

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re: PHONE CARD LIQUIDATION CORP.

§ Case No. 04-12203-SMB

ORION TELECOMMUNICATIONS CORP.

§  
§  
§

Debtor(s)

**NOTICE OF TRUSTEE'S FINAL REPORT AND  
APPLICATIONS FOR COMPENSATION  
AND DEADLINE TO OBJECT (NFR)**

Pursuant to Fed. R. Bankr. P.2002(a)(6) and 2002(f)(8), please take notice that GREGORY M. MESSER, trustee of the above styled estate, has filed a Final Report and the trustee and the trustee's professionals have filed final fee applications, which are summarized in the attached Summary of Trustee's Final Report and Applications for Compensation.

The complete Final Report and all applications for compensation are available for inspection at the Office of the Clerk, at the following address:

United States Bankruptcy Court  
1 Bowling Green  
New York, New York 10004

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 20 days from the mailing of this notice, together with a request for a hearing and serve a copy of both upon the trustee, any party whose application is being challenged and the United States Trustee. If no objections are filed, the Court will act on the fee applications and the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

Any person wishing to object to any fee application that has not already been approved or to the Final Report, must file a written objection within 20 days from the mailing of this notice, serve a copy of the objections upon the trustee, any party whose application is being challenged and the United States Trustee. A hearing on the fee applications and any objection to the Final Report will be held at 10:00am on 02/25/2010 in Courtroom 723, United States Courthouse, United States Bankruptcy Court  
1 Bowling Green  
New York, New York 10004.

If no objections are filed, upon entry of an order on the fee applications, the trustee may pay dividends pursuant to FRBP 3009 without further order of the Court.

- COM \_\_\_\_\_
- APA \_\_\_\_\_
- ECR \_\_\_\_\_
- GCL \_\_\_\_\_
- RAD \_\_\_\_\_
- SSC \_\_\_\_\_
- ADM \_\_\_\_\_
- OPC \_\_\_\_\_
- CLK Grant

Date Mailed: 01/14/2010

By: /s/GREGORY M. MESSER

Trustee

GREGORY M. MESSER  
26 COURT STREET  
SUITE 2400  
BROOKLYN, NY 11242  
(718) 858-1474

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re: PHONE CARD LIQUIDATION CORP. § Case No. 04-12203-SMB  
 §  
 ORION TELECOMMUNICATIONS CORP. §  
 Debtor(s) §

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**SUMMARY OF TRUSTEE'S FINAL REPORT  
AND APPLICATIONS FOR COMPENSATION**

*The Final Report shows receipts of* \$ 611,100.72  
*and approved disbursements of* \$ 104,383.29  
*leaving a balance on hand of* <sup>1</sup> \$ 506,717.43

Claims of secured creditors will be paid as follows:

|                 |                         |
|-----------------|-------------------------|
| <i>Claimant</i> | <i>Proposed Payment</i> |
| N/A             |                         |

Applications for chapter 7 fees and administrative expenses have been filed as follows:

| <i>Reason/Applicant</i>  | <i>Fees</i>         | <i>Expenses</i>    |
|--|---------------------|--------------------|
| <i>Trustee</i> <u>GREGORY M. MESSER</u>                                  | \$ <u>29,805.04</u> | \$ <u>127.30</u>   |
| <i>Attorney for trustee</i> <u>LAMONICA HERBST &amp; MANISCALCO, LLP</u> | \$ <u>70,840.50</u> | \$ <u>5,862.63</u> |
| <i>Appraiser</i> _____   | \$ _____            | \$ _____           |
| <i>Auctioneer</i> _____  | \$ _____            | \$ _____           |
| <i>Accountant</i> <u>GARY LAMPERT CPA</u>                                | \$ <u>12,810.00</u> | \$ _____           |
| <i>Special Attorney for trustee</i> _____                                | \$ _____            | \$ _____           |
| <i>Charges, Fees,</i> <u>U.S. Bankruptcy Court</u>                       | \$ <u>450.00</u>    | \$ _____           |
| <i>Other</i> <u>United States Trustee</u>                                | \$ _____            | \$ _____           |
| <u>SOUTH SHORE RECORDS MANAGEMENT</u>                                    | \$ _____            | \$ <u>416.56</u>   |

Applications for prior chapter fees and administrative expenses have been filed as follows:

| <i>Reason/Applicant</i> | <i>Fees</i> | <i>Expenses</i> |
|-------------------------|-------------|-----------------|
|-------------------------|-------------|-----------------|

<sup>1</sup> The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

|                     |       |          |          |
|---------------------|-------|----------|----------|
| Attorney for debtor | _____ | \$ _____ | \$ _____ |
| Attorney for        | _____ | \$ _____ | \$ _____ |
| Accountant for      | _____ | \$ _____ | \$ _____ |
| Appraiser for       | _____ | \$ _____ | \$ _____ |
| Other               | _____ | \$ _____ | \$ _____ |

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$8,781,800.86 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

| <i>Claim Number</i> | <i>Claimant</i>                 | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|---------------------------------|------------------------------|-------------------------|
| 31P                 | TENNESSEE DEPARTMENT OF REVENUE | \$ 1,225.29                  | \$ 0.00                 |
| 44P                 | STATE OF LOUISIANA              | \$ 455.43                    | \$ 0.00                 |
| 77                  | GERALD P. GILRANE               | \$ 2,580.77                  | \$ 0.00                 |
| 78                  | LEONARD CARONE                  | \$ 4,580.77                  | \$ 0.00                 |
| 79                  | ATHENA PAPPAS                   | \$ 436.54                    | \$ 0.00                 |
| 80                  | PETER SICILIAN, JR.             | \$ 4,925.00                  | \$ 0.00                 |
| 81                  | JAMES B. HAGGERTY               | \$ 750.00                    | \$ 0.00                 |
| 84                  | ROBERT MAVASHEV                 | \$ 1,535.25                  | \$ 0.00                 |
| 98                  | LAURA PETTINATO                 | \$ 157.69                    | \$ 0.00                 |
| 102                 | ADAM MCMULLEN                   | \$ 734.62                    | \$ 0.00                 |
| 103                 | JIM PESCE                       | \$ 1,888.46                  | \$ 0.00                 |
| 104                 | JOHN MALONE                     | \$ 2,734.62                  | \$ 0.00                 |
| 105                 | JOHN SOZOPOULOS                 | \$ 770.00                    | \$ 0.00                 |
| 109                 | PETER M. BRIVONESE              | \$ 4,260.00                  | \$ 0.00                 |
| 116                 | GLADYS PAOLA FLORES             | \$ 961.53                    | \$ 0.00                 |
| 117                 | BARBARA PAWKER                  | \$ 2,492.31                  | \$ 0.00                 |
| 119                 | DAVID HOM                       | \$ 1,523.08                  | \$ 0.00                 |
| 122P                | OHIO DEPARTMENT OF TAXATION     | \$ 222.00                    | \$ 0.00                 |
| 127                 | EDWARD J. NOVAL III             | \$ 1,644.00                  | \$ 0.00                 |
| 129                 | GERARD BELMONT                  | \$ 769.23                    | \$ 0.00                 |
| 134                 | IRIJAH HAMILTON                 | \$ 1,200.00                  | \$ 0.00                 |
| 139                 | MATTEO CHIONCHIO                | \$ 2,307.69                  | \$ 0.00                 |
| 142                 | DAVID G. O'KEEFE                | \$ 2,360.62                  | \$ 0.00                 |

|      |  |                 |         |
|------|--|-----------------|---------|
| 143P | SCOTT CALABRESE                          | \$ 4,925.00     | \$ 0.00 |
| 156P | PETER C. SUTTON                          | \$ 4,925.00     | \$ 0.00 |
| 166P | ROBERT STEWART                           | \$ 4,925.00     | \$ 0.00 |
| 177P | PETER SICILIAN                           | \$ 4,650.00     | \$ 0.00 |
| 209  | SCOTT CALABRESE                          | \$ 350.00       | \$ 0.00 |
| 210P | MASSACHUSETTS<br>DEPARTMENT OF REVENUE   | \$ 1,974.69     | \$ 0.00 |
| 216P | NEW YORK STATE<br>DEPARTMENT OF          | \$ 191,747.79   | \$ 0.00 |
| 217  | THE CITY OF NEW YORK                     | \$ 176,503.10   | \$ 0.00 |
| 218  | R.I. DIVISION OF TAXATION                | \$ 1,250.00     | \$ 0.00 |
| 219  | PUBLIC UTILITY<br>COMMISSION OF OREGON   | \$ 229.32       | \$ 0.00 |
| 222  | STATE OF NEW YORK<br>DEPARTMENT OF LABOR | \$ 105,114.31   | \$ 0.00 |
| 231  | OHIO DEPARTMENT OF<br>TAXATION           | \$ 558.00       | \$ 0.00 |
| 239P | DEPARTMENT OF THE<br>TREASURY            | \$ 8,244,133.75 | \$ 0.00 |

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 116,103,244.41 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.3 percent.

Timely allowed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
|---------------------|-----------------|------------------------------|-------------------------|

|     |  |                 |             |
|-----|--|-----------------|-------------|
| 1   | Warshaw Burstein Cohen<br>Schlesinger & Kuh, LLP | \$ 5,816.06     | \$ 19.35    |
| 2   | WORLDCOM, LLC FKA<br>MCI                         | \$ 2,508,021.45 | \$ 8,338.57 |
| 5   | WORLD CLASS BUSINESS<br>PRODUCTS                 | \$ 18,754.62    | \$ 62.35    |
| 6   | IXC COMMUNICATIONS,<br>INC.                      | \$ 1,477,027.78 | \$ 4,910.76 |
| 8U  | COUNTY WINDOW                                    | \$ 963.68       | \$ 3.20     |
| 10  | EPARTNERS  | \$ 89,403.62    | \$ 297.25   |
| 11  | HOLLAND & KNIGHT LLP                             | \$ 24,951.40    | \$ 82.96    |
| 12  | ANIXTER INC.                                     | \$ 38,981.79    | \$ 129.61   |
| 13  | BELMARK  | \$ 398,864.40   | \$ 1,326.13 |
| 14  | WUVP-TV  | \$ 32,550.00    | \$ 108.22   |
| 15  | ADVANCED IMAGING<br>SYSTEMS, LLC                 | \$ 29,445.96    | \$ 97.90    |
| 19  | ALLEN & VELLONE, PC                              | \$ 36,619.84    | \$ 121.75   |
| 21  | KGP Telecommunications                           | \$ 14,955.54    | \$ 49.72    |
| 22  | CM Tel LLC                                       | \$ 12,536.52    | \$ 41.68    |
| 23  | FAST NET CORPORATION                             | \$ 5,142.58     | \$ 17.10    |
| 25  | AROUND THE CLOCK                                 | \$ 40,822.00    | \$ 135.72   |
| 26  | COMPUTER QUALITY<br>SEPARATIONS CORP.            | \$ 130,505.00   | \$ 433.90   |
| 28  | DALLAS COUNTY                                    | \$ 544.96       | \$ 1.81     |
| 29  | COLABELLA & COMPANY                              | \$ 600.00       | \$ 1.99     |
| 30  | AMERICAN<br>ARBRITRATION ASSOC.                  | \$ 3,050.00     | \$ 10.14    |
| 31U | TENNESSEE<br>DEPARTMENT OF<br>REVENUE            | \$ 250.00       | \$ 0.83     |
| 32  | Intergration Services Int'l                      | \$ 965.96       | \$ 3.21     |
| 33  | BELLSOUTH<br>TELECOMMUNICATIONS<br>INC.          | \$ 3,867.00     | \$ 12.86    |
| 35  | Cambridge Financial Corp                         | \$ 6,211.90     | \$ 20.65    |
| 36  | CHINA TELEPOST<br>HOLDINGS, LLC                  | \$ 63,776.68    | \$ 212.04   |
| 37  | PHONETEL TELECOM INC.                            | \$ 34,250.19    | \$ 113.87   |

|     |                                   |               |           |
|-----|-----------------------------------|---------------|-----------|
| 38  | VIKING OFFICE PRODUCTS, INC.      | \$ 579.31     | \$ 1.93   |
| 39  | DUN & BRADSTREET                  | \$ 3,382.80   | \$ 11.25  |
| 41  | RUSKIN MOSCOU FALTISCHEK, PC      | \$ 118,857.42 | \$ 395.17 |
| 42  | MONARCH ART PLASTICS, CO, LLC     | \$ 122,715.00 | \$ 408.00 |
| 43  | INTER-TEL TECHNOLOGIES INC.       | \$ 17,457.45  | \$ 58.04  |
| 44U | STATE OF LOUISIANA                | \$ 139.50     | \$ 0.46   |
| 46  | UNITED PARCEL SERVICE             | \$ 65,283.09  | \$ 217.05 |
| 47  | J.H. COHN                         | \$ 117,360.00 | \$ 390.19 |
| 48  | TRICOM USA, INC.                  | \$ 299,429.85 | \$ 995.53 |
| 50  | STAPLES BUSINESS ADVANTAGE        | \$ 38,852.17  | \$ 129.17 |
| 51  | PRIMUS TELECOMMUNICATIONS INC.    | \$ 11,280.51  | \$ 37.50  |
| 52  | NBANC INC.                        | \$ 803.60     | \$ 2.67   |
| 53  | NEXT COMMUNICATION, INC.          | \$ 264,683.17 | \$ 880.01 |
| 54  | FIRST AIR EXPRESS                 | \$ 14,808.91  | \$ 49.24  |
| 55  | NET2PHONE, INC.                   | \$ 216,745.58 | \$ 720.63 |
| 57  | HOGAN & HARTSON, LLP              | \$ 51,032.47  | \$ 169.67 |
| 60  | AMERICAN ARBRITRATION ASSOC.      | \$ 5,389.75   | \$ 17.92  |
| 61  | ROBERT HALF LEGAL                 | \$ 11,940.75  | \$ 39.70  |
| 62  | AMERICAN ARBITRATION ASSOCIATION  | \$ 1,709.37   | \$ 5.68   |
| 63  | ALLIED OFFICE PRODUCTS            | \$ 89,427.82  | \$ 297.33 |
| 65  | LISA M. MOORE, ESQ.               | \$ 4,921.62   | \$ 16.36  |
| 66  | T-SYSTEMS NORTH AMERICA, INC.     | \$ 167,429.00 | \$ 556.66 |
| 67  | PaeTec Communications Inc. 146748 | \$ 47,227.79  | \$ 157.02 |
| 68  | Neon Optica, Inc.                 | \$ 30,389.84  | \$ 101.04 |
| 69  | VERIZON BANKRUPTCY DEPARTMENT     | \$ 31,458.74  | \$ 104.59 |

|     |   |                 |              |
|-----|---|-----------------|--------------|
| 70  | PARR RICHEY OBEMSKEY<br>& MORTON            | \$ 586.60       | \$ 1.95      |
| 71  | NEXTEL<br>COMMUNICATONS INC.                | \$ 29,645.42    | \$ 98.56     |
| 72  | HARVARD LABEL, INC.                         | \$ 777,234.00   | \$ 2,584.12  |
| 73  | BUSINESS TELECOM, INC.                      | \$ 358,666.66   | \$ 1,192.48  |
| 74  | KPN International Network<br>Services Inc.  | \$ 445,184.45   | \$ 1,480.13  |
| 75  | RGA REPRODUCTIONS,<br>INC.                  | \$ 3,598.00     | \$ 11.96     |
| 76  | VILLAGE VOICE MEDIA                         | \$ 391.06       | \$ 1.30      |
| 80U | PETER SICILIAN, JR.                         | \$ 1,963.47     | \$ 6.53      |
| 82  | iBASIS, INC.                                | \$ 329,787.96   | \$ 1,096.47  |
| 83  | ELECTRIC LIGHTWAVE<br>INC.                  | \$ 54,635.29    | \$ 181.65    |
| 85  | IMPSAT USA, INC.                            | \$ 11,126.32    | \$ 36.99     |
| 86  | FLEET CAPITAL LEASING                       | \$ 82,011.03    | \$ 272.67    |
| 87  | Telecom New Zealand                         | \$ 42,961.00    | \$ 142.84    |
| 88  | Westek Electronics Inc.                     | \$ 1,000.00     | \$ 3.32      |
| 89  | Navigata Communications Inc.                | \$ 40,155.30    | \$ 133.51    |
| 90  | JAMES J. MCKINEY                            | \$ 2,288.46     | \$ 7.61      |
| 91  | GEOTEL<br>INTERNATIONAL, L.C.               | \$ 24,390.05    | \$ 81.09     |
| 92  | SARL PLANET VoIP                            | \$ 19,704.05    | \$ 65.51     |
| 93  | TELECOM ITALIA OF<br>NORTH AMERICA, INC.    | \$ 624,676.82   | \$ 2,076.90  |
| 94  | CALLIPSO CORPORATION                        | \$ 5,026,162.29 | \$ 16,710.78 |
| 95  | NRAI SERVICE CENTER,<br>LLC                 | \$ 467.75       | \$ 1.56      |
| 96  | FEDERAL EXPRESS<br>CORPORATION              | \$ 224,895.21   | \$ 747.72    |
| 97  | GLOBALTRON<br>COMMUNICATIONS<br>CORPORATION | \$ 18,664.06    | \$ 62.05     |
| 100 | Tribune Interactive                         | \$ 3,000.00     | \$ 9.97      |
| 101 | TELEDANMARK USA                             | \$ 102,380.51   | \$ 340.39    |
| 106 | Global Access<br>Communications             | \$ 36,972.14    | \$ 122.92    |



|      |  |                 |             |
|------|--|-----------------|-------------|
| 107  | TOUCHTONE<br>COMMUNICATIONS, INC.      | \$ 66,684.88    | \$ 221.71   |
| 108  | NECA                                   | \$ 978.46       | \$ 3.25     |
| 110  | AROUND THE CLOCK<br>LOCK & KEY, INC.   | \$ 42,253.00    | \$ 140.48   |
| 111  | BELGACOM SA                            | \$ 879,834.12   | \$ 2,925.24 |
| 112  | BTI - BUSINESS<br>COMMUNICATIONS, INC. | \$ 150,000.00   | \$ 498.71   |
| 113  | GRAPHIC MANAGEMENT<br>PARTNERS         | \$ 101,983.09   | \$ 339.07   |
| 114  | TELENOR GLOBAL<br>SERVICES AS          | \$ 1,270,153.08 | \$ 4,222.95 |
| 115  | TELECT INC.                            | \$ 3,068.71     | \$ 10.20    |
| 120  | BRANCH BANKING AND<br>TRUST            | \$ 400,931.83   | \$ 1,333.00 |
| 122U | OHIO DEPARTMENT OF<br>TAXATION         | \$ 1,643.00     | \$ 5.46     |
| 123  | UNICORN GRAPHICS                       | \$ 78,164.00    | \$ 259.88   |
| 124  | MISSION TEL, INC.                      | \$ 158,008.43   | \$ 525.34   |
| 125  | JOSEPH O'NEIL JR., ESO.                | \$ 172,377.80   | \$ 573.11   |
| 126  | BALMORAL FINANCIAL<br>CORPORATION      | \$ 1,700,000.00 | \$ 5,652.09 |
| 128  | Kim Management LLC                     | \$ 57,100.00    | \$ 189.84   |
| 130  | SKY MAX<br>COMMUNICATIONS, INC.        | \$ 21,858.08    | \$ 72.67    |
| 131  | FOOT LOCKER<br>SPECIALTY, INC.         | \$ 81,092.61    | \$ 269.61   |
| 132  | MR. MICHAEL R.<br>DROZDICK             | \$ 3,816.00     | \$ 12.69    |
| 133  | ANTHONY BOUNO                          | \$ 52,922.00    | \$ 175.95   |
| 135  | HI-LITE COMPUTER CORP.                 | \$ 21,410.78    | \$ 71.19    |
| 137  | GE CAPITAL                             | \$ 30,113.78    | \$ 100.12   |
| 138  | GE CAPITAL                             | \$ 98,946.63    | \$ 328.97   |
| 140  | J.H. COHN LLP                          | \$ 117,360.00   | \$ 390.19   |
| 141  | Cory Printing & Packaging              | \$ 55,083.02    | \$ 183.14   |
| 143U | SCOTT CALABRESE                        | \$ 17,575.00    | \$ 58.43    |
| 144  | NOVATEL, LTD.                          | \$ 438,788.46   | \$ 1,458.87 |
|      | D.L.H. DISTRIBUTING &                  |                 |             |

|      |                         |                  |              |
|------|-------------------------|------------------|--------------|
| 146  | MARKETING, INC.         | \$ 850,000.00    | \$ 2,826.05  |
|      | EASY                    |                  |              |
| 147  | TELECOMMUNICATIONS      | \$ 2,362.56      | \$ 7.85      |
| 148  | AZUL TEL. INC.          | \$ 4,615.96      | \$ 15.35     |
|      | GRANDE                  |                  |              |
|      | COMMUNICATIONS          |                  |              |
| 149  | NETWORKS, INC.          | \$ 804,349.88    | \$ 2,674.27  |
|      | FRANCE TELECOM LONG     |                  |              |
| 150  | DISTANCE USA, LLC       | \$ 1,873,557.60  | \$ 6,229.13  |
| 152  | BRINKS, INC.            | \$ 4,083.12      | \$ 13.58     |
| 155  | P&L ASSOCIATES          | \$ 45,039.34     | \$ 149.74    |
| 156U | PETER C. SUTTON         | \$ 2,575.00      | \$ 8.56      |
| 157  | BCE NEXXIA              | \$ 3,769,120.35  | \$ 12,531.42 |
|      | TELIA SONERA            |                  |              |
| 159  | INTERNATIONAL           | \$ 1,098,574.36  | \$ 3,652.50  |
| 160  | DELOITTE & TOUCHE LLP   | \$ 102,400.00    | \$ 340.46    |
|      | VERIZON GLOBAL          |                  |              |
| 161  | SOLUTIONS INC.          | \$ 18,814,750.68 | \$ 62,554.53 |
| 162  | VITCOM CORPORATION      | \$ 783,607.63    | \$ 2,605.31  |
|      | A&M CARDS               |                  |              |
| 163  | WORLDWIDE               | \$ 39,399.95     | \$ 131.00    |
|      | AMERICAN                |                  |              |
| 164  | COMMUNICATIONS LLC      | \$ 212,573.05    | \$ 706.75    |
| 165  | Good Karma              | \$ 34,397.77     | \$ 114.36    |
| 166U | ROBERT STEWART          | \$ 1,963.46      | \$ 6.53      |
|      | LIGHTSPEED TELECOM,     |                  |              |
| 167  | INC.                    | \$ 101,190.63    | \$ 336.43    |
| 168  | LOGICAL NETWORKS        | \$ 63,059.00     | \$ 209.66    |
|      | CNCS, INC. -CALL-NET    |                  |              |
| 169  | ENTERPRISES INC.        | \$ 1,049,023.00  | \$ 3,487.75  |
| 170  | BONANZA TOO COMPANY     | \$ 1,155,000.00  | \$ 3,840.10  |
| 171  | SWISSFONE, INC.         | \$ 380,315.19    | \$ 1,264.46  |
|      | XO COMMUNICATIONS,      |                  |              |
| 172  | INC.                    | \$ 359,561.24    | \$ 1,195.45  |
|      | TDC CARRIER SERVICES    |                  |              |
| 173  | USA, INC.               | \$ 88,347.47     | \$ 293.73    |
| 174  | SMS/800 Management Team | \$ 13,580.55     | \$ 45.15     |
|      | BASIC MARKETING DE      |                  |              |
| 175  | MEXICO                  | \$ 17,145.19     | \$ 57.00     |

|             |  |                         |                     |
|-------------|--|-------------------------|---------------------|
| <u>177U</u> | <u>PETER SICILIAN</u>  | <u>\$ 2,238.47</u>      | <u>\$ 7.44</u>      |
| <u>178</u>  | <u>PETER SICILIAN</u>  | <u>\$ 410,000.00</u>    | <u>\$ 1,363.15</u>  |
| <u>180</u>  | <u>QWEST COMMUNICATIONS CORPORATION</u>                            | <u>\$ 23,801,812.42</u> | <u>\$ 79,135.31</u> |
| <u>181</u>  | <u>GLOBAL CROSSING BANDWIDTH, INC.</u>                             | <u>\$ 882,793.78</u>    | <u>\$ 2,935.08</u>  |
| <u>182</u>  | <u>JOSEPH P. GOLDBERG, ESQ.</u>                                    | <u>\$ 65,072.16</u>     | <u>\$ 216.35</u>    |
| <u>183</u>  | <u>P&amp;M INC.</u>  | <u>\$ 2,000,000.00</u>  | <u>\$ 6,649.52</u>  |
| <u>184</u>  | <u>PHONE HOLDINGS INC.</u>   | <u>\$ 51,000.00</u>     | <u>\$ 169.56</u>    |
| <u>185</u>  | <u>CITY OF MIAMI</u>   | <u>\$ 285.00</u>        | <u>\$ 0.95</u>      |
| <u>187</u>  | <u>UNIVERSAL SERVICE ADMINISTRATIVE COMPANY</u>                    | <u>\$ 136,756.88</u>    | <u>\$ 454.68</u>    |
| <u>188</u>  | <u>MODERN DIGITAL COMMUNICATONS</u>                                | <u>\$ 50,668.40</u>     | <u>\$ 168.46</u>    |
| <u>189</u>  | <u>BELGACOM SA</u>   | <u>\$ 879,834.12</u>    | <u>\$ 2,925.24</u>  |
| <u>191</u>  | <u>JPMORGAN CHASE BANK OPERATING TELEPHONE CO. SUBSIDIARIES OF</u> |                         |                     |
| <u>193</u>  | <u>VERIZON</u>   | <u>\$ 62,052.58</u>     | <u>\$ 206.31</u>    |
| <u>194</u>  | <u>TEDDY D. WEISS</u>  | <u>\$ 12,253.65</u>     | <u>\$ 40.74</u>     |
| <u>195</u>  | <u>LD EXCHANGE, INC.</u>   | <u>\$ 827,713.64</u>    | <u>\$ 2,751.95</u>  |
| <u>196</u>  | <u>CODETEL INTERNATIONAL COMMUNICATIONS INC.</u>                   | <u>\$ 384,715.47</u>    | <u>\$ 1,279.09</u>  |
| <u>197</u>  | <u>CONSOLIDATED EDISON COMPANY OF NY, INC.</u>                     | <u>\$ 73.98</u>         | <u>\$ 0.25</u>      |
| <u>198</u>  | <u>CREATE-A-CORP. COM</u>  | <u>\$ 2,093.25</u>      | <u>\$ 6.96</u>      |
| <u>199</u>  | <u>GRAYBAR ELECTRIC CO INC.</u>                                    | <u>\$ 2,800.04</u>      | <u>\$ 9.31</u>      |
| <u>203</u>  | <u>CTE, S.A. DE C.V. ING. JOSE ALBERTO YANES</u>                   | <u>\$ 166,422.60</u>    | <u>\$ 553.32</u>    |
| <u>206</u>  | <u>UNIVERSAL SERVICE ADMINISTRATIVE COMPANY</u>                    | <u>\$ 136,704.65</u>    | <u>\$ 454.51</u>    |
| <u>207</u>  | <u>AEROTEL, LTD.</u>   | <u>\$ 23,750,000.00</u> | <u>\$ 78,963.05</u> |
| <u>208</u>  | <u>US NEW GLOBAL TELECOM, INC.</u>                                 | <u>\$ 7,504.34</u>      | <u>\$ 24.95</u>     |

|      |   |                 |              |
|------|---|-----------------|--------------|
|      | MASSACHUSETTS<br>DEPARTMENT OF<br>REVENUE | \$ 1,183.60     | \$ 3.94      |
| 210U |   |                 |              |
| 213  | JANI TELECOM CORP.                        | \$ 381,709.55   | \$ 1,269.09  |
|      | NEW YORK STATE<br>DEPARTMENT OF           | \$ 16,891.05    | \$ 56.16     |
| 216U |   |                 |              |
| 225  | CITICORP VENDOR<br>FINANCE INC.           | \$ 93,100.30    | \$ 309.54    |
|      | CITICORP VENDOR<br>FINANCE INC.           | \$ 30,281.48    | \$ 100.68    |
| 226  |   |                 |              |
| 227  | AT&T                                      | \$ 3,528,246.32 | \$ 11,730.57 |
| 228  | INTERSTATE TRS FUND                       | \$ 100,316.71   | \$ 333.53    |
|      | DEPARTMENT OF<br>TREASURY                 | \$ 6,987.85     | \$ 23.23     |
| 230  |   |                 |              |
| 237  | INTERNAP NETWORK<br>SERVICES              | \$ 98,327.11    | \$ 326.91    |
|      | DEPARTMENT OF THE<br>TREASURY             | \$ 5,497,441.74 | \$ 18,277.67 |
| 239U |   |                 |              |

Tardily filed claims of general (unsecured) creditors totaling \$ 623,314.06 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.1 percent.

Tardily filed general (unsecured) claims are as follows:

| <i>Claim Number</i> | <i>Claimant</i>                                  | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|--|------------------------------|-------------------------|
| 211                 | NBC UNIVERSAL CORP.                              | \$ 10,810.00                 | \$ 0.00                 |
| 223                 | SECURITY STATE<br>SAVINGS BANK                   | \$ 397,725.00                | \$ 0.00                 |
| 236                 | HORIZON HEALTHCARE<br>INSURANCE COMPANY OF<br>NY | \$ 97,467.02                 | \$ 0.00                 |
| 238                 | GRANDE<br>COMMUNICATIONS<br>NETWORKS, INC.       | \$ 75,000.00                 | \$ 249.36               |
| 240                 | CANON FINANCIAL<br>SERVICES INC                  | \$ 42,312.04                 | \$ 140.68               |

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

| <i>Claim Number</i> | <i>Claimant</i> | <i>Allowed Amt. of Claim</i> | <i>Proposed Payment</i> |
|---------------------|-----------------|------------------------------|-------------------------|
|                     |                 | N/A                          |                         |

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.

Prepared By: /s/GREGORY M. MESSER  
/s/ Gregory Messer

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**STATEMENT:** This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.