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CLF 67bk
(Rev. 12/03/03)

UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

P.O. Drawer 867
Aberdeen, MS 39730-0867
Telephone: 662-369-2596

In Re: Long Distance Billing Service, Inc.
Debtor(s)

Case No.: 05-11168
Chapter: 11
Judge: David W. Houston III

PLEASE TAKE NOTICE that a hearing will be held at

Greenville Federal Building, Greenville, MS

on 6/8/05 at 02:00 PM

Responses Due: 6/2/05

to consider and act upon the following:

36 - Application to Employ Susan R. Walker as Accountant Filed by Melanie T. Vardaman on behalf of Long Distance Billing Service, Inc. (Entered on Docket by: Fields, Sylvia)

Should any party receiving this notice respond or object to said motion such response or objection is required to be filed with the Clerk of this court and served on the Attorney for Movant on or before said response due date. If any objection or response is filed, a hearing will be held on the above mentioned date; otherwise, the Court may consider said motion immediately after the objection or response due date.

A copy of the motion is required to be served pursuant to Rules 9013 and 9014, FRBkP. THE MOVING PARTY'S ATTORNEY IS REQUIRED BY THE STANDING ORDER ATTACHED HERETO TO PERFORM NOTICING AS TO SAID MOTION, THE NOTICE OF HEARING, AND THE OBJECTION DEADLINE, ACCORDING TO THE TERMS OF SAID STANDING ORDER.

CMP _____
COM _____
CTR _____
ECR _____
GCL _____
OPC _____
MMS _____
RCA _____
SCR _____
SEC i
OTH Grant

Dated: 5/6/05

Joseph Wroten
Clerk, U.S. Bankruptcy Court
BY: Amanda Dabbs
Deputy Clerk

RECEIVED-FPSC
MAY 16 AM 10:12
COMMISSION
CLERK

DOCUMENT NUMBER - DATE

04706 MAY 16 03

FPSC-COMMISSION CLERK

FILED
2005 MAY -5 AM 9:29

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-11168

APPLICATION TO EMPLOY ACCOUNTANT

COMES NOW, the Debtor-in-Possession, Long Distance Billing Services, Inc. (the "Debtor") and files this its Application to Employ Accountant, and in support thereof, would show the following, to-wit:

1. On February 22, 2005, the Debtor herein filed with this Court its original petition for reorganization under Chapter 11 of the Bankruptcy Code. Subsequent to the filing of the Petition, the Debtor has been, and is, the duly qualified, and acting, Debtor-in-possession, and it is in possession and control of the assets and operations of the Debtor-in-possession in this liquidating Chapter 11 case.
2. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 11 U.S.C. §§ 105, 364, 541, 1107 and related statutes, rules and various orders of reference. This is a core proceeding.
3. From time to time, it is necessary for the Debtor to employ various consultants to assist it in connection with accounting matters, information systems and related matters. In that regard, the Debtor has employed Susan R. Walker, CPA, CVA d/b/a The Walker Co. ("Walker") to assist it in connection with its general accounting and related matters.
4. The Debtor has discussed with Walker her availability to be employed in this capacity and to perform the services required by this estate.
5. For the foregoing and all other necessary and proper purposes, the Debtor desires to retain Walker as its accountant in the capacity outlined above.

6. The Debtor is informed and believes that Walker has the appropriate skills and expertise needed to perform the above service. Walker has agreed to perform these services under the terms and at the rates contained in her engagement letter to counsel for the Debtor, a copy of which is attached hereto and incorporated herein by reference as Exhibit "A", and to make application to this Court for compensation and to accept as its fees such amount as determined by the Court.

7. The Debtor has determined that Walker is a disinterested person in the meaning of 11 U.S.C. §101 (13), pursuant to the Affidavit which is attached hereto and incorporated herein by reference as Exhibit "B".

WHEREFORE, PREMISES CONSIDERED, the Debtor requests that it be authorized to employ Walker as its accountant to render the services described in the foregoing Application, effective as of the Petition Date. The Debtor prays for such other such general and specific relief as this Court may deem just.

DATED, this the 4th day of May, 2005.

Respectfully submitted,
LONG DISTANCE BILLING SERVICES, INC.
By Its Attorneys
HARRIS & GENO, PLLC
By: Melanie Vardaman
Melanie T. Vardaman

OF COUNSEL:

Craig M. Geno; MSB No. 4793
Jeffrey K. Tyree; MSB No. 9049
Melanie T. Vardaman; MSB No. 100392
Harris & Geno, PLLC
587 Highland Colony Parkway (39157)
P. O. Box 3380
Ridgeland, MS 39158-3380
Telephone No.: 601-427-0048
Facsimile No.: 601-427-0050

CERTIFICATE OF SERVICE

I, Melanie T. Vardaman, do hereby certify that I have this date, mailed, a true and correct copy of the above and foregoing instrument to the following:

Sammye S. Tharp, Esq.
Office of the United States Trustee
Suite 706, A. H. McCoy Federal Building
100 West Capitol Street
Jackson, MS 39269

THIS, the 4th day of May, 2005.

Melanie Vardaman
Melanie T. Vardaman

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-11168

EXHIBIT "A"

5-30-07

MY COMMISSION EXPIRES:



NOTARY PUBLIC

Helen F. Trammell
SWORN TO AND SUBSCRIBED BEFORE ME, this the _____ day of _____, 2005.

STATE OF MISSISSIPPI
COUNTY OF MADISON

SUSAN R. WALKER

Susan R. Walker
for the Debtor herein

needed to be described herein. The Affiant hereby makes application for employment as accountant prohibited, which would interfere with or hinder the performance of her duties herein, or which with the office of the U. S. Trustee, or any employees of the office of the U. S. Trustee, which are the creditors herein or any other party-in-interest or their respective attorneys and accountants, or in the best interest of this estate. To the best of Affiant's knowledge, she has no connections with Debtor or the estate and matters upon which she is to be engaged, and her employment would be employ her as its accountant herein, that the Affiant does not represent interests adverse to the Accountant (the "Application") is filed herein by the Affiant in support of the Debtor's request to been duly sworn, stated on oath that this Affidavit in Support of Debtor's Application to Employ jurisdiction aforesaid, Susan R. Walker (the "Affiant") d/b/a The Walker Co., who after having PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the

**AFFIDAVIT IN SUPPORT OF
DEBTOR'S APPLICATION TO EMPLOY ACCOUNTANT**

IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-1168

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

CPA
P.O. Box 994, Madison, MS 39130-0994
email: SusanWalker@walkercompany.net
phone: 601.853.2250
website: walkercompany.net
fax: 601.853.2231
CPA (Certified Public Accountant)

Susan R. Walker
Sincerely,
Susan R. Walker, CPA, CVA

I look forward to working with you. If you need any further information, please let me know

Type of Service	Rate
Bookkeeping and cash management	\$75.00/hour
Tax and regulatory filings	\$90.00/hour
Litigation support services, non court related	\$125.00/hour
Testimony and court related time	\$175.00/hour
Expenses	As incurred

The rates below include the initial rates quoted to the company's management along with my standard rates for additional services, if required.

I will also perform any additional tasks under the realm of my expertise which either you or the companies may have at this time or in the future related to this filing, as well as other matters. These include additional analysis or filings and court testimony and preparation related to the bankruptcy proceedings.

I have been asked by the management of Long Distance Billing Services, Inc. to review the accounting records for this entity and the related companies and to make necessary adjustments in order to have the accounting records reflect accurate assets, liabilities, income and expenses of the companies as of February 22, 2005, and for all months thereafter, as well as preparation of sales tax returns and other regulatory reporting required in order to maintain compliance by the company with regulatory authorities.

Ms. Vardaman
Ms. Melanie Vardaman
Harms and Geno, PLLC
April 22, 2005

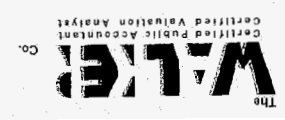


EXHIBIT "B"

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
CASE NO. 05-1168
IN RE: LONG DISTANCE BILLING SERVICES INC.