

ORIGINAL

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

In re )  
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ESSENTIAL.COM, INC.,

Debtor.

020000

Chapter 11  
Case No. 01-15339-WCH

NOTICE OF RESPONSE DEADLINE AND HEARING

NOTICE is hereby given that any responses to the Plan Trustee's First Omnibus Objection to Proofs of Claim must be filed on or before **Wednesday, March 6, 2002 at 12:00 noon (EST)**, in writing, with the Clerk, United States Bankruptcy Court, 1101 Thomas P. O'Neill, Jr. Federal Office Building, 10 Causeway Street, Boston, Massachusetts 02222 (the "Response Deadline"). The response must also be served upon Alex F. Mattera, Gadsby Hannah LLP, 225 Franklin Street, Boston, Massachusetts 02110, so that it is received by the Response Deadline.

A claimant's response must address each ground upon which the Plan Trustee objects to a proof of claim. In addition, if a claimant timely files a written response and wishes to oppose the Objection, such claimant must attend a hearing on such objection scheduled for **Wednesday, March 13, 2002 at 9:30 a.m. (EST)** in the United States Bankruptcy Court before the Honorable William C. Hillman, Courtroom 3, 11th Floor, Thomas P. O'Neill, Jr. Federal Office Building, 10 Causeway Street, Boston, Massachusetts.

CHARLES A. DALE III,  
Plan Trustee  
By his attorneys,

Alex F. Mattera BBO# 641760  
Gadsby Hannah LLP  
225 Franklin Street  
Boston MA 02110  
Telephone: (617) 345-7000  
Facsimile: (617) 204-8025  
[amattera@ghlaw.com](mailto:amattera@ghlaw.com)

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Date: January 31, 2002

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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

|                      |   |                       |
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| _____                | ) |                       |
| In re                | ) |                       |
|                      | ) |                       |
| ESSENTIAL.COM, INC., | ) | Chapter 11            |
|                      | ) | Case No. 01-15339-WCH |
| Debtor.              | ) |                       |
| _____                | ) |                       |

**ORDER SUSTAINING PLAN TRUSTEE'S FIRST  
OMNIBUS OBJECTION TO PROOFS OF CLAIM**

Pursuant to the Objection, dated January 31, 2002 (the "Objection"), of Charles A. Dale III, the duly appointed plan trustee (the "Plan Trustee") of Essential.com, Inc. (the "Debtor"), seeking an Order, pursuant to sections 502, 506, 507, and 1106(a) of Title 11 of the United States Code (the "Bankruptcy Code"), as complemented by Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Massachusetts Local Bankruptcy Rule 3007-1; and after consideration of the Objection, Exhibit A thereto, and any responses filed thereto; and upon the full record of the Hearing and all prior proceedings in this case; and after due diligence and sufficient cause appearing therefor, it is hereby

**FOUND THAT:**

- a) notice of the Objection has been provided as set forth in the Objection, and no other or further notice is necessary or required; and
- b) the relief requested in the Objection is in the best interests of the Debtor and its estate, creditors and other parties in interest; and it is therefore

**ORDERED, ADJUDGED AND DECREED THAT:**

- 1) pursuant to sections 502, 506, 507, and 1106(a) of the Bankruptcy Code, as complemented by Bankruptcy Rules 3003 and 3007 and Massachusetts Local Bankruptcy Rule 3007-1, the claims are either (a) disallowed in

their entirety; (b) reduced and allowed as General, Priority or Administrative Unsecured Claims as indicated on Exhibit A hereto, or (c) allowed as filed. The Allowed Amount of such claims is set forth on Exhibit A;

- 2) this Order is without prejudice to the Plan trustee's right to object to the claims subject to the Objection hereto on grounds other than as stated in the Objection and is without prejudice to the Plan trustee's right to object on any grounds as to any and all other claims filed herein, including any other claims held by the claimants whose claims are disallowed and expunged and/or reduced and allowed hereunder; and
- 3) This Court shall retain jurisdiction over the Plan Trustee, the Debtor and the claimants whose claims are subject to the Objection with respect to any matters related to or arising from the implementation of this Order.

SO ORDERED this \_\_\_\_ day of  
\_\_\_\_\_, 2002

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Hon. William C. Hillman  
United States Bankruptcy Court

EXHIBIT A

**Exhibit A**

| <b>CLAIMANT</b>                       | <b>General<br/>Unsecured Claim</b> | <b>Priority<br/>Unsecured Claim</b> | <b>Administrative<br/>Claim</b> |
|---------------------------------------|------------------------------------|-------------------------------------|---------------------------------|
| 24/7 Mail                             | \$0.00                             |                                     |                                 |
| 24/7 Media, Inc.                      | \$0.00                             |                                     |                                 |
| A & G Sales                           | \$344.27                           |                                     |                                 |
| A M Manna                             | \$8.30                             |                                     |                                 |
| Accessline Communications Corp.       | \$17,105.33                        |                                     |                                 |
| AETNA US Healthcare                   | \$0.00                             |                                     |                                 |
| Akhil Garland                         | \$0.00                             |                                     |                                 |
| Alan D. Letterman                     | \$0.00                             |                                     |                                 |
| Alan Davidson                         | \$0.00                             |                                     |                                 |
| Alan Laurentano                       | \$0.00                             |                                     |                                 |
| Alex Reyes                            | \$11.57                            |                                     |                                 |
| Alice Miller                          | \$0.00                             |                                     |                                 |
| Alicia Field                          | \$5.62                             |                                     |                                 |
| All Research                          | \$100.00                           |                                     |                                 |
| Allan Atman                           | \$106.84                           |                                     |                                 |
| AllEnergy Marketing Company           | \$4,749.27                         |                                     |                                 |
| Allison Gerber                        | \$0.00                             |                                     |                                 |
| American Regulatory Corp.             | \$0.00                             |                                     |                                 |
| Andrea Pappas                         | \$15.69                            |                                     |                                 |
| Andrew C. Savinson                    | \$0.00                             |                                     |                                 |
| Andrew Kucharski                      | \$1.87                             |                                     |                                 |
| Andrew Storms                         | \$0.00                             |                                     |                                 |
| Anne Dooley                           | \$0.00                             |                                     |                                 |
| Arizona Department of Revenue         | \$0.00                             | \$50.00                             |                                 |
| Arkansas Public Service<br>Commission | \$0.00                             |                                     |                                 |
| Arthur Andersen, LLP                  | \$6,995.00                         |                                     |                                 |
| Arthur Croteau                        | \$0.00                             |                                     |                                 |
| AT&T                                  | \$0.00                             |                                     |                                 |
| AT&T Canada                           | \$0.00                             |                                     |                                 |
| AT&T WHOLESALE<br>TELEPHONE           | \$0.00                             |                                     |                                 |
| AT&T Wireless Services                | \$0.00                             |                                     |                                 |
| Avaya Financial Services              | \$0.00                             |                                     |                                 |
| Avaya, Inc.                           | \$1,720.00                         |                                     |                                 |
| Avinash N. Mehrotra                   | \$0.00                             |                                     |                                 |
| B R Darnell                           | \$0.00                             |                                     |                                 |
| Bacon's Clipping Bureau               | \$516.00                           |                                     |                                 |
| Baltimore County Maryland             | \$0.00                             |                                     |                                 |
| Barbara Frye                          | \$0.00                             |                                     |                                 |
| Barbara Stuckman                      | \$0.00                             |                                     |                                 |
| Basil Pallone                         | \$91,250.00                        |                                     | \$50,000.00                     |
| Belmont Springs                       | \$33.20                            |                                     |                                 |
| Benny Boatright                       | \$0.00                             |                                     |                                 |
| Better Business Bureau                | \$0.00                             |                                     |                                 |
| Bill Slowey                           | \$0.00                             |                                     |                                 |
| BlanketMail.com, Inc.                 | \$0.00                             |                                     |                                 |
| Boston Edison                         | \$0.00                             |                                     |                                 |
| Boston Gas                            | \$0.00                             |                                     |                                 |
| Brand Equity Ventures                 | \$5,150.48                         |                                     |                                 |

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| Brian Denny  | \$0.00      |          |
| Broadwing Tele Inc.                                    | \$0.00      |          |
| Bruce Lotter   | \$0.00      |          |
| Bureau of Business Practice                            | \$0.00      |          |
| Burlington Postmaster                                  | \$0.00      |          |
| Burlington Woods Office Trust                          | \$0.00      |          |
| Burlington Woods Office Trust<br>No. 1                 | \$0.00      |          |
| Burton M. Marks  | \$0.00      |          |
| Business Products Online, Inc.                         | \$0.00      |          |
| CA Public Utilities Commission                         | \$0.00      |          |
| California Board of Equalization                       | \$0.00      |          |
| California High Cost Fund - B                          | \$0.00      |          |
| California Teleconnect Fund                            | \$0.00      |          |
| Carlos Panameno  | \$2.69      |          |
| Catterton Partners                                     | \$0.00      |          |
| Center for Communications<br>Mgmt.                     | \$0.00      |          |
| Chad E. Ragan  | \$0.00      |          |
| Charles E. O'Brien                                     | \$0.00      |          |
| Charles Manning  | \$0.00      |          |
| Charles Munson   | \$0.00      |          |
| Charles Slotruk  | \$3.74      |          |
| Chaun Lee  | \$0.00      |          |
| Cher S. Goldstein                                      | \$0.00      |          |
| Chris Kallaher   | \$16,875.00 |          |
| Christopher Tucker                                     | \$0.83      |          |
| CIT Communications Finance<br>Corporation              | \$0.00      |          |
| City of New York                                       | \$0.00      | \$833.76 |
| City of Peoria   | \$0.00      |          |
| City of Phoenix  | \$0.00      |          |
| City of Sarasota                                       | \$0.00      |          |
| City of Sarasota                                       | \$0.00      |          |
| City of Scottsdale                                     | \$0.00      |          |
| Claudia Kuhn   | \$0.00      |          |
| Coffee Pause   | \$0.00      |          |
| ComDisco, Inc.   | \$0.00      |          |
| Commission on State Emergency                          | \$0.00      |          |
| Commonwealth of Pennsylvania                           | \$0.00      |          |
| Commonwealth of Pennsylvania,<br>Department of Revenue | \$0.00      |          |
| Commonwealth of Virginia                               | \$0.00      | \$850.00 |
| Concretio.com  | \$0.00      |          |
| Connecticut Department of<br>Revenue Services          | \$0.00      | \$250.00 |
| Core Communications, Inc.                              | \$724.48    |          |
| CouponSurfer.com                                       | \$0.00      |          |
| Craig Lemberger  | \$28.20     |          |
| CT Corporation   | \$1,585.00  |          |
| Cummings Properties, Inc.                              | \$25,850.00 |          |
| Cynthia Kahn   | \$0.00      |          |
| D.C. Treasurer   | \$0.00      |          |
| Daine Govan  | \$0.00      |          |
| Daniel Craney  | \$428.96    |          |

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| Daniel M. Derksen  | \$0.00      |             |        |
| Daniel Mandel  | \$0.00      |             |        |
| David Cowden   | \$2.01      |             |        |
| David McCarthy   | \$1.00      |             |        |
| Deborah Reich  | \$0.00      |             |        |
| Delaware Public Service Comm.                            | \$0.00      |             |        |
| Delaware Secretary of State                              | \$0.00      |             |        |
| Delta Dental   | \$0.00      |             |        |
| Denise W. Connors  | \$0.00      |             |        |
| Dennis A. Stewart  | \$0.00      |             |        |
| Dennis Donaghy   | \$1.40      |             |        |
| Department of the Treasury -<br>Internal Revenue Service | \$0.00      |             |        |
| Department of the Treasury -<br>Internal Revenue Service | \$0.00      |             |        |
| Department of the Treasury -<br>Internal Revenue Service | \$74,156.05 | \$12,913.92 |        |
| Dimitris Kostoulas                                       | \$0.00      |             |        |
| Direct Media Buyers                                      | \$0.00      |             |        |
| Discover Financial Services, Inc.                        | \$0.00      |             |        |
| Division of Corp. & Commercial                           | \$0.00      |             |        |
| Division of Corporation                                  | \$0.00      |             |        |
| Don Duberstien   | \$3.74      |             |        |
| Donald Nault   | \$13.05     |             |        |
| Donaldson, Luftkin & Jenrette                            | \$0.00      |             |        |
| Donna Henry  | \$0.00      |             |        |
| Doreen Dziokionski                                       | \$0.00      |             |        |
| Doubletree Suites  | \$0.00      |             |        |
| Dynergy Connect, L.P.                                    | \$0.00      |             |        |
| Earl Schucker  | \$0.00      |             |        |
| Eden Toddes  | \$0.00      |             |        |
| Edna R. Patenia  | \$0.00      |             |        |
| Edward Aronzon   | \$0.00      |             |        |
| Elliot Abrams  | \$0.00      |             |        |
| Employment Development Dept.                             | \$0.00      |             |        |
| Energy Service Group                                     | \$1,000.00  |             |        |
| ePartners, Inc.  | \$0.00      |             |        |
| Eric & Susan Miller                                      | \$1.87      |             |        |
| Eric Acton   | \$9.24      |             |        |
| Evoke Communications                                     | \$0.00      |             |        |
| Exodus Communications, Inc.                              | \$22,921.00 |             | \$0.00 |
| Expanets   | \$0.00      |             |        |
| Extant   | \$0.00      |             |        |
| F. Zak   | \$0.00      |             |        |
| Federal Communications Comm.                             | \$0.00      |             |        |
| Federal Express  | \$1,236.84  |             |        |
| Finance And Budget Group                                 | \$0.00      |             |        |
| Finard & Company, LLC                                    | \$0.00      |             |        |
| Francis Lane   | \$0.00      |             |        |
| Frank Ravinal  | \$67.82     |             |        |
| Frederic Manual  | \$2.69      |             |        |
| Frederick Nagle  | \$0.00      |             |        |
| Gabriel Morris   | \$0.00      |             |        |
| Galen Mccullough   | \$0.00      |             |        |
| Gary Moffie  | \$0.00      |             |        |

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| Genna I. Lippman              | \$0.00      |         |
| George Steck                  | \$0.00      |         |
| Gerald Moser                  | \$0.00      |         |
| Global Crossing               | \$24,288.54 |         |
| Globe Tech Inc.               | \$0.00      |         |
| Grace A. Christian            | \$0.00      |         |
| Graybar Electric Company      | \$0.00      |         |
| Greg Fisher                   | \$0.00      |         |
| Gregory A. Belisle            | \$0.00      |         |
| Helene Baim                   | \$7.25      |         |
| HomePortfolio, Inc.           | \$0.00      |         |
| ICT Group, Inc.               | \$0.00      |         |
| Idaho Public Utilities Comm.  | \$0.00      |         |
| Illinois Commerce Comm.       | \$0.00      |         |
| Imperial Bank                 | \$0.00      |         |
| InfoDirections, Inc.          | \$31,346.22 |         |
| Insight                       | \$0.00      |         |
| Intermedia Communications     | \$19,733.43 |         |
| Internet Connect, Inc.        | \$18,852.00 |         |
| Iowa Secretary of State       | \$0.00      |         |
| Jack Fisher                   | \$0.00      |         |
| Jacqueline Thomas             | \$0.00      |         |
| James Cornblatt, Esquire      | \$0.00      |         |
| James Glenwright              | \$0.00      |         |
| James Winkler                 | \$0.00      |         |
| Jamie Jacobs                  | \$0.00      |         |
| Jason Flaherty                | \$2.69      |         |
| Jay Jaffe                     | \$0.00      |         |
| Jean J. Pantal                | \$0.00      |         |
| Jeffrey Wood                  | \$0.00      |         |
| Jenny Soares                  | \$0.00      |         |
| Jerry Jeffries                | \$0.00      |         |
| Jerry Wicker                  | \$0.00      |         |
| Jesse Burlew                  | \$0.00      |         |
| Jim Enos                      | \$0.00      | \$88.46 |
| Jobfind.com                   | \$0.00      |         |
| John Catellier                | \$0.00      |         |
| John Duffy                    | \$16,250.00 |         |
| John Shaw                     | \$0.00      |         |
| Johnathan Sloate              | \$3.74      |         |
| Johnson, Hearn, Vinegar & Gee | \$534.60    |         |
| Jon Brandon                   | \$10.87     |         |
| Jon Cooley                    | \$10.87     |         |
| Jorge Volez                   | \$5.73      |         |
| Joseph Holmes                 | \$0.00      |         |
| Joseph Lourenco               | \$93.90     |         |
| Joseph Miller                 | \$0.00      |         |
| Julia A. Bull                 | \$0.00      |         |
| Julie M. Ewing                | \$0.00      |         |
| Jun H. Cho                    | \$0.00      |         |
| Kana Communications, Inc.     | \$76,783.25 |         |
| Karen M. Jackson              | \$0.00      |         |
| Karl Neugebauer               | \$0.00      |         |
| Kay Collins                   | \$0.00      |         |
| Kelly L. Shaw                 | \$0.00      |         |



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| Kevin McLean                           | \$10.87     |          |  |
| Keyspan Energy Delivery                | \$123.04    |          |  |
| KeySpan Home Energy Service            | \$21,112.06 |          |  |
| Kim Nguyen                             | \$0.00      |          |  |
| Krzysztof Pocięcha                     | \$29.48     |          |  |
| Kurt Elsasavage                        | \$0.00      |          |  |
| Lasertone                              | \$0.00      |          |  |
| Laura Brown                            | \$0.00      |          |  |
| Laura Lee Ellis                        | \$117.19    |          |  |
| Lenny Lebovich                         | \$0.00      |          |  |
| Leona Butts                            | \$0.00      |          |  |
| Leslie Salka                           | \$0.00      |          |  |
| Lexis Nexis                            | \$632.00    |          |  |
| LifeMinders.com                        | \$0.00      |          |  |
| Linda R. Silifkin                      | \$0.00      |          |  |
| Linkshare Corporation                  | \$48,015.95 |          |  |
| Linx Communications, Inc.              | \$1,785.40  |          |  |
| Lisa A. Bargeman                       | \$0.00      |          |  |
| Loera Schacter                         | \$3.86      |          |  |
| Louisiana Secretary of State           | \$0.00      |          |  |
| Louisiana State                        | \$0.00      | \$21.00  |  |
| Lucien J. Bright                       | \$0.00      |          |  |
| Lynx, Inc.                             | \$600.66    |          |  |
| Mark Bailey                            | \$0.00      |          |  |
| Mark Boland                            | \$0.00      |          |  |
| Mark D. Brady                          | \$0.00      |          |  |
| Mark White                             | \$0.00      |          |  |
| Marrienne E. Stockdale                 | \$0.00      |          |  |
| Marsh USA Inc.                         | \$0.00      |          |  |
| Mary Peterson                          | \$0.00      |          |  |
| Maryland Public Service<br>Commission  | \$0.00      |          |  |
| Mass Electric Comm A                   | \$0.00      |          |  |
| Mass Telecommunications<br>Council     | \$0.00      |          |  |
| Mass. Business Association             | \$0.00      |          |  |
| Massachusetts Department of<br>Revenue | \$0.00      | \$692.00 |  |
| Massachusetts DTE                      | \$0.00      |          |  |
| Matt Shufro                            | \$1.64      |          |  |
| MCI                                    | \$0.00      |          |  |
| MCI Commercial Service - NE            | \$0.00      |          |  |
| MCI WorldCom                           | \$9,666.68  |          |  |
| MCI WorldCom Comm Service              | \$0.00      |          |  |
| MCI WorldCom Communications            | \$4,637.67  |          |  |
| MCI Worldcom Wireless                  | \$0.00      |          |  |
| MCI WorldCom*****                      | \$6,891.91  |          |  |
| Merrill Daniels                        | \$0.00      |          |  |
| Metrocall                              | \$834.10    |          |  |
| Michael J. Brandt                      | \$0.00      |          |  |
| Michael Young                          | \$0.00      |          |  |
| Minnesota Dept. of Commerce            | \$0.00      |          |  |
| Mintz, Levin, Cohn, Ferris, P.C.       | 337.55      |          |  |
| Miralee Blake                          | 0.00        |          |  |
| Mississippi Secretary of State         | \$0.00      |          |  |

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| Mississippi State Tax Commission                                 | \$0.00       | \$83.00    |
| Montana Public Service Commission                                | \$0.00       |            |
| Murphy Software Consulting, Inc.                                 | \$2,100.00   |            |
| N I I T USA, Inc.  | \$23,232.00  |            |
| Natalie Harris   | \$0.00       |            |
| National Energy Marketers  | \$0.00       |            |
| National Revenue Corporation                                     | \$108.10     |            |
| Nebraska Public Service Comm.                                    | \$0.00       |            |
| Nestor Garcia  | \$9.70       |            |
| Net Flip, Inc.   | \$0.00       |            |
| NETWAY, Inc.   | \$11,978.81  |            |
| Network Solutions, Inc.  | \$210.00     |            |
| Neustar, Inc.  | \$93.69      |            |
| New England Copy Spec., Inc.                                     | 441.56       |            |
| New Horizons, Inc.   | \$3,150.00   |            |
| New Jersey Board of Public Utilities                             | \$1,000.00   |            |
| Newcourt Leasing Corp.   | \$342.92     |            |
| NewsWatch  | \$0.00       |            |
| New York MTA   | \$0.00       | \$329.00   |
| Nokia Inc.   | \$0.00       |            |
| Norman Guertin   | \$100.00     |            |
| North Carolina Utilities Comm.                                   | \$0.00       |            |
| North Reading Postmaster   | \$0.00       |            |
| NSTAR Electric   | \$234.31     |            |
| NTFC Capital Corporation   | \$0.00       |            |
| Oklahoma Corporation Commission                                  | \$0.00       | \$35.00    |
| Olin Smith (NetFlip, Inc.)                                       | \$0.00       |            |
| On Time Mailing, Inc.  | \$562.00     |            |
| Operating Telephone Subsidiaries of Verizon Communications, Inc. | \$924,205.49 |            |
| Oregon Universal Service Fund                                    | \$0.00       |            |
| OSG Billing Services   | \$12,949.84  |            |
| Paramjit S. Vohra  | \$0.00       |            |
| Parke McCarragher  | \$0.00       |            |
| Patricia Trionfo   | \$0.00       |            |
| Patty Colon  | \$0.00       |            |
| Patty Colton   | \$0.00       |            |
| Paul Lewis   | \$127,555.31 | \$4,650.00 |
| Paul O'Brien   | \$125,350.00 | \$4,650.00 |
| Pauline Howton   | \$0.00       |            |
| Paychex, Inc.  | \$0.00       |            |
| PC Connection, Inc.  | \$2,453.51   |            |
| Pedrick Mechanical Services                                      | \$75.00      |            |
| Peter Mcavoy   | \$0.00       |            |
| Peter Twombly  | \$20,350.00  | \$4,650.00 |
| Pitney Bowes   | \$0.00       |            |
| Pitney Bowes Credit Corp.  | \$729.02     |            |
| Pitney Bowes Direct Payment                                      | \$0.00       |            |
| Pitney Works   | \$0.00       |            |
| PJM Interconnection, L.L.C.                                      | \$1,407.10   |            |
| Plastic Card Systems, Inc.                                       | \$0.00       |            |
| Postmaster Burlington  | \$0.00       |            |

|                                       |                |         |
|---------------------------------------|----------------|---------|
| Price Waterhouse Coopers              | \$50.00        |         |
| Priceline WebHouse Club, Inc.         | \$0.00         |         |
| Pro Staff                             | \$27,390.48    |         |
| Public Service Com. Of WI             | \$0.00         |         |
| Public Service Comm. Of N. Dakota     | \$0.00         |         |
| Public Service Commission of Maryland | \$0.00         |         |
| Public Utilities Com. Of Nevada       | \$0.00         |         |
| Public Utility Com. Of OR             | \$0.00         |         |
| Qwest                                 | \$0.00         |         |
| Qwest Communication                   | \$0.00         |         |
| Qwest Communication Services          | \$1,082,679.45 |         |
| Rachel Holmes                         | \$7.90         |         |
| Raindance                             | \$445.77       |         |
| Raymond L. Cross Jr.                  | \$0.00         |         |
| Razorfish, Inc.                       | \$3.74         |         |
| Rebecca's Café                        | \$403.69       |         |
| RHI Management Resources              | \$6,982.50     |         |
| Rich, May, Bilodeau & Flaherty        | \$1,433.48     |         |
| Richard Brezia                        | \$0.00         |         |
| Richard L. Walt                       | \$0.00         |         |
| Richard Miles                         | \$0.00         |         |
| Ricky Alan Fey                        | \$0.00         |         |
| Robert & Laura Koch                   | \$3.74         |         |
| Robert & Mika Logan                   | \$0.00         |         |
| Robert Cook                           | \$0.00         |         |
| Robert Cowell                         | \$0.00         |         |
| Robert Depew                          | \$3.81         |         |
| Robert E. Grenon                      | \$0.00         |         |
| Robert Lanzo                          | \$0.00         |         |
| Robin Epsy                            | \$0.00         |         |
| Rockledge Computer Systems            | \$199.50       |         |
| Rodney Hultquist                      | \$0.00         |         |
| Roger Hiscock                         | \$0.00         |         |
| Ronald Hanna                          | \$0.00         |         |
| Roslyn Bauer                          | \$0.00         |         |
| Rothfelder Law Offices                | \$383.46       |         |
| Roy Bros. Oil and Propane             | \$0.00         |         |
| S. Carolina Secretary of State        | \$0.00         | \$25.00 |
| S. Portnoy                            | \$0.00         |         |
| Sam Durso                             | \$73.95        |         |
| Sam Nolt                              | \$0.00         |         |
| Sandra Martin                         | \$0.00         |         |
| Scott's Electric                      | \$0.00         |         |
| Scott-Wayne Temporaries               | \$0.00         |         |
| Secretary of State - Connecticut      | \$0.00         |         |
| Secretary of State - Idaho            | \$0.00         | \$10.00 |
| Secretary of State - Kansas           | \$0.00         |         |
| Secretary of State - Missouri         | \$0.00         | \$90.00 |
| Secretary of State - NV               | \$0.00         |         |
| Secretary of State - RI               | \$0.00         |         |
| Secretary of State - SD               | \$0.00         |         |
| Secretary of State, Bus. Div.         | \$0.00         |         |
| Secretary of the Commonwealth         | \$0.00         |         |

|  |             |            |
|--|-------------|------------|
| Sergey Kharmcharge                         | \$10.23     |            |
| Sergey Zontak                              | \$0.00      |            |
| Shannon Runge                              | \$0.00      |            |
| Shannon Williams                           | \$0.00      |            |
| Share Group                                | \$0.00      |            |
| Sharon Perry                               | \$0.00      |            |
| Sherry Smith                               | \$0.00      |            |
| Simplexity, Inc.                           | \$0.00      |            |
| Smartenergy, Inc.                          | \$94,676.25 |            |
| SNET                                       | \$0.00      |            |
| Softpro                                    | \$207.58    |            |
| Software Pundits                           | \$0.00      |            |
| St. George Electrical Services             | \$0.00      |            |
| Stadtmauer Bailkin, LLP                    | \$0.00      |            |
| Staples                                    | \$100.80    |            |
| State of Alaska                            | \$0.00      |            |
| State of Arkansas                          | \$0.00      |            |
| State of Connecticut                       | \$0.00      |            |
| State of Florida - Div. of Corp.           | \$0.00      |            |
| State of Georgia                           | \$0.00      | \$150.00   |
| State of Hawaii                            | \$0.00      |            |
| State of Illinois                          | \$0.00      |            |
| State of Kentucky                          | \$0.00      |            |
| State of Louisiana                         | \$0.00      |            |
| State of Maryland                          | \$0.00      |            |
| State of Nebraska                          | \$0.00      |            |
| State of New Hampshire                     | \$0.00      |            |
| State of New Jersey                        | \$0.00      | \$281.73   |
| State of New Mexico                        | \$0.00      | \$50.00    |
| State of New York                          | \$0.00      | \$1,936.00 |
| State of North Dakota                      | \$0.00      |            |
| State of Ohio                              | \$0.00      | \$329.00   |
| State of Oregon                            | \$0.00      | \$112.48   |
| State of Pennsylvania                      | \$0.00      | \$3,585.00 |
| State of Rhode Island                      | \$0.00      |            |
| State of South Carolina                    | \$0.00      | \$324.00   |
| State of Texas                             | \$0.00      | \$2,010.45 |
| State of Vermont                           | \$0.00      | \$250.00   |
| State of Washington                        | \$0.00      |            |
| State of Wisconsin                         | \$69.84     | \$1,053.45 |
| State of Wyoming                           | \$0.00      |            |
| Stephen A. Berthiaume                      | \$0.00      |            |
| Stephen B. Liebson                         | \$0.00      |            |
| Stephen Kempisty                           | \$0.00      |            |
| Stephen Vogel                              | \$0.00      |            |
| Sterling Commerce                          | \$262.50    |            |
| Storage Networks                           | \$33,366.22 |            |
| Store to Door                              | \$1,255.23  |            |
| Storm Concepts LLC d/b/a<br>Fattwallet.com | \$2,050.00  |            |
| Strat Marketing, Inc.                      | \$1,781.00  |            |
| Sundial Marketplace Corporation            | \$0.00      |            |
| Supply Chain Logic                         | \$0.00      |            |
| Surecom Inc.                               | \$2,795.00  |            |
| Susan Leon                                 | \$0.00      |            |

|   |              |             |             |
|---|--------------|-------------|-------------|
| Synchron Acquisition Corp.                  | \$0.00       |             |             |
| Taylor Rental                               | \$202.23     |             |             |
| Technology Leaders Mgt., Inc.               | \$8,328.11   |             |             |
| Tennessee Department of Revenue             | \$0.00       | \$138.00    |             |
| Tennessee Secretary of State                | \$0.00       |             |             |
| Tereasa McWilliams                          | \$0.00       |             |             |
| Terrance Ingram                             | \$0.00       |             |             |
| Terrance P. McQuade                         | \$0.00       |             |             |
| Testa, Hurwitz & Thibeault                  | \$0.00       |             |             |
| Texas Comptroller of Public Accounts        | \$0.00       |             |             |
| The Boston Phoenix, Inc.                    | \$0.00       |             |             |
| The City of New York, Department of Finance | \$0.00       | \$35,200.00 |             |
| The New York Times                          | \$0.00       |             |             |
| The O'Brien Group, Inc.                     | \$0.00       |             |             |
| The RE/Com Group Inc.                       | \$0.00       |             |             |
| The Scranton Times Partnership              | \$0.00       |             |             |
| Thomas Lennon                               | \$0.00       |             |             |
| Thomas Reed                                 | \$0.00       |             |             |
| Thos H. Espey                               | \$0.00       |             |             |
| Timothy Gendron                             | \$0.00       |             |             |
| Timothy P. Murray                           | \$0.00       |             |             |
| TMNG  | \$335,725.60 |             |             |
| Touch America                               | \$34,709.66  |             |             |
| Treasurer - State of Iowa                   | \$0.00       |             |             |
| Tufts Health Plan                           | \$0.00       |             |             |
| United States Postal Service                | \$125.00     |             |             |
| Universal Service Adm. Co.                  | \$0.00       |             |             |
| Universal Service Administrative Company    | \$0.00       |             |             |
| Universal Service Administrative Company    | \$60,720.46  |             |             |
| Unum Life Insurance                         | \$0.00       |             |             |
| UNUM Life Insurance Company                 | \$0.00       |             |             |
| US Postmaster Burlington                    | \$259.38     |             |             |
| USRefresh                                   | \$4,033.80   |             |             |
| Utah Public Service Commission              | \$0.00       | \$50.00     |             |
| Utah State Tax Commission                   | \$0.00       | \$230.00    |             |
| V. Lafrenier                                | \$0.00       |             |             |
| Vanessa Ramirez                             | \$0.00       |             |             |
| Vasteam Johnson                             | \$10.00      |             |             |
| Verisign                                    | \$0.00       |             |             |
| Verizon                                     | \$0.00       |             | \$18,001.74 |
| Verizon Wireless                            | \$0.00       |             |             |
| Vicky Donoway                               | \$0.00       |             |             |
| Vicky Schnaffer                             | \$0.00       |             |             |
| Video Monitoring Services                   | \$0.00       |             |             |
| Viking Office Products Corp.                | \$1,077.62   |             |             |
| Viral Goel                                  | \$0.00       |             |             |
| Virginia Stackhouse                         | \$63.46      |             |             |
| Virginia State Corp. Commission             | \$0.00       | \$250.00    |             |
| Voicelog LLC                                | \$856.25     |             |             |
| Volt  | \$2,438.49   |             |             |
| W. Thiessen                                 | \$0.00       |             |             |

|                                 |            |         |  |
|---------------------------------|------------|---------|--|
| W.B. Mason Co.                  | \$2,087.66 |         |  |
| Walter E. Cedeno                | \$0.00     |         |  |
| Washington Util and Trans Comm. | \$0.00     | \$20.61 |  |
| William A. Janson               | \$0.00     |         |  |
| William C. Driscoll             | \$0.00     |         |  |
| Winter Wyman & Company          | \$0.00     |         |  |
| Winter, Wyman Acct. Solutions   | \$5,550.10 |         |  |
| WorldNet                        | \$200.00   |         |  |
| Wyoming Secretary of State      | \$0.00     |         |  |

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

|                      |   |                       |
|----------------------|---|-----------------------|
| _____                | ) |                       |
| In re                | ) |                       |
|                      | ) |                       |
| ESSENTIAL.COM, INC., | ) | Chapter 11            |
|                      | ) | Case No. 01-15339-WCH |
| Debtor.              | ) |                       |
| _____                | ) |                       |

**PLAN TRUSTEE’S FIRST OMNIBUS OBJECTION TO PROOFS OF CLAIM**

Charles A. Dale, in his capacity as the Plan Trustee (the “Plan Trustee”) of Essential.com, Inc. (the “Debtor”), pursuant to 11 U.S.C. section 502, Rule 3007 of the Federal Rules of Bankruptcy (the “Bankruptcy Rules”) and Massachusetts Local Bankruptcy Rule 3007-1, files this First Omnibus Objection to Proofs of Claim (the “Objection”) respecting those proofs of claims described below (the “Claims”),<sup>1</sup> and requests the entry of an Order, substantially in the form attached hereto, resolving the Claims. In further support of this Objection, the Plan Trustee respectfully represents as follows:

**BACKGROUND**

1. On June 29, 2001, the Debtor filed a voluntary petition for relief under chapter 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Massachusetts (the “Petition”).
2. On July 18, 2001, the United States Trustee appointed an official committee of unsecured creditors (the “Committee”) consisting of three of the Debtor’s unsecured creditors.

3. Prior to the Petition Date the Debtor was in the business of reselling telecommunications services including internet, long distance and local telephone service. As of the Petition Date, the Debtor had approximately 17,000 active subscribers in its customer base consisting predominately of households and small businesses. The Debtors customer base constituted its principal asset.

4. On October 9, 2001, the Court authorized the sale of all or substantially all of the Debtor's assets. The sale was consummated on August 10, 2001 at which time the Debtor ceased operating its business.

5. The Court established October 12, 2001, as the deadline or bar date (the "Bar Date") for the filing of claims against the Debtor.

6. On November 2, 2001, the Committee and the Debtor filed a Joint Plan of Liquidation (the "Plan") and Disclosure Statement. The Disclosure Statement was approved by order dated November 28, 2001.

7. On December 21, 2001, the Court confirmed the Plan pursuant to which Charles A. Dale III was appointed Plan Trustee.<sup>2</sup> The Plan requires that the Plan trustee object to claims within thirty (30) days following the Effective Date. The Effective Date of the Plan was January 1, 2002.

#### **THE PLAN TRUSTEE'S CLAIM REVIEW**

8. In the ordinary course of its business, the Debtor maintained books and records (the "Books and Records") that reflect, among other things, its liabilities and the

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<sup>1</sup> As set forth in section 1111(a) of the Bankruptcy Code, claims shall include those claims or interests that appear in Debtor's schedules filed under section 521(l) or 1106(a)(2) of the Bankruptcy Code, unless such claim or interest is scheduled as disputed, contingent or unliquidated.

<sup>2</sup> All capitalized terms which are not defined herein have the meanings ascribed to them in the Joint Plan of Liquidation filed November 2, 2001.



amounts thereof owed to their creditors (collectively, the "Claimants").

9. By order of the Court dated September 12, 2001, the Committee obtained the authority to retain the accounting firm Verdolino & Lowey to among other things, assist it in its analysis of all claims asserted against the Debtor. Verdolino & Lowey continues to assist the Plan Trustee and the Plan Committee in this regard.

10. The Plan Trustee, his counsel and his accountants have reviewed all Proofs of Claim and the books and records and for the reasons set forth below have determined that certain proofs of claim are properly the subject of an objection on one or more grounds.

11. Therefore, by this Objection the Plan Trustee respectfully requests that the Court enter an Order, substantially in the form attached hereto (the "Proposed Order"), pursuant to sections 502, 506, 507, and 1106(a) of the Bankruptcy Code and Bankruptcy Rules 3000(c) and 3007, disallowing in full, reducing or otherwise disposing of each of the Claims identified and described on Exhibit A<sup>3</sup> attached hereto, subject to the Plan trustee's reservation of rights to object to any and all Proofs of Claim filed in these cases, whether or not such claims are subject to this objection on any other ground that bankruptcy and non-bankruptcy law permits.

### **CLAIMS SUBJECT TO OBJECTION**

#### **A. Insufficient Supporting Documentation**

The Claims identified by Objection Code A on Exhibit A hereto are either not reflected on the Debtor's Books and Records or reflected in an amount which differs from the Claim. Further, the Claimants have failed to provide any supporting documentation or insufficient supporting documentation to establish their Claims. To allow the parties

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<sup>3</sup> Exhibit A indicates the name of each Claimant, the amount of the Claim, and, for relevant Claims, a Claim objection code (the "Objection Code").

asserting these Claims to recover would be unjust. Accordingly, the Claims identified by Objection Code A on Exhibit A should be disposed of in accordance with the Proposed Order.

**B. Claim Fails To State Amount**

The Plan trustee objects to those Claims identified by Objection Code B on Exhibit A because no amount has been stated on the Claims. The Claimants have failed to carry their burden of proof to demonstrate any colorable claim against the Debtor and to allow them to recover would be unjust. Accordingly, the Claims identified by Objection Code B on Exhibit A should be disposed of in accordance with the Proposed Order.

**C. Claimed Priority In Excess Of Statutorily Allowable Amount**

The Claims identified by Objection Code C on Exhibit A hereto represent Claims asserting priority status in an amount which exceeds the amount permitted by the Bankruptcy Code. To allow the Claimants to recover on their Claims on a priority basis would both be unjust and violative of the Bankruptcy Code. Accordingly, the Claims identified by Objection Code C on Exhibit A should be disposed of in accordance with the Proposed Order.

**D. Duplicative Claims**

The Plan trustee objects to the Claims identified by Objection Code D on Exhibit A hereto because they are duplicates of other Proofs of Claim filed by one or more entities for the same goods, services or the like provided to the Debtor. Thus, none of these Claims represent independent or separate obligations of the Debtor to such parties. To allow the parties asserting these Claims to recover on multiple proofs of claim would result in multiple

recoveries. Accordingly, the Claims identified by Objection Code D on Exhibit A should be disposed of in accordance with the Proposed Order.

**E. Claim Asserted Against Incorrect Wrong Debtor**

The Claims identified by Objection Code E on Exhibit A attached hereto represent Claims which have been erroneously filed in the Essential.com bankruptcy matter, but are not Claims against the Debtor. To allow the parties asserting these Claims to recover on such Claims would be improper. Therefore, those Claims identified by Objection Code E on Exhibit A should be disposed of in accordance with the Proposed Order.

**F. Claim Not Entitled To Priority**

The Plan trustee objects to the Claims identified by Objection Code F on Exhibit A hereto because those Claims assert a priority status to which they are not entitled. The Claimants have either erroneously claimed priority status or provided no basis for their claim of priority status. To allow the parties asserting these Claims to recover on such Claims on a priority basis would be unjust. Therefore, those claims identified by Objection Code F on Exhibit A should be disposed of in accordance with the Proposed Order.

**G. Claim Varies In Amount From Schedules or Books and Records**

The Plan trustee objects to the Claims identified by Objection Code G on Exhibit A hereto because the amount asserted in those Claims differ from the amounts listed in the Debtor's schedules for each Claimant. Alternatively, an examination of the Debtor's Books and Records has demonstrated that the scheduled amount for each Claim is incorrect. The Claimants have failed to provide sufficient documentation to support a variance from the Scheduled amount for each Claim. Accordingly, the Claims identified by Objection Code G on Exhibit A should be disposed of in accordance with the Proposed Order.

**H. Claim Improperly Includes Interest Or Finance Charges**

The Claims identified by Objection Code H on Exhibit A hereto include Claims for interest, finance or other charges to which the Claimants are not entitled under their contracts or other applicable law. To allow the parties asserting these Claims to recover on those Claims would be unjust. Accordingly, the Claims identified by Objection Code H on Exhibit A should be disposed of in accordance with the Proposed Order.

**I. Claim Superseded**

The Plan trustee objects to the Claims identified by Objection Code I on Exhibit A hereto because each such Claim has been replaced by an Amended Claim filed with the Court. Thus, each claim has been superseded and is in part duplicative of a later filed Claim. To allow the parties asserting these claims to recover on multiple Proofs of Claim would result in multiple recoveries. Therefore, the Claims identified by Objection Code I on Exhibit A should be disposed of in accordance with the Proposed Order.

**J. Claim Filed Late**

The Plan trustee objects to the Claims identified by Objection Code J on Exhibit A hereto because those Claims were filed after the Bar Date. The Court's Order establishing the Bar Date provides that all persons or entities which were required to file a Proof of Claim or Proof of Interest in the form and manner required by the Bar Date Order, but which failed to do so on or before the Bar Date would be forever barred from asserting such Claim or Interest against the Debtor. Therefore, the Claims identified by Objection Code J on Exhibit A should be disposed of in accordance with the Proposed Order.

**K. Claim Paid, Settled or Otherwise Resolved**

The Claims identified by Objection Code K on Exhibit A hereto are Claims which have been paid, settled or otherwise resolved by the Debtor or the Plan trustee. Such Claims are Claims as to which the Debtor has either no liability or reduced liability. To allow the parties asserting these Claims to recover on them, in full, would result in multiple recoveries. Accordingly, the Claims identified by Objection Code K on Exhibit A should be disposed of in accordance with the Proposed Order.

**L. Claim Disallowed Under Section 502(d)**

The Plan trustee objects to those Claims identified by Objection Code L on Exhibit A hereto because each Claimant was the recipient of an avoidable transfer which has not been repaid to the estate. Pursuant to section 502(d) of the Bankruptcy Code the claims of any entity which has received an avoidable transfer and that has not repaid such transfer to the estate must be disallowed. Accordingly, Claims identified by Objection Code L on Exhibit A should be disposed of in accordance with the Proposed Order.

**M. Claim Withdrawn**

The Claims identified by Objection Code M on Exhibit A hereto represent Claims which have been withdrawn by the Claimant. The Claimant's, therefore, no longer assert any Claim against the Debtor or its estate. Accordingly, the Claims identified by Objection Code M on Exhibit A should be disposed of in accordance with the Proposed Order.

**N. Claim Estimated**

The Claims identified by Objection Code N on Exhibit A hereto represent Claims which are estimated in amount. To allow the parties asserting these Claims to recover an

estimated amount would be improper. Therefore, those Claims identified by Objection Code N on Exhibit A should be disposed of in accordance with the Proposed Order.

**O. Claim Unenforceable**

The Plan trustee objects to the Claims identified by Objection Code O on Exhibit A hereto because there is no factual basis for those Claims. Accordingly, the Debtor is not liable for such Claims. To allow the parties asserting these Claims to recover on such Proofs of Claim would be improper. Therefore, the Plan trustee requests that the Claims identified by Objection Code O on Exhibit A should be disposed of in accordance with the Proposed Order.

**P. Claim Incorrectly Calculated**

The Plan trustee objects to the Claims identified by Objection Code P on Exhibit A hereto because the Claims have been incorrectly calculated by the Claimant. The Claimants asserting these Claims have failed to properly calculate the Claims, apply payments or deposits, or otherwise ascertain and assert the actual value of their Claims, if any, against the Debtor. Therefore, those Claims by Objection Code P on Exhibit A should be disposed of in accordance with the Proposed Order.

**Q. Claim Contingent Or Unliquidated**

The Plan trustee objects to the Claims identified by Objection Code Q on Exhibit A hereto because these Claims remain contingent or unliquidated. To allow the parties asserting these Claims to recover on these Claims would result in payments to which the Claimants may not be entitled and would not be proper. Therefore, those Claims by Objection Code Q on Exhibit A should be disposed of in accordance with the Proposed Order.

**R. Claim Subject To Mitigation**

The Claims identified by Objection Code R on Exhibit A hereto represent Claims which are subject to mitigation for which mitigation has not been applied. To allow the parties asserting these Claims to recover on these Claims would result in multiple recoveries, which would be improper. Accordingly, the Claims identified by Objection Code R on Exhibit A should be disposed of in accordance with the Proposed Order.

**S. Claim Not Entitled To Secured Status**

The Plan trustee objects to those Claims identified by Objection Code S on Exhibit A hereto because the Claimants have asserted these Claims as secured, notwithstanding their failure to demonstrate any entitlement to secured status. Accordingly, the Claims identified by Objection Code S on Exhibit A should be disposed of in accordance with the Proposed Order.

**RESPONSES TO OBJECTIONS**

1. Filing and service of responses. To contest the Plan Trustee's Objection to a Proof of Claim a Claimant must file with the United States Bankruptcy Court and serve a written response to the Objection (a "Response") so that it is **RECEIVED NO LATER THAN 12:00 P.M. NOON (EST) ON MARCH 6, 2002**, upon Alex F. Mattera, Gadsby Hannah LLP, 225 Franklin Street, Boston, MA 02110. A Claimant's Response must address each ground upon which the Plan Trustee objects to a proof of claim. In addition, if a Claimant timely files a written Response and wishes to oppose the objection, such Claimant must attend a hearing on such objection **SCHEDULED FOR AT 9:30 A.M. (EST) ON WEDNESDAY, MARCH 13, 2002** (the "Hearing").

2. Contents of responses. Every Response to the Objection must contain at a minimum the following:

- a. A caption setting forth the name of the court, the names of the Debtors, the case number and the title of the objection to which the response is directed.
- b. The name of the Claimant and a description of the basis for the amount of the proof of claim.
- c. A concise statement setting forth the reasons why a proof of claim should not be disallowed for the reasons set forth in the objection including but not limited to the specific factual and legal basis upon which the Claimant will rely in opposing the objection.
- d. All documentation or other evidence of the proof of claim not included with the proof of claim previously filed with the Bankruptcy Court upon which the Claimant will rely in opposing the objection at the hearing.
- e. The name, address, telephone numbers and fax numbers of the person to whom counsel for the Plan trustee should serve any reply to the response and who possesses the authority to reconcile, settle or otherwise resolve the objection to the proof of claim on behalf of the Claimant.

3. Timely Response required. If a Claimant fails to file and serve a timely Response, the Plan Trustee will present to the court an order disallowing those Claims identified on Exhibit A without further notice to the Claimant or a hearing.

4. Service address. If a response contains an address for the Claimant different from that stated on the objected to proof of claim the address in the Response shall constitute the service address for future service of papers upon that Claimant until counsel for the Plan trustee receives written notice from the Claimant or the Claimant's counsel of a change of service address.



## RESERVATION OF RIGHTS

The Plan Trustee expressly reserves the right to amend, modify or supplement this Objection and to file additional objections to the Claims or any other Claims filed or not that may be asserted against the Debtor. Should one or more of the grounds of objection stated in this Objection be overruled, the Plan trustee reserves his right to object to any and all Proofs of Claim filed in this case whether or not such Claims are the subject of this objection on any other ground that bankruptcy and non-bankruptcy law permits.

## NOTICE

A copy of this Objection and notice thereof is being served upon: (i) counsel to the Debtor; (ii) the Office of the United States Trustee; (iii) all parties who have requested notice pursuant to Bankruptcy Rule 2002; and (iv) each Claimant whose claim the Plan trustee objected to on Exhibit A. The Plan trustee respectfully represents that such notice is adequate and complies with Bankruptcy Rules 2002 and 3007.

WHEREFORE, for the foregoing reasons the Plan Trustee respectfully requests that this Court enter an Order, substantially in the form attached hereto, and grant such other and further relief as is just and proper.

Respectfully submitted,

CHARLES A. DALE III,  
Plan Trustee  
By his attorneys,



Alex F. Mattera BBO# 641760  
Gadsby Hannah LLP  
225 Franklin Street  
Boston MA 02110  
Telephone: (617) 345-7000  
Facsimile: (617) 204-8025  
[amattera@ghlaw.com](mailto:amattera@ghlaw.com)

Date: January 31, 2002

EXHIBIT A

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule)  | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(h) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES                |
|------------|------------------------------------|----------------------------------|---------------------------|----------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|----------------------|
|            | 247 Mail                           |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | 247 Media, Inc                     |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
| 9/10/01    | A & G Sales                        | \$344.27                         | \$361.20                  | \$0.00               | \$361.20   |   |                      | \$344.27                                     |                                     |                                  |   |                      |
|            | A M Marne                          |                                  | \$8.30                    | \$0.00               | \$8.30   |   |                      | \$8.30                                       |                                     |                                  |   |                      |
| 10/8/01    | Accessline Communications Corp     | \$17,105.33                      | \$32,952.72               | \$0.00               | \$32,952.72  |   |                      | \$17,105.33                                  |                                     | \$0.00                           |   |                      |
|            | AETNA US Healthcare                |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     | \$0.00                           |   |                      |
|            | Adhl Girard                        |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Alan D. Lefterman                  |                                  | \$4.35                    | \$4.35               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Alan Davidson                      |                                  | \$88.75                   | \$88.75              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Alan Laurentano                    |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Alex Reyes                         |                                  | \$11.57                   | \$0.00               | \$11.57  |   |                      | \$11.57                                      |                                     |                                  |   |                      |
|            | Alice Miller                       |                                  | \$3.48                    | \$3.48               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Alicia Field                       |                                  | \$5.82                    | \$0.00               | \$5.82   |   |                      | \$5.82                                       |                                     |                                  |   |                      |
|            | All Research                       |                                  | \$100.00                  | \$0.00               | \$100.00   |   |                      | \$100.00                                     |                                     |                                  |   |                      |
|            | Allan Altman                       |                                  | \$108.84                  | \$0.00               | \$108.84   |   |                      | \$108.84                                     |                                     |                                  |   |                      |
|            | AllEnergy Marketing Company        |                                  | \$4,749.27                | \$0.00               | \$4,749.27   |   |                      | \$4,749.27                                   |                                     |                                  |   |                      |
|            | Allison Gerber                     |                                  | \$257.05                  | \$257.05             | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | American Regulatory Corp           |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Andrea Pappas                      |                                  | \$15.89                   | \$0.00               | \$15.89  |   |                      | \$15.89                                      |                                     |                                  |   |                      |
|            | Andrew C. Savinaon                 |                                  | \$37.47                   | \$37.47              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Andrew Kucharski                   |                                  | \$1.87                    | \$0.00               | \$1.87   |   |                      | \$1.87                                       |                                     |                                  |   |                      |
|            | Andrew Storme                      |                                  | \$8.70                    | \$8.70               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Anne Dooley                        |                                  | \$18.74                   | \$18.74              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Arkansas Public Service Commission |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     | \$0.00                           |   |                      |
| 10/8/01    | Arthur Anderson, LLP               | \$8,895.00                       | \$1,700.00                | \$0.00               | \$1,700.00   | \$8,000.00  | L                    |  |                                     |                                  | \$8,895.00                                      |                      |
|            | Arthur Croteau                     |                                  | \$45.06                   | \$45.06              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | AT&T                               |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | AT&T                               |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | AT&T Canada                        |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | AT&T WHOLESALE TELEPHONE           |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | AT&T Wireless Services             |                                  | \$1,888.86                | \$0.00               | \$1,888.86   |   |                      | \$0.00                                       |                                     |                                  |   | applied \$8K deposit |
|            | Avaya Financial Services           |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
| 10/4/01    | Avaya, Inc                         | \$1,720.00                       | \$1,474.00                | \$0.00               | \$1,474.00   |   |                      | \$1,720.00                                   |                                     |                                  |   |                      |
|            | Ayinaah N. Mehrotra                |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | B R Damell                         |                                  | \$4.35                    | \$4.35               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
| 9/28/01    | Bacon's Clipping Bureau            | \$518.00                         | \$2,281.80                | \$0.00               | \$2,281.80   |   |                      | \$518.00                                     |                                     |                                  |   |                      |
|            | Baltimore County Maryland          |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     | \$0.00                           |   |                      |
|            | Barbara Frye                       |                                  | \$8.35                    | \$8.35               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Barbara Stuckman                   |                                  | \$3.82                    | \$3.82               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
| 10/11/01   | Beal Patrone                       | \$141,250.00                     | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$91,250.00                                  |                                     |                                  | \$50,000.00                                     |                      |
| 10/1/01    | Beimont Springs                    | \$33.20                          | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$33.20                                      |                                     |                                  |   |                      |
|            | Benny Boatright                    |                                  | \$19.75                   | \$19.75              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Better Business Bureau             |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Bill Stowey                        |                                  | \$15.01                   | \$15.01              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | BlanketMail.com, Inc               |                                  | \$54,888.00               | \$0.00               | \$54,888.00  |   | O                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Boston Edison                      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Boston Gas                         |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Brand Equity Ventures              |                                  | \$5,150.48                | \$0.00               | \$5,150.48   |   |                      | \$5,150.48                                   |                                     |                                  |   |                      |
|            | Brian Denny                        |                                  | \$18.70                   | \$18.70              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Broadwing Tele Inc                 |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Bruce Lotter                       |                                  | \$29.10                   | \$29.10              | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Bureau of Business Practice        |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Burlington Postmaster              |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Burlington Woods Office Trust      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Burton M. Marke                    |                                  | \$122.73                  | \$122.73             | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Business Products Online, Inc      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | CA Public Utilities Commission     |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | California Board of Equalization   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     | \$0.00                           |   |                      |
|            | California High Cost Fund - B      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Creditor (as appears on Schedule)                     | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES             |
|------------|---|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|-------------------|
|            | California Teleconnect Fund                           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                   |
|            | Carlos Panameno                                       |                                  | \$2.89                    | \$0.00                 | \$2.89   |   |                      | \$0.00                                       |                                     |                                  | \$2.89  |                   |
|            | Center for Communications Mgmt                        |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Chad E. Ragan   |                                  | \$35.51                   | \$35.51                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Charles E. O'Brien                                    |                                  | \$12.40                   | \$12.40                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Charles Manning                                       |                                  | \$155.74                  | \$155.74               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Charles Munson  |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Charles Stotuk  |                                  | \$3.74                    | \$0.00                 | \$3.74   |   |                      | \$3.74                                       |                                     |                                  | \$0.00  |                   |
|            | Chaun Lee   |                                  | \$89.07                   | \$89.07                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Cher S. Goldstein                                     |                                  | \$12.85                   | \$12.85                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Chris Kalkner   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$18,875.00                                  |                                     |                                  | \$0.00  |                   |
|            | Christopher Tucker                                    |                                  | \$0.83                    | \$0.00                 | \$0.83   |   |                      | \$0.83                                       |                                     |                                  | \$0.00  |                   |
|            | City of New York                                      |                                  | \$833.78                  | \$0.00                 | \$833.78   |   |                      | \$0.00                                       | \$833.78                            |                                  | \$0.00  |                   |
|            | City of Peoria  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | City of Phoenix                                       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | City of Sarasota                                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | City of Sarasota                                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | City of Scottsdale                                    |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Claudia Kuhn  |                                  | \$9.74                    | \$9.74                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  | Disputed          |
|            | Colfee Pause  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Commission on State Emergency                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Commonwealth of Pennsylvania                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Commonwealth of Virginia                              |                                  | \$850.00                  | \$0.00                 | \$850.00   |   |                      | \$0.00                                       | \$850.00                            |                                  | \$0.00  |                   |
|            | Concilio.com  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Core Communications, Inc.                             |                                  | \$724.48                  | \$0.00                 | \$724.48   |   |                      | \$724.48                                     |                                     |                                  | \$0.00  |                   |
|            | CouponSurfer.com                                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Craig Lemberger                                       |                                  | \$28.20                   | \$0.00                 | \$28.20  |   |                      | \$28.20                                      |                                     |                                  | \$0.00  |                   |
|            | CT Corporation  |                                  | \$1,585.00                | \$0.00                 | \$1,585.00   |   |                      | \$1,585.00                                   |                                     |                                  | \$0.00  |                   |
|            | Cynthia Kahn  |                                  | \$183.68                  | \$183.68               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | D.C. Treasurer  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Daina Govan   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
| 9/14/01    | Daniel Craney   | \$428.96                         | \$58.07                   | \$54.70                | (\$0.63)   |   | K                    | \$428.96                                     |                                     |                                  | \$0.00  |                   |
|            | Daniel M. Derksen                                     |                                  | \$44.48                   | \$44.48                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Daniel Mandel   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | David Cowden  |                                  | \$2.01                    | \$0.00                 | \$2.01   |   |                      | \$2.01                                       |                                     |                                  | \$0.00  |                   |
|            | David McCarthy  |                                  | \$1.00                    | \$0.00                 | \$1.00   |   |                      | \$1.00                                       |                                     |                                  | \$0.00  |                   |
|            | Deborah Reich   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Delaware Public Service Comm.                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Delaware Secretary of State                           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Delta Dental  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  | \$0.00  |                   |
|            | Dentice W. Connors                                    |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Dennis A. Stewart                                     |                                  | \$275.00                  | \$275.00               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Dennis Donaghy  |                                  | \$1.40                    | \$0.00                 | \$1.40   |   |                      | \$1.40                                       |                                     |                                  | \$0.00  |                   |
| 9/20/01    | Department of the Treasury - Internal Revenue Service | \$87,069.97                      | \$0.00                    | \$0.00                 | \$0.00   |   | I                    | \$0.00                                       |                                     |                                  | \$0.00  | claim was amended |
| 12/19/01   | Department of the Treasury - Internal Revenue Service | \$87,069.97                      | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$74,156.03                                  | \$12,913.92                         |                                  | \$0.00  | IRS claim         |
|            | Dimitris Kostoulas                                    |                                  | \$174.84                  | \$174.84               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Direct Media Buyers                                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
| 8/9/01     | Discover Financial Services, Inc.                     | Unliquidated                     |                           | \$0.00                 | \$0.00   |   | O                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
| 10/11/01   | Discover Financial Services, Inc.                     | Unknown                          |                           | \$0.00                 | \$0.00   |   | O                    | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Division of Corp. & Commercial                        |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Division of Corporation                               |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  | \$0.00  |                   |
|            | Don Duberstein  |                                  | \$3.74                    | \$0.00                 | \$3.74   |   |                      | \$3.74                                       |                                     |                                  | \$0.00  |                   |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule) | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(h) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES                |
|------------|-----------------------------------|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|----------------------|
|            | Donald Nault                      |                                  | \$13 05                   | \$0 00                 | \$13 05  |   |                      | \$13 05                                      |                                     |                                  |   |                      |
|            | Donaldson, Luffkin & Jennette     |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Donna Henry                       |                                  | \$82 88                   | \$82 88                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Doreen Dzidkoniak                 |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Doubletree Suites                 |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Dynegy Connect, LP                |                                  | \$23,834 00               | \$0 00                 | \$23,834 00  |   | O                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Earl Schucker                     |                                  | \$4 35                    | \$4 35                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Eden Toddes                       |                                  | \$61 55                   | \$61 55                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Edua R. Palencia                  |                                  | \$36 29                   | \$36 29                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Edward Aronzon                    |                                  | \$13 05                   | \$13 05                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Elliott Abrams                    |                                  | \$4 35                    | \$4 35                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Employment Development Dept       |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Energy Service Group              |                                  | \$1,000 00                | \$0 00                 | \$1,000 00   |   |                      | \$1,000 00                                   |                                     |                                  |   |                      |
|            | ePartners, Inc                    |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Eric & Susan Mueg                 |                                  | \$1 87                    | \$0 00                 | \$1 87   |   |                      | \$1 87                                       |                                     |                                  |   |                      |
|            | Eric Acton                        |                                  | \$9 24                    | \$0 00                 | \$9 24   |   |                      | \$9 24                                       |                                     |                                  |   |                      |
|            | Evolve Communications             |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
| 8/17/01    | Exodus Communications, Inc        | \$105,824 62                     | \$0 00                    | \$0 00                 | \$0 00   |   | I                    | \$0 00                                       |                                     |                                  |   | claim was amended    |
|            |                                   |                                  |                           |                        |  |   |                      |  |                                     |                                  |   |                      |
|            |                                   |                                  |                           |                        |  |   |                      |  |                                     |                                  |   |                      |
|            | Erlant                            |                                  | \$23,833 00               | \$0 00                 | \$23,833 00  |   | O                    | \$0 00                                       |                                     |                                  |   |                      |
|            | F. Zelt                           |                                  | \$16 97                   | \$16 97                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Federal Communications Comm       |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       | \$0 00                              |                                  |   |                      |
|            | Federal Express                   |                                  | \$1,236 84                | \$0 00                 | \$1,236 84   |   |                      | \$1,236 84                                   |                                     |                                  |   |                      |
|            | Finance And Budget Group          |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Finard & Company, LLC             |                                  | \$0 00                    | \$0 00                 | \$0 00   | \$4,006 02  | L                    | \$0 00                                       |                                     |                                  | \$0 00  |                      |
|            | Francis Lane                      |                                  | \$79 59                   | \$79 59                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Frank Ravinal                     |                                  | \$87 82                   | \$0 00                 | \$87 82  |   |                      | \$87 82                                      |                                     |                                  |   |                      |
|            | Fredenc Manual                    |                                  | \$2 69                    | \$0 00                 | \$2 69   |   |                      | \$2 69                                       |                                     |                                  |   |                      |
|            | Frederick Nagle                   |                                  | \$17 25                   | \$17 25                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Gabriel Morris                    |                                  | \$17 89                   | \$17 89                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Galen McCoubough                  |                                  | \$4 35                    | \$4 35                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Gary Morfe                        |                                  | \$10 75                   | \$10 75                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Genna I Lippman                   |                                  | \$9 90                    | \$9 90                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | George Steck                      |                                  | \$23 90                   | \$23 90                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Gerald Moser                      |                                  | \$11 44                   | \$11 44                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
| 10/3/01    | Global Crossing                   | \$24,286 54                      | \$21,296 42               | \$0 00                 | \$21,296 42  |   |                      | \$24,286 54                                  |                                     |                                  |   | last month allocated |
|            | Globe Tech Inc                    |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Grace A. Christian                |                                  | \$3 95                    | \$3 95                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Graybar Electric Company          |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Greg Fisher                       |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Gregory A. Bellare                |                                  | \$8 73                    | \$8 73                 | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Helene Balm                       |                                  | \$7 25                    | \$0 00                 | \$7 25   |   |                      | \$7 25                                       |                                     |                                  |   |                      |
|            |                                   |                                  |                           |                        |  |   |                      |  |                                     |                                  |   |                      |
|            | ICT Group, Inc                    |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Idaho Public Utilities Comm       |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       | \$0 00                              |                                  |   |                      |
|            | Illinois Commerce Comm            |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       | \$0 00                              |                                  |   |                      |
|            | Imperial Bank                     |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
| 8/2/01     | InfoDirections, Inc               | \$31,346 22                      | \$52,243 70               | \$0 00                 | \$52,243 70  |   |                      | \$31,346 22                                  |                                     |                                  |   |                      |
|            | Inlight                           |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            |                                   |                                  |                           |                        |  |   |                      |  |                                     |                                  |   |                      |
| 7/22/01    | Intemet Connect, Inc              | \$18,652 00                      | \$26,424 00               | \$0 00                 | \$26,424 00  |   |                      | \$18,652 00                                  |                                     |                                  |   |                      |
|            | Iowa Secretary of State           |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       | \$0 00                              |                                  |   |                      |
|            | Jack Fisher                       |                                  | \$12 62                   | \$12 62                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | Jacqueline Thomas                 |                                  | \$80 70                   | \$80 70                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |
|            | James Combatt, Esquire            |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | James Glenwright                  |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | James Winkler                     |                                  | \$0 00                    | \$0 00                 | \$0 00   |   |                      | \$0 00                                       |                                     |                                  |   |                      |
|            | Jamie Jacobs                      |                                  | \$18 60                   | \$18 60                | \$0 00   |   | K                    | \$0 00                                       |                                     |                                  |   |                      |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule)  | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES                |
|------------|------------------------------------|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|----------------------|
|            | Jason Flaherty                     |                                  | \$2.69                    | \$0.00                 | \$2.69   |   |                      | \$2.69                                       |                                     |                                  |   |                      |
|            | Jay Jaffe                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Jean J. Pental                     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Jeffrey Wood                       |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jenny Soares                       |                                  | \$17.59                   | \$17.59                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jerry Jeffries                     |                                  | \$148.70                  | \$148.70               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jerry Wicker                       |                                  | \$17.40                   | \$17.40                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jesse Burlew                       |                                  | \$58.53                   | \$58.53                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jim Enos                           |                                  | \$88.48                   | \$0.00                 | \$88.48  |   |                      | \$0.00                                       | \$88.48                             |                                  |   |                      |
|            | Jobfind.com                        |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | John Cateiller                     |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | John Duffy                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$16,250.00                                  |                                     |                                  |   |                      |
|            | John Shaw                          |                                  | \$78.47                   | \$78.47                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jonathan Sloate                    |                                  | \$3.74                    | \$0.00                 | \$3.74   |   |                      | \$3.74                                       |                                     |                                  |   |                      |
|            | Johnson, Hearn, Vinegar & Gee      |                                  | \$534.80                  | \$0.00                 | \$534.80   |   |                      | \$534.80                                     |                                     |                                  |   |                      |
|            | Jon Brandon                        |                                  | \$10.87                   | \$0.00                 | \$10.87  |   |                      | \$10.87                                      |                                     |                                  |   |                      |
|            | Jon Cooley                         |                                  | \$10.87                   | \$0.00                 | \$10.87  |   |                      | \$10.87                                      |                                     |                                  |   |                      |
|            | Jorge Voloz                        |                                  | \$5.73                    | \$0.00                 | \$5.73   |   |                      | \$5.73                                       |                                     |                                  |   |                      |
|            | Joseph Holmes                      |                                  | \$4.35                    | \$4.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Joseph Lourenco                    |                                  | \$83.90                   | \$0.00                 | \$83.90  |   |                      | \$83.90                                      |                                     |                                  |   |                      |
| 6/30/01    | Joseph Miller                      | \$81.28                          | \$81.28                   | \$81.28                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   | Already paid         |
|            | Jule A. Bull                       |                                  | \$102.82                  | \$102.82               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jule M. Ewing                      |                                  | \$13.05                   | \$13.05                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Jun H. Cho                         |                                  | \$91.82                   | \$91.82                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Karen M. Jackson                   |                                  | \$34.45                   | \$34.45                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Karl Neugebauer                    |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Kay Collins                        |                                  | \$25.78                   | \$25.78                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Kelly L. Shaw                      |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Kevin McLean                       |                                  | \$10.87                   | \$0.00                 | \$10.87  |   |                      | \$10.87                                      |                                     |                                  |   |                      |
|            | KeySpan Energy Delivery            |                                  | \$123.04                  | \$0.00                 | \$123.04   |   |                      | \$123.04                                     |                                     |                                  |   |                      |
| 7/27/01    | KeySpan Home Energy Service        | \$21,112.06                      | \$17,538.23               | \$0.00                 | \$17,538.23  |   |                      | \$21,112.06                                  |                                     |                                  |   |                      |
|            | Kim Nguyen                         |                                  | \$33.00                   | \$33.00                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Kryzstal Pocolcha                  |                                  | \$29.48                   | \$0.00                 | \$29.48  |   |                      | \$29.48                                      |                                     |                                  |   |                      |
|            | Kun Elavariega                     |                                  | \$4.35                    | \$4.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Laerrione                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Laura Brown                        |                                  | \$74.88                   | \$74.88                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Laura Lee Ellis                    |                                  | \$117.18                  | \$0.00                 | \$117.18   |   |                      | \$117.18                                     |                                     |                                  |   |                      |
|            | Lanny Lebovich                     |                                  | \$24.51                   | \$24.51                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Leona Butts                        |                                  | \$30.72                   | \$30.72                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Leslie Salka                       |                                  | \$9.35                    | \$9.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
| 10/24/01   | Lewis Nexis                        | \$1,284.00                       | \$632.00                  | \$0.00                 | \$632.00   |   | J                    | \$832.00                                     |                                     |                                  |   | filed after bar date |
|            | UltrMind.com                       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Linda R. Smith                     |                                  | \$8.25                    | \$8.25                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Linkshare Corporation              |                                  | \$48,015.95               | \$0.00                 | \$48,015.95  | \$83,781.00   | L                    |  |                                     |                                  | \$48,015.95                                     |                      |
|            | Linx Communications, Inc           |                                  | \$1,785.40                | \$0.00                 | \$1,785.40   |   |                      | \$1,785.40                                   |                                     |                                  |   |                      |
|            | Lisa A. Bergeman                   |                                  | \$183.22                  | \$183.22               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Lopera Schecter                    |                                  | \$3.86                    | \$0.00                 | \$3.86   |   |                      | \$3.86                                       |                                     |                                  |   |                      |
|            | Louisiana Secretary of State       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                      |
|            | Luden J. Bright                    |                                  | \$11.06                   | \$11.06                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Lynx, Inc                          |                                  | \$600.88                  | \$0.00                 | \$600.88   |   |                      | \$600.88                                     |                                     |                                  |   |                      |
|            | Mark Bailey                        |                                  | \$27.85                   | \$27.85                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Mark Boland                        |                                  | \$59.74                   | \$59.74                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Mark D. Brady                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Mark White                         |                                  | \$25.42                   | \$25.42                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Marianne E. Stockdale              |                                  | \$7.80                    | \$7.80                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Marah USA Inc                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Mary Peterson                      |                                  | \$13.05                   | \$13.05                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                      |
|            | Maryland Public Service Commission |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                      |
|            | Mass Electric Comm A               |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |
|            | Mass Telecommunications Council    |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                      |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule)                               | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES  |
|------------|---|----------------------------------|---------------------------|----------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|--|
|            | Mass Business Association                                       |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
| 8/8/01     | Massachusetts Department of Revenue                             | \$23,024.84                      | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   | Claim Withdrawn                                  |
|            | Massachusetts DTE   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
|            | Matt Shulro   |                                  | \$1.64                    | \$0.00               | \$1.64   |   |                      | \$1.64                                       |                                     |                                  |   |  |
|            | MCI   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI Commercial Service - NE                                     |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom  |                                  | \$3.74                    | \$0.00               | \$3.74   | \$75,799.58   | L, R                 |  |                                     |                                  | \$1.11  | \$50K line of credit o/s preference counterclaim |
|            | MCI WorldCom  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom  |                                  | \$8,351.80                | \$0.00               | \$8,351.80   | \$75,799.59   | L, R                 |  |                                     |                                  | \$1,891.06                                      | \$50K line of credit o/s preference counterclaim |
|            | MCI WorldCom  |                                  | \$26,113.84               | \$0.00               | \$26,113.84  | \$75,799.59   | L, R                 |  |                                     |                                  | \$7,774.51                                      | \$50K line of credit o/s preference counterclaim |
|            | MCI WorldCom Comm Services                                      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom Communications                                     |                                  | \$15,577.51               | \$0.00               | \$15,577.51  | \$75,799.59   | L, R                 |  |                                     |                                  | \$4,837.87                                      | \$50K line of credit o/s preference counterclaim |
|            | MCI Worldcom Wireless   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |  |
|            | MCI WorldCom*****   |                                  | \$23,149.28               | \$0.00               | \$23,149.28  | \$75,799.59   | L, R                 |  |                                     |                                  | \$6,891.91                                      | \$50K line of credit o/s preference counterclaim |
|            | Merril Daniele  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | Metrocall   |                                  | \$834.10                  | \$0.00               | \$834.10   |   |                      | \$834.10                                     |                                     |                                  |   |  |
|            | Michael J Brandt  |                                  | \$4.35                    | \$4.35               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |  |
|            | Michael Young   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | Minnesota Dept of Commerce                                      |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
|            | Miniz, Levin, Cohn, Ferris, P C                                 |                                  | \$337.55                  | \$0.00               | \$337.55   |   |                      | 337.55                                       |                                     |                                  |   |  |
|            | Mirabele Blake  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | 0.00   |                                     |                                  |   |  |
|            | Mississippi Secretary of State                                  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
|            | Montana Public Service Commission                               |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
|            | Murphy Software Consulting, Inc                                 |                                  | \$2,100.00                | \$0.00               | \$2,100.00   |   |                      | \$2,100.00                                   |                                     |                                  |   |  |
| 10/9/01    | N I I T USA, Inc  | \$23,232.00                      | \$23,232.00               | \$0.00               | \$23,232.00  |   |                      | \$23,232.00                                  |                                     |                                  |   |  |
|            | Natalie Harris  |                                  | \$468.15                  | \$468.15             | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |  |
|            | National Revenue Corporation                                    |                                  | \$108.10                  | \$0.00               | \$108.10   |   |                      | \$108.10                                     |                                     |                                  |   |  |
|            | Nebraska Public Service Comm                                    |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
| 9/10/01    | Nestor Garde  | \$9.70                           | \$4.35                    | \$4.35               | \$0.00   |   |                      | \$9.70                                       |                                     |                                  |   |  |
| 7/31/01    | Net Flip, Inc   | \$4,685.00                       | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
| 9/24/01    | Net Flip, Inc   | \$4,685.00                       | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
| 8/15/01    | NETWAY, Inc   | \$11,878.81                      | \$17,490.44               | \$0.00               | \$17,490.44  |   |                      | \$11,878.81                                  |                                     |                                  |   |  |
|            | Network Solutions, Inc  |                                  | \$210.00                  | \$0.00               | \$210.00   |   |                      | \$210.00                                     |                                     |                                  |   |  |
| 9/19/01    | Neustar, Inc  | \$83.69                          | \$83.69                   | \$0.00               | \$83.69  |   |                      | \$83.69                                      |                                     |                                  |   |  |
| 7/17/01    | New England Copy Spec, Inc                                      | \$441.56                         | \$441.56                  | \$0.00               | \$441.56   |   |                      | 441.56                                       |                                     |                                  |   |  |
|            | New Horizons, Inc   |                                  | \$3,150.00                | \$0.00               | \$3,150.00   |   |                      | \$3,150.00                                   |                                     |                                  |   |  |
|            | New Jersey Board of Public Utilities                            |                                  | \$1,000.00                | \$0.00               | \$1,000.00   |   |                      | \$1,000.00                                   | \$0.00                              |                                  |   |  |
|            | Newcourt Leasing Corp   |                                  | \$1,342.92                | \$0.00               | \$1,342.92   |   |                      | \$342.92                                     |                                     |                                  |   | applied \$1K deposit                             |
|            | NewsWatch   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | New York MTA  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$329.00                            |                                  |   | Taxes - FY2001                                   |
|            | Norman Guerin   |                                  | \$100.00                  | \$0.00               | \$100.00   |   |                      | \$100.00                                     |                                     |                                  |   |  |
|            | North Carolina Utilities Comm                                   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |  |
|            | North Reading Postmaster  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | NSTAR Electric  |                                  | \$234.31                  | \$0.00               | \$234.31   |   |                      | \$234.31                                     |                                     |                                  |   |  |
|            | NTPG Capital Corporation  |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       | \$35.00                             |                                  |   |  |
|            | Oklahoma Corporation Commission                                 |                                  | \$35.00                   | \$0.00               | \$35.00  |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | Olin Smlin (NetFlip, Inc)                                       |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
|            | On Time Mailing, Inc  |                                  | \$582.00                  | \$0.00               | \$582.00   |   |                      | \$582.00                                     |                                     |                                  |   |  |
| 10/9/01    | Operating Telephone Subsidiaries of Verizon Communications, Inc | \$924,205.49                     | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$924,205.49                                 |                                     |                                  |   | see attorney                                     |
|            | Oregon Universal Service Fund                                   |                                  | \$0.00                    | \$0.00               | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |  |
| 10/9/01    | OSQ Billing Services  | \$12,949.84                      | \$18,420.15               | \$0.00               | \$18,420.15  |   | S                    | \$12,949.84                                  |                                     |                                  |   |  |
|            | Paramit S Vohra   |                                  | \$115.36                  | \$115.36             | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |  |

Received Discrepancies  
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|------------|---------------------------------------|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|----------------------------|
|            | Parke McCarrher                       |                                  | \$29.85                   | \$29.85                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Patricia Trionfo                      |                                  | \$27.06                   | \$27.06                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Patty Colon                           |                                  | \$189.13                  | \$189.13               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Patty Colton                          |                                  | \$7.90                    | \$7.90                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
| 10/9/01    | Paul Lewis                            | \$132,205.31                     | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$127,555.31                                 | \$4,650.00                          |                                  |   | See Bank notes             |
| 9/21/01    | Paul O'Brien                          | \$130,000.00                     | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$125,350.00                                 | \$4,650.00                          |                                  |   | See Bank notes             |
|            | Pauline Howton                        |                                  | \$18.75                   | \$18.75                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Payshack, Inc                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | PC Connection, Inc                    |                                  | \$2,453.51                | \$0.00                 | \$2,453.51   |   |                      | \$2,453.51                                   |                                     |                                  |   |                            |
|            | Padrick Mechanical/Service            |                                  | \$75.00                   | \$0.00                 | \$75.00  |   |                      | \$75.00                                      |                                     |                                  |   |                            |
|            | Peter McAvoy                          |                                  | \$119.45                  | \$119.45               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
| 8/8/01     | Peter Twombly                         | \$25,000.00                      | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$20,350.00                                  | \$4,650.00                          |                                  |   |                            |
|            | Pitney Bowes                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Pitney Bowes Credit Corp              |                                  | \$728.02                  | \$0.00                 | \$728.02   |   |                      | \$728.02                                     |                                     |                                  |   |                            |
|            | Pitney Bowes Direct Payment           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Pitney Works                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | PJM Interconnection, L.L.C            |                                  | \$1,407.10                | \$0.00                 | \$1,407.10   |   |                      | \$1,407.10                                   |                                     |                                  |   |                            |
|            | Plastic Card Systems, Inc             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Postmaster Burlington                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Price Waterhouse Coopers              |                                  | \$50.00                   | \$0.00                 | \$50.00  |   |                      | \$50.00                                      |                                     |                                  |   |                            |
|            | Proline WebHouse Club, Inc            |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
| 9/26/01    | Pro Staff                             | \$27,390.48                      | \$27,390.48               | \$0.00                 | \$27,390.48  |   |                      | \$27,390.48                                  |                                     |                                  |   |                            |
|            | Public Service Com. Of WI             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                            |
|            | Public Service Comm. Of N. Dakota     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                            |
|            | Public Service Commission of Maryland |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                            |
|            | Public Utilities Com. Of Nevada       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                            |
|            | Public Utility Com. Of OR             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                            |
|            | Qwest                                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Qwest Communication                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Rachel Holmes                         |                                  | \$7.90                    | \$0.00                 | \$7.90   |   |                      | \$7.90                                       |                                     |                                  |   |                            |
| 10/4/01    | Raindance                             | \$445.77                         | \$445.77                  | \$0.00                 | \$445.77   |   |                      | \$445.77                                     |                                     |                                  |   |                            |
| 11/8/01    | Raymond L. Cross Jr                   | \$194.52                         | \$0.00                    | \$0.00                 | \$0.00   |   | J                    | \$0.00                                       |                                     |                                  |   | claim filed after bar date |
|            | Razorfish, Inc                        |                                  | \$3.74                    | \$0.00                 | \$3.74   |   |                      | \$3.74                                       |                                     |                                  |   |                            |
| 10/1/01    | Rebecca's Cafe                        | \$403.89                         | \$361.58                  | \$0.00                 | \$361.58   |   |                      | \$403.89                                     |                                     |                                  |   |                            |
| 8/16/01    | RHI Management Resources              | \$5,882.50                       | \$5,882.50                | \$0.00                 | \$5,882.50   |   |                      | \$5,882.50                                   |                                     |                                  |   |                            |
|            | RHI Management Resources              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
| 9/8/01     | Rich, May, Blodreau & Fishery         | \$1,433.48                       | \$1,433.48                | \$0.00                 | \$1,433.48   |   |                      | \$1,433.48                                   |                                     |                                  |   |                            |
|            | Richard Brazee                        |                                  | \$31.45                   | \$31.45                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Richard L. Wall                       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Richard Miles                         |                                  | \$4.35                    | \$4.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
| 11/2/01    | Ricky Alan Fay                        | \$204.85                         | \$0.00                    | \$0.00                 | \$0.00   |   | J                    | \$0.00                                       |                                     |                                  |   | Filed after bar date       |
|            | Robert & Laura Koch                   |                                  | \$3.74                    | \$0.00                 | \$3.74   |   |                      | \$3.74                                       |                                     |                                  |   |                            |
|            | Robert & Mike Logan                   |                                  | \$1.78                    | \$0.00                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Robert Cook                           |                                  | \$25.18                   | \$25.18                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Robert Cowell                         |                                  | \$13.83                   | \$13.83                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Robert Depew                          |                                  | \$3.81                    | \$0.00                 | \$3.81   |   |                      | \$3.81                                       |                                     |                                  |   |                            |
|            | Robert E. Grenon                      |                                  | \$75.88                   | \$75.88                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Robert Lanzo                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Robert Epsy                           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Rockledge Computer Systems            |                                  | \$189.50                  | \$0.00                 | \$189.50   |   |                      | \$189.50                                     |                                     |                                  |   |                            |
|            | Rodney Hultquist                      |                                  | \$4.35                    | \$4.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Roger Hiscock                         |                                  | \$12.59                   | \$12.59                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Ronald Harris                         |                                  | \$4.35                    | \$4.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
|            | Roethyn Bauer                         |                                  | \$149.33                  | \$149.33               | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |
| 9/12/01    | Rosenfelder Law Offices               | \$363.48                         | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$363.48                                     |                                     |                                  |   |                            |
|            | Roy Brock Oil and Propane             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$25.00                             |                                  |   |                            |
|            | S. Carolina Secretary of State        |                                  | \$25.00                   | \$0.00                 | \$25.00  |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | S. Portnoy                            |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                            |
|            | Sam Durao                             |                                  | \$73.85                   | \$0.00                 | \$73.85  |   |                      | \$73.85                                      |                                     |                                  |   |                            |
|            | Sam Noll                              |                                  | \$24.04                   | \$24.04                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                            |



Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule) | TOTAL AMOUNT OF CLAIM (A1) Filed | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES                    |
|------------|-----------------------------------|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|--------------------------|
|            | Sandra Martin                     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Scott's Electric                  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Scott-Wayne Temporaries           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State - Connecticut  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State - Idaho        |                                  | \$10.00                   | \$0.00                 | \$10.00  |   |                      |  |                                     |                                  | \$10.00   |                          |
|            | Secretary of State - Kansas       |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State - Missouri     |                                  | \$80.00                   | \$0.00                 | \$80.00  |   |                      |  |                                     |                                  | \$80.00   |                          |
|            | Secretary of State - NV           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State - RI           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State - SD           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of State, Bus. Div.     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Secretary of the Commonwealth     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Sengay Khamchurng                 |                                  | \$10.23                   | \$0.00                 | \$10.23  |   |                      |  |                                     |                                  | \$10.23   |                          |
|            | Sengay Zontak                     |                                  | \$13.05                   | \$13.05                | \$0.00   |   | K                    |  |                                     |                                  | \$0.00  |                          |
|            | Shannon Runge                     |                                  | \$40.81                   | \$40.81                | \$0.00   |   | K                    |  |                                     |                                  | \$0.00  |                          |
|            | Shannon Williams                  |                                  | \$59.19                   | \$59.19                | \$0.00   |   | K                    |  |                                     |                                  | \$0.00  |                          |
|            | Sharon Parry                      |                                  | \$50.40                   | \$50.40                | \$0.00   |   | K                    |  |                                     |                                  | \$0.00  |                          |
|            | Sherry Smith                      |                                  | \$26.60                   | \$26.60                | \$0.00   |   | K                    |  |                                     |                                  | \$0.00  |                          |
| 10/12/01   | Simplcity, Inc.                   | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | B                    |  |                                     |                                  | \$0.00  | Amount Presently unknown |
| 7/25/01    | Smartenergy, Inc.                 | \$214,695.42                     | \$0.00                    | \$0.00                 | \$0.00   |   | J                    |  |                                     |                                  | \$0.00  | Amended                  |
| 8/2/01     | Smartenergy, Inc.                 | \$138,274.13                     | \$0.00                    | \$0.00                 | \$0.00   |   | J                    |  |                                     |                                  | \$0.00  | Amended                  |
| 11/18/01   | Smartenergy, Inc.                 | \$83,873.32                      | \$0.00                    | \$0.00                 | \$0.00   |   | I                    |  |                                     |                                  | \$0.00  | Amended                  |
|            | SNET                              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
| 9/10/01    | Softpro                           | \$207.58                         | \$283.20                  | \$0.00                 | \$283.20   |   |                      |  |                                     |                                  | \$207.58  |                          |
|            | Software Fundia                   |                                  | \$8,160.00                | \$0.00                 | \$8,160.00   |   | O                    |  |                                     |                                  | \$0.00  | See Basal notes          |
|            | St George Electrical Services     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Stadmauer Bailkin, LLP            |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | Staples                           |                                  | \$100.80                  | \$0.00                 | \$100.80   |   |                      |  |                                     |                                  | \$100.80  |                          |
|            | State of Alaska                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Arkansas                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Arkansas                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Connecticut              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Florida - Div of Corp    |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Georgia                  |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Hawaii                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Illinois                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Kentucky                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Louisiana                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Maryland                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Maryland                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Nebraska                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of New Hampshire            |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of New Jersey               |                                  | \$281.73                  | \$0.00                 | \$281.73   |   |                      |  |                                     |                                  | \$281.73  |                          |
|            | State of New Mexico               |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of New York                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$1,836.00                                      | taxes                    |
|            | State of North Dakota             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  | taxes                    |
|            | State of Ohio                     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Oregon                   |                                  | \$112.48                  | \$0.00                 | \$112.48   |   |                      |  |                                     |                                  | \$0.00  | \$329.00                 |
|            | State of Pennsylvania             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  | \$3,565.00               |
|            | State of Rhode Island             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of Rhode Island             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  |                          |
|            | State of South Carolina           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      |  |                                     |                                  | \$0.00  | Taxes - FY 2000          |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule)           | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 502(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES                     |
|------------|---|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|---------------------------|
|            | State of Texas                              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$2,010.45                          |                                  |   | Taxes - FY 2000           |
|            | State of Texas                              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
|            | State of Vermont                            |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$250.00                            |                                  |   |                           |
|            | State of Washington                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
| 11/7/01    | State of Wisconsin                          | \$1,123.28                       | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$69.84                                      | \$1,053.45                          |                                  |   |                           |
|            | Stephen A. Berthiaume                       |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Stephen B. Libson                           | \$14,175.00                      | \$0.00                    | \$0.00                 | \$0.00   |   | E                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Stephen Kempisty                            |                                  | \$10.18                   | \$10.18                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Stephen Vogel                               |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | Sterling Commerce                           |                                  | \$282.50                  | \$0.00                 | \$282.50   |   |                      | \$282.50                                     |                                     |                                  |   |                           |
| 9/21/01    | Storage Networks                            | \$33,368.22                      | \$35,750.00               | \$0.00                 | \$35,750.00  |   |                      | \$33,368.22                                  |                                     |                                  |   |                           |
|            | Store to Door                               |                                  | \$1,255.23                | \$0.00                 | \$1,255.23   |   |                      | \$1,255.23                                   |                                     |                                  |   |                           |
|            | Storm Concepts LLC d/b/a Fatwafel.com       |                                  | \$2,050.00                | \$0.00                 | \$2,050.00   |   |                      | \$2,050.00                                   |                                     |                                  |   |                           |
| 7/11/01    | Sural Marketing, Inc                        | \$1,781.00                       | \$1,781.00                | \$0.00                 | \$1,781.00   |   |                      | \$1,781.00                                   |                                     |                                  |   |                           |
|            | Sundial MarketPlace Corporation             |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | Supply Chain Logic                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
| 8/13/01    | Sunroom Inc                                 | \$2,795.00                       | \$2,795.00                | \$0.00                 | \$2,795.00   |   |                      | \$2,795.00                                   |                                     |                                  |   |                           |
|            | Susan Leon                                  |                                  | \$23.34                   | \$23.34                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Synchro Acquisition Corp                    |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | Taylor Rental                               |                                  | \$202.23                  | \$0.00                 | \$202.23   |   |                      | \$202.23                                     |                                     |                                  |   |                           |
|            | Technology Leaders Mgt., Inc                |                                  | \$8,328.11                | \$0.00                 | \$8,328.11   |   |                      | \$8,328.11                                   |                                     |                                  |   |                           |
|            | Tennessee Secretary of State                |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | Teresa McWilliams                           |                                  | \$3.65                    | \$3.65                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Terrance Ingram                             |                                  | \$9.35                    | \$9.35                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Terrance P. McQuade                         |                                  | \$39.12                   | \$39.12                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Testa, Hurwitz & Thibault                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | The Boston Phoenix, Inc                     |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
| 9/29/01    | The City of New York, Department of Finance | \$35,200.00                      | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$35,200.00                         |                                  |   | taxes (includes interest) |
|            | The New York Times                          |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | The O'Brien Group, Inc                      |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | The RE/Com Group Inc                        |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | The Scranton Times Partnership              |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
|            | Thomas Lennon                               |                                  | \$31.61                   | \$31.61                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Thomas Reed                                 |                                  | \$64.52                   | \$64.52                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Thor H. Espøy                               |                                  | \$21.75                   | \$21.75                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Timothy Gendron                             |                                  | \$8.70                    | \$8.70                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Timothy P. Murray                           |                                  | \$15.38                   | \$15.38                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
| 10/5/01    | Touch America                               | \$118,999.97                     | \$4,117.48                | \$0.00                 | \$117,482.49   |   |                      | \$4,709.66                                   |                                     |                                  |   | credit memo applied       |
|            | Treasurer - State of Iowa                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
|            | Tufts Health Plan                           |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
|            | United States Postal Service                |                                  | \$125.00                  | \$0.00                 | \$125.00   |   |                      | \$125.00                                     |                                     |                                  |   |                           |
|            | Universal Service Adm. Co                   |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       |                                     |                                  |   |                           |
| 10/12/01   | Universal Service Administrative Company    | \$150,149.73                     | \$0.00                    | \$0.00                 | \$0.00   |   | I, P                 | \$0.00                                       |                                     |                                  |   |                           |
|            | Universal Service Administrative Company    | \$80,720.48                      | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$80,720.48                                  |                                     |                                  |   |                           |
|            | Unum Life Insurance                         |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
|            | UNUM Life Insurance Company                 |                                  | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$0.00                              |                                  |   |                           |
|            | US Postmaster Burlington                    |                                  | \$258.38                  | \$0.00                 | \$258.38   |   |                      | \$258.38                                     |                                     |                                  |   |                           |
|            | USRefresh                                   |                                  | \$4,033.60                | \$0.00                 | \$4,033.60   |   |                      | \$4,033.60                                   |                                     |                                  |   |                           |
|            | Utah Public Service Commission              |                                  | \$50.00                   | \$0.00                 | \$50.00  |   |                      | \$0.00                                       | \$50.00                             |                                  |   |                           |
|            | V. Lafrenier                                |                                  | \$30.84                   | \$30.84                | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Vanessa Ramirez                             |                                  | \$7.80                    | \$7.80                 | \$0.00   |   | K                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Vestaam Johnson                             |                                  | \$10.00                   | \$0.00                 | \$10.00  |   |                      | \$0.00                                       |                                     |                                  |   |                           |
| 6/29/01    | Verizon                                     | \$1,508.40                       | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$1,508.40                          |                                  |   |                           |
| 9/17/01    | Verizon                                     | \$16,482.34                      | \$0.00                    | \$0.00                 | \$0.00   |   |                      | \$0.00                                       | \$16,482.34                         |                                  |   |                           |
|            | Verizon                                     |                                  | \$8,399.02                | \$0.00                 | \$8,399.02   |   | D                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Verizon                                     |                                  | \$328.22                  | \$0.00                 | \$328.22   |   | D                    | \$0.00                                       |                                     |                                  |   |                           |
|            | Verizon                                     |                                  | \$843.26                  | \$0.00                 | \$843.26   |   | D                    | \$0.00                                       |                                     |                                  |   |                           |

Resolved Discrepancies  
 Discrepancy & Unresolved  
 Different Proposed Resolved

| Claim Date | Claimant (as appears on Schedule) | TOTAL AMOUNT OF CLAIM (As Filed) | TOTAL AMOUNT PER SCHEDULE | POST PETITION PAYMENTS | TOTAL AMOUNT PER SCHEDULE AFTER POST PETITION PAYMENTS | Section 542(d) Objection and amount of Claimed Preference | Claim Objection Code | Proposed Allowed Amount of General Unsecured | Proposed Allowed Amount of Priority | Proposed Allowed Amount of Admin | Estimated Claim exclusive of Alleged Preference | NOTES    |
|------------|-----------------------------------|----------------------------------|---------------------------|------------------------|--|---|----------------------|--|-------------------------------------|----------------------------------|---|----------|
|            | Verizon                           | \$7.80                           | \$0.00                    | \$0.00                 | \$7.80   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$2,324.33                       | \$0.00                    | \$0.00                 | \$2,324.33   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$4,387.33                       | \$0.00                    | \$0.00                 | \$4,387.33   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$8,108.84                       | \$0.00                    | \$0.00                 | \$8,108.84   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$151,849.44                     | \$0.00                    | \$0.00                 | \$151,849.44   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$8,200.51                       | \$0.00                    | \$0.00                 | \$8,200.51   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$8,398.02                       | \$0.00                    | \$0.00                 | \$8,398.02   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$83,315.75                      | \$0.00                    | \$0.00                 | \$83,315.75  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$8,816.08                       | \$0.00                    | \$0.00                 | \$8,816.08   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$13,728.85                      | \$0.00                    | \$0.00                 | \$13,728.85  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$97,451.84                      | \$0.00                    | \$0.00                 | \$97,451.84  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$82,017.21                      | \$0.00                    | \$0.00                 | \$82,017.21  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$100,380.13                     | \$0.00                    | \$0.00                 | \$100,380.13   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$26.88                          | \$0.00                    | \$0.00                 | \$26.88  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$10.08                          | \$0.00                    | \$0.00                 | \$10.08  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$49,484.11                      | \$0.00                    | \$0.00                 | \$49,484.11  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$14,800.84                      | \$0.00                    | \$0.00                 | \$14,800.84  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$11,748.88                      | \$0.00                    | \$0.00                 | \$11,748.88  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$11,254.83                      | \$0.00                    | \$0.00                 | \$11,254.83  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$15,253.28                      | \$0.00                    | \$0.00                 | \$15,253.28  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$22,025.83                      | \$0.00                    | \$0.00                 | \$22,025.83  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$18,378.21                      | \$0.00                    | \$0.00                 | \$18,378.21  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$10,143.18                      | \$0.00                    | \$0.00                 | \$10,143.18  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$14,704.88                      | \$0.00                    | \$0.00                 | \$14,704.88  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$11,088.80                      | \$0.00                    | \$0.00                 | \$11,088.80  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$1,846.34                       | \$0.00                    | \$0.00                 | \$1,846.34   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$638.38                         | \$0.00                    | \$0.00                 | \$638.38   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$494.41                         | \$0.00                    | \$0.00                 | \$494.41   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$893.09                         | \$0.00                    | \$0.00                 | \$893.09   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$3,561.58                       | \$0.00                    | \$0.00                 | \$3,561.58   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$1,375.78                       | \$0.00                    | \$0.00                 | \$1,375.78   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$100.58                         | \$0.00                    | \$0.00                 | \$100.58   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$8,482.85                       | \$0.00                    | \$0.00                 | \$8,482.85   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$177.78                         | \$0.00                    | \$0.00                 | \$177.78   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$95.83                          | \$0.00                    | \$0.00                 | \$95.83  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$237.89                         | \$0.00                    | \$0.00                 | \$237.89   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$1,029.41                       | \$0.00                    | \$0.00                 | \$1,029.41   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$42.85                          | \$0.00                    | \$0.00                 | \$42.85  |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$143.84                         | \$0.00                    | \$0.00                 | \$143.84   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$2,829.82                       | \$0.00                    | \$0.00                 | \$2,829.82   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$2,254.44                       | \$0.00                    | \$0.00                 | \$2,254.44   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$244,581.78                     | \$0.00                    | \$0.00                 | \$244,581.78   |   | D                    | \$0.00                                       |                                     |                                  |   |          |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   | Disputed |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   | Disputed |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   | Disputed |
|            | Verizon                           | \$0.00                           | \$0.00                    | \$0.00                 | \$0.00   |   | D                    | \$0.00                                       |                                     |                                  |   | Disputed |

