Group Inc 309 SOUTH CLOVERDALE, B-25 SEATTLE, WA 98108 | F319717 | \$0.00 | \$0.00 | \$0.00 | \$11,973.34 | \$11,973.34 | | | | \$0.00 | \$0.00 | \$0.00 | \$5,973.34 | \$5,973.34 |
| | | | | | | | 1023 | 4/2/2004 | (\$6,000.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$6,000.00) | | | | | |
| FRONTIER COMMUNICATIONS INC, TREASURY OPERATIONS 20 OAK HOLLOW, SUITE 210 SOUTHFIELD, MI 48034-7406 | F319680 | \$0.00 | \$0.00 | \$0.00 | \$15,149.70 | \$15,149.70 | | | | \$0.00 | \$0.00 | \$0.00 | \$13,996.15 | \$13,996.15 |
| | | | | | | | 1024 | 4/2/2004 | (\$1,153.55) | | | | | |
| | | | | | | | Total Amount Paid | | (\$1,153.55) | | | | | |
| FULTON COUNTY TAX COMMISSIONER 141 PRYOR STREET SOUTH WEST, KEISHA SMITH SUITE 1085 ATLANTA, GA 30303 | 147 | \$282,717.15 | \$0.00 | \$0.00 | \$0.00 | \$282,717.15 | | | | \$264,114.00 | \$0.00 | \$0.00 | \$0.00 | \$264,114.00 |
| | | | | | | | 40035063 | 2/5/2004 | (\$13,339.00) | | | | | |
| | | | | | | | 40035337 | 2/10/2004 | (\$5,264.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$18,603.00) | | | | | |
| GATEWAY JEFFERSON, INC. C/O RREEP, 1301 W. 22ND STREET - SUITE 209 ATTN: MARK SABATINO OAK BROOK, IL 60523 | 1681 | \$49,368.74 | \$0.00 | \$0.00 | \$0.00 | \$49,368.74 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | Total Amount Paid | | Reduction pursuant to lienholder payment | | | | | |
| GOLDENGATE INTERNET SERVICES 100 N. CHERRY ST., GALESBURG, IL 61401 | F319889 | \$0.00 | \$0.00 | \$0.00 | \$3,800.00 | \$3,800.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1025 | 4/2/2004 | (\$3,800.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$3,800.00) | | | | | |
| HANARO 300 SHAKESPEARE STREET, LORDSBURG, NM 88045-1927 | F319835 | \$0.00 | \$0.00 | \$0.00 | \$5,280.00 | \$5,280.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1027 | 4/2/2004 | (\$5,280.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$5,280.00) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|--|--------------|--------------------|--------|----------|-------------|-------------|--------------------------|--------------|----------------|---------------------------|--------|----------|------------|-------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| Hart Tel Co 2005 KALIA ROAD, HONOLULU, HI 96815 | F320084 | \$0.00 | \$0.00 | \$0.00 | \$1,264.32 | \$1,264.32 | | | | \$0.00 | \$0.00 | \$0.00 | \$185.84 | \$185.84 |
| | | | | | | | 1028 | 4/2/2004 | (\$1,078.48) | | | | | |
| | | | | | | | Total Amount Paid | | (\$1,078.48) | | | | | |
| HOUSTON ISD JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 1064 HOUSTON, TX 77253-3064 | 1735 | \$47,963.20 | \$0.00 | \$0.00 | \$0.00 | \$47,963.20 | | | | \$44,584.93 | \$0.00 | \$0.00 | \$0.00 | \$44,584.93 |
| | | | | | | | 40035305 | 2/10/2004 | (\$3,378.27) | | | | | |
| | | | | | | | Total Amount Paid | | (\$3,378.27) | | | | | |
| TCG Telecom Group Inc 161 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112 | F319667 | \$0.00 | \$0.00 | \$0.00 | \$17,587.78 | \$17,587.78 | | | | \$0.00 | \$0.00 | \$0.00 | \$6,127.85 | \$6,127.85 |
| | | | | | | | 1031 | 4/2/2004 | (\$11,459.93) | | | | | |
| | | | | | | | Total Amount Paid | | (\$11,459.93) | | | | | |
| ILLINOIS CONSOLIDATED TEL 121 SOUTH 17TH STREET, MATTOON, IL 61938 | 782 | \$0.00 | \$0.00 | \$0.00 | \$3,735.92 | \$3,735.92 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1032 | 4/2/2004 | (\$3,735.92) | | | | | |
| | | | | | | | Total Amount Paid | | (\$3,735.92) | | | | | |
| InterCall P.O. BOX 281866, ATLANTA, GA 30384- 1866 | F219587 | \$0.00 | \$0.00 | \$0.00 | \$42,095.07 | \$42,095.07 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1323 | 6/24/2004 | (\$42,095.07) | | | | | |
| | | | | | | | Total Amount Paid | | (\$42,095.07) | | | | | |
| JENS CORPORATION ATTN: FINANCE/ACCTG. DEPT. HIBIYA DAI-BUILDING 2ND FL 1-2-2, UCHISAWAI-CHO TOKYO, | 423 | \$0.00 | \$0.00 | \$0.00 | \$4,871.83 | \$4,871.83 | | | | \$0.00 | \$0.00 | \$0.00 | \$2,950.71 | \$2,950.71 |
| | | | | | | | 1034 | 4/2/2004 | (\$1,921.12) | | | | | |
| | | | | | | | Total Amount Paid | | (\$1,921.12) | | | | | |
| KEYNOTE SYSTEMS INC 777 MARINERS ISLAND BLVD, SAN MATEO, CA 94404 | 88 | \$0.00 | \$0.00 | \$0.00 | \$85,878.84 | \$85,878.84 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1035 | 4/2/2004 | (\$85,878.84) | | | | | |
| | | | | | | | Total Amount Paid | | (\$85,878.84) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|--------|----------|--------------|--------------|--------------------------|--------------|----------------|---------------------------|--------|----------|-------------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| KMCTelecom Inc P.O. BOX 1968, SANFORD, NC 27331-1968 | F319975 | \$0.00 | \$0.00 | \$0.00 | \$2,223.33 | \$2,223.33 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1036 | 4/2/2004 | (\$2,223.33) | | | | | |
| | | | | | | | Total Amount Paid | | (\$2,223.33) | | | | | |
| LIEBERT GLOBAL SERVICES 618 EXECUTIVE CAMPUS DRIVE, WESTERVILLE, OH 43082 | 977 | \$0.00 | \$0.00 | \$0.00 | \$1,320.50 | \$1,320.50 | | | | \$0.00 | \$0.00 | \$0.00 | \$579.61 | \$579.61 |
| | | | | | | | 1037 | 4/2/2004 | (\$740.89) | | | | | |
| | | | | | | | Total Amount Paid | | (\$740.89) | | | | | |
| McKINSTRY / SERVICE 5005 3RD AVE SOUTH, SEATTLE, WA 98124 | F319511 | \$0.00 | \$0.00 | \$0.00 | \$212,160.00 | \$212,160.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$38,080.00 | \$38,080.00 |
| | | | | | | | 1038 | 4/2/2004 | (\$174,080.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$174,080.00) | | | | | |
| MIAMI-DADE COUNTY TAX COLLECTOR 140 W FLAGLER ST, SUITE 1403, MIAMI, FL 33130 | 20 | \$295,010.66 | \$0.00 | \$0.00 | \$0.00 | \$295,010.66 | | | | \$304,853.85 | \$0.00 | \$0.00 | \$0.00 | \$304,853.85 |
| | | | | | | | Total Amount Paid | | | | | | | |
| MICROSOFT CORPORATION AND MICROSOFT LICENSING, GP (FKA MSLI, GP), C/O JOSEPH E. SHICKICH, JR. 1001 4TH AVE STE 4500 SEATTLE, WA 98154 1855 | 1119 | \$0.00 | \$0.00 | \$0.00 | \$328,398.09 | \$328,398.09 | | | | \$0.00 | \$0.00 | \$0.00 | \$285.54 | \$285.54 |
| | | | | | | | 1040 | 4/2/2004 | (\$328,112.55) | | | | | |
| | | | | | | | Total Amount Paid | | (\$328,112.55) | | | | | |
| MID-PLAINS RURAL TELEPHONE COOP., INC. DONNA ADAMS, P O BOX 300 TULIA, TX 79088 | 625 | \$0.00 | \$0.00 | \$0.00 | \$567.97 | \$567.97 | | | | \$0.00 | \$0.00 | \$0.00 | \$325.36 | \$325.36 |
| | | | | | | | 1041 | 4/2/2004 | (\$242.61) | | | | | |
| | | | | | | | Total Amount Paid | | (\$242.61) | | | | | |
| NET ENTERPRISE 1132 BISHOP STREET, SUITE 700 HONOLULU, HI 96813 | F320317 | \$0.00 | \$0.00 | \$0.00 | \$582.31 | \$582.31 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1042 | 4/2/2004 | (\$582.31) | | | | | |
| | | | | | | | Total Amount Paid | | (\$582.31) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|---|--------------|--------------------|--------|----------|-------------|-------------|--------------------------|--------------|----------------|---------------------------|--------|----------|------------|-------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| NETVISION 19 HERZEL, TEL AVIV, 11111 | F320141 | \$0.00 | 00 | \$0.00 | \$970.66 | \$970.66 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| | | | | | | | 1043 | 4/2/2004 | (\$970.66) | | | | | |
| | | | | | | | Total Amount Paid | | (\$970.66) | | | | | |
| NEXTRA MERIEDWEG II, POSTFACH, NIEDERWANGEN, CH-3172 | F320010 | \$0.00 | \$0.00 | \$0.00 | \$1,864.62 | \$1,864.62 | | | | \$0.00 | \$0.00 | \$0.00 | \$1,775.10 | \$1,775.10 |
| | | | | | | | 1044 | 4/2/2004 | (\$89.52) | | | | | |
| | | | | | | | Total Amount Paid | | (\$89.52) | | | | | |
| NTT COMMUNICATIONS CORPORATION KENNETH W. IRVIN, ESQ., MORRISON & FOERSTER LLP 2000 PENNSYLVANIA AVE, NW, STE. 5500 WASHINGTON, DC 20006 | 1153 | \$0.00 | \$0.00 | \$0.00 | \$47,448.35 | \$47,448.35 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | 0.00 |
| | | | | | | | | | (\$47,760.58) | | | | | |
| | | | | | | | Total Amount Paid | | (\$47,760.58) | | | | | |
| ONFIBER COMMUNICATIONS, INC. 11921 N MOPAC #100, AUSTIN, TX 78759 | 296 | \$0.00 | 00 | \$0.00 | \$86,682.24 | \$86,682.24 | | | | | | | | |
| | | | | | | | 1046 | 4/2/2004 | (\$72,392.67) | | | | | |
| | | | | | | | 1326 | 6/24/2004 | (\$1,481.20) | | | | | |
| | | | | | | | Total Amount Paid | | (\$73,873.87) | | | | | |
| ONSE TELECOM 2ND FLOOR ONSB BLDG, SEUNG-MAN KIM GYOUNGGI-DO, 463500 | F319873 | \$0.00 | 0.00 | \$0.00 | \$4,200.00 | \$4,200.00 | | | | | | | | |
| | | | | | | | 1047 | 4/2/2004 | (\$4,200.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$4,200.00) | | | | | |
| ORANGE COUNTY TREASURER-TAX COLLECTOR PO BOX 1438, SANTA ANA, CA 92722 | 27 | \$88,883.86 | \$0.00 | 0 | \$0.00 | \$88,883.86 | | | | \$38,860.02 | \$0.00 | \$0.00 | \$0.00 | \$38,860.02 |
| | | | | | | | 1100 | 4/12/2004 | (\$25,011.92) | | | | | |
| | | | | | | | 40035076 | 2/5/2004 | (\$25,011.92) | | | | | |
| | | | | | | | Total Amount Paid | | (\$50,023.84) | | | | | |
| PITNEY BOWES MANAGEMENT SERVICES PITNEY BOWES CREDIT CORPORATION, ATTN: RECOVERY DEPT. 27 WATERVIEW DR. SHELTON, CT 06484-4361 | 111 | \$0.00 | \$0.00 | \$0.00 | \$87,239.25 | \$87,239.25 | | | | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|--|--------------|--------------------|--------|----------|-------------|-------------|---------------------------------|--------------|----------------|---------------------------|--------|----------|------------|--------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| | | | | | | | 1156 | 4/19/2004 | (\$87,239.25) | | | | | |
| | | | | | | | Total Amount Paid | | (\$87,239.25) | | | | | |
| PROGRESS TELECOM 100 2ND AVE S STE 4005, SAINT PETERSBURG, FL 337014336 | F319602 | \$0.00 | \$0.00 | \$0.00 | \$35,435.47 | \$35,435.47 | | | | \$0.00 | \$0.00 | \$0.00 | \$733.34 | \$733.34 |
| | | | | | | | 1048 | 4/2/2004 | (\$34,702.13) | | | | | |
| | | | | | | | Total Amount Paid | | (\$34,702.13) | | | | | |
| Pyro-Com Systems, Inc 15531 CONTAINER LANE, HUNTINGTON BEACH, CA 92647 | F320213 | \$0.00 | \$0.00 | \$0.00 | \$770.00 | \$770.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$190.00 | \$190.00 |
| | | | | | | | 1049 | 4/2/2004 | (\$580.00) | | | | | |
| | | | | | | | Total Amount Paid | | (\$580.00) | | | | | |
| QWEST CORPORATION JANE E. FREY, ESQ., 1801 CALIFORNIA ST, SUITE 4900 DENVER, CO 80202 | 834 | \$0.00 | \$0.00 | \$0.00 | \$28,243.33 | \$28,243.33 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | Amount paid by purchaser | | | | | | | |
| | | | | | | | Total Amount Paid | | | | | | | |
| ROSEVILLE TELEPHONE CO, ACCOUNTS RECEIVABLE P.O. BOX 410418, SALT LAKE CITY, UT 84141-0418 | F319980 | \$0.00 | \$0.00 | \$0.00 | \$2,162.08 | \$2,162.08 | | | | \$0.00 | \$0.00 | \$0.00 | \$1,939.77 | \$1,939.77 |
| | | | | | | | 1058 | 4/2/2004 | (\$222.31) | | | | | |
| | | | | | | | Total Amount Paid | | (\$222.31) | | | | | |
| Silicon Valley Shelving C/O ACCOUNTING DEPARTMENT, P.O. BOX 225 SANTA CLARA, CA 95052- 0225 | F319857 | \$0.00 | \$0.00 | \$0.00 | \$4,529.37 | \$4,529.37 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1157 | 4/19/2004 | (\$19,171.26) | | | | | Cure Payment |
| | | | | | | | Total Amount Paid | | (\$19,171.26) | | | | | |
| SUNRISE 5900 WAYZATA BLVD, SUITE 725 GOLDEN VALLEY, MN 55416-1244 | F319636 | \$0.00 | \$0.00 | \$0.00 | \$26,883.56 | \$26,883.56 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1057 | 4/2/2004 | (\$26,883.56) | | | | | |
| | | | | | | | Total Amount Paid | | (\$26,883.56) | | | | | |
| TELUS COMMUNICATIONS INC, STATION MAIN P.O. BOX 34278, SEATTLE, WA 98124- 1278 | F319595 | \$0.00 | \$0.00 | \$0.00 | \$37,349.52 | \$37,349.52 | | | | \$0.00 | \$0.00 | \$0.00 | \$182.25 | \$182.25 |
| | | | | | | | 1060 | 4/2/2004 | (\$37,167.27) | | | | | |

**EXHIBIT G
PAID CLAIMS**

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

| Name and Address of Claimant | Claim Number | Filed Claim Amount | | | | | Payment Number | Payment Date | Payment Amount | Estimated Maximum Reserve | | | | |
|--|--------------|--------------------|--------|----------|--------------|--------------|----------------|--------------|----------------|---------------------------|--------|----------|------------|-------------|
| | | Secured | Admin | Priority | Unsecured | Total | | | | Secured | Admin | Priority | Unsecured | Total |
| Total Amount Paid | | | | | | | | | (\$37,167.27) | | | | | |
| TIFTON TELEPHONE CO NW 8702, P.O. BOX 1450 MINNEAPOLIS, MN 55485-8702 | 988 | \$0.00 | \$0.00 | \$0.00 | \$4,282.07 | \$4,282.07 | | | | \$0.00 | \$0.00 | \$0.00 | \$3,823.26 | \$3,823.26 |
| | | | | | | | 1062 | 4/2/2004 | (\$458.81) | | | | | |
| Total Amount Paid | | | | | | | | | (\$458.81) | | | | | |
| TOWNSHIP OF WALL 2700 ALLAIRE ROAD, OFFICE OF TAX COLLECTOR WALL, NJ 07719 | 1329 | \$65,108.26 | \$0.00 | \$0.00 | \$0.00 | \$65,108.26 | | | | \$60,935.91 | \$0.00 | \$0.00 | \$0.00 | \$60,935.91 |
| | | | | | | | 40035268 | 2/10/2004 | (\$4,172.00) | | | | | |
| Total Amount Paid | | | | | | | | | (\$4,172.00) | | | | | |
| TRAVIS COUNTY P.O. BOX 1748, DAVID ESCAMILLA, COUNTY ATTORNEY AUSTIN, TX 78767 | 240 | \$72,598.14 | \$0.00 | \$0.00 | \$0.00 | \$72,598.14 | | | | \$67,821.19 | \$0.00 | \$0.00 | \$0.00 | \$67,821.19 |
| | | | | | | | 50010680 | 2/10/2004 | (\$4,401.00) | | | | | |
| | | | | | | | 40035315 | 2/10/2004 | (\$376.00) | | | | | |
| Total Amount Paid | | | | | | | | | (\$4,777.00) | | | | | |
| Universal Access Inc SEARS TOWER, 233 SOUTH WACKER DR, SUITE 600 CHICAGO, IL 60606 | F319789 | \$0.00 | \$0.00 | \$0.00 | \$7,388.03 | \$7,388.03 | | | | \$0.00 | \$0.00 | \$0.00 | \$4,304.13 | \$4,304.13 |
| | | | | | | | 1330 | 6/24/2004 | (\$1,084.90) | | | | | |
| Total Amount Paid | | | | | | | | | (\$3,084.90) | | | | | |
| VENTERA CORPORATION 1600 INTERNATIONAL DRIVE, SUITE 100 MCLEAN, VA 22102 | 13 | \$0.00 | \$0.00 | \$0.00 | \$102,300.00 | \$102,300.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1331 | 6/24/2004 | (\$104,600.00) | | | | | |
| Total Amount Paid | | | | | | | | | (\$104,600.00) | | | | | |
| Veritas Software Corporation 119 SOUTH MAIN STRBET, WALDRON, MI 49288-0197 | F319928 | \$0.00 | \$0.00 | \$0.00 | \$2,975.00 | \$2,975.00 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1065 | 4/2/2004 | (\$2,975.00) | | | | | |
| Total Amount Paid | | | | | | | | | (\$2,975.00) | | | | | |
| WOODBURY TEL 299 MAIN ST. S., WOODBURY, CT 06798-3408 | F320079 | \$0.00 | \$0.00 | \$0.00 | \$1,297.10 | \$1,297.10 | | | | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | | | | | | | 1333 | 6/24/2004 | (\$964.54) | | | | | |
| | | | | | | | 1068 | 4/2/2004 | (\$332.56) | | | | | |

Exhibit H

Withdrawn Claims

EXHIBIT H
Withdrawn Claims

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

| Creditor Name and Address | Claim Number | Claim Amount | | | | | Total |
|---|--------------|-----------------|-------|----------|----------------|-----------------|-------|
| | | Secured | Admin | Priority | Unsecured | | |
| 150 5TH AVENUE, LLC C/O L&L ACQUISITIONS, LLC 200 PARK AVE, 16TH FL ATTN: ROBERT LAPIDUS NEW YORK, NY 10166 | 1396 | \$11,079,486.00 | \$0.0 | \$0.00 | \$0.00 | \$11,079,486.00 | |
| ABOVENET COMMUNICATIONS, INC. FKA METROMEDIA FIBER NETWORK SVCS, INC. 360 HAMILTON AVENUE WHITE PLAINS, NY 10601 | 974 | \$0.00 | \$0.0 | \$0.00 | \$92,962.91 | \$92,962.91 | |
| AGGREKO, LLC 4607 W ADMIRAL DOYLE DR NEW IBERIA, LA 70560 | 680 | \$0.00 | \$0.0 | \$0.00 | \$51,760.72 | \$51,760.72 | |
| AGGREKO, LLC 4607 W ADMIRAL DOYLE DR NEW IBERIA, LA 70560 | 681 | \$0.00 | \$0.0 | \$0.00 | \$2,216.53 | \$2,216.53 | |
| ALLIED SECURITY 3606 HORIZON DRIVE KING OF PRUSSIA, PA 19406 | 976 | \$0.00 | \$0.0 | \$0.00 | \$522,266.62 | \$522,266.62 | |
| AMERICAN AIRLINES, INC. C/O DOUGLAS D. COTTON, ESQ. MD 5675 PO BOX 619616 DFW AIRPORT, TX 75261-9616 | 906 | \$1,270,169.63 | \$0.0 | \$0.00 | \$0.00 | \$1,270,169.63 | |
| CISCO SYSTEMS CAPITAL CORPORATION KAREN BOYKO-GATE, ESQ. 170 TASMAN DR SAN JOSE, CA 95134 | 917 | \$0.00 | \$0.0 | \$0.00 | \$2,566,637.99 | \$2,566,637.99 | |
| CITY OF SANTA CLARA, THE C/O MCPHARLIN SPRINKLES & THOMAS TEN ALMADEN BLVD., STE 1460 SAN JOSE, CA 95113 | 1341 | \$0.00 | \$0.0 | \$0.00 | \$1,421,082.16 | \$1,421,082.16 | |
| CITY OF STAFFORD JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064 | 207 | \$194.95 | \$0.0 | \$0.00 | \$0.00 | \$194.95 | |
| COCHRAN ELECTRIC P.O. BOX 33524 12500 AURORA AVE, NORTH SEATTLE, WA 98133-0524 | 285 | \$131,567.52 | \$0.0 | \$0.00 | \$0.00 | \$131,567.52 | |
| CONVERGINT TECHNOLOGIES 1094 JOHNSON DR ATTN: WALTER W. WINKEL, III BUFFALO GROVE, IL 60089 | 666 | \$126,832.99 | \$0.0 | \$0.00 | \$0.00 | \$126,832.99 | |
| CONVERGINT TECHNOLOGIES 1094 JOHNSON DR ATTN: WALTER W. WINKEL, III BUFFALO GROVE, IL 60089 | 667 | \$126,832.99 | \$0.0 | \$0.00 | \$0.00 | \$126,832.99 | |
| CONVERGINT TECHNOLOGIES 1094 JOHNSON DR ATTN: WALTER W. WINKEL, III BUFFALO GROVE, IL 60089 | 668 | \$118,617.73 | \$0.0 | \$0.00 | \$0.00 | \$118,617.73 | |
| CONVERGINT TECHNOLOGIES 1094 JOHNSON DR ATTN: WALTER W. WINKEL, III BUFFALO GROVE, IL 60089 | 669 | \$118,617.73 | \$0.0 | \$0.00 | \$0.00 | \$118,617.73 | |

EXHIBIT H
Withdrawn Claims

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

| Creditor Name and Address | Claim Number | Claim Amount | | | | | Total |
|--|--------------|--------------|---------------|----------|----------------|----------------|-------|
| | | Secured | Adm'n | Priority | Unsecured | | |
| LAB ACQUISITION CORP. (DBA KEY LABS) 385 S. 520 W LINDEN, UT 84042 | 632 | \$0.00 | \$0.0 | \$0.00 | \$59,314.81 | \$59,314.81 | |
| LEVEL 3 COMMUNICATIONS 1025 ELDORADO BLVD ATTN: ROBERT YATES BROOMFIELD, CO 80021 | 907 | \$0.00 | \$0.0 | \$0.00 | \$1,322,167.75 | \$1,322,167.75 | |
| MANAGED STORAGE INTERNATIONAL 12305 AIRPORT WAY, SUITE 250 ATTN: CARRIE MYGATT BROOMFIELD, CO 80021 | 833 | \$0.00 | \$0.0 | \$0.00 | \$615,341.87 | \$615,341.87 | |
| NEWSPLAYER INTERNATIONAL, LTD. HAWKESBURY HOUSE BRAVE DU VAL GUERNSEY, GY24RB | 1124 | \$0.00 | \$0.0 | \$0.00 | \$0.00 | \$0.00 | |
| ORACLE CORPORATION ("ORACLE") GEOFFREY A. HEATON, ESQ. BUCHALTER NEMER FIELDS & YOUNGER 333 MARKET STREET, 25TH FLOOR SAN FRANCISCO, CA 94105 | 1170 | \$0.00 | \$0.0 | \$0.00 | \$3,637.00 | \$3,637.00 | |
| ORACLE CORPORATION ("ORACLE") GEOFFREY A. HEATON, ESQ. BUCHALTER NEMER FIELDS & YOUNGER 333 MARKET STREET, 25TH FLOOR SAN FRANCISCO, CA 94105 | 1171 | \$0.00 | \$0.0 | \$0.00 | \$3,637.00 | \$3,637.00 | |
| ORACLE CORPORATION ("ORACLE") GEOFFREY A. HEATON, ESQ. BUCHALTER NEMER FIELDS & YOUNGER 333 MARKET STREET, 25TH FLOOR SAN FRANCISCO, CA 94105 | 1172 | \$0.00 | \$0.0 | \$0.00 | \$3,637.00 | \$3,637.00 | |
| PORT AUTHORITY OF NY AND NJ 225 PARK AVE S, 13TH FL ATTN: EZRA L BIALIK, LAW DEPT NEW YORK, NY 10003 | 689 | \$0.00 | \$0.0 | \$0.00 | \$126,175.00 | \$126,175.00 | |
| PRESTON GATES & ELLIS, LLP C/O HOWARD LASKY 55 2ND ST SAN FRANCISCO, CA 94105 | 913 | \$55,455.92 | \$0.0 | \$0.00 | \$0.00 | \$55,455.92 | |
| RAYTHEON TRAINING LLC NKA RAYTHEON PROFESSIONAL SERVICES LLC ATTN: DEBRA A. MOORE 870 WINTER STREET WALTHAM, MA 02451 | 1105 | \$0.00 | \$4,102,737.0 | \$0.00 | \$0.00 | \$4,102,737.00 | |
| RAYTHEON TRAINING LLC NKA RAYTHEON PROFESSIONAL SERVICES LLC ATTN: DEBRA A. MOORE 870 WINTER STREET WALTHAM, MA 02451 | 1105 | \$0.00 | \$0.0 | \$0.00 | \$0.00 | \$0.00 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1090 | \$70,979.78 | \$0.0 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1091 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1092 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 | |

EXHIBIT H
Withdrawn Claims

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

| Creditor Name and Address | Claim Number | Claim Amount | | | | | Total |
|---|--------------|--------------|--------|----------|-----------|-------------|-------|
| | | Secured | Admin | Priority | Unsecured | | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1093 | \$60,114.19 | \$0.00 | \$0.00 | \$0.00 | \$60,114.19 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1094 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1095 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1096 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1097 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1098 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1100 | \$60,114.19 | \$0.00 | \$0.00 | \$0.00 | \$60,114.19 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1101 | \$60,114.19 | \$0.00 | \$0.00 | \$0.00 | \$60,114.19 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1238 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1239 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1240 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1241 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1242 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1243 | \$70,979.78 | \$0.00 | \$0.00 | \$0.00 | \$70,979.78 | |

EXHIBIT H
Withdrawn Claims

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

| Creditor Name and Address | Claim Number | Claim Amount | | | | Total |
|---|--------------|--------------|-------|----------|----------------|----------------|
| | | Secured | Admin | Priority | Unsecured | |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1244 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1245 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1246 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1247 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1248 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| RPH INDUSTRIAL, LLC C/O SUSAN MCCLINTOCK 875 NORTH MICHIGAN AVENUE, 41ST FLOOR CHICAGO, IL 60611-1901 | 1249 | \$60,114.19 | \$0.0 | \$0.00 | \$0.00 | \$60,114.19 |
| SCORE BOARD, INC., THE DAVID J. LIEBMAN, ESQ. COZEN O'CONNOR 1900 MARKET STREET PHILADELPHIA, PA 19103 | 1581 | \$15,668.16 | \$0.0 | \$0.00 | \$0.00 | \$15,668.16 |
| STATE OF LOUISIANA DEPARTMENT OF REVENUE P.O. BOX 66658 BATON ROUGE, LA 70896 | 1652 | \$0.00 | \$0.0 | \$838.59 | \$184.38 | \$1,022.97 |
| SUN MICROSYSTEMS SONNENALLEE 1 85551 KIRCHHEIM-HEIMSTETTEN GESCHAFTSFUHRER: H.KRINGS, E.DUEBELL, | 1422 | \$0.00 | \$0.0 | \$0.00 | \$231,573.56 | \$231,573.56 |
| SUN MICROSYSTEMS, INC 500 ELDORADO BLVD WBRM03-274 BROOMFIELD, CO 80021 | 947 | \$0.00 | \$0.0 | \$0.00 | \$326,384.70 | \$326,384.70 |
| TIME WARNER TELECOM, INC. 10475 PARK MEADOWS DRIVE LITTLETON, CO 80124 | 40 | \$0.00 | \$0.0 | \$0.00 | \$56,944.48 | \$56,944.48 |
| TIME WARNER TELECOM, INC. 19475 PARK MEADOW DR LITTLETON, CO 80124 | 752 | \$0.00 | \$0.0 | \$0.00 | \$326,006.00 | \$326,006.00 |
| TORY CORPORATE REAL ESTATE ADVISORS INC. DBA THE STAUBACH COMPANY AARON WANGENHEIM 1 BUSH ST, SUITE 650 SAN FRANCISCO, CA 94104 | 675 | \$0.00 | \$0.0 | \$0.00 | \$2,252,919.36 | \$2,252,919.36 |
| WACKENHUT CORPORATION, THE DAVID J. LIEBMAN, ESQUIRE COZEN O'CONNOR 1900 MARKET STREET PHILADELPHIA, PA 19103 | 1140 | \$0.00 | \$0.0 | \$0.00 | \$665,979.03 | \$665,979.03 |

EXHIBIT H
Withdrawn Claims

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

| Creditor Name and Address | Claim Number | Claim Amount | | | | |
|-------------------------------|--------------|-----------------|----------------|----------|-----------------|-----------------|
| | | Secured | Admin | Priority | Unsecured | Total |
| Total Withdrawn Claims | 56 | \$14,556,457.07 | \$4,102,737.00 | \$898.59 | \$10,650,828.87 | \$29,310,861.53 |