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UNITED STATES BANKRUPTCY
MIDDLE DISTRICT OF FLORIDA
ORLANDO DIVISION
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COMMISSION
CLERK

In re:)
)
 CORDIA COMMUNICATIONS, CORP.,)
)
 Debtor.)
 _____)

NORTHSTAR TELECOM, INC.,)
)
 Debtor.)
 _____)

MY TEL CO INC.,)
)
 Debtor.)
 _____)

MIDWEST MARKETING GROUP INC.,)
)
 Debtor.)
 _____)

CASE NO.: 6:11-bk-06493-KSJ
Chapter 7

Case No. 6:11-bk-06495-KSJ
Chapter 7

Case No.: 6:11-bk-06496-KSJ
Chapter 7

CASE NO.: 6:11-bk-06497-KSJ
Chapter 7

TRUSTEE'S VERIFIED MOTION FOR SUBSTANTIVE CONSOLIDATION

COMES NOW the Trustee, by and through his undersigned attorneys and hereby files this Verified Motion for Substantive Consolidation of the above-referenced four bankruptcy cases and in support thereof, states as follows:

1. The four (4) above-referenced Bankruptcy Cases were filed on May 1, 2011.
2. The four (4) Chapter 11 Bankruptcy Cases were converted to Chapter 7 on February 2, 2012.
3. Richard B. Webber, II was appointed the Chapter 7 Bankruptcy Trustee in all four (4)

cases.

4. Trustee believes that it is necessary to combine the assets and the liabilities of these four (4) related entities.
5. Trustee believes that the payment of priority tax claims and the allocation of pro rata distribution percentage would much better be served by the consolidation of all the liabilities and all the assets currently under the Trustee's control.
6. The Trustee believes that there is (1) a substantial identity between the identities to be consolidated; and (2) consolidation is necessary to avoid some harm and to realize some benefit.
7. The Trustee is currently in the process of negotiating a global settlement which would require a pro rata distribution to priority tax claims. The allocation of settlement funds to each estate would be problematic and the distribution accounting would best be served for all assets and all liabilities to be combined so that the pro rata distribution is the same.
8. The Trustee alleges in support of the Verified Motion for Substantive Consolidation; (1) the presence of consolidated financial statements; (2) the unity of interest in ownership between the various corporate entities; (3) the existence of a parent (Cordia Corp.) and intercompany loans; (4) the degree of difficulty in segregating and ascertaining individual assets and liabilities; (5) the existence of transfers of assets without formal observance of corporate formalities; (6) the comingling of assets and business functions; (7) the profitability of consolidation at a single physical location in one estate; (8) the parent owning the majority of the subsidiary stock; (9) the entities have common officers and directors; (10) the subsidiaries have been grossly undercapitalized; (11) the subsidiaries have transacted business with the parent and made upstream transfers which have never

COM _____
 AFD _____
 APA _____
 ECO _____
 ENG _____
 GCL _____
 DM _____
 TEL _____
 CLK NG

been repaid; and (12) the entities have disregarded the legal requirements of separate organizations. Attached hereto as Composite Exhibit "A" are charts of corporate structure and charts of transfers which are incorporated by reference herein.

- 9. The Trustee believes that it is in the best interest of creditors in the four estates for substantive consolidation and also believes that it will maximize an efficient distribution to priority tax claimants.
- 10. As the Trustee has indicated to this Court from the very beginning, there will be no distribution to unsecured creditors in these Bankruptcy Cases and the Trustee has worked diligently to increase distributions to priority tax claimants.

LEGAL AUTHORITY

The Eleventh Circuit Court of Appeals has ruled on substantive consolidation and is controlling precedent in this Circuit. See Eastgroup Properties v. Southern Motel Assoc., Ltd., 935 f. 2d 245 (1991).

VERIFICATION

I, Richard B. Webber, II, as Chapter 7 Trustee of the four (4) Bankruptcy Estates outlined above, declare under penalty of perjury under the laws of the United States of America that the facts and circumstances set forth above and in Composite Exhibit "A" are true and correct.

/s/ Richard B. Webber, II

Richard B. Webber, II
Chapter 7 Trustee

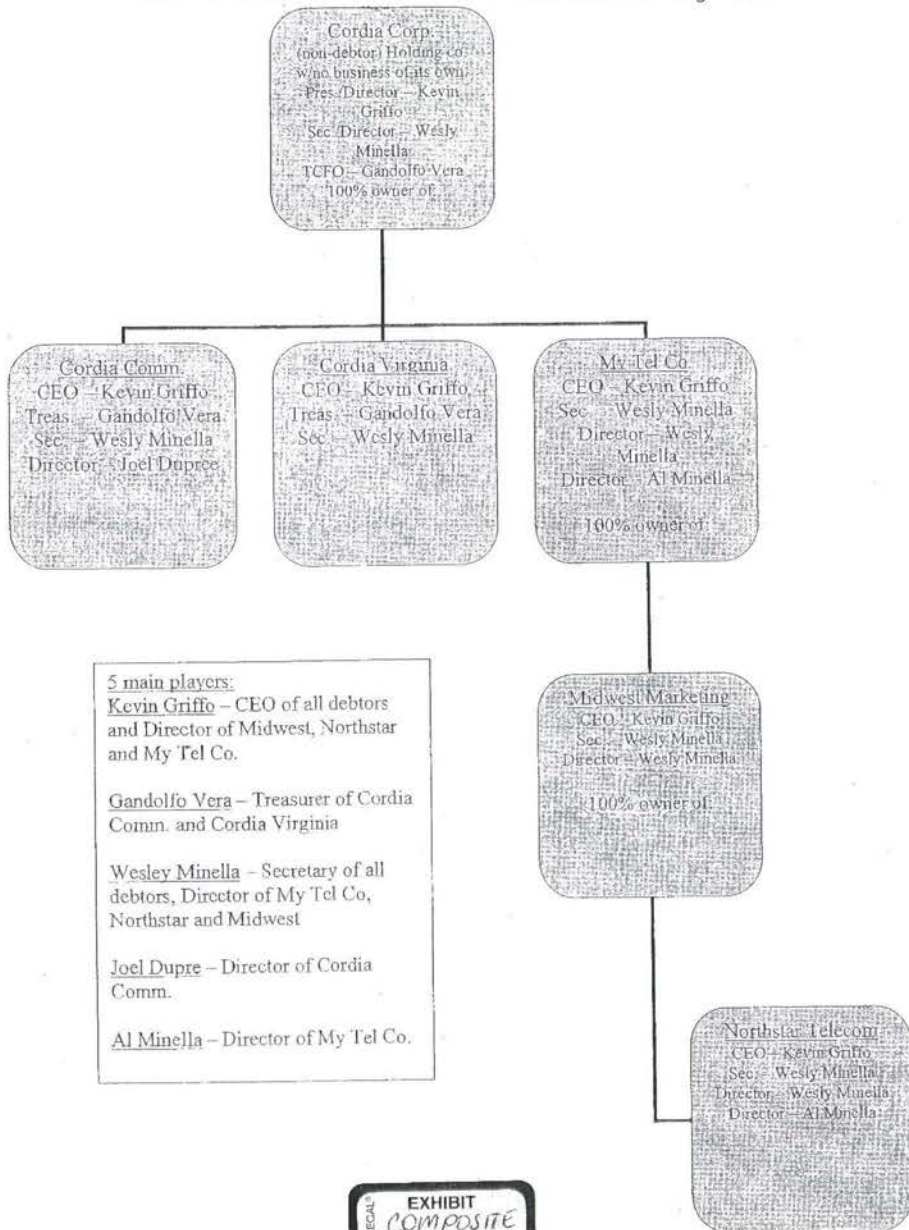
WHEREFORE, Trustee prays that this Court will grant the Motion and substantively consolidate Cordia Communications Corp., Northstar Telecom, Inc., My Tel Co., Inc., and Midwest Marketing Group, Inc. and for such other relief as is just and proper in the circumstances of the case.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Trustee's Motion for Substantive Consolidation with attachments has been furnished to the ECF Matrix on September 2, 2013, and that service of this Motion will also be furnished on the full creditor matrix, the Bankruptcy Court's approved Noticing Agent who shall file a separate certificate of service upon creditors and interested parties by U.S. Mail.

/s/ Richard B. Webber, II

Richard Blackstone Webber, II, Esquire
Florida Bar No.: 0608394
ZIMMERMAN, KISER & SUTCLIFFE, P.A.
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P.O. Box 3000
Orlando, FL 32802
Telephone: (407) 425-7010
Facsimile: (407) 425-2747
Trustee
rwebber@zkslawfirm.com



5 main players:
Kevin Griffo – CEO of all debtors and Director of Midwest, Northstar and My Tel Co.
Gandolfo Vera – Treasurer of Cordia Comm. and Cordia Virginia
Wesley Minella – Secretary of all debtors, Director of My Tel Co., Northstar and Midwest
Joel Dupre – Director of Cordia Comm.
Al Minella – Director of My Tel Co.

ALL-STATE LEGAL
EXHIBIT
COMPOSITE
EXHIBIT
"A"

Cordia Communications Corp.
 Case #: 6:11-bk-06493-KSJ
 Summary of Gross Pre-Petition Transfers to Affiliates (1)
 2008 through 2011 (Pre-Petition)

Source: Debtor's accounting records

GL Code	Entity	2011 (Prepetition)	2010	2009	2008	Total Gross Transfers	Receivable at Petition Date per Schedules
Domestic Non-Debtor Entities							
1570-00	Cordia (Cordia Corp)	2,910,686	6,316,436	6,337,793	6,737,281	21,981,915	10,397,933
1576-00	Northstar			34,328	20,342	60,520	
1608-00	CCC - Fibre (P-Hadephia)	1,080	619	619		1,799	9,072
1618-00	Cordia International Corp (CIN)	184,503	529,742	179,889	701,254	1,724,964	472,922
1519-00	Cordia International Corp (CIN)		8,332			8,332	
1524-00	Cordia Prepared Corp	141,071	1,003,346	5,76,870	561,402	2,281,587	131,746
1528-00	Triada						17,161
1540-00	Vicodip (VIF)		758	792	848	2,197	69,814
	Subtotal	\$ 3,216,257	\$ 7,655,991	\$ 7,082,090	\$ 8,006,474	\$ 25,961,214	\$ 11,078,626
International Affiliates							
1574-00	Cordia - Australia			3,741		3,741	3,802
1522-00	Cordia Fibre (FIB)	231,600	477,536	33,916	65,947	811,080	952
1526-00	Cordia HK (CIN)	34,300	620,674	671,500	504,256	1,890,430	3,712,048
1539-00	Cordia India (CIN)	23,000	287,100	43,089	4,845	358,034	710,945
1531-00	Cordia Services India (CSI)	20,000	18,000			38,000	38,000
1537-00	The China Electric Company (France) Cordia Communications		4,280			4,280	4,200
	Subtotal	\$ 411,400	\$ 1,407,510	\$ 712,246	\$ 574,147	\$ 3,105,504	\$ 3,622,933
Debtor Entities (Outside Fibre)							
1578-00	Cordia IP	1,889,716	4,335,238	5,206,170	2,359,019	14,689,143	13,540,007
	Subtotal	\$ 1,889,716	\$ 4,335,238	\$ 5,206,170	\$ 2,359,019	\$ 14,689,143	\$ 13,540,007
Debtor Entities (Fibre)							
1523-00	Northstar	78,154	241,214	476,930	452,547	1,448,844	
1534-00	MyTel	313,140	1,848,348	2,027,171	3,925,817	8,114,477	
1536-00	Northstar	873,262	3,745,645	6,467,166	11,129,512	22,278,586	
	Subtotal	\$ 1,212,556	\$ 5,835,207	\$ 8,971,267	\$ 15,477,876	\$ 31,526,607	\$
	TOTAL	\$ 6,728,130	\$ 19,283,947	\$ 21,771,723	\$ 37,410,917	\$ 76,195,768	\$ 28,266,688

Note 1: This table does not include transfers out of Cordia Communications Corp. to the benefit of various affiliates pursuant to Debtor's accounting records maintained in 10/2013. These transfers have not been reviewed by All-State or well of Appeal for the 10/2013 filing.

NORTHSTAR TELECOM
SUMMARY OF GROSS PRE-PETITION TRANSFERS TO AFFILIATES
MAY 1, 2007 THROUGH APRIL 30, 2011

PAYEE	AMOUNT
Cordia Communications Corp.	\$ 29,781,392.15
MidWest	5,521,541.99
Cordia International Corp.	858,679.96
MyTel Co	800,241.64
Cordia Corporation (Payroll/employee related)	331,540.91
Northstar Purchase	102,667.38
Cordia - HK	7,642.45
TOTALS	\$ 37,403,706.48

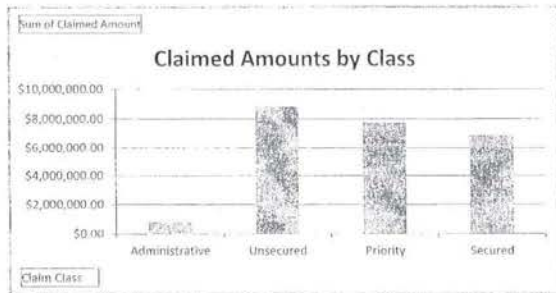
Note 1: This schedule summarizes gross transfers out of Northstar Telecom to various affiliates pursuant to Debtor's accounting records maintained in MAS200. These transfers have not been reduced by adjustments or netted against transfers to Debtor from such entities.

MY TEL CO.
SUMMARY OF GROSS PRE-PETITION TRANSFERS TO AFFILIATES
MAY 1, 2007 THROUGH APRIL 30, 2011

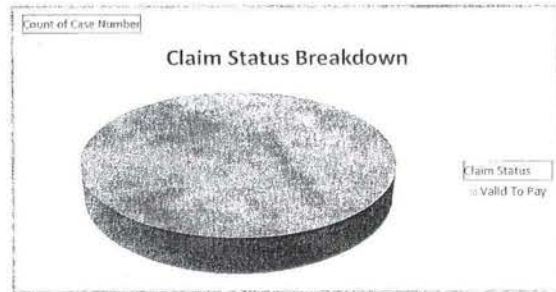
Payee	Amount
Cordia Communications	4,970,646.49
Midwest Acquisition	1,482,224.79
Cordia Intl Corp.	63,537.17
Cordia IP	37,624.35
Cordia Intl	9,216.33
TOTALS	6,563,249.13

Note 1: This schedule summarizes gross transfers out of MyTel Co. to various affiliates pursuant to Debtor's accounting records maintained in MAS200. These transfers have not been reduced by adjustments or netted against transfers to Debtor from such entities.

Claim Breakdown - Overview



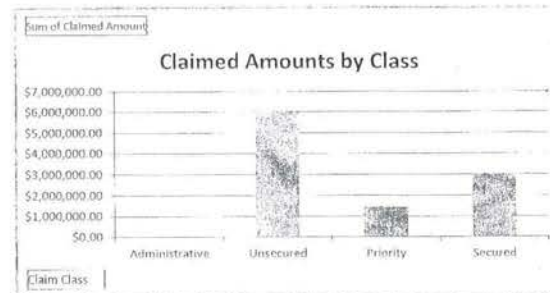
Claim Class	Total
Administrative	\$ 835,363.42
Unsecured	\$ 8,874,370.50
Priority	\$ 7,748,736.52
Secured	\$ 6,896,214.61
Grand Total	\$ 24,354,685.05



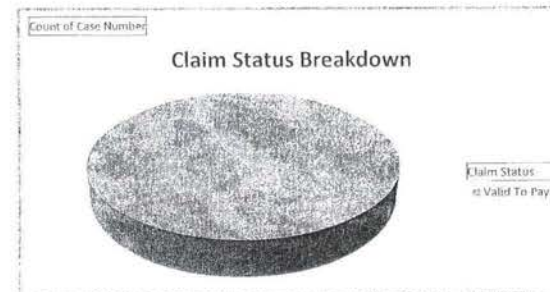
Claim Status	Total
Valid To Pay	566
Grand Total	566

Northstar

Claim Breakdown - Overview



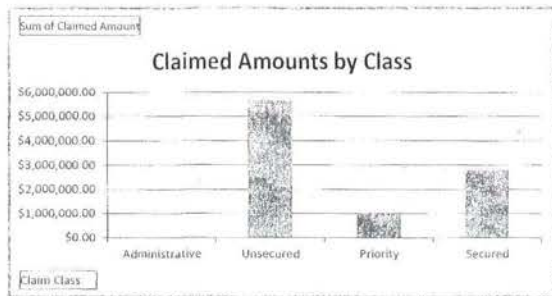
Claim Class	Total
Administrative	\$ 1,993.18
Unsecured	\$ 5,990,574.15
Priority	\$ 1,464,070.44
Secured	\$ 3,044,608.68
Grand Total	\$ 10,501,246.45



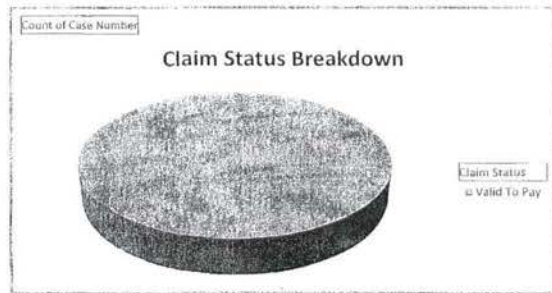
Claim Status	Total
Valid To Pay	93
Grand Total	93

My Tel

Claim Breakdown - Overview



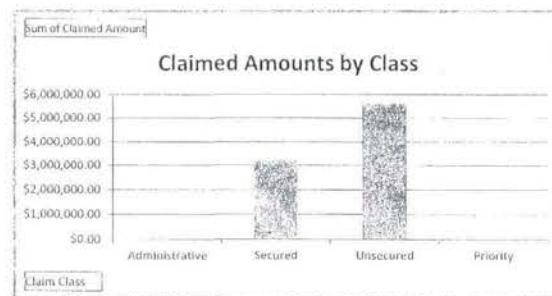
Claim Class	Total
Administrative	\$ 13,951.42
Unsecured	\$ 5,676,008.08
Priority	\$ 1,000,597.88
Secured	\$ 2,783,591.00
Grand Total	\$ 9,474,148.38



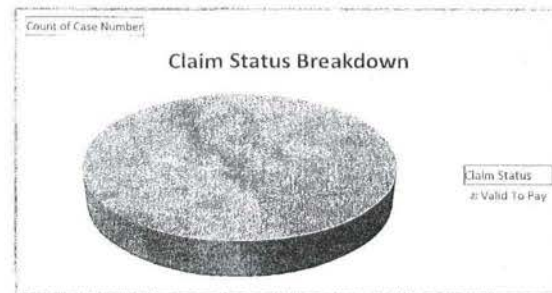
Claim Status	Total
Valid To Pay	54
Grand Total	54

Midwest

Claim Breakdown - Overview



Claim Class	Total
Administrative	\$ 0.96
Secured	\$ 3,207,580.88
Unsecured	\$ 5,633,382.67
Priority	\$ 325.00
Grand Total	\$ 8,841,289.51



Claim Status	Total
Valid To Pay	13
Grand Total	13

ANI Networks 250 Pilot Road Suite 300 Las Vegas, NV 89119	Bureau of Revenue Collection Abel Wolman Municipal Bldg 200 North Holiday St Baltimore, MD 21201	Commonwealth of Mass. Dept. of Revenue PO Box 7065 Boston, MA 02204
Commonwealth of PA Bureau of Corp Taxes PO Box 28071 Harrisburg, PA 17128	Cordia Phils Inc. 5 th Fl, i2 Building, Asia Town IT Park Cebu City Philippines 6000	Federal Comm. Commission 445 12 th Street SW Washington DC 20554
Gar Shing Realty Corp. 13325 West Colonial Drive Winter Garden, FL 34787	Illinois Dept. of Revenue PO Box 19019 Springfield, IL 62794	Minnesota Dept. of Revenue 600 North Robert Street Saint Paul, MN 55101
New York City Dept. of Taxation 59 Maiden Lane, 28 th Floor New York, NY 10038	New York State Dept. of Taxation 90 South Ridge Street Rye Brook, NY 10573	NJ Division of Taxation PO Box 999 Trenton, NJ 08646
PAETEC PO Box 3177 Cedar Rapids, IA 52406-3177	Philadelphia County 911 City Hall Rm 702 Broad St. & Market St. Philadelphia, PA 19107	State of Maryland Dept. of Assessments & Taxation 301 West Preston Street Baltimore, MD 21201
USAC 2000 L St NW Suite 200 Washington, DC 20036	Verizon Maryland Inc. PO Box 37210 Baltimore, MD 21297	Verizon New Jersey Inc. PO Box 4830 Trenton, NJ 08650
Verizon New York Inc. PO Box 4430 Albany, NY 12204	Verizon Pennsylvania Inc. PO Box 28000 Lehigh Valley, PA 18002	USAC c/o Mirick, O'Connel, et al 1800 West Park Drive Westborough, MA 01581
Missouri Dept. of Revenue Bankruptcy Unit, PO Box 475 Attn: Steven A. Ginther Jefferson City, MO 65105-0475	Qwest Corporation c/o Reed Smith LLP 1210 N Market St, Ste. 1500 Wilmington, DE 19801	Texas Comptroller of Public Accts. c/o Attorney General's Office PO Box 12548 Austin, TX 78711-2548
Howard County Maryland Carroll Building 3450 Courthouse Drive Ellicott City, MD 21043	Verizon Communications c/o Arnall Golden Gregory LLP 171 17 th Street NW, Ste. 2100 Atlanta, GA 30363-1031	USAC c/o Burr & Forman, LLP 450 S Orange Ave, Ste. 200 Orlando, FL 32801
Admit Capital LLC c/o K&L Gates LLP 200 S Biscayne Blvd. Miami, FL 33131	Commonwealth of Pennsylvania Dept. of Revenue 564 Forbes Ave, 5 th Fl., Manor Bldg. Pittsburgh, PA 15219	Tennessee Attorney General PO Box 20207 Nashville, TN 37202-0207

State of Michigan, Dept. of Treasury Cadillac Place, Ste. 10-200 3030 W. Grand Blvd. Detroit, MI 48202	Thermo Credit LLC c/o Baker & Hostetler LLP 200 S Orange Ave, Ste. 2300 Orlando, FL 32801-3432	United States Trustee Region 21 c/o Miriam G. Suarez 135 W Central Blvd, Ste. 620 Orlando, FL 32801
Wes Minella c/o DUBBS, Inc. 826 James Street Pelham, NY 10803	Steven C Vanderwilt 9940 Hood Road Jacksonville, FL 32257	Mark Browning Bankruptcy & Collections Division P.O. Box 12548 Austin, TX 78711-2548
County of North Hampton Department of Human Services 2 Gracedale Avenue Nazareth, PA 018064-9213	Gregg P Hirsch Metropolitan Life Ins. Company 1095 Avenue of the Americas New York, NY 10036	John E Jureller Klestadt & Winters, LLP 570 Seventh Ave, 17th Fl, New York, NY 10018
Christian Pemberton PO Box 308 Sicklerville, NJ 08081	Barbara Peoples 358 Mechanic St. Orange, NJ 07050	Anne Santo 200 Dashew Dr. Apt. 30B Suffern, NY 10901
Trustee Services, Inc. 1776 N. Pine Island Road, Suite 102 Plantation, FL 33322	Cordia Communicaitons c/o Joseph Luzinski Development Specialist, Inc. 200 S Biscayne Blvd, Ste. 1818 Miami, FL 33131	Scott L. Baena 1450 Brickell Avenue Suite 2300 Miami, FL 33131