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RECEIVED (Rev. 12/03/03)

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI

Cochran U.S. Bankruptcy Courthouse  
703 Highway 145 North  
Aberdeen, MS 39730  
Telephone: 662-369-2596

06 AUG 28 AM 9:07

COMMISSION  
CLERK

2006 AUG 28 AM 7:32  
DISTRIBUTION CENTER

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

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

- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- OPC \_\_\_\_\_
- RCA \_\_\_\_\_
- SCR \_\_\_\_\_
- SGA \_\_\_\_\_
- SEC 1
- OTH Grant

PLEASE TAKE NOTICE that a hearing will be held at

Cochran U.S. Bankruptcy Courthouse, 703 Highway 145 North,  
Aberdeen, MS

on 10/10/06 at 10:00 AM

Responses Due: 10/2/06

to consider and act upon the following:

253 - Application for Administrative Expenses. Filed by John E. Waters on behalf of  
Iowa Department of Revenue. (Entered on Docket by: Hodges, Janet)

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.

Dated: 8/22/06

David J. Puddister  
Clerk, U.S. Bankruptcy Court  
BY: Janet Hodges  
Deputy Clerk

DOCUMENT NUMBER-DATE

07872 AUG 28 06

FILED - COMMISSION CLERK

COPY

FILED  
2006 AUG 14 AM 10:30

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI  
CLERK'S OFFICE  
NORTHERN DISTRICT OF MISSISSIPPI

IN RE: )  
 ) Bankruptcy No. 05-11168  
LONG DISTANCE BILLING SERVICES, )  
INC., ) Chapter 11  
 )  
Debtor. )

APPLICATION FOR PAYMENT OF ADMINISTRATIVE EXPENSES

The Iowa Department of Revenue (Iowa), through its attorneys, files this application for payment of administrative expenses pursuant to 11 U.S.C. § 503(a). The Department further specifies its application as follows:

1. The Debtor filed its Chapter 11 bankruptcy petition on February 22, 2005.
2. During the time this case has been pending, the Debtor has failed to pay any Iowa retail use taxes. With interest computed through August 7, 2006, the Debtor's unpaid post-petition taxes total \$34,164.79.
3. An itemized statement detailing the post-petition liabilities is attached and marked as Exhibit A.

WHEREFORE, Iowa requests that the Court order the Debtor to immediately remit \$34,164.75 to the Iowa.


IOWA DEPARTMENT OF REVENUE

By: John Waters  
JOHN WATERS, Iowa Bar No. 5885  
Attorney At Law  
Iowa Department of Revenue  
Collections Section  
P.O. Box 10457  
Des Moines, Iowa 50306  
(515) 281-6427  
Fax: (515) 281-0763

COLLECTIONS  
AUG 18 2006  
BANKRUPTCY

**CERTIFICATE OF SERVICE**

I hereby certify that on August 11, 2006, copies of the foregoing *Application of Payment of Administrative Expense* were served by U.S. Mail, First Class, postage prepaid, on the parties listed on the attached list.

  
\_\_\_\_\_  
JOHN WATERS

Copy To:

Office of the U.S. Trustee  
100 West Capitol Street  
Suite 706  
Jackson, MS 39269

Craig M. Geno  
P.O. Box 3380  
Ridgeland, MS 39158-3380

Long Distance Billing Service, Inc.  
436 Lynchburg Ave.  
Brookneal, VA 24528

**For the Department of Revenue  
Itemized Statement**

For the Northern District of Mississippi  
**Administrative Expense Claim**

In Re: Long Distance Billing Serv Inc

Social Security Number:

Employer ID Number: 54-1994680

Case Number: 05-11168

Permit Number: 2-00-147193

Petition Date: 02/22/05

Account Number: 1090481

Chapter: 11

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows:

**A. SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) \***

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
						<b>\$0.00</b>	Secured Total

**B. PRIORITY UNSECURED CLAIMS**

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
Retail Use	03/31/05	\$4,861.77	\$486.18	\$490.98		\$5,838.93	08/04/2005
Retail Use	06/30/05	\$5,106.62	\$510.66	\$413.58		\$6,030.86	10/10/2005
Retail Use	09/30/05	\$4,900.00	\$490.00	\$323.40		\$5,713.40	05/03/2006
Retail Use	12/31/05	\$4,900.00	\$490.00	\$240.10		\$5,630.10	05/03/2006
Retail Use	03/31/06	\$4,900.00	\$490.00	\$137.20		\$5,527.20	05/23/2006
Retail Use	06/30/06	\$4,900.00	\$490.00	\$34.30		\$5,424.30	N/A
						<b>\$34,164.79</b>	Priority Total

**C. GENERAL UNSECURED CLAIMS**

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
						<b>\$0.00</b>	Unsecured Total
						<b>\$34,164.79</b>	<b>GRAND TOTAL</b>

\*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim.

Note: Administrative expense liabilities accrue interest at the rate of .7 % per month. The interest increase for this claim is \$ 206.97 per month.

