

ORIGINAL

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

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IN RE:  
LONG DISTANCE BILLING SERVICES INC.

CASE NO. 05-11168  
COMMISSION  
CLERK

ORDER

THIS CAUSE having come on to be heard on the Motion to Dismiss, or Alternatively, to Transfer Case (the "Motion") filed herein by the Office of the United States Trustee (the "UST"), the Court having heard and considered the Motion, evidence introduced by the Debtor in opposition to the Motion, arguments of counsel in support of, and in opposition to, the Motion, is of the opinion that the Motion should be overruled. The Court finds, orders and adjudicates as follows, to-wit:

1. Notice and a hearing were adequate and appropriate under the circumstances.
2. The Court has jurisdiction of the subject matter herein and the parties hereto. This is a core proceeding.
3. It is abundantly clear that the transfer of this case to any other district would be dysfunctional. The primary decision makers regarding the finances of the Debtor (and of its parent, ezTel, LLC, which is also a Chapter 11 Debtor in Case No. 02-14612) are the Debtor's accountant and its counsel. Debtor's accountant and its counsel have responsibility for all

CMP \_\_\_\_\_  
 COM \_\_\_\_\_ matters concerning the Debtor's finances, so the primary decision makers in that regard are  
 GTR \_\_\_\_\_ located in Mississippi. Moreover, all of the tax obligations of the Debtor must be represented by  
 ECR \_\_\_\_\_  
 GCL \_\_\_\_\_ filed returns and the Debtor's accountant has primary responsibility for the preparation and filing  
 OPC \_\_\_\_\_ of most of those returns and the review of all returns (whether she prepares them or not).

NMS \_\_\_\_\_  
 RCA \_\_\_\_\_  
 SCR \_\_\_\_\_  
 SEC 1  
 OTH Grent

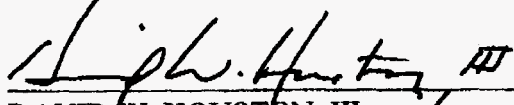
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4. Accordingly, the Motion is denied and overruled.

SO ORDERED this the 24<sup>th</sup> day of June, 2005.

  
\_\_\_\_\_  
DAVID W. HOUSTON, III  
UNITED STATES BANKRUPTCY JUDGE

SUBMITTED TO:

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

SUBMITTED BY:

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

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