

ORIGINAL

James H.M. Sprayregen, P.C. (JS-7757)
Jonathan S. Henes (JH-1979)
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153 East 53rd Street
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(212) 446-4800

Hearing Date: May 28, 2003, 10:00 a.m.
Objections Due: May 21, 2003 5:00 p.m.

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and

Matthew N. Kleiman (MK-3828)
Anup Sathy (AS-4915)
KIRKLAND & ELLIS
200 E. Randolph St.
Chicago, Illinois 60601
(312) 861-2000
Counsel for the Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	
	:	
In re:	:	Chapter 11
	:	
TELIGENT, INC., et al., ¹	:	Case No. 01-12974 (SMB)
	:	Jointly Administered
Reorganized Debtors.	:	
-----X	:	

**NOTICE OF HEARING OF REORGANIZED
DEBTORS SECOND OMNIBUS OBJECTION TO CLAIMS**

PLEASE TAKE NOTICE that, on May 28, 2003 at 10:00 a.m., in the courtroom
of the Honorable Stuart M. Bernstein, Chief United States Bankruptcy Judge, United States
Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House,

One Bowling Green, New York, New York 10004-1408, or as soon thereafter as counsel may be

- AUS _____
- CAF _____
- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- SEC _____
- OTH _____

¹ The Reorganized Debtors are the following entities: Teligent, Inc., Teligent Services, Inc. and Teligent of Virginia, Inc.

None

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

heard, a hearing will be held to consider the Reorganized Debtors' second omnibus objection to claims (the "Second Omnibus Objection"), filed by the Reorganized Debtors on April 25, 2003.

PLEASE TAKE FURTHER NOTICE that the Second Omnibus Objection may be examined and inspected by interested parties between the hours of 9:00 a.m. and 4:30 p.m. at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004-1408, or viewed online at <www.nysb.uscourts.gov>.

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Second Omnibus Objection must be made in writing and shall be filed with the court, with a copy to chambers, together with proof of service thereof, and shall be served on (a) counsel to the Reorganized Debtors, Kirkland & Ellis, Citigroup Center, 153 East 53rd Street, New York, New York 10022, Attn: James H.M. Sprayregen, P.C., Esq., and Kirkland & Ellis, 200 East Randolph Drive, Chicago, Illinois 60601, Attn: Matthew N. Kleiman, Esq.; (b) Simpson, Thacher & Bartlett, 425 Lexington Avenue, New York, New York 10017-3954, Attn: Steven M. Fuhrman, Esq.; (c) Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005-1413, Attn: Paul Malek, Esq., (d) Denise Savage, Savage & Associates, 56 Lafayette Avenue, White Plains, New York 10603, and (e) Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Paul Schwartzberg, Esq., so that they are actually received no later than 5:00 p.m. (Prevailing Eastern Time) on May 21, 2003.

New York, New York
Dated: April 25, 2003

Respectfully submitted,

KIRKLAND & ELLIS

/s/ Jonathan S. Henes
James H.M. Sprayregen, P.C. (JS-7757)
Jonathan S. Henes (JH-1979)
Michael J. Frishberg (MF-5619)
Citigroup Center
153 East 53rd Street
New York, New York 10022
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and

KIRKLAND & ELLIS
Matthew N. Kleiman (MK-3828)
Anup Sathy (AS-4915)
200 East Randolph Drive
Chicago, Illinois 60601
(312) 861-2000

Counsel to the Reorganized Debtors

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Hearing Date: May 28, 2003, 10:00 a.m.
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200 E. Randolph St.
Chicago, Illinois 60601
(312) 861-2000
Counsel for the Reorganized Debtors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
: In re : Chapter 11
: :
: TELIGENT, INC., et al.,¹ : Case No. 01-12974 (SMB)
: : Jointly Administered
: Reorganized Debtors. :
-----X

**REORGANIZED DEBTORS' SECOND
OMNIBUS OBJECTION TO CLAIMS**

Teligent, Inc., one of the above-captioned reorganized debtors (the “Reorganized Debtors”), by and through the undersigned counsel of record, files its Second Omnibus Objection to Claims (the “Second Omnibus Objection”), and in support thereof, states the following:

¹ The Reorganized Debtors are the following entities: Teligent, Inc., Teligent Services, Inc., and Teligent of Virginia, Inc.

Background

1. Effective September 12, 2002, the Reorganized Debtors have emerged from bankruptcy under Chapter 11 of the Bankruptcy Code.
2. On January 16, 2002, the Court entered the Order (A) Establishing February 20, 2002 as the Administrative Expense Claim Bar Date for Filing Certain Administrative Expense Claims and (B) Approving Form and Manner of Notice Thereof.
3. On October 11, 2002, the Court entered an Order (A) Establishing November 15, 2002 as the Bar Date for Filing Certain Administrative Expense Claims, (B) Establishing November 15, 2002 as the Bar Date for Filing All Proofs of Secured, Priority and General Unsecured Claims, and (C) Approving Form and Manner of Notice Thereof.

Jurisdiction

4. This Court has jurisdiction over this Second Omnibus Objection under 28 U.S.C. § 1334.
5. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A), (B) and (O).

The Objection and Request for Relief

6. By this Second Omnibus Objection, the Reorganized Debtors seek reduction or disallowance of approximately 1065 claims as set forth in the exhibits attached hereto, for the reasons described herein and in such exhibits:

- The claims set forth as “Duplicate Claims” in Exhibit A attached hereto represent claims that duplicate other claims previously filed (the “Duplicative Claims”);
- The claims set forth as “No Liability Claims” in Exhibit B attached hereto represent claims for which the Reorganized

Debtors have no liability according to their books and records (the “No Liability Claims”);

- The scheduled amounts set forth as “No Liability Scheduled Amounts” in Exhibit C attached hereto represent scheduled amounts for which the Reorganized Debtors have no liability according to their books and records (the “No Liability Scheduled Amounts”);
- The claims set forth as “Reduce and Allow Claims” in Exhibit D attached hereto represent claims that were filed for an amount that differs from the amount reflected on the Reorganized Debtors’ books and records (the “Reduce and Allow Claims”); and
- The claims set forth as “Reclassify to Unsecured Claims” in Exhibit E attached hereto represent claims that were improperly asserted as administrative or priority because, by their own terms or on the basis of the Reorganized Debtors’ books and records, they represent general unsecured claims (the “Reclassify to Unsecured Claims”).

The Duplicate Claims

7. The Reorganized Debtors object to the Duplicate Claims pursuant to section 502(b)(1) of the Bankruptcy Code because the claims duplicate other claims previously filed. Therefore, the Duplicate Claims set out in Exhibit A attached hereto should be disallowed and expunged for all purposes. The Reorganized Debtors propose that the surviving claims noted on Exhibit A replace the Duplicate Claims noted on Exhibit A.

No Liability Claims

8. The Reorganized Debtors object to the No Liability Claims pursuant to section 502(b)(1) of the Bankruptcy Code because the No Liability Claims are not enforceable against the Reorganized Debtors under any agreement or applicable law. Therefore, the No Liability Claims should be disallowed and expunged for all purposes.

No Liability Scheduled Amounts

9. The Reorganized Debtors object to the No Liability Scheduled Amounts because after further review, the Reorganized Debtors have determined that the No Liability Scheduled Amounts are not enforceable against the Reorganized Debtors under any agreement or applicable law. Therefore, the No Liability Scheduled Amounts should be disallowed and expunged for all purposes.

Reduce and Allow Claims

10. The Reorganized Debtors object to the Reduce and Allow Claims pursuant to section 502(b)(1) of the Bankruptcy Code because the claims are for amounts that differ from the amounts reflected on the Reorganized Debtors' books and records. In evaluating these claims, the Reorganized Debtors have thoroughly reviewed their books and records, the filed proofs of claims and supporting documentation provided by the claimants, and have determined that the asserted amount of each claim listed on Exhibit D was overstated. Accordingly, the Reorganized Debtors object to the claims and request that the claims be reduced and allowed as set forth in Exhibit D.

Reclassify to Unsecured Claims

11. The Reorganized Debtors object to the Reclassify to Unsecured Claims listed on Exhibit E pursuant to sections 507(a) and 503(b) of the Bankruptcy Code because these claims:

- (a) are not entitled to administrative priority under Section 503(b) of the Bankruptcy Code because they are not: (i) the actual, necessary costs and expenses of preserving the estate; (ii) qualifying tax claims pursuant to Section 503(b)(1)(B) or (C); (iii) actual, necessary expenses, other than compensation and reimbursement pursuant to Section 503(b)(3); or (iv) reasonable compensation for services rendered pursuant to Section 503(b)(4) or (5); or (v) otherwise allowable under Section 503(b); and

- (b) are not entitled to secured status under Section 506 of the Bankruptcy Code or priority status under Section 507 of the Bankruptcy Code.

Therefore, the Reclassified to Unsecured Claims listed on Exhibit E should be reclassified as general unsecured claims.

Reservation

12. The Reorganizing Debtors hereby reserve the right to object in the future to any of the claims listed on Exhibits A, B, C, D and E on any ground, and to amend, modify and/or supplement this Second Omnibus Objection, including without limitation, to object to amended claims and newly-filed claims. Separate notice and hearing will be scheduled for any such objection.

Notice

13. The Reorganizing Debtors will serve copies of this Second Omnibus Objection on: (i) those claimants who have filed claims or where scheduled that may be affected by the Second Omnibus Objection, and (ii) all parties that have requested, pursuant to Federal Rule of Bankruptcy Procedure 2002, that they be served with all pleadings filed in these cases. The Reorganized Debtors submit that notice of this Second Omnibus Objection is sufficient under Federal Rule of Bankruptcy Procedure 3007 and that no further notice is necessary.

Memorandum of Law

14. The Debtors submit that the relevant legal authorities are set forth herein, and accordingly, that the requirement for the filing of a separate memorandum of law set forth in Rule 9013-1 (b) of the Local Bankruptcy Rules for the Southern District of New York should be dispensed with and waived.

No Prior Request

15. No previous request for the relief set forth herein has been made to this or any other Court.

WHEREFORE, the Reorganizing Debtors respectfully request that the Court enter an Order reducing or disallowing each of the claims more fully described in this Second Omnibus Objection and on Exhibits A, B, C, D and E attached hereto.

New York, New York
Dated: April 25, 2003

KIRKLAND & ELLIS

/s/ Jonathan S. Henes
James H.M. Sprayregen (JS-7757)
Jonathan S. Henes (JH-1979)
Michael J. Frishberg (MF-5619)
Citigroup Center
153 East 53rd Street
New York, New York 10022
(212) 446-4800

and

KIRKLAND & ELLIS
Matthew N. Kleiman (MK-3828)
Anup Sathy (AS-4915)
Scott R. Zemnick (SZ-5551)
200 East Randolph Drive
Chicago, Illinois 60601
(312) 861-2000
Counsel to the Reorganized Debtors

ORDERED that the claims set forth on Exhibit D to the objection are hereby reduced and allowed in the amounts set forth on Exhibit D; and it is further

ORDERED that the claims set forth on Exhibit E to the objection are hereby reclassified as general unsecured claims as set forth on Exhibit E; and it is further

ORDERED that this Order is without prejudice to the Reorganized Debtors' right to object to the claims subject to the Second Omnibus Objection on grounds other than as stated in the Second Omnibus Objection and is without prejudice to the Reorganized Debtors' right to object on any grounds as to all other claims filed herein, including any other claims held by the claimants whose claims are disallowed and expunged, reduced, and/or fixed and allowed hereunder; and it is further

ORDERED that this Court shall retain jurisdiction over all matters arising out of the Objection.

Dated: New York, New York
_____, 2003

UNITED STATES BANKRUPTCY JUDGE

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT A - DUPLICATE CLAIMS

Creditor Name and Address	Claim To Be Expunged			Surviving Creditor Name and Address	Surviving Claim			Reason For Proposed Disallowance
	Case No	Claim Number	Total Claims Dollars*		Case No	Claim Number	Total Claims Dollars*	
1 225 W. WASHINGTON, LLC MR. DAVID J. BUCK, USAA REAL ESTATE CO. 9830 COLONNADE BLVD., STE 600 SAN ANTONIO TX 78230-2239	01-12974	1830	\$2,969.36		1659	\$2969.36	.DUPLICATE	
2 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	1130	\$39,552.00		1128	\$19,589.70	DUPLICATE	
Total Claims Expunged:		2	Total Dollars Expunged	\$42,521.36	Total Claims Remaining:		0	Total Dollars Remaining:

*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
1	1776 K STREET ASSOCIATES L P 3 BETHESDA METRO CTR STE 200 BRYN H SHERMAN ESQ/DECKELBAUM OGENS & RAFTERY CHARTERED BETHESDA MD 20814	01-12974	786	\$4,954.66	(A)	NO LIABILITY
2	A1 BUILDING SERVICES INC JOHN KANG 9500 FOREST LN DALLAS TX 75243-9999	01-12974	844	\$226.78	(A)	NO LIABILITY
3	ALIEF ISD TAX OFFICE PO BOX 368 ALIEF TX 77411	01-12975	s20772	UNKNOWN	(P)	NO LIABILITY
4	ALLEGIANCE TELECOM, INC MORTON J. POSNER 1919 M STREET NW, SUITE 420 WASHINGTON DC 20036	01-12974	1429	\$140,036.29	(A)	NO LIABILITY
5	BEXAR COUNTY 711 NAVARRO STE 300 DAVID G AELVOET/LINEBARGER GOGGAN BLAIR PENNA & SAMPSON LLP SAN ANTONIO TX 78205	01-12974	1103	\$100,894.76	(A)	NO LIABILITY
6	BEXAR COUNTY 711 NAVARRO STE 300 DAVID G AELVOET/LINEBARGER GOGGAN BLAIR PENNA & SAMPSON LLP SAN ANTONIO TX 78205	01-12974	641	\$104,220.48 \$0.00 \$0.00	(S) (P) (U)	NO LIABILITY
7	BUSINESS TELECOM INC 4300 SIX FORKS RD STE 500 FINANCING SOLUTIONS - RECOVERY RALEIGH NC 27609	01-12974	1163	\$563.65	(A)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
8 CITY AND COUNTY OF DENVER/TREASURY MCNICHOLS CIVIC CENTER BLDG/ATTN LEOLA HARRIS BKTCY ANALYST 144 W COLFAX AVE RM 384 DENVER CO 80202-5391	01-12974	1411	\$20,202.41	(A)	NO LIABILITY
9 CITY OF ALEXANDRIA, VIRGINIA 301 KING ST STE 1700/PO BOX 178 ALEXANDRIA VA 22314	01-12974	1116	\$20,944.80	(A)	NO LIABILITY
10 CITY OF AUSTIN DON V PLOEGER ASSISTANT CITY ATTY CITY OF AUSTIN, PO BOX 96 AUSTIN TX 78767-0096	01-12974	1237	BLANK	(A)	NO LIABILITY
11 CITY OF DETROIT FIN. DEPT. CITY OF DETROIT, POLICE DEPT. ATTN. COMM. OFFICER, COMM, OPS DETROIT MI 48226	01-12975	s20856	UNKNOWN	(P)	NO LIABILITY
12 CITY OF GAINESVILLE PO BOX 490, STA. 8 GAINESVILLE FL 32602	01-12974	2	UNKNOWN	(P)	NO LIABILITY
13 CITY OF LIVONIA TREASURER PO BOX 537928 LIVONIA MI 48153-7928	01-12975	s20918	UNKNOWN	(P)	NO LIABILITY
14 CITY OF NY DEPT OF FINANCE/BKY & ASSIGNMENT UNIT 345 ADAMS ST, 10TH FLR BROOKLYN NY 11201	01-12974	416	\$31,900.00	(P)	NO LIABILITY
15 CITY OF PORTLAND CITY ATTYS OFFICE/ ATTN: LINDA LAW 1221 SW 4TH AVE, RM 430 PORTLAND OR 97204	01-12974	531	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
16	CITY OF SOUTHFIELD TREASURER PO BOX 2055 SOUTHFIELD MI 48037-2055	01-12975	s21017	UNKNOWN	(P)	NO LIABILITY
17	CITY OF TEMPE TAX & LICENSE DIVISION PO BOX 5002 TEMPE AZ 85280-5002	01-12975	s21032	UNKNOWN	(P)	NO LIABILITY
18	CITY OF TROY 500 WEST BIG BEAVER ROAD TROY MI 48084-5285	01-12975	s21036	UNKNOWN	(P)	NO LIABILITY
19	COMMISSIONER OF REVENUE PO BOX 2260 ATTN. D.HEATH NORFOLK VA 23501-2260	01-12975	s21068	UNKNOWN	(P)	NO LIABILITY
20	COUNTY OF FAIRFAX DEPT. OF TAX ADMINISTRATION REVENUE COLLECTION/CASHIERING FAIRFAX VA 22035	01-12975	s21075	UNKNOWN	(P)	NO LIABILITY
21	CYPRESS - FAIRBANKS ISD C/O JOHN P DILLMAN PO BOX 3064 HOUSTON TX 77253	01-12974	511	\$7,058.35 \$0.00 \$0.00	(S) (P) (U)	NO LIABILITY
22	DA LEXINGTON LLC 1600 ST GEORGES AVE PO BOX 1234 RAHWAY NJ 07065	01-12974	513	\$2,814.71 \$118,032.53	(P) (U)	NO LIABILITY
23	DALLAS CTY C/O ELIZABETH WELLER 2323 BRYAN ST/1720 UNIVISION CTR DALLAS TX 75201	01-13003	461	\$404,871.77 \$0.00 \$0.00	(S) (P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
24 DEPARTMENT OF THE TREASURY / INTERNAL REVENUE SERVICE IRS INSOLVENCY GROUP 3 STOP 5TH FLOOR 290 BROADWAY NEW YORK NY 10007	01-12975	1591	\$184,170.61 \$31,534.96	(P) (U)	NO LIABILITY
25 DEPARTMENT OF THE TREASURY / INTERNAL REVENUE SERVICE IRS INSOLVENCY GROUP 3 STOP, 5TH FL 290 BROADWAY NEW YORK NY 10007	01-12974	1640	\$18,177.24	(A)	NO LIABILITY
26 DEPARTMENT OF TREASURY INTERNAL REVENUE SERVICE 290 BROADWAY STOP 5TH FLR IRS INSOLVENCY GROUP 3 NEW YORK NY 10007	01-12990	657	\$402,565.70 \$45,563.64	(P) (U)	NO LIABILITY
27 DEPARTMENT OF TREASURY/INTERNAL REVENUE SERVICE IRS INSOLVENCY GRP 3 STOP 5TH FL 290 BROADWAY NEW YORK NY 10007	01-12976	1826	\$9,993.57 \$0.00	(A) (U)	NO LIABILITY
28 HARRIS CTY/CITY OF HOUSTON C/O JOHN P DILLMAN PO BOX 3064 HOUSTON TX 77253	01-12974	509	\$72,826.91 \$0.00 \$0.00	(S) (P) (U)	NO LIABILITY
29 ICG TELECOM GROUP INC 551 FIFTH AVE SQUADRON ELLENOFF PLESENT & SHEINFELD LLP NEW YORK NY 10176-0001	01-12974	1785	\$271,980.83	(A)	NO LIABILITY
30 INTERNAL REVENUE TAXES IR SOLVENCY GROUP3 STOP 5TH FL 290 BROADWAY NEW YORK NY 10007	01-12974	1458	\$300,000.00	(A)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
31 INTERSTATE FIBERNET INC 555 THIRTEENTH ST NW/COLUMBIA SQ HOGAN & HARTSON LLP/ATTN EDWARD C DOLAN & SCOTT A SHAIL WASHINGTON DC 20004-1109	01-12974	1188	\$24,000.00 \$1,082,210.25	(A) (U)	NO LIABILITY
32 IOS CAPITAL BANKRUPTCY ADM PO BOX 13708 MACON GA 31208-3708	01-12974	1238	\$624,386.53	(A)	NO LIABILITY
33 JEFFERSON COUNTY TREASURER 200 JEFFERSON COUNTY PKWY GOLDEN CO 80419	01-12975	78	\$380.01	(P)	NO LIABILITY
34 JULIE GREEN 10311 FREMONT AVE N #205 SEATTLE WA 98103	01-12974	176	\$1,425.78	(P)	NO LIABILITY
35 KUDRAVE ARCHITECTS 811 W 7TH ST PENTHOUSE STE LOS ANGELES CA 90017	01-12974	1183	\$111.15	(A)	NO LIABILITY
36 MACK-CALI REALTY CORPORATION ONE RIVERFRONT PLZ GIBBONS, DEL DEO, DOLAN, GRIFFINGER & VECCHIONE NEWARK NJ 07102-5497	01-12974	1435	\$7,265.81	(A)	NO LIABILITY
37 MARICOPA COUNTY TREASURER, ATTN DOUG TODD, TREASURER 301 W. JEFFERSON - ROOM 100 PHOENIX AZ 85003-2199	01-12975	s20971	UNKNOWN	(P)	NO LIABILITY
38 MARION COUNTY TREASURER 200 E. WASHINGTON ST. STE 1001 INDIANAPOLIS IN 46204-3356	01-12975	s21339	UNKNOWN	(P)	NO LIABILITY
39 OAKLAND COUNTY TREASURER 1200 N TELEGRAPH PONTIAC MI 48341	01-12974	415	\$69,673.64	(A)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
40	OAKLAND COUNTY TREASURER 1200 N TELEGRAPH PONTIAC MI 48341	01-12974	779	\$44,013.88	(A)	NO LIABILITY
41	PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DRIVE SHELTON CT 06484-5151	01-12974	1873	\$967.27 \$0.00	(A) (U)	NO LIABILITY
42	QWEST COMMUNICATIONS CORPORATION ONE RIVERFRONT PLZ ANDREW SHERMAN ESQ/SILLS CUMMIS RADIN ET AL NEWARK NJ 07102	01-12974	1097	\$1,212,014.55	(A)	NO LIABILITY
43	QWEST CORPORATION ANDREW SHERMAN, ESQ. / SILLS CUMMIS RADIN ET AL ONE RIVERFRONT PL NEWARK NJ 07102	01-12974	1281	\$2,813,180.00	(A)	NO LIABILITY
44	READING ASSIST INSTITUTE 100 W 10TH ST STE 910 ELISABETH P SIMON WILMINGTON DE 19801-6605	01-12974	1568	\$236.39	(P)	NO LIABILITY
45	RICHARDSON INDEPENDENT SCHOOL DISTRICT PO BOX 13430 ATTN ELIZABETH BANDA/PERDUE BRANDON FIELDER COLLINS & MOTT LP ARLINGTON TX 76094-0430	01-12974	1662	\$32,106.62	(P)	NO LIABILITY
46	SPECTRA SITE COMMUNICATIONS INC 375 PARK AVE 17TH FLR REED SMITH LLP NEW YORK NY 10152	01-12974	1215	\$869,215.19	(A)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
47	SPRING ISD - TAX OFFICE KATHERINE TRUMBULL ASSESSOR 16717 ELLA BLVD HOUSTON TX 77290	01-12975	s21224	UNKNOWN	(P)	NO LIABILITY
48	STEPHANIE RITCHIE 13501 BRANT RD SW CRESAPTOWN MD 21502	01-12974	1627	\$1,653.00	(P)	NO LIABILITY
49	SUMMIT OFFICE PARK, LLC 3300 TERMINAL TOWER CLEVELAND OH 44113-2294	01-12974	1386	\$855.35 (\$855.35)	(P) (U)	NO LIABILITY
50	TOUCH AMERICA, INC. ANDREW SHERMAN, ESQ / SILLS CUMMIS RADIN ET AL ONE RIVERFRONT PLAZA NEWARK NJ 07102	01-12974	1306	\$10,000.00	(A)	NO LIABILITY
51	TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	918	\$0.00 \$0.00	(A) (U)	NO LIABILITY
52	TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	917	\$0.00 \$0.00	(A) (U)	NO LIABILITY
53	TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	948	\$0.00 \$0.00	(A) (U)	NO LIABILITY
54	TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	947	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
55 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	920	\$0 00 \$0.00	(A) (U)	NO LIABILITY
56 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	945	\$0.00 \$0.00	(A) (U)	NO LIABILITY
57 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	916	\$0.00	(A)	NO LIABILITY
58 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	944	\$0.00 \$0.00	(A) (U)	NO LIABILITY
59 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	914	\$0 00 \$0.00	(A) (U)	NO LIABILITY
60 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	942	\$0.00 \$0.00	(A) (U)	NO LIABILITY
61 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	923	\$0.00 \$0.00	(A) (U)	NO LIABILITY
62 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	946	\$0 00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
63 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	931	\$0.00 \$0.00	(A) (U)	NO LIABILITY
64 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	941	\$0.00 \$0.00	(A) (U)	NO LIABILITY
65 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	921	\$0.00 \$0.00	(A) (U)	NO LIABILITY
66 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	929	\$0.00 \$0.00	(A) (U)	NO LIABILITY
67 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	922	\$0.00 \$0.00	(A) (U)	NO LIABILITY
68 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	928	\$0.00 \$0.00	(A) (U)	NO LIABILITY
69 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	927	\$0.00 \$0.00	(A) (U)	NO LIABILITY
70 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	926	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
71 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	924	\$0.00 \$0.00	(A) (U)	NO LIABILITY
72 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	919	\$0.00 \$0.00	(A) (U)	NO LIABILITY
73 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	943	\$0.00 \$0.00	(A) (U)	NO LIABILITY
74 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	958	\$0.00 \$0.00	(A) (U)	NO LIABILITY
75 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	930	\$0.00 \$0.00	(A) (U)	NO LIABILITY
76 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	956	\$0.00 \$0.00	(A) (U)	NO LIABILITY
77 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	910	\$0.00 \$0.00	(A) (U)	NO LIABILITY
78 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	965	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
79 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	964	\$0.00 \$0.00	(A) (U)	NO LIABILITY
80 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	963	\$0.00 \$0.00	(A) (U)	NO LIABILITY
81 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	954	\$0.00 \$0.00	(A) (U)	NO LIABILITY
82 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	952	\$0.00 \$0.00	(A) (U)	NO LIABILITY
83 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	959	\$0.00 \$0.00	(A) (U)	NO LIABILITY
84 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	955	\$0.00 \$0.00	(A) (U)	NO LIABILITY
85 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	957	\$0.00 \$0.00	(A) (U)	NO LIABILITY
86 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	904	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
87 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	905	\$0.00 \$0.00	(A) (U)	NO LIABILITY
88 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	902	\$0.00 \$0.00	(A) (U)	NO LIABILITY
89 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	906	\$0.00 \$0.00	(A) (U)	NO LIABILITY
90 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	907	\$0.00 \$0.00	(A) (U)	NO LIABILITY
91 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	903	\$0.00 \$0.00	(A) (U)	NO LIABILITY
92 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	911	\$0.00 \$0.00	(A) (U)	NO LIABILITY
93 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	937	\$0.00 \$0.00	(A) (U)	NO LIABILITY
94 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	932	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
95 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	933	\$0.00 \$0.00	(A) (U)	NO LIABILITY
96 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	934	\$0.00 \$0.00	(A) (U)	NO LIABILITY
97 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	935	\$0.00 \$0.00	(A) (U)	NO LIABILITY
98 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	936	\$0.00 \$0.00	(A) (U)	NO LIABILITY
99 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	966	\$4,342.81	(A)	NO LIABILITY
100 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	938	\$0.00 \$0.00	(A) (U)	NO LIABILITY
101 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	940	\$0.00 \$0.00	(A) (U)	NO LIABILITY
102 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	939	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
103 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	912	\$0.00 \$0.00	(A) (U)	NO LIABILITY
104 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	909	\$0.00 \$0.00	(A) (U)	NO LIABILITY
105 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	908	\$0.00 \$0.00	(A) (U)	NO LIABILITY
106 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	915	\$0.00 \$0.00	(A) (U)	NO LIABILITY
107 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	913	\$0.00 \$0.00	(A) (U)	NO LIABILITY
108 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	950	\$0.00 \$0.00	(A) (U)	NO LIABILITY
109 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	949	\$0.00 \$0.00	(A) (U)	NO LIABILITY
110 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	953	\$0.00 \$0.00	(A) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT B - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
111 TOWER RESOURCE MANAGEMENT INC 979 S HIGH ST ATTN STEVEN KEECH, VICE PRESIDENT COLUMBUS OH 43206	01-12974	951	\$0.00 \$0.00	(A) (U)	NO LIABILITY
112 TREASURER, CITY & COUNTY OF DENVER PROPERTY TAX/TREASURY DIV. DENVER CO 80217-0420	01-12975	s5996	\$13,723.72	(P)	NO LIABILITY
113 TSI TELECOMMUNICATIONS SERVICES, INC ("TSI") STEPHEN GROSS & STEVEN EBNER, ESQS. / ROBINSON & COLE, LLP 780 THIRD AVENUE, 4TH FLOOR NEW YORK NY 10017	01-12974	1272	\$14,500.00 \$616,422.94	(A) (U)	NO LIABILITY
114 UNIVERSAL SERVICE ADMINISTRATIVE COMPANY 2120 L ST NW STE 600 ATTN: JILLIAN K AYLWARD WASHINGTON DC 20037	01-12975	1179	\$33,416.93 \$300,752.38	(A) (U)	NO LIABILITY
115 VIRGINIA ELECTRIC AND POWER COMPANY DBA DOMINION VIRGINIA POWER ONE CHASE MANHATTAN PLZ ROBERT T BERNARD & EILEEN P MCCARTHY/GOULD & WILKIE LLP NEW YORK NY 10005-1401	01-12974	1219	\$14,755.04	(A)	NO LIABILITY
116 WAYNE COUNTY 15100 NORTHLINE SOUTHGATE MI 48195	01-12975	s21312	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
1	ADKINS, CHRIS 725 CANDLER LN APT. 1224 CHARLOTTE NC 28217	01-12975	s21850	\$875.19 \$0.00	(P) (U)	NO LIABILITY
2	ALABAMA DEPARTMENT OF REVENUE BUSINESS PRIVILEGE AND CORP. SHARES TAX SECTION MONTGOMERY AL 36132-7431	01-12974	s20769	UNKNOWN	(P)	NO LIABILITY
3	ALABAMA DEPT OF REVENUE INDIVIDUAL AND CORPORATE TAX DIVISION CORPORATE TAX SECTION PO BOX 327430 MONTGOMERY AL 36132	01-12974	s24592	UNKNOWN	(P)	NO LIABILITY
4	ALABAMA DEPT. OF REVENUE FOREIGN FRANCISE TAX SECTION P.O. BOX 327330 MONTGOMERY AL 36132-7330	01-12975	s29383	UNKNOWN	(P)	NO LIABILITY
5	ALACHUA COUNTY PO BOX 939 12 SE 1ST ST. GAINESVILLE FL 32602	01-12975	s21464	UNKNOWN	(P)	NO LIABILITY
6	ALASKA DEPARTMENT OF REVENUE PO BOX 110420 JUNEAU AL 99811	01-12974	s24593	UNKNOWN	(P)	NO LIABILITY
7	ALDINE ISD - TAX OFFICE 14909 ALDINE WESTFIELD HOUSTON TX 77032-3027	01-12975	s20771	UNKNOWN	(P)	NO LIABILITY
8	ALLEN, CYNTHIA 11931 LIME PLANT ROAD NEW MARKET MD 21774	01-12975	s22379	\$1,744.32 \$0.00	(P) (U)	NO LIABILITY
9	ALLEN, SCOTT 9926 RAND DR BURKE VA 22015	01-12975	s22300	\$1,545.07 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
10	ANNE ARUNDEL COUNTY PO BOX 427 ANNAPOLIS MD 21404	01-12975	s20773	UNKNOWN	(P)	NO LIABILITY
11	ANSOLONE, VINCENT 60 HILL TERRACE YONKERS NY 10701	01-12975	s22002	\$1,171.62 \$0.00	(P) (U)	NO LIABILITY
12	ARIZONA CORPORATION COMMISSION C/O ANNUAL REPORTS- CORPORATIONS DIVISION 1300 WEST WASHINGTON PHOENIX AZ 85007-2929	01-12975	s21326	UNKNOWN	(P)	NO LIABILITY
13	ARIZONA DEPARTMENT OF REVENUE PO BOX 29079 PHOENIX AZ 85038	01-12974	s24595	UNKNOWN	(P)	NO LIABILITY
14	ARIZONA DEPT OF REVENUE PO BOX 29010 PHOENIX AZ 85038-9010	01-12975	s20775	UNKNOWN	(P)	NO LIABILITY
15	ARKANSAS PUBLIC SERVICE COMM. PO BOX 400 LITTLE ROCK AR 72203-0400	01-12975	s20776	UNKNOWN	(P)	NO LIABILITY
16	ARKANSAS SECRETARY OF STATE STATE CAPITOL LITTLE ROCK AR 72201-1094	01-12975	s21361	UNKNOWN	(P)	NO LIABILITY
17	ARLINGTON COUNTY TREASURER #1 COURTHOUSE PLAZA ARLINGTON VA 22216-0530	01-12975	s20777	UNKNOWN	(P)	NO LIABILITY
18	ASH, BRENT 2247 ROME DRIVE INDIANAPOLIS IN 46228	01-12975	s21888	\$1,040.86 \$0.00	(P) (U)	NO LIABILITY
19	ASHCRAFT, JOLENE 1931 N. CLEVELAND ST APT. 200 ARLINGTON VA 22201	01-12975	s22530	\$1,784.21 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
20 ATTORNEY GENERAL OF OHIO REVENUE RECOVERY SECTION 101 EAST TOWN STREET COLUMBUS OH 43215-5148	01-12975	s20778	UNKNOWN	(P)	NO LIABILITY
21 AVELLA, SCOTT 45 MISSISSIPPI AVE # 2 ORANGE NJ 07052	01-12975	s21672	\$437.88 \$0.00	(P) (U)	NO LIABILITY
22 BAKER, KELLY 4323 MILLSBRAE AVE CINCINNATI OH 45209	01-12975	s22120	\$1,058.39 \$0.00	(P) (U)	NO LIABILITY
23 BAL HARBOUR VILLAGE TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT BAL HARBOUR FL 33154	01-12975	s20779	UNKNOWN	(P)	NO LIABILITY
24 BARATKA, JR , JAMES 1213 B SOUTH FLOWER CR. LAKEWOOD CO 80232	01-12975	s22341	\$1,273.05 \$0.00	(P) (U)	NO LIABILITY
25 BATESON, LISA 23 WEST HALEDON AVE APT. 3W NORTH HALEDON NJ 07508	01-12975	s21716	\$619.71 \$0.00	(P) (U)	NO LIABILITY
26 BAUER, CHERYL 37 SCHOFIELD ROAD WEST MILFORD NJ 07480	01-12975	s21690	\$614.02 \$0.00	(P) (U)	NO LIABILITY
27 BEARD-JONES, ELIZABETH 560 E 24TH STREET PATERSON NJ 07514	01-12975	s21689	\$524.34 \$0.00	(P) (U)	NO LIABILITY
28 BEVERLY PINKERTON 1645 BARNSDALE CT., CINCINNATI OH 45230	01-12975	s20783	UNKNOWN	(P)	NO LIABILITY

**In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS**

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
29 BEXAR METRO 9-1-1 NETWORK 911 SADDLETREE CT SAN ANTONIO TX 78231-1523	01-12975	s29389	UNKNOWN	(P)	NO LIABILITY
30 BITTLINGER, CHRIS 932 RAVINE DRIVE VILLA HILLS KY 41017	01-12975	s22044	\$1,071.24 \$0.00	(P) (U)	NO LIABILITY
31 BLACK, KEITH 905 WINDERMERRE LANE AURORA IL 60504	01-12975	s22511	\$1,818.98 \$0.00	(P) (U)	NO LIABILITY
32 BOARD OF COUNTY COMMISSIONERS PALM BEACH COUNTY FINANCE DEPT./REVENUE SECTION WEST PALM BEACH FL 33402	01-12975	s20784	UNKNOWN	(P)	NO LIABILITY
33 BOARD OF EQUALIZATION PO BOX 942879 SACRAMENTO CA 94279-8059	01-12975	s20785	UNKNOWN	(P)	NO LIABILITY
34 BOLLWINKEL, DON PMB 427 11702 B GRANT ROAD CYPRESS TX 77429-2983	01-12975	s22271	\$1,235.91 \$0.00	(P) (U)	NO LIABILITY
35 BRADLEY, ANDERSON 10815 SCOTT DRIVE FAIRFAX VA 22030	01-12975	s22043	\$1,100.26 \$0.00	(P) (U)	NO LIABILITY
36 BRADY, THEODORE PO BOX 1071 EDGEWATER MD 21037	01-12975	s22595	\$1,950.02 \$0.00	(P) (U)	NO LIABILITY
37 BRATCHER, JOSEPH 167 MILL FALLS ST SHEPHERDSVILLE KY 40165	01-12975	s22050	\$1,057.33 \$0.00	(P) (U)	NO LIABILITY
38 BREWSTER, TERESE 6645 GREEN ASH DR SPRINGFIELD VA 22152	01-12975	s22457	\$1,563.99 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
39 BROOKBANK, MELISSA 2573 N KATHWOOD CINTI OH 45236	01-12975	s21994	\$998.19 \$0.00	(P) (U)	NO LIABILITY
40 BROWARD COUNTY REV. COLLECTION GOVERNMENTAL CENTER ANNEX 115 S. ANDREWS AVE. FORT LAUDERDALE FL 33301-1895	01-12975	s21376	UNKNOWN	(P)	NO LIABILITY
41 BRYDON, ELIZABETH 591 OVERLOOK DRIVE WYCKOFF NJ 07481	01-12975	s22273	\$1,170.87 \$0.00	(P) (U)	NO LIABILITY
42 BUCKS COUNTY COMMISSIONERS ADMIN BUILDING COMMUNICATIONS DEPT. 6TH FLOOR DOYLESTOWN PA 18901	01-12975	s20789	UNKNOWN	(P)	NO LIABILITY
43 BULLOCK, SHARON 11502 IVYROCK CT CINCINNATI OH 45240	01-12975	s21697	\$631.56 \$0.00	(P) (U)	NO LIABILITY
44 BUSTILLO, ALEX 1220 N. PIERCE STREET ARLINGTON VA 22209	01-12975	s22058	\$1,011.20 \$0.00	(P) (U)	NO LIABILITY
45 CALIFORNIA HIGH COST FUND - B FILE NO 73755 PO BOX 60000 SAN FRANCISCO CA 94160-3755	01-12975	s20790	UNKNOWN	(P)	NO LIABILITY
46 CALIFORNIA PUBLIC UTILITIES CO PO BOX 942867 SACRAMENTO CA 94267-7081	01-12975	s29444	UNKNOWN	(P)	NO LIABILITY
47 CALIFORNIA PUBLIC UTILITIES CO PO BOX 942867 SACRAMENTO CA 94267-7081	01-12975	s29447	UNKNOWN	(P)	NO LIABILITY
48 CALIFORNIA PUBLIC UTILITIES CO PO BOX 942867 SACRAMENTO CA 94267-7081	01-12975	s29446	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
49	CALIFORNIA PUBLIC UTILITIES CO PO BOX 942867 SACRAMENTO CA 94267-7081	01-12975	s29445	UNKNOWN	(P)	NO LIABILITY
50	CALIFORNIA SECRETARY OF STATE PO BOX 944230 SACRAMENTO CA 94244	01-12975	s20791	UNKNOWN	(P)	NO LIABILITY
51	CALIFORNIA TELECONNECT FUND PO BOX 45254 SAN FRANCISCO CA 94145-9852	01-12975	s20792	UNKNOWN	(P)	NO LIABILITY
52	CAMPBELL, JASON 3424 ST RT 132 APT 8 AMELIA OH 45102	01-12975	s21684	\$520.39 \$0.00	(P) (U)	NO LIABILITY
53	CAMPBELL, NIKIA 75 ASHLAND AVE EAST ORANGE NJ 07017	01-12975	s21674	\$270.60 \$0.00	(P) (U)	NO LIABILITY
54	CAPERTON, III, JOHN 4660 EDWARDSVILLE- GALENA ROAD FLOYDS KNOBS IN 47119	01-12975	s22116	\$1,107.00 \$0.00	(P) (U)	NO LIABILITY
55	CARROLLTON-FARMERS BRANCH ISD 1445 NORTH PERRY ROAD PO BOX 110611 CARROLLTON TX 75011-0611	01-12975	s20793	UNKNOWN	(P)	NO LIABILITY
56	CENTRAL COLLECTION AGENCY ATTN: TAXATION DEPT. 1701 LAKESIDE AVENUE CLEVELAND OH 44114	01-12975	s21363	UNKNOWN	(P)	NO LIABILITY
57	CHAALE, PRISCILLA 2100 N. KENTUCKY ST. ARLINGTON VA 22205	01-12975	s22236	\$1,111.54 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
58 CHANG, SOK WU, SOK WU 6907 BONHEIM CT MCLEAN VA 22101-5100	01-12975	s22631	\$2,631.37 \$0.00	(P) (U)	NO LIABILITY
59 CHEROKEE COUNTY 911 ATTN. DIRECTOR 400 EAST MAIN STREET CANTON GA 30114	01-12975	s20795	UNKNOWN	(P)	NO LIABILITY
60 CHICAGO DEPARTMENT OF REVENUE 911 SURCHARGE 121 N. LASALLE ST. CHICAGO IL 60602-1204	01-12975	s20796	UNKNOWN	(P)	NO LIABILITY
61 CHIEF GEORGE WAGNER - E911 350 WALNUT NORTHFIELD IL 60093	01-12975	s20797	UNKNOWN	(P)	NO LIABILITY
62 CHILDERS, CHRISTIAN 20654 COPPERSMITH DR ASHBURN VA 20147	01-12975	s22533	\$1,847.51 \$0.00	(P) (U)	NO LIABILITY
63 CISNEROS, LETICIA 4269 ROSILYN DR. LOS ANGELES CA 90063	01-12975	s21971	\$885.60 \$0.00	(P) (U)	NO LIABILITY
64 CITY & COUNTY OF DENVER ATTN. MANAGER OF SAFETY 1331 CHEROKEE STREET DENVER CO 80204	01-12975	s20798	UNKNOWN	(P)	NO LIABILITY
65 CITY OF ABERDEEN TELECOMMUNICATIONS UTILITY TAX ABERDEEN FINANCE DEPT. ABERDEEN WA 98520	01-12975	s20799	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
66	CITY OF AKRON OH INCOME TAX DIVISION 1 CASCADE PLAZA 11TH FLOOR AKRON OH 44308	01-12974	s24648	UNKNOWN	(P)	NO LIABILITY
67	CITY OF ALAMEDA 1327 OAK ST. ALAMEDA CA 94501	01-12975	s21331	UNKNOWN	(P)	NO LIABILITY
68	CITY OF ALBUQUERQUE TREASURY, RM 1080 B P.O. BOX 1293 ALBUQUERQUE NM 87103	01-12975	s21380	UNKNOWN	(P)	NO LIABILITY
69	CITY OF ALEXANDRIA DEPARTMENT OF FINANCE P.O. BOX 2260 ALEXANDRIA VA 22313	01-12975	s20800	UNKNOWN	(P)	NO LIABILITY
70	CITY OF ALGONQUIN FINANCE DEPT. 2 SOUTH MAIN STREET ALGONQUIN IL 60102	01-12975	s21371	UNKNOWN	(P)	NO LIABILITY
71	CITY OF ALHAMBRA FINANCE DEPT. 111 SOUTH 1ST STREET ALHAMBRA CA 91801	01-12975	s21341	UNKNOWN	(P)	NO LIABILITY
72	CITY OF ALTAMONTE SPRINGS 225 NEWBURYPORT AVENUE ALTAMONTE SPRINGS FL 32701-3697	01-12975	s20801	UNKNOWN	(P)	NO LIABILITY
73	CITY OF ANACORTES PO BOX 410 ANACORTE WA 98221-0410	01-12975	s20802	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
74	CITY OF APOPKA PO BOX 1229 APOPKA FL 32704-1229	01-12975	s20803	UNKNOWN	(P)	NO LIABILITY
75	CITY OF ARCADIA FINANCE DEPARTMENT P.O. BOX 60 ARCADIA CA 91066	01-12975	s20804	UNKNOWN	(P)	NO LIABILITY
76	CITY OF ARCATO TELECOMMUNICATIONS UTILITY TAX 736 F STREET ARCATA CA 95521	01-12975	s21446	UNKNOWN	(P)	NO LIABILITY
77	CITY OF ARLINGTON FINANCE DEPARTMENT 238 N. OLYMPIC AVE. ARLINGTON WA 98223	01-12975	s20806	UNKNOWN	(P)	NO LIABILITY
78	CITY OF ARLINGTON ATTN: JAY DOEGEY CITY ATTORNEY ARLINGTON TX 76004-0231	01-12975	s20805	UNKNOWN	(P)	NO LIABILITY
79	CITY OF ARLINGTON TELECOMMUNICATIONS UTILITY TAX CITY HALL/CLERK ARLINGTON IL 61312	01-12975	s21428	UNKNOWN	(P)	NO LIABILITY
80	CITY OF AUBURN CITY CLERK'S OFFICE 25 WEST MAIN STREET AUBURN WA 98001	01-12975	s20807	UNKNOWN	(P)	NO LIABILITY
81	CITY OF AURORA FINANCE DEPARTMENT 44 EAST DOWNER PLACE AURORA CO 60507	01-12975	s20808	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
82	CITY OF AUSTIN ATTN: MICHAEL D. PARKS DIRECTOR, TARA AUSTIN TX 78767	01-12975	s20809	UNKNOWN	(P)	NO LIABILITY
83	CITY OF AVONDALE ATTN: SALES TAX PO BOX 3 AVONDALE AZ 85323	01-12975	s20810	UNKNOWN	(P)	NO LIABILITY
84	CITY OF BAINBRIDGE ISLAND 280 MADISON AVENUE NORTH BAINBRIDGE ISLAND WA 98110-1812	01-12975	s20811	UNKNOWN	(P)	NO LIABILITY
85	CITY OF BALDWIN PARK 14403 E PACIFIC AVENUE BALDWIN PARK CA 91706	01-12975	s20812	UNKNOWN	(P)	NO LIABILITY
86	CITY OF BARTOW FINANCE DEPARTMENT PO BOX 1069 BARTOW FL 33831	01-12975	s20814	UNKNOWN	(P)	NO LIABILITY
87	CITY OF BATAVIA FINANCE DEPARTMENT 200 N. RADDANT ROAD BATAVIA IL 60510	01-12975	s21391	UNKNOWN	(P)	NO LIABILITY
88	CITY OF BATTLE GROUND TELECOMMUNICATIONS UTILITY TAX PO BOX 37 BATTLE GROUND WA 98604	01-12975	s21416	UNKNOWN	(P)	NO LIABILITY
89	CITY OF BELLEVILLE TELECOMMUNICATIONS UTILITY TAX 101 S. ILLINOIS STREET BELLEVILLE IL 62220	01-12975	s21427	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
90	CITY OF BELLEVUE 11511 MAIN STREET PO BOX 98009 BELLEVUE WA 98009	01-12975	s20816	UNKNOWN	(P)	NO LIABILITY
91	CITY OF BELLFLOWER CITY CLERK 16600 CIVIC CENTER DR. BELLFLOWER CA 90706	01-12975	s21445	UNKNOWN	(P)	NO LIABILITY
92	CITY OF BELLINGHAM ATTN: FINANCE DEPT. 210 LOTTIE ST. BELLINGHAM WA 98225	01-12975	s20817	UNKNOWN	(P)	NO LIABILITY
93	CITY OF BENICIA TELECOMMUNICATIONS UTILITY TAX 250 EAST L STREET BENICIA CA 94510	01-12975	s20818	UNKNOWN	(P)	NO LIABILITY
94	CITY OF BERKELEY 2118 MILVIA STREET SUITE 300 BERKELEY CA 94704	01-12975	s29432	UNKNOWN	(P)	NO LIABILITY
95	CITY OF BLAINE 344 H STREET BLAINE WA 98230-4109	01-12975	s21440	UNKNOWN	(P)	NO LIABILITY
96	CITY OF BLUE ASH INCOME TAX DIVISION 4343 COOPER ROAD BLUE ASH OH 45242-5699	01-12974	s20819	UNKNOWN	(P)	NO LIABILITY
97	CITY OF BOCA RATON FINANCE DEPT. 201 W. PALMETTO PARK BOCA RATON FL 33432	01-12975	s20820	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
98	CITY OF BOTHEL TREASURER'S OFFICE 18305 101ST AVENUE NE BOTHEL WA 98011	01-12975	s20821	UNKNOWN	(P)	NO LIABILITY
99	CITY OF BOULDER PO BOX 971 BOULDER CO 80306	01-12975	s20822	UNKNOWN	(P)	NO LIABILITY
100	CITY OF BOYNTON BEACH FINANCE DEPARTMENT PO BOX 310 BOYNTON FL 33424-0310	01-12975	s20823	UNKNOWN	(P)	NO LIABILITY
101	CITY OF BOYNTON BEACH FINANCE DEPARTMENT PO BOX 310 BOYNTON FL 33424-0310	01-12975	s29455	UNKNOWN	(P)	NO LIABILITY
102	CITY OF BRADENTON CITY CLERKS OFFICE CALLER SERVICE 25015 BRADENTON FL 34206	01-12975	s29456	UNKNOWN	(P)	NO LIABILITY
103	CITY OF BRADENTON CITY CLERKS OFFICE CALLER SERVICE 25015 BRADENTON FL 34206	01-12975	s20824	UNKNOWN	(P)	NO LIABILITY
104	CITY OF BREMERTON TAX & LICENSE DIVISION 239 FOURTH STREET BREMERTON WA 98337	01-12975	s20825	UNKNOWN	(P)	NO LIABILITY
105	CITY OF BRENTWOOD CITY TAX COLLECTOR PO BOX 788 BRENTWOOD TN 37024-0788	01-12975	s20826	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
106 CITY OF BREWSTER ATTN FINANCE DEPARTMENT PO BOX 340 BREWSTER WA 98812	01-12975	s20827	UNKNOWN	(P)	NO LIABILITY
107 CITY OF BROOKFIELD FINANCE DEPARTMENT 8820 BROOKFIELD AVENUE BROOKFIELD IL 60513	01-12975	s20828	UNKNOWN	(P)	NO LIABILITY
108 CITY OF BUFFALO GROVE TELECOMMUNICATIONS UTILITY TAX ATTN: FINANCE DEPT. BUFFALO GROVE IL 60089	01-12975	s20829	UNKNOWN	(P)	NO LIABILITY
109 CITY OF BURBANK 275 E. OLIVE AVENUE BURBANK CA 91510	01-12975	s29430	UNKNOWN	(P)	NO LIABILITY
110 CITY OF BURBANK 275 E. OLIVE AVENUE BURBANK CA 91510	01-12975	s29431	UNKNOWN	(P)	NO LIABILITY
111 CITY OF BURIEEN 415 SW 150TH STREET BURIEEN WA 98166-1973	01-12975	s21397	UNKNOWN	(P)	NO LIABILITY
112 CITY OF CALABASAS CITY HALL 26135 MUREAU ROAD CALABASAS CA 91302	01-12975	s21356	UNKNOWN	(P)	NO LIABILITY
113 CITY OF CALUMET CITY TELECOMMUNICATIONS UTILITY TAX PO BOX 1519 CALUMET CITY IL 60409	01-12975	s21426	UNKNOWN	(P)	NO LIABILITY
114 CITY OF CARLSBAD 1200 CARLSBAD VILLAGE DRIVE CARLSBAD CA 92008	01-12975	s20830	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
115. CITY OF CARNATION TELECOMMUNICATIONS UTILITY TAX PO BOX 1238 CARNATION WA 98014	01-12975	s20831	UNKNOWN	(P)	NO LIABILITY
116 CITY OF CASHMERE 101 WOODRING STREET CASHMERE WA 98815-1034	01-12975	s21402	UNKNOWN	(P)	NO LIABILITY
117 CITY OF CASSELBERRY TELECOMMUNICATIONS UTILITY TAX 95 TRIPLET LAKE DR. CASSELBERRY FL 32707	01-12975	s21345	UNKNOWN	(P)	NO LIABILITY
118 CITY OF CEDAR PARK ATTN: WES VELA, FINANCE DIR. 600 NORTH BELL BLVD. CEDAR PARK TX 78613	01-12975	s20832	UNKNOWN	(P)	NO LIABILITY
119 CITY OF CENTRALIA TELECOMMUNICATIONS UTILITY TAX 118 W MAPLE STREET CENTRALIA WA 98531	01-12975	s20833	UNKNOWN	(P)	NO LIABILITY
120 CITY OF CHAMPAIGN TELECOMMUNICATIONS UTILITY TAX 102 N NEIL ST. CHAMPAIGN IL 61820	01-12975	s21400	UNKNOWN	(P)	NO LIABILITY
121 CITY OF CHEHALIS 80 NE CASCADE AVE. CHEHALIS WA 98532	01-12975	s20835	UNKNOWN	(P)	NO LIABILITY
122 CITY OF CHELAN TELECOMMUNICATIONS UTILITY TAX PO BOX 1669 CHELAN WA 98816	01-12975	s20836	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
123	CITY OF CHICAGO DEPARTMENT OF REVENUE BUSINESS SERVICES DIVISION CHICAGO IL 60664-1039	01-12975	s20837	UNKNOWN	(P)	NO LIABILITY
124	CITY OF CHICAGO HEIGHTS 1601 CHICAGO ROAD CHICAGO IL 60411	01-12975	s20838	UNKNOWN	(P)	NO LIABILITY
125	CITY OF CHICO 411 MAIN ST. CHICO CA 95928	01-12975	s20839	UNKNOWN	(P)	NO LIABILITY
126	CITY OF CHULA VISTA PO BOX 1087 CHULA VISTA CA 91912	01-12975	s20840	UNKNOWN	(P)	NO LIABILITY
127	CITY OF CICERO 4937 W. 25TH ST. CICERO IL 60804	01-12975	s21368	UNKNOWN	(P)	NO LIABILITY
128	CITY OF CINCINNATI INCOME TAX BUREAU PO BOX 5488 CINCINNATI OH 45201	01-12974	s24652	UNKNOWN	(P)	NO LIABILITY
129	CITY OF CINCINNATI INCOME TAX BUREAU PO BOX 5487 CINCINNATI OH 45201	01-12974	s24651	UNKNOWN	(P)	NO LIABILITY
130	CITY OF CITRUS HEIGHTS 6237 FOUNTAIN SQUARE DR. CITRUS HEIGHTS CA 95621	01-12975	s21394	UNKNOWN	(P)	NO LIABILITY
131	CITY OF CLARKSTON TELECOMMUNICATIONS UTILITY TAX CLARKSTON FINANCE DEPT. CLARKSTON WA 99403	01-12975	s20841	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
132 CITY OF CLAYTON 10 NORTH BEMISTON CLAYTON MO 63105	01-12975	s20842	UNKNOWN	(P)	NO LIABILITY
133 CITY OF CLEARWATER FINANCE DEPARTMENT P.O. BOX 4748 CLEARWATER FL 34618-4748	01-12975	s20843	UNKNOWN	(P)	NO LIABILITY
134 CITY OF CLEVELAND OH CENTRAL COLLECTION AGENCY MUNICIPAL INCOME TAX PO BOX 94810 CLEVELAND OH 44101	01-12974	s24653	UNKNOWN	(P)	NO LIABILITY
135 CITY OF COLUMBUS OH COLUMBUS INCOME TAX DIVISION DEPARTMENT L 1695 COLUMBUS OH 43260-1695	01-12974	s24655	UNKNOWN	(P)	NO LIABILITY
136 CITY OF COLVILLE COLVILLE FINANCE DEPT. 170 S OAK ST. COLVILLE WA 99114	01-12975	s20844	UNKNOWN	(P)	NO LIABILITY
137 CITY OF COMPTON FINANCE DEPT. 205 S. WILLOWBROOK COMPTON CA 90220	01-12975	s20845	UNKNOWN	(P)	NO LIABILITY
138 CITY OF CORAL GABLES TELECOMMUNICATIONS UTILITY TAX ATTN. COLLECTION DIVISION CORAL GABLES FL 33114-1549	01-12975	s20846	UNKNOWN	(P)	NO LIABILITY
139 CITY OF CORAL SPRINGS TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT CORAL SPRINGS FL 33065	01-12975	s20847	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
140	CITY OF COVINA TELECOMMUNICAITONS UTILITY TAX 125 E COLLEGE STREET COVINA CA 91723	01-12975	s20848	UNKNOWN	(P)	NO LIABILITY
141	CITY OF CULVER CITY PO BOX 507 CULVER CITY CA 90232-0507	01-12975	s29398	UNKNOWN	(P)	NO LIABILITY
142	CITY OF CULVER CITY PO BOX 507 CULVER CITY CA 90232-0507	01-12975	s29397	UNKNOWN	(P)	NO LIABILITY
143	CITY OF DALLAS 1500 MARILLA DR #2125 DALLAS TX 75201	01-12975	s29426	UNKNOWN	(P)	NO LIABILITY
144	CITY OF DALY TELECOMMUNICATIONS UTILITY TAX 333 90TH STREET DALY CITY CA 94015	01-12975	s20850	UNKNOWN	(P)	NO LIABILITY
145	CITY OF DAVIE BUDGET AND FINANCE DEPT 6591 S.W. 45TH STREET DAVIE FL 33314-3399	01-12975	s20851	UNKNOWN	(P)	NO LIABILITY
146	CITY OF DAYTON DIVISION OF TAXATION PO BOX 2806 DAYTON OH 45401	01-12974	s24657	UNKNOWN	(P)	NO LIABILITY
147	CITY OF DAYTONA BEACH TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT DAYTONA BEACH FL 32115-2451	01-12975	s20852	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
148 CITY OF DE KALB TELECOMMUNICATIONS UTILITY TAX 200 S 4TH ST DE KALB IL 60115	01-12975	s21401	UNKNOWN	(P)	NO LIABILITY
149 CITY OF DECATUR TELECOMMUNICATIONS UTILITY TAX 1 GARY K ANDERSON PLAZA DECATUR IL 62523	01-12975	s21424	UNKNOWN	(P)	NO LIABILITY
150 CITY OF DELAND ATTN. FINANCE DEPT P.O. DRAWER 449 DELAND FL 32721	01-12975	s21333	UNKNOWN	(P)	NO LIABILITY
151 CITY OF DELRAY BEACH ATTN FINANCE MILENA WALINSKI 100 NW 1ST AVE. DELRAY BEACH FL 34444	01-12975	s20853	UNKNOWN	(P)	NO LIABILITY
152 CITY OF DELTA SALES & USE TAX LICENSE REN. PO BOX 19 DELTA CO 81416-0019	01-12975	s21453	UNKNOWN	(P)	NO LIABILITY
153 CITY OF DES MOINES TELECOMMUNICATIONS UTILITY TAX 21630 11TH AVENUE S DES MOINES WA 98198	01-12975	s20854	UNKNOWN	(P)	NO LIABILITY
154 CITY OF DES PLAINES 1420 MINER STREET DES PLAINES IL 60016	01-12975	s20855	UNKNOWN	(P)	NO LIABILITY
155 CITY OF DETROIT MI TREASURER CITY OF DETROIT PO BOX 33530 DETROIT MI 48232	01-12975	s24659	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
156	CITY OF DETROIT MI TREASURER CITY OF DETROIT PO BOX 33530 DETROIT MI 48232	01-12974	s24658	UNKNOWN	(P)	NO LIABILITY
157	CITY OF DETROIT MI DETROIT CITY INCOME TAX 2 WOODWARD, ROOM B3 DETROIT MI 48226	01-12974	s24660	UNKNOWN	(P)	NO LIABILITY
158	CITY OF DINUBA TELECOMMUNICATIONS UTILITY TAX 405 EAST EL MONTE WAY DINUBA CA 93618	01-12975	s21435	UNKNOWN	(P)	NO LIABILITY
159	CITY OF DUNEDIN 750 MILWAUKEE AVE. DUNEDIN FL 34698	01-12975	s21334	UNKNOWN	(P)	NO LIABILITY
160	CITY OF EAST WENATCHEE OFFICE OF THE CITY CLERK 271 NINTH STREET NE EAST WENATCHEE WA 98802	01-12975	s21431	UNKNOWN	(P)	NO LIABILITY
161	CITY OF EDMONDS 121 5TH AVENUE NORTH EDMONDS WA 98020-3147	01-12975	s29463	UNKNOWN	(P)	NO LIABILITY
162	CITY OF EDMONDS 121 5TH AVENUE NORTH EDMONDS WA 98020-3147	01-12975	s29464	UNKNOWN	(P)	NO LIABILITY
163	CITY OF EL MONTE FINANCE DEPARTMENT 1415 SANTA ANITA STREET EL MONTE CA 91733	01-12975	s21354	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
164	CITY OF EL SEGUNDO 350 MAIN STREET EL SEGUNDO CA 90245	01-12975	s29436	UNKNOWN	(P)	NO LIABILITY
165	CITY OF EL SEGUNDO 350 MAIN STREET EL SEGUNDO CA 90245	01-12975	s29435	UNKNOWN	(P)	NO LIABILITY
166	CITY OF ELK GROVE 8400 LAGUNA ELK GROVE CA 95758-8045	01-12975	s21447	UNKNOWN	(P)	NO LIABILITY
167	CITY OF ELLENSBURG 420 NORTH PEARL STREET ELLENSBURG WA 98926	01-12975	s20857	UNKNOWN	(P)	NO LIABILITY
168	CITY OF ELMA TELECOMMUNICATIONS UTILITY TAX ATTN: CITY CLERK PO BOX E ELMAN WA 98541	01-12975	s21406	UNKNOWN	(P)	NO LIABILITY
169	CITY OF ELMHURST COLLECTOR'S OFFICE 209 N. YORK RD ELMHURST IL 60126	01-12975	s20858	UNKNOWN	(P)	NO LIABILITY
170	CITY OF EMERYVILLE TELECOMMUNICATIONS UTILITY TAX 2200 POWELL STREET 12TH FLOOR EMERYVILLE CA 94608	01-12975	s29434	UNKNOWN	(P)	NO LIABILITY
171	CITY OF EMERYVILLE TELECOMMUNICATIONS UTILITY TAX 2200 POWELL STREET 12TH FLOOR EMERYVILLE CA 94608	01-12975	s29433	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
172 CITY OF ENGLEWOOD 3400 SO ELATI ENGLEWOOD CO 80110	01-12975	s20859	UNKNOWN	(P)	NO LIABILITY
173 CITY OF ENUMCLAW TELECOMMUNICATIONS UTILITY TAX ENUMCLAW CITY FINANCE ENUMCLAW WA 98022	01-12975	s20860	UNKNOWN	(P)	NO LIABILITY
174 CITY OF EPHRATA TELECOMMUNICATIONS UTILITY TAX CITY CLERK EPHRATA WA 98823	01-12975	s20861	UNKNOWN	(P)	NO LIABILITY
175 CITY OF EULESS ATTN. TOM COX DIRECTOR OF ADMINISTRATION EULESS TX 76039	01-12975	s20862	UNKNOWN	(P)	NO LIABILITY
176 CITY OF EUREKA TELECOMMUNICATIONS UTILITY TAX 531 K STREET EUREKA CA 95501	01-12975	s21434	UNKNOWN	(P)	NO LIABILITY
177 CITY OF EUSTIS FINANCE DEPARTMENT PO BOX 68 EUSTIS FL 32726	01-12975	s21385	UNKNOWN	(P)	NO LIABILITY
178 CITY OF EVANSTON BUDGET DEPARTMENT 2100 RIDGE AVENUE EVANSTON IL 60101	01-12975	s20863	UNKNOWN	(P)	NO LIABILITY
179 CITY OF EVERETT 3002 WETMORE ST. EVERETT WA 98201	01-12975	s20864	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
180	CITY OF FAIRFAX WILLIAM PAGE JOHNSON, II CITY HALL, RM. 210 FAIRFAX VA 22030	01-12975	s20865	UNKNOWN	(P)	NO LIABILITY
181	CITY OF FAIRFIELD TELECOMMUNICATIONS UTILITY TAX 1000 WEBSTER STREET FAIRFIELD CA 94533	01-12975	s21454	UNKNOWN	(P)	NO LIABILITY
182	CITY OF FALLS CHURCH ATTN: PUBLIC UTILITIES COMM. 300 PARK AVE. FALLS CHURCH VA 22046	01-12975	s20866	UNKNOWN	(P)	NO LIABILITY
183	CITY OF FARMERS BRANCH 3723 VALLEY VIEW LANE FARMERS BRANCH TX 75244	01-12975	s20867	UNKNOWN	(P)	NO LIABILITY
184	CITY OF FEDERAL WAY ATTN: MGMT. SERVICES DEPT. PO BOX 9718 FEDERAL WAY WA 98063-9718	01-12975	s20868	UNKNOWN	(P)	NO LIABILITY
185	CITY OF FERNANDINA BEACH TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT FERNANDINA BEACH FL 32034	01-12975	s20869	UNKNOWN	(P)	NO LIABILITY
186	CITY OF FIFE BUSINESS LICENSE DEPARTMENT 5411 23RD STREET, E. FIFE WA 98424	01-12975	s20870	UNKNOWN	(P)	NO LIABILITY
187	CITY OF FIREBAUGH 1575 11TH ST. FIREBAUGH CA 93622	01-12975	s21367	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
188	CITY OF FLAGSTAFF SALES TAX 211 WEST ASPEN AVE FLAGSTAFF AZ 86001	01-12975	s21398	UNKNOWN	(P)	NO LIABILITY
189	CITY OF FONTANA 8353 SIERRA AVE. FONTANA CA 92335	01-12975	s21366	UNKNOWN	(P)	NO LIABILITY
190	CITY OF FORT MYERS ATTN FINANCE DEPARTMENT P O. DRAWER 2217 FORT MYERS FL 33902	01-12975	s20871	UNKNOWN	(P)	NO LIABILITY
191	CITY OF FREDERICKSBURG COMMISSIONER OF REVENUE PO BOX 644 FREDERICKSBURG VA 22404	01-12975	s20873	UNKNOWN	(P)	NO LIABILITY
192	CITY OF FRESNO FINANCE DIVISION P O BOX 45017 FRESNO CA 93718-5017	01-12975	s21381	UNKNOWN	(P)	NO LIABILITY
193	CITY OF FRIDAY HARBOR OFFICE OF THE TOWN CLERK PO BOX 219 FRIDAY HARBOR WA 98250	01-12975	s21442	UNKNOWN	(P)	NO LIABILITY
194	CITY OF FT. LAUDERDALE FINANCE DEPARTMENT P.O. BOX DRAWER 14250 FT. LAUDERDALE FL 33302	01-12975	s20874	UNKNOWN	(P)	NO LIABILITY
195	CITY OF GAINESVILLE ATTN FINANCE DEPARTMENT P.O. BOX 490 STA 47 GAINESVILLE FL 32603	01-12975	s20875	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
196	CITY OF GARDENA 1700 WEST 162ND STREET GARDENA CA 91206	01-12975	s20876	UNKNOWN	(P)	NO LIABILITY
197	CITY OF GENEVA TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT 22 S 1ST STREET GENEVA IL 60134	01-12975	s21422	UNKNOWN	(P)	NO LIABILITY
198	CITY OF GIG HARBOR TELECOMMUNICATIONS UTILITY TAX 3105 JUDDSON STREET GIG HARBOR WA 98335	01-12975	s21432	UNKNOWN	(P)	NO LIABILITY
199	CITY OF GILROY 7351 ROSANNA ST. GILROY CA 95020	01-12975	s20877	UNKNOWN	(P)	NO LIABILITY
200	CITY OF GLENDALE 633 E. BROADWAY GLENDALE CA 91206	01-12975	s20878	UNKNOWN	(P)	NO LIABILITY
201	CITY OF GOLDENDALE PO BOX 69 1103 S. COLUMBUS GOLDENDALE WA 98620	01-12975	s20879	UNKNOWN	(P)	NO LIABILITY
202	CITY OF GRAND JUNCTION CS DIVISION (SALES TAX) 250 NORTH FIFTH ST. GRAND JUNCTION CO 81501	01-12975	s20880	UNKNOWN	(P)	NO LIABILITY
203	CITY OF GREENSBORO PO BOX 3136 GREENSBORO NC 27402-2501	01-12975	s21322	UNKNOWN	(P)	NO LIABILITY
204	CITY OF GREENWOOD VILLAGE 6060 S. QUEBEC ST. GREENWOOD VILLAGE CO 60111-4591	01-12975	s20883	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
205	CITY OF GROVER BEACH ATTN. FINANCE DEPARTMENT PO BOX 365 GROVER BEACH CA 93483	01-12975	s20884	UNKNOWN	(P)	NO LIABILITY
206	CITY OF HALLANDALE 400 S. FEDERAL HWY HALLANDALE FL 33009	01-12975	s21335	UNKNOWN	(P)	NO LIABILITY
207	CITY OF HAMPTON PO BOX 638 ATTN: CITY TREASURER HAMPTON VA 23669	01-12975	s29462	UNKNOWN	(P)	NO LIABILITY
208	CITY OF HARTFORD TAX COLLECTOR 550 MAIN STREET HARTFORD CT 06103-2992	01-12975	s21362	UNKNOWN	(P)	NO LIABILITY
209	CITY OF HAWTHORNE 4455 W. 126TH ST. HAWTHORNE CA 90250	01-12975	s21364	UNKNOWN	(P)	NO LIABILITY
210	CITY OF HERMOSA BEACH 1315 VALLEY DRIVE HERMOSA BEACH CA 90254	01-12975	s20885	UNKNOWN	(P)	NO LIABILITY
211	CITY OF HIALEAH TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT HIALEAH FL 33010-0471	01-12975	s20886	UNKNOWN	(P)	NO LIABILITY
212	CITY OF HIGHLAND PARK TELECOMMUNICATIONS UTILITY TAX 1707 SAINT JOHNS AVE. HIGHLAND PARK IL 60035	01-12975	s20887	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
213 CITY OF HOLLYWOOD FINANCE DEPARTMENT P O. BOX 229045 HOLLYWOOD FL 33022-9045	01-12975	s20888	UNKNOWN	(P)	NO LIABILITY
214 CITY OF HOMESTEAD FINANCE DEPARTMENT 790 NORTH HOMESTEAD BLVD. HOMESTEAD FL 33030	01-12975	s20889	UNKNOWN	(P)	NO LIABILITY
215 CITY OF HOUSTON ATTN: JACQUI CROY ASSISTANT DIRECTOR F&A DEPT. HOUSTON TX 77002	01-12975	s20890	UNKNOWN	(P)	NO LIABILITY
216 CITY OF HUNTINGTON BEACH PO BOX 711 HUNTINGTON BEACH CA 92648	01-12975	s21337	UNKNOWN	(P)	NO LIABILITY
217 CITY OF INDIANAPOLIS CONTROLLER'S OFFICE 200 E WASHINGTON ST INDIANAPOLIS IN 46204	01-12975	s20891	UNKNOWN	(P)	NO LIABILITY
218 CITY OF INDIO 100 CIVIC CENTER MALL INDIO CA 92201	01-12975	s21386	UNKNOWN	(P)	NO LIABILITY
219 CITY OF INGLEWOOD 1 MANCHESTER BLVD. INGLEWOOD CA 90301	01-12975	s20892	UNKNOWN	(P)	NO LIABILITY
220 CITY OF IRVINE 350 E 17TH ST. #212 COSTA MESA CA 92627	01-12975	s20893	UNKNOWN	(P)	NO LIABILITY
221 CITY OF ISSAQUAH FINANCE DEPARTMENT PO BOX 1307 ISSAQUAH WA 98027-1307	01-12975	s20895	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
222	CITY OF JACKSONVILLE TAX COLLECTOR 231 E. FORSYTH ST. JACKSONVILLE FL 32202-3356	01-12975	s20896	UNKNOWN	(P)	NO LIABILITY
223	CITY OF JOLIET 150 WEST JEFFERSON JOLIET IL 60432	01-12975	s20897	UNKNOWN	(P)	NO LIABILITY
224	CITY OF KALAMA TELECOMMUNICATIONS UTILITY TAX 320 NORTH 1ST STREET KALAMA WA 98625	01-12975	s21439	UNKNOWN	(P)	NO LIABILITY
225	CITY OF KANKAKEE TELECOMMUNICATIONS UTILITY TAX 385 E. OAK ST. KANKAKEE IL 60901	01-12975	s21399	UNKNOWN	(P)	NO LIABILITY
226	CITY OF KANSAS CITY PO BOX 15624 KANSAS CITY MO 64106	01-12974	s24661	UNKNOWN	(P)	NO LIABILITY
227	CITY OF KANSAS CITY OFFICE OF MGMT. & BUDGET JOHNSON COUNTY, KS 111 S. CHERRY SUITE 2300 OLATHE KS 66061-3441	01-12975	s21414	UNKNOWN	(P)	NO LIABILITY
228	CITY OF KELSO FINANCE DEPT. 109 ALLEN STREET KELSO WA 98626	01-12975	s20898	UNKNOWN	(P)	NO LIABILITY
229	CITY OF KENNEWICK PO BOX 6108 210 W 6TH AVE KENNEWICK WA 99336	01-12975	s20899	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
230	CITY OF KENT PO BOX 250 PACIFIC WA 98047	01-12975	s20900	UNKNOWN	(P)	NO LIABILITY
231	CITY OF KIRKLAND 123 5TH AVE. KIRKLAND WA 98033	01-12975	s20901	UNKNOWN	(P)	NO LIABILITY
232	CITY OF KISSIMMEE ATTN FINANCE DEPARTMENT 101 NORTH CHURCH ST. KISSIMMEE FL 34741	01-12975	s20902	UNKNOWN	(P)	NO LIABILITY
233	CITY OF LA HABRA 201 E. LA HABRA BLVD. LA HABRA CA 90631	01-12975	s20903	UNKNOWN	(P)	NO LIABILITY
234	CITY OF LA PALMA 7822 WALKER ST. LA PALMA CA 90623	01-12975	s20904	UNKNOWN	(P)	NO LIABILITY
235	CITY OF LA SALLE TELECOMMUNICATIONS UTILITY TAX 745 2ND STREET LA SALLE IL 61301	01-12975	s21421	UNKNOWN	(P)	NO LIABILITY
236	CITY OF LACEY FINANCE DEPT. 210 W 6TH AVE. KENNEWICK WA 99336	01-12975	s20905	UNKNOWN	(P)	NO LIABILITY
237	CITY OF LAKE FOREST 220 E. DEERPATH LAKE FOREST IL 60045	01-12975	s20906	UNKNOWN	(P)	NO LIABILITY
238	CITY OF LAKE MARY CITY CLERK P.O. BOX 950700 LAKE MARY FL 32795	01-12975	s21344	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
239	CITY OF LAKE WALES ATTN. FINANCE DEPT. P.O. BOX 1320 LAKE WALES FL 33589-1320	01-12975	s21351	UNKNOWN	(P)	NO LIABILITY
240	CITY OF LAKE WORTH 7 NORTH DIXIE HWY LAKE WORTH FL 33460	01-12975	s20907	UNKNOWN	(P)	NO LIABILITY
241	CITY OF LAKE LAND ATTN FINANCE DIRECTOR 228 SOUTH MASSACHUSSETTS AVE. LAKE LAND FL 33801	01-12975	s20908	UNKNOWN	(P)	NO LIABILITY
242	CITY OF LAKEWOOD PO BOX 261450 LAKEWOOD CO 80226-9450	01-12975	s20909	UNKNOWN	(P)	NO LIABILITY
243	CITY OF LARGO FLORIDA MANAGEMENT SERVICES DEPARTMENT ACCOUNTING & FINANCE DIVISION LARGO FL 33779-0296	01-12975	s20910	UNKNOWN	(P)	NO LIABILITY
244	CITY OF LAS VEGAS DEPT OF FINANCE & BUSINESS SVC EXTERNAL AUDIT/FISCAL CONTROL LAS VEGAS NV 89101-2986	01-12975	s20911	UNKNOWN	(P)	NO LIABILITY
245	CITY OF LAUDERDALE LAKES TELECOMMUNICATIONS UTILITY TAX CITY HALL LAUDERDALE LAKES FL 33319	01-12975	s20912	UNKNOWN	(P)	NO LIABILITY
246	CITY OF LAWNSDALE 14717 BURIN AVE. LAWNSDALE CA 90620	01-12975	s20913	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
247	CITY OF LEAVENWORTH TELECOMMUNICATIONS UTILITY TAX CITY HALL 700 HIGHWAY 2 LEAVENWORTH WA 98826	01-12975	s21407	UNKNOWN	(P)	NO LIABILITY
248	CITY OF LEXINGTON DIVISION OF REVENUE LEX-FAY URBAN CO GOVT PO BOX 14058 LEXINGTON KY 40512	01-12974	s24662	UNKNOWN	(P)	NO LIABILITY
249	CITY OF LIGHTHOUSE FINANCE DEPARTMENT 2200 NE 38TH STREET LIGHTHOUSE FL 33064	01-12975	s20914	UNKNOWN	(P)	NO LIABILITY
250	CITY OF LINCOLN ATTN: CITY TREASURER'S OFFICE 555 S 10TH ST. LINCOLN NE 68508	01-12975	s20915	UNKNOWN	(P)	NO LIABILITY
251	CITY OF LITTLE ROCK ROOM 100 500 WEST MARKHAM STREET LITTLE ROCK AR 72201	01-12975	s20916	UNKNOWN	(P)	NO LIABILITY
252	CITY OF LITTLETON 2255 W. BERRY AVENUE LITTLETON CO 80165	01-12975	s20917	UNKNOWN	(P)	NO LIABILITY
253	CITY OF LONG BEACH TELECOMMUNICAITONS UTILITY TAX 333 W OCEAN BLVD. 5TH FL. LONG BEACH CA 90802	01-12975	s29367	UNKNOWN	(P)	NO LIABILITY
254	CITY OF LONG BEACH TELECOMMUNICATIONS UTILITY TAX LONG BEACH FINANCE DEPT., LONG BEACH WA 98631	01-12975	s20919	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
255	CITY OF LONG BEACH TELECOMMUNICAITONS UTILITY TAX 333 W. OCEAN BLVD. 5TH FL. LONG BEACH CA 90802	01-12975	s29366	UNKNOWN	(P)	NO LIABILITY
256	CITY OF LONG BEACH (WA) TELECOMMUNICATIONS UTILITY TAX LONG BEACH FINANCE DEPT. LONG BEACH WA 98631	01-12975	s20920	UNKNOWN	(P)	NO LIABILITY
257	CITY OF LONGMONT SALES & USE TAX DIVISION CIVIC CENTER COMPLEX 350 KIMBARK STREET LONGMONT CO 80501	01-12975	s21451	UNKNOWN	(P)	NO LIABILITY
258	CITY OF LONGVIEW BUSINESS LICENSE DESK 1525 BROADWAY LONGVIEW WA 98632-7080	01-12975	s20921	UNKNOWN	(P)	NO LIABILITY
259	CITY OF LONGWOOD 175 W. WARREN AVE. LONGWOOD FL 32750	01-12975	s20922	UNKNOWN	(P)	NO LIABILITY
260	CITY OF LOS ALAMITOS CITY CLERK 3191 KATELLA AVENUE LOS ALAMITOS CA 90720	01-12975	s20923	UNKNOWN	(P)	NO LIABILITY
261	CITY OF LOS ALTOS 1 N. SAN ANTONIO RD. LOS ALTOS CA 94002	01-12975	s21343	UNKNOWN	(P)	NO LIABILITY
262	CITY OF LOS ANGELES 200 N. SPRING ST. ROOM 295 LOS ANGELES CA 90012	01-12975	s20924	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
263	CITY OF LOS ANGELES CITY OF LOS ANGELES FILE#56478 LOS ANGELES CA 90074-6478	01-12975	s20925	UNKNOWN	(P)	NO LIABILITY
264	CITY OF LOUISVILLE CITY OF LOUISVILLE/JEFFERSON CTY REVENUE COMMISSION PO BOX 35410 LOUISVILLE KY 40232	01-12974	s24663	UNKNOWN	(P)	NO LIABILITY
265	CITY OF LOVELAND SALES TAX ADMINISTRATION P.O. BOX 845 LOVELAND CO 80539-0845	01-12975	s20926	UNKNOWN	(P)	NO LIABILITY
266	CITY OF LYNNWOOD 11330 BULLIS ROAD LYNNWOOD CA 90262	01-12975	s21342	UNKNOWN	(P)	NO LIABILITY
267	CITY OF MAITLAND ATTN: CITY CLERK 1776 INDEPENDENCE LANE MAITLAND FL 32751	01-12975	s20927	UNKNOWN	(P)	NO LIABILITY
268	CITY OF MALIBU 111 N HOPE ST. ROOM L68 LOS ANGELES CA 90012	01-12975	s20928	UNKNOWN	(P)	NO LIABILITY
269	CITY OF MANASSAS OFFICE OF THE TREASURER PO BOX 512 MANASSAS VA 20108	01-12975	s20929	UNKNOWN	(P)	NO LIABILITY
270	CITY OF MAPLE PARK TELECOMMUNICATIONS UTILITY TAX PO BOX 220 MAPLE PARK IL 60151	01-12975	s21412	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
271 CITY OF MAPLE VALLEY ATTN: FINANCE DEPARTMENT PO BOX 320 MAPLE VALLEY WA 98038	01-12975	s20930	UNKNOWN	(P)	NO LIABILITY
272 CITY OF MARYSVILLE 4822 GROVE ST. MARYSVILLE WA 98270	01-12975	s20931	UNKNOWN	(P)	NO LIABILITY
273 CITY OF MELBOURNE REVENUE DIVISION 900 E STRAWBRIDGE AVE. MELBOURNE FL 32901	01-12975	s29452	UNKNOWN	(P)	NO LIABILITY
274 CITY OF MELBOURNE REVENUE DIVISION 900 E STRAWBRIDGE AVE. MELBOURNE FL 32901	01-12975	s20932	UNKNOWN	(P)	NO LIABILITY
275 CITY OF MERCER ISLAND TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT MERCER ISLAND WA 98040	01-12975	s20933	UNKNOWN	(P)	NO LIABILITY
276 CITY OF MIAMI FINANCE DEPARTMENT P.O. BOX 330708 MIAMI FL 33133-0708	01-12975	s20934	UNKNOWN	(P)	NO LIABILITY
277 CITY OF MIAMI FINANCE DEPARTMENT P.O. BOX 330708 MIAMI FL 33133-0708	01-12975	s29401	UNKNOWN	(P)	NO LIABILITY
278 CITY OF MIAMI BEACH FINANCE DEPARTMENT 1700 CONVENTION CENTER DR. MIAMI BEACH FL 33139	01-12975	s20935	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
279 CITY OF MIAMI BEACH FINANCE DEPARTMENT 1700 CONVENTION CENTER DR. MIAMI BEACH FL 33139	01-12975	s29457	UNKNOWN	(P)	NO LIABILITY
280 CITY OF MODESTO FINANCE DEPT. 1010 10TH ST., 5TH FLR. MODESTO CA 95353	01-12975	s20936	UNKNOWN	(P)	NO LIABILITY
281 CITY OF MONTCLAIR FINANCE DEPT. 5111 BENITO STREET MONTCLAIR CA 91763	01-12975	s20937	UNKNOWN	(P)	NO LIABILITY
282 CITY OF MONTEREY TELECOMMUNICATIONS UTILITY TAX CITY HALL MONTEREY CA 93940	01-12975	s20938	UNKNOWN	(P)	NO LIABILITY
283 CITY OF MONTEREY PARK 320 WEST NEWMARK AVE. MONTEREY PARK CA 91754	01-12975	s29468	UNKNOWN	(P)	NO LIABILITY
284 CITY OF MONTEREY PARK 320 WEST NEWMARK AVE. MONTEREY PARK CA 91754	01-12975	s29469	UNKNOWN	(P)	NO LIABILITY
285 CITY OF MORRISON TELECOMMUNICATION UTILITY TAX 200 W MAIN ST MARRISON IL 61270	01-12975	s21465	UNKNOWN	(P)	NO LIABILITY
286 CITY OF MOSES LAKE PO BOX 1579 MOSES LAKE WA 98837	01-12975	s20939	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
287 CITY OF MOUNTAIN VIEW TLECOMMUNICATIONS UTILITY TAX P.O. BOX 7540 MOUNTAIN VIEW CA 94039	01-12975	s20940	UNKNOWN	(P)	NO LIABILITY
288 CITY OF MT. VERNON PO BOX 809 MT. VERNON WA 98273	01-12975	s20941	UNKNOWN	(P)	NO LIABILITY
289 CITY OF NAPERVILLE DEPT FINANCE SERVICE PO BOX 3020 NAPERVILLE IL 60566-7020	01-12975	s20942	UNKNOWN	(P)	NO LIABILITY
290 CITY OF NEPTUNE BEACH TELECOMMUNICATIONS UTILITY TAX 116 1ST ST. NEPTUNE BEACH FL 32266	01-12975	s20943	UNKNOWN	(P)	NO LIABILITY
291 CITY OF NEW PORT RICHEY ATTN UTILITY BILLING OFFICE 5919 MAIN STREET NEW PORT RICHEY FL 34652	01-12975	s21329	UNKNOWN	(P)	NO LIABILITY
292 CITY OF NEW SMYRNA BEACH 210 SAMS AVENUE FINANCE DEPARTMENT NEW SMYRNA BEACH FL 32168	01-12975	s20945	UNKNOWN	(P)	NO LIABILITY
293 CITY OF NEW YORK ATTN HECTOR CARRINGTON 25 ELM PLACE 4TH FLOOR BROOKLYN NY 11201	01-12975	s20946	UNKNOWN	(P)	NO LIABILITY
294 CITY OF NEWPORT TELECOMMUNICATIONS UTILITY TAX NEWPORT CITY FINANCE DEPT. NEWPORT WA 99156	01-12975	s20947	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
295 CITY OF NOGALES SALES TAX DIVISION 777 N. GRAND AVENUE NOGALES AZ 85621	01-12975	s21462	UNKNOWN	(P)	NO LIABILITY
296 CITY OF NORTH BEND FINANCE DEPARTMENT PO BOX 896 NORTH BEND WA 98045	01-12975	s20948	UNKNOWN	(P)	NO LIABILITY
297 CITY OF NORTH MIAMI BEACH TELECOMMUNICATIONS UTILITY TAX ATTN: CITY CLERK'S OFFICE NORTH MIAMI BEACH FL 33162	01-12975	s20949	UNKNOWN	(P)	NO LIABILITY
298 CITY OF NORTH PALM BEACH FINANCE DEPARTMENT 501 US HIGHWAY 1 NORTH PALM BEACH FL 33408	01-12975	s29453	UNKNOWN	(P)	NO LIABILITY
299 CITY OF NORTHFIELD ATTN: E911 ADMIN. 350 WALNUT NORTHFIELD IL 60093	01-12975	s21444	UNKNOWN	(P)	NO LIABILITY
300 CITY OF NORTHLAKE 55 E NORTH AVE NORTHLAKE IL 60164	01-12975	s20950	UNKNOWN	(P)	NO LIABILITY
301 CITY OF NORWALK TELECOMMUNICATIONS UTILITY TAX PO BOX 1030 NORWALK CA 90651	01-12975	s20951	UNKNOWN	(P)	NO LIABILITY
302 CITY OF OAK HARBOR OAK HARBOR CITY FINANCE DEPT. 865 S.E. BARRINGTON DR., OAK HARBOR WA 98277	01-12975	s20952	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
303 CITY OF OAK RIDGE TAX & LICENSE ADMINISTRATION P.O. BOX ONE OAK RIDGE TN 37831-0001	01-12975	s20953	UNKNOWN	(P)	NO LIABILITY
304 CITY OF OAKBROOK TERRACE TELECOMMUNICATIONS UTILITY TAX 17 W 275 BUTTERFIELD RAOD OAKBROOK TERRACE IL 60181	01-12975	s29461	UNKNOWN	(P)	NO LIABILITY
305 CITY OF OAKBROOK TERRACE TELECOMMUNICATIONS UTILITY TAX 17 W 275 BUTTERFIELD RAOD OAKBROOK TERRACE IL 60181	01-12975	s29460	UNKNOWN	(P)	NO LIABILITY
306 CITY OF OAKLAND FINANCE/REVENUE DIVISION 505 14TH STREET, 10TH FLOOR OAKLAND CA 94612	01-12975	s20954	UNKNOWN	(P)	NO LIABILITY
307 CITY OF OAKLAND PARK C/O FINANCE DEPT., 3650 NE 12TH AVE., OAKLAND FL 33334	01-12975	s20955	UNKNOWN	(P)	NO LIABILITY
308 CITY OF OCALA ATTN: BOB IN FINANCE PO BOX 1270 OCALA FL 34478	01-12975	s20956	UNKNOWN	(P)	NO LIABILITY
309 CITY OF OKANOGAN TELECOMMUNICATIONS UTILITY TAX PO BOX 752 OKANOGAN WA 98840	01-12975	s20957	UNKNOWN	(P)	NO LIABILITY
310 CITY OF OLDSMAR ATTN: FINANCE DEPT. 100 STATE STREET WEST OLDSMAR FL 34677	01-12975	s21353	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
311 CITY OF OMAK OMAK CITY FINANCE DEPARTMENT PO BOX 72 OMAK WA 98541	01-12975	s20958	UNKNOWN	(P)	NO LIABILITY
312 CITY OF ORLANDO ATTN. REVENUE COLLECTION 400 S ORANGE AVE. ORLANDO FL 32801	01-12975	s29403	UNKNOWN	(P)	NO LIABILITY
313 CITY OF ORLANDO ATTN: REVENUE COLLECTION 400 S. ORANGE AVE ORLANDO FL 32801	01-12975	s20959	UNKNOWN	(P)	NO LIABILITY
314 CITY OF ORMOND BEACH FINANCE DEPARTMENT PO BOX 277 ORMOND BEACH FL 32175	01-12975	s20960	UNKNOWN	(P)	NO LIABILITY
315 CITY OF OTHELLO 500 E. MAIN ST. OTHELLO WA 99344	01-12975	s20961	UNKNOWN	(P)	NO LIABILITY
316 CITY OF PALM SPRINGS FINANCE DEPT. PO BOX 2743 PALM SPRINGS CA 92263-2743	01-12975	s20962	UNKNOWN	(P)	NO LIABILITY
317 CITY OF PALMETTO TELECOMMUNICATIONS UTILITY TAX CITY HALL PALMETTO FL 34220	01-12975	s20963	UNKNOWN	(P)	NO LIABILITY
318 CITY OF PALO ALTO PO BOX 10250 PALO ALTO CA 94303	01-12975	s21355	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
319	CITY OF PARK RIDGE 505 BUTLER PLACE PARK RIDGE IL 60068	01-12975	s20964	UNKNOWN	(P)	NO LIABILITY
320	CITY OF PASADENA 175 NORTH GARFIELD AVENUE PASADENA CA 91109	01-12975	s29427	UNKNOWN	(P)	NO LIABILITY
321	CITY OF PASADENA 175 NORTH GARFIELD AVENUE PASADENA CA 91109	01-12975	s20965	UNKNOWN	(P)	NO LIABILITY
322	CITY OF PASCO 525 N. 3RD AVE. PASCO WA 99301	01-12975	s20966	UNKNOWN	(P)	NO LIABILITY
323	CITY OF PEMBROKE PINES TELECOMMUNICATIONS UTILITY TAX FINANCE DIRECTOR PEMBROKE PINES FL 33026-3900	01-12975	s20967	UNKNOWN	(P)	NO LIABILITY
324	CITY OF PENSACOLA PO BOX 12910 PENSACOLA FL 32521	01-12975	s20968	UNKNOWN	(P)	NO LIABILITY
325	CITY OF PEORIA 8401 W. MONROE ST PEORIA AZ 85345	01-12975	s20969	UNKNOWN	(P)	NO LIABILITY
326	CITY OF PEORIA (AZ) SALES TAX DIVISION PO BOX 4038 PEORIA AZ 85380-7160	01-12975	s21461	UNKNOWN	(P)	NO LIABILITY
327	CITY OF PHILADELPHIA LICENSE ISSUANCE SECTION 1401 JOHN F. KENNEDY BLVD. PHILADELPHIA PA 19102	01-12975	s20970	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
328 CITY OF PINELLAS PARK TELECOMMUNICATIONS UTILITY TAX PO BOX 1100 PINELLAS PARK FL 33870	01-12975	s20972	UNKNOWN	(P)	NO LIABILITY
329 CITY OF PITTSBURGH EMERGENCY OPERATIONS CENTER ATTN: W. BRAD MAGILL PITTSBURGH PA 15201	01-12975	s20973	UNKNOWN	(P)	NO LIABILITY
330 CITY OF PLACENTIA 401 E CHAPMAN AVE. PLACENTIA CA 92870	01-12975	s21365	UNKNOWN	(P)	NO LIABILITY
331 CITY OF PLEASANT HILL BUSINESS LICENSE DEPARTMENT 100 GREGORY LANE PLEASANT HILL CA 94523-3323	01-12975	s20974	UNKNOWN	(P)	NO LIABILITY
332 CITY OF POMONA 505 S GAREY AVE. POMONA CA 91766	01-12975	s20975	UNKNOWN	(P)	NO LIABILITY
333 CITY OF POMPANO BEACH P.O. DRAWER 1300 POMPANO BEACH FL 33061	01-12975	s20976	UNKNOWN	(P)	NO LIABILITY
334 CITY OF PORT ANGELES TELECOMMUNICATIONS UTILITY TAX PORT ANGELES FINANCE DEPT. PORT ANGELES WA 98362	01-12975	s20977	UNKNOWN	(P)	NO LIABILITY
335 CITY OF PORT ORCHARD 216 PROSPECT STREET PORT ORCHARD WA 98366	01-12975	s20978	UNKNOWN	(P)	NO LIABILITY
336 CITY OF PORT TOWNSEND FINANCE DEPARTMENT 181 QUINCY ST.- FL. 1 PORT TOWNSEND WA 98368	01-12975	s20979	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
337 CITY OF PORTLAND 1120 SW 5TH AVE PORTLAND WA 97204	01-12975	s29428	UNKNOWN	(P)	NO LIABILITY
338 CITY OF PORTLAND 1900 SW 4TH AVE SUITE 3500 PORTLAND OR 97201	01-12974	s24664	UNKNOWN	(P)	NO LIABILITY
339 CITY OF PORTLAND 1120 SW 5TH AVE PORTLAND WA 97204	01-12975	s20980	UNKNOWN	(P)	NO LIABILITY
340 CITY OF POULSBO 19050 JENSEN WAY NE POULSBO WA 98370	01-12975	s21390	UNKNOWN	(P)	NO LIABILITY
341 CITY OF PRESCOTT 201 S. CORTEZ ST. PRESCOTT AZ 86301	01-12975	s21357	UNKNOWN	(P)	NO LIABILITY
342 CITY OF PROSPECT HEIGHTS 1 N ELMHURST RD. PROSPECT HEIGHTS IL 60070	01-12975	s21396	UNKNOWN	(P)	NO LIABILITY
343 CITY OF PUEBLO DEPARTMENT OF FINANCE PO BOX 1427 PUEBLO CO 81002	01-12975	s21471	UNKNOWN	(P)	NO LIABILITY
344 CITY OF PULLMAN PO BOX 249 PULLMAN WA 99163	01-12975	s20981	UNKNOWN	(P)	NO LIABILITY
345 CITY OF RANCHO CUCAMONGA ATTN. FINANCE DEPARTMENT PO BOX 807 RANCHO CUCAMONGA CA 91729	01-12975	s20982	UNKNOWN	(P)	NO LIABILITY
346 CITY OF REDMOND 15670 NE 85TH ST. REDMOND WA 98052	01-12975	s20983	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
347	CITY OF REDONDO BEACH PO BOX 167 REDONDO BEACH CA 90277	01-12975	s20984	UNKNOWN	(P)	NO LIABILITY
348	CITY OF REDWOOD CITY PO BOX 478 REDWOOD CITY CA 94064	01-12975	s20985	UNKNOWN	(P)	NO LIABILITY
349	CITY OF RENTON FINANCE DIRECTOR 200 MILL AVENUE SOUTH RENTON WA 98055	01-12975	s20986	UNKNOWN	(P)	NO LIABILITY
350	CITY OF RICHFIELD DIVISION OF TAXATION PO BOX 100 RICHFIELD OH 44286	01-12974	s24665	UNKNOWN	(P)	NO LIABILITY
351	CITY OF RICHMOND EMERGENCY COMMUNICATIONS 501 N. 9TH ST. ROOM B21 RICHMOND VA 23219	01-12975	s20989	UNKNOWN	(P)	NO LIABILITY
352	CITY OF RIVERSIDE ATTN: FINANCE 3900 MAIN STREET RIVERSIDE CA 92522	01-12975	s20990	UNKNOWN	(P)	NO LIABILITY
353	CITY OF RIVIERA BEACH FINANCE & ADMINISTRATION 600 WEST BLUE HERON BLVD RIVIERA BEACH FL 33404	01-12975	s20991	UNKNOWN	(P)	NO LIABILITY
354	CITY OF ROSEVILLE 311 VERNON STREET ROSEVILLE CA 95678	01-12975	s20992	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
355 CITY OF SACRAMENTO 926 J STREET SUITE 300 SACRAMENTO CA 95814	01-12975	s20993	UNKNOWN	(P)	NO LIABILITY
356 CITY OF SAFETY HARBOR TELECOMMUNICATIONS UTILITY TAX CITY HALL 750 MAIN STREET SAFETY HARBOR FL 34695	01-12975	s21392	UNKNOWN	(P)	NO LIABILITY
357 CITY OF SAINT AUGUSTINE FINANCE DEPARTMENT PO BOX 210 SAINT AUGUSTINE FL 32085	01-12975	s20994	UNKNOWN	(P)	NO LIABILITY
358 CITY OF SAINT CLOUD CITY TAXES 1300 9TH STREET ST. CLOUD FL 34769-3339	01-12975	s20995	UNKNOWN	(P)	NO LIABILITY
359 CITY OF SAINT LOUIS ATTN: DIANE BJORKLAND COMPTROLLERS OFFICE, CITY HALL 1200 MARKET ST, ROOM 311 ST LOUIS MO 63101	01-12975	s21443	UNKNOWN	(P)	NO LIABILITY
360 CITY OF SALINAS 200 LINCOLN AVE SALINAS CA 93901	01-12975	s20996	UNKNOWN	(P)	NO LIABILITY
361 CITY OF SAN ANTONIO ATTN: MR. OCTAVIO PENA FINANCE DIRECTOR SAN ANTONIO TX 78283-3966	01-12975	s20997	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
362 CITY OF SAN BERNADINO UTILITY TAX 300 NORTH D STREET SAN BERNADINO CA 92418	01-12975	s20998	UNKNOWN	(P)	NO LIABILITY
363 CITY OF SAN BUENA VENTURA BUSINESS LICENSE OFFICE PO BOX 99 VENTURA CA 93002	01-12975	s21352	UNKNOWN	(P)	NO LIABILITY
364 CITY OF SAN DIEGO 202 C. STREET SAN DIEGO CA 92101	01-12975	s20999	UNKNOWN	(P)	NO LIABILITY
365 CITY OF SAN FRANCISCO CITY HALL ROOM 110 SAN FRANCISCO CA 94102	01-12975	s21000	UNKNOWN	(P)	NO LIABILITY
366 CITY OF SAN JOSE BUSINESS TAX DEPARTMENT 1464 SAN FRANCISCO CA 94161-1464	01-12975	s21001	UNKNOWN	(P)	NO LIABILITY
367 CITY OF SAN LEANDRO 835 EAST 14TH STREET SAN LEANDRO CA 94577	01-12975	s21002	UNKNOWN	(P)	NO LIABILITY
368 CITY OF SAN LUIS OBISPO FINANCE DEPARTMENT 990 PALM STREET SAN LUIS OBISPO CA 93401	01-12975	s21003	UNKNOWN	(P)	NO LIABILITY
369 CITY OF SANTA ANA TREASURY M-13 P.O. BOX 1988 SANTA ANA CA 92702	01-12975	s21004	UNKNOWN	(P)	NO LIABILITY
370 CITY OF SANTA BARBARA 600 GARDEN STREET SANTA BARBARA CA 93101-1656	01-12975	s29387	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
371	CITY OF SANTA BARBARA 600 GARDEN STREET SANTA BARBARA CA 93101-1656	01-12975	s29386	UNKNOWN	(P)	NO LIABILITY
372	CITY OF SANTA CRUZ 809 CENTER STREET SANTA CRUZ CA 95060	01-12975	s21005	UNKNOWN	(P)	NO LIABILITY
373	CITY OF SANTA MONICA 1685 MAIN STREET SANTA MONICA CA 90401	01-12975	s29368	UNKNOWN	(P)	NO LIABILITY
374	CITY OF SANTA MONICA 1685 MAIN STREET SANTA MONICA CA 90401	01-12975	s29369	UNKNOWN	(P)	NO LIABILITY
375	CITY OF SANTA ROSA BUSINESS TAX-REV. & COLLECTION PO BOX 1673 SANTA ROSA CA 95402-1673	01-12975	s21006	UNKNOWN	(P)	NO LIABILITY
376	CITY OF SARASOTA ATTN FINANCE DEPARTMENT P.O. BOX 1058 SARASOTA FL 34230	01-12975	s21007	UNKNOWN	(P)	NO LIABILITY
377	CITY OF SAUSALITO 420 LITHO STREET SAUSALITO CA 94965	01-12975	s21405	UNKNOWN	(P)	NO LIABILITY
378	CITY OF SEAL BEACH 211 8TH STREET SEAL BEACH CA 90740	01-12975	s21008	UNKNOWN	(P)	NO LIABILITY
379	CITY OF SEATAC 17900 INTERNATIONAL BLVD SUITE 401 SEATAC WA 98188	01-12975	s21009	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
380 CITY OF SEATTLE REVENUE & CONSUMER AFFAIRS 700 5TH AVE., SUITE #4250 SEATTLE WA 98104-5020	01-12975	s21010	UNKNOWN	(P)	NO LIABILITY
381 CITY OF SEATTLE 700 5TH AVE STE 2700 SEATTLE WA 98104	01-12975	s29418	UNKNOWN	(P)	NO LIABILITY
382 CITY OF SEATTLE 700 5TH AVE STE 2700 SEATTLE WA 98104	01-12975	s29417	UNKNOWN	(P)	NO LIABILITY
383 CITY OF SEMINOLE TELECOMMUNICATIONS UTILITY TAX CITY CLERK SEMINOLE FL 33772	01-12975	s21011	UNKNOWN	(P)	NO LIABILITY
384 CITY OF SEQUIM TELECOMMUNICATIONS UTILITY TAX 152 WEST CEDAR STREET SEQUIM WA 98382	01-12975	s21436	UNKNOWN	(P)	NO LIABILITY
385 CITY OF SHELTON PO BOX 1277 SHELTON WA 98584	01-12975	s21012	UNKNOWN	(P)	NO LIABILITY
386 CITY OF SIERRA MADRE TELECOMMUNICATIONS UTILITY TAX 232 WEST SIERRA MADRE BLVD. SIERRA MADRE CA 91024	01-12975	s21433	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
387 CITY OF SKOKIE CITY CASHIER 5127 OAKTON STREET SKOKIE IL 60077-3600	01-12975	s21013	UNKNOWN	(P)	NO LIABILITY
388 CITY OF SNOHOMISH 116 UNION AVENUE SNOHOMISH WA 98290	01-12975	s21014	UNKNOWN	(P)	NO LIABILITY
389 CITY OF SNOQUALMIE OFFICE OF THE CITY CLERK PO BOX 987 SNOQUALMIE WA 98065	01-12975	s21015	UNKNOWN	(P)	NO LIABILITY
390 CITY OF SOUTH BEND TELECOMMUNICATIONS UTILITY TAX CLERK/TREASURER'S OFFICE 117 WILLAPA AVENUE SOUTH BEND WA 98586	01-12975	s21408	UNKNOWN	(P)	NO LIABILITY
391 CITY OF SOUTH PASADENA 1414 MISSION STREET SOUTH PASADENA CA 91030	01-12975	s21348	UNKNOWN	(P)	NO LIABILITY
392 CITY OF SOUTH SAN FRANCISCO 315 MAPLE AVE. SOUTH SAN FRANCISCO CA 94060	01-12975	s21016	UNKNOWN	(P)	NO LIABILITY
393 CITY OF SPOKANE FINANCE DEPARTMENT 808 WEST SPOKANE FALLS BLVD. SPOKANE WA 99201-3336	01-12975	s21018	UNKNOWN	(P)	NO LIABILITY
394 CITY OF ST LOUIS EARNINGS TAX DEPT 410 CITY HALL 1200 MARKET ST ST LOUIS MO 63103	01-12974	s24666	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
395	CITY OF ST. CHARLES 2 EAST MAIN ST. ST. CHARLES IL 60174	01-12975	s21019	UNKNOWN	(P)	NO LIABILITY
396	CITY OF ST. LOUIS ATTN. DIANE BJORKLAND COMPTROLLERS OFFICE, CITY HALL ST. LOUIS MO 63101	01-12975	s21020	UNKNOWN	(P)	NO LIABILITY
397	CITY OF ST. PETERSBURG OCCUPATIONAL LICENSE P.O. BOX 2842 ST. PETERSBURG FL 33731	01-12975	s21021	UNKNOWN	(P)	NO LIABILITY
398	CITY OF STANWOOD TELECOMMUNICATIONS UTILITY TAX 10220 270TH STREET NW STANWOOD WA 98292	01-12975	s21437	UNKNOWN	(P)	NO LIABILITY
399	CITY OF STEVENSON PO BOX 371 STEVENSON WA 98648	01-12975	s21022	UNKNOWN	(P)	NO LIABILITY
400	CITY OF STOCKTON 425 NORTH EL DORADO STOCKTON CA 95202-1997	01-12975	s21023	UNKNOWN	(P)	NO LIABILITY
401	CITY OF STUART DEPT. OF FINANCE 121 S. W FLAGER AVE. STUART FL 34994	01-12975	s21024	UNKNOWN	(P)	NO LIABILITY
402	CITY OF SUGAR LAND ATTN. DOROTHY PAINTER REVENUE DIRECTOR SUGAR LAND TX 77487-0110	01-12975	s21025	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
403 CITY OF SUNNYSIDE TELECOMMUNICATIONS UTILITY TAX SUNNYSIDE CITY FINANCE DEPT. SUNNYSIDE WA 98944	01-12975	s21026	UNKNOWN	(P)	NO LIABILITY
404 CITY OF SUNNYVALE FINANCE DEPT. P.O. BOX 3707 SUNNYVALE CA 94088	01-12975	s21027	UNKNOWN	(P)	NO LIABILITY
405 CITY OF SUNRISE 10770 W. OAKLAND PARK BLVD SUNRISE FL 33351	01-12975	s21028	UNKNOWN	(P)	NO LIABILITY
406 CITY OF TACOMA FINANCE DEPARTMENT 747 MARKET STREET SUITE 248 TACOMA WA 98402-3770	01-12975	s21029	UNKNOWN	(P)	NO LIABILITY
407 CITY OF TALLAHASSEE ATTN. JANICE GRIFFIN 300 S. ADAMS TALLAHASSAA FL 32301	01-12975	s29451	UNKNOWN	(P)	NO LIABILITY
408 CITY OF TAMPA REVENUE & FINANCE/TELECOM 315 E. KENNEDY BLVD. TAMPA FL 33602	01-12975	s21030	UNKNOWN	(P)	NO LIABILITY
409 CITY OF TAYLOR ATTN CHARLES L. CUNNINGHAM DIRECTOR OF FINANCE TAYLOR TX 76574	01-12975	s21031	UNKNOWN	(P)	NO LIABILITY
410 CITY OF TEMPE TAX & LICENSE DIVISION PO BOX 5002 TEMPE AZ 85280-5002	01-12975	s29419	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
411 CITY OF TEMPLE TERRACE TELECOMMUNICATIONS UTILITY TAX CITY CLERK TEMPLE TERRACE FL 33617	01-12975	s21033	UNKNOWN	(P)	NO LIABILITY
412 CITY OF TOPPENISH TELECOMMUNICATIONS UTILITY TAX 21 W 1ST AVENUE TOPPENISH WA 98948	01-12975	s21034	UNKNOWN	(P)	NO LIABILITY
413 CITY OF TORRANCE 325 TORRANCE BLVD. TORRANCE CA 90503	01-12975	s21035	UNKNOWN	(P)	NO LIABILITY
414 CITY OF TUCSON COLLECTIONS PO BOX 27320 TUCSON AZ 85726-7320	01-12975	s21037	UNKNOWN	(P)	NO LIABILITY
415 CITY OF TUMWATER TELECOMMUNICATIONS UTILITY TAX TUMWATER CITY FINANCE DEPT. OLYMPIA WA 98501	01-12975	s21038	UNKNOWN	(P)	NO LIABILITY
416 CITY OF TWINSBURG TAX DIVISION PO BOX 1270 TWINSBURG OH 44087	01-12974	s24667	UNKNOWN	(P)	NO LIABILITY
417 CITY OF UNIVERSITY PLACE TELECOMMUNICATIONS UTILITY TAX CITY FINANCE DEPT. 3715 BRIDGEPORT WAY W. TACOMA WA 98466	01-12975	s21417	UNKNOWN	(P)	NO LIABILITY
418 CITY OF VALLEJO 555 SANTA CLARA ST. VALLEJO CA 94590	01-12975	s21387	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
419 CITY OF VANCOUVER TELECOMMUNICATIONS UTILITY TAX PO BOX 1995 VANCOUVER WA 98668-1995	01-12975	s21039	UNKNOWN	(P)	NO LIABILITY
420 CITY OF VENTURA FINANCE DEPT. P.O. BOX 99 VENTURA CA 93002	01-12975	s21040	UNKNOWN	(P)	NO LIABILITY
421 CITY OF VERO BEACH CITY HALL 1053 20TH PLACE VERO BEACH FL 32960	01-12975	s21404	UNKNOWN	(P)	NO LIABILITY
422 CITY OF VIRGINIA BEACH TREASURER 2401 COURTHOUSE DRIVE VIRGINIA BEACH VA 23456	01-12975	s21041	UNKNOWN	(P)	NO LIABILITY
423 CITY OF WALLA WALLA TELECOMMUNICATIONS UTILITY TAX WALLA WALLA CITY FINANCE DEPT. WALLA WALLA WA 99362	01-12975	s21042	UNKNOWN	(P)	NO LIABILITY
424 CITY OF WALNUT CREEK 1666 NORTH MAIN STREET PO BOX 8039 WALNUT CREEK CA 94596	01-12975	s21043	UNKNOWN	(P)	NO LIABILITY
425 CITY OF WATSONVILLE PO BOX 50000 WATSONVILLE CA 95077	01-12975	s21044	UNKNOWN	(P)	NO LIABILITY
426 CITY OF WAUKEGAN ATTN. CITY COLLECTOR 410 ROBERT V. SABONJIAN PLACE WAUKEGAN IL 60085	01-12975	s21330	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
427	CITY OF WENATCHEE PO BOX 519 WENATCHEE WA 98807-0519	01-12975	s21045	UNKNOWN	(P)	NO LIABILITY
428	CITY OF WEST MELBOURNE TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT 2285 MINTON ROAD WEST MELBOURNE FL 32904	01-12975	s21393	UNKNOWN	(P)	NO LIABILITY
429	CITY OF WEST PALM BEACH FINANCE DEPARTMENT P O BOX 3366 WEST PALM BEACH FL 33402	01-12975	s21046	UNKNOWN	(P)	NO LIABILITY
430	CITY OF WEST PALM BEACH FINANCE DEPARTMENT P.O BOX 3366 WEST PALM BEACH FL 33402	01-12975	s29413	UNKNOWN	(P)	NO LIABILITY
431	CITY OF WESTMINSTER 8200 WESTMINSTER AVE WESTMINSTER CA 92683	01-12975	s21047	UNKNOWN	(P)	NO LIABILITY
432	CITY OF WESTPORT TELECOMMUNICATIONS UTILITY TAX TREASURER'S OFFICE WESTPORT WA 98595	01-12975	s21048	UNKNOWN	(P)	NO LIABILITY
433	CITY OF WHEATON TELECOMMUNICATIONS UTILITY TAX ATTN: FINANCE WHEATON IL 60187	01-12975	s21049	UNKNOWN	(P)	NO LIABILITY
434	CITY OF WHITE SALMON TELECOMMUNICATIONS UTILITY TAX WHITE SALMON DEPT. OF FINANCE WHITE SALMON WA 98672	01-12975	s21050	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
435 CITY OF WHITTIER ATTN. TREASURER 13230 E. PENN STREET WHITTIER CA 90602	01-12975	s21051	UNKNOWN	(P)	NO LIABILITY
436 CITY OF WILDWOOD TELECOMMUNICATIONS UTILITY TAX CITY HALL 100 N MAIN ST. WILDWOOD FL 34785	01-12975	s21456	UNKNOWN	(P)	NO LIABILITY
437 CITY OF WILMINGTON WAGE TAX DIVISION CITY/COUNTY BLDG 5TH FLOOR WILMINGTON DE 19801-3537	01-12975	s21052	UNKNOWN	(P)	NO LIABILITY
438 CITY OF WINTER PARK FINANCE DEPARTMENT 401 S PARK AVENUE WINTER PARK FL 32789	01-12975	s29415	UNKNOWN	(P)	NO LIABILITY
439 CITY OF WINTER PARK FINANCE DEPARTMENT 401 S PARK AVENUE WINTER PARK FL 32789	01-12975	s21053	UNKNOWN	(P)	NO LIABILITY
440 CITY OF WOODINVILLE TELECOMMUNICATIONS UTILITY TAX ADMINISTRATION WOODINVILLE WA 98072	01-12975	s21054	UNKNOWN	(P)	NO LIABILITY
441 CITY OF WOODLAND CITY CLERK PO BOX 9 WOODLAND WA 98674	01-12975	s21055	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
442 CITY OF WOODLAND PARK 220 W SOUTH AVE PO BOX 9007 WOODLAND PARK CO 80866	01-12975	s21056	UNKNOWN	(P)	NO LIABILITY
443 CITY OF YAKIMA TELECOMMUNICATIONS UTILITY TAX FINANCE DEPT YAKIMA WA 98901	01-12975	s21057	UNKNOWN	(P)	NO LIABILITY
444 CITY OF YELM TELECOMMUNICATIONS UTILITY TAX 105 YELM AVENUE W YELM WA 98597	01-12975	s21058	UNKNOWN	(P)	NO LIABILITY
445 CITY OF ZEPHYRHILLS 5335 EIGHTH ST ZEPHYRHILLS FL 33540	01-12975	s21336	UNKNOWN	(P)	NO LIABILITY
446 CITY OF ZILLAH TELECOMMUNICATIONS UTILITY TAX PO BOX 475 ZILLAH WA 98953	01-12975	s21059	UNKNOWN	(P)	NO LIABILITY
447 CITY-COUNTY TAX COLLECTOR CHARLOTTE, NC 700 NORTH TRYON ST. CHARLOTTE NC 28231	01-12975	s21060	UNKNOWN	(P)	NO LIABILITY
448 COLLECTOR OF REVENUE 200 NORTH ADAMS LEBANON MO 65536	01-12975	s21063	UNKNOWN	(P)	NO LIABILITY
449 COLLECTOR OF TAXES - NEW HAVEN PO BOX 1927 NEW HAVEN CT 06509-1927	01-12975	s21064	UNKNOWN	(P)	NO LIABILITY
450 COLORADO DEPT OF REVENUE 1375 SHERMAN STREET DENVER CO 80261	01-12974	s21065	UNKNOWN	(P)	NO LIABILITY

**In re: Teligent, Inc --
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS**

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
451 COLORADO PUBLIC UTILITIES COMM ATTN BILL STRICKLAND 1580 LOGAN STREET DENVER CO 80203	01-12975	s21066	UNKNOWN	(P)	NO LIABILITY
452 COLORADO SECRETARY OF STATE 1560 BROADWAY, STE. 200 DENVER CO 80202-5169	01-12975	s21067	UNKNOWN	(P)	NO LIABILITY
453 COMMISSIONER OF REVENUE SERVI. PO BOX 79330 BALTIMORE MD 21279-0330	01-12975	s29400	UNKNOWN	(P)	NO LIABILITY
454 COMMONWEALTH OF MASSACHUSETTS DEPT OF REVENUE PO BOX 7015 BOSTON MA 02202	01-12975	s21069	UNKNOWN	(P)	NO LIABILITY
455 COMMONWEALTH OF PENNSYLVANIA PO BOX 3265, ATTN LISA HIGLEY PA PUBLIC UTILITY COMMISSION HARRISBURG PA 17105-3265	01-12975	s21319	UNKNOWN	(P)	NO LIABILITY
456 COMPTROLLER OF MARYLAND REVENUE ADMINISTRATION DIVISION ANNAPOLIS MD 21411-0001	01-12974	s24620	UNKNOWN	(P)	NO LIABILITY
457 COMPTROLLER OF PUBLIC ACCOUNTS 111 E 17TH STREET AUSTIN TX 78774-0100	01-12975	s21070	UNKNOWN	(P)	NO LIABILITY
458 COMPTROLLER OF THE TREASURY STATE OF MARYLAND COMPLIANCE DIVISION BALTIMORE MD 21201	01-12975	s21071	UNKNOWN	(P)	NO LIABILITY
459 CORPORATION TAX RETURN PROCESSING IOWA DEPT OF REVENUE AND FINANCING PO BOX 10468 DES MOINES IA 50306-0468	01-12974	s24604	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
460 COUNTY OF ADAMS CHIEF JAMES NURSEY THORNTON POLICE DEPT THORNTON CO 80229	01-12975	s21072	UNKNOWN	(P)	NO LIABILITY
461 COUNTY OF ARLINGTON TREASURER-ARLINGTON COUNTY 2100 CLARENDON BLVD, #200 ARLINGTON VA 22201	01-12975	s21073	UNKNOWN	(P)	NO LIABILITY
462 COUNTY OF DELAWARE TELECOMMUNICATIONS 201 WEST FRONT ST. MEDIA PA 19063	01-12975	s21074	UNKNOWN	(P)	NO LIABILITY
463 COUNTY OF FAIRFAX DEPT OF TAX ADMINISTRATION REVENUE COLLECTION/CASHIERING FAIRFAX VA 22035	01-12975	s29376	UNKNOWN	(P)	NO LIABILITY
464 COUNTY OF HENRICO, VIRGINIA DEPARTMENT OF FINANCE P O BOX 27032 RICHMOND VA 23273-7032	01-12975	s21076	UNKNOWN	(P)	NO LIABILITY
465 COUNTY OF LOUDOUN H ROGER ZURN, JR TREASURER PO BOX 347 LEESBURG VA 20178-0347	01-12975	s21077	UNKNOWN	(P)	NO LIABILITY
466 COUNTY OF SACRAMENTO 927 7TH STREET SACRAMENTO CA 95814	01-12975	s21346	UNKNOWN	(P)	NO LIABILITY
467 COUNTY OF SARASOTA ATTN FINANCE 4TH FLOOR P.O BOX 8 SARASOTA FL 34236	01-12975	s21078	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
468 COUNTY OF WESTCHESTER 148 MARTINE AVENUE 2ND FLOOR WHITE PLAINS NY 10601	01-12975	s21079	UNKNOWN	(P)	NO LIABILITY
469 CRESS, ANTHONY 11958 SOUTH PETERS RD TIPP CITY OH 45371	01-12975	s22023	\$1,031.31 \$0.00	(P) (U)	NO LIABILITY
470 CRS/CDF BANK OF AMERICA NA MAIL CODE CA9-703-18-02 LOS ANGELES CA 90017-1466	01-12975	s21081	UNKNOWN	(P)	NO LIABILITY
471 CSC PO BOX 13397 PHILADELPHIA PA 19101-3397	01-12975	s29476	UNKNOWN	(P)	NO LIABILITY
472 CSEC PO BOX 13557 AUSTIN TX 78711-3557	01-12975	s21082	UNKNOWN	(P)	NO LIABILITY
473 CYPHER STEPHEN 17 JOSEPH COURT STAFFORD VA 22554	01-12975	s22450	\$1,790.12 \$0.00	(P) (U)	NO LIABILITY
474 D.C. TREASURER DC OFFICE OF TAX AND REVENUE PO BOX 14360 WASHINGTON DC 20044	01-12975	s21085	UNKNOWN	(P)	NO LIABILITY
475 DALLAS EMERGENCY COMM. OFFICE CITY OF DALLAS ATTN 911 EMERGENCY SERVICE DALLAS TX 75201	01-12975	s29409	UNKNOWN	(P)	NO LIABILITY
476 DALRYMPLE, JENNA 63 ELM STREET MONTCLAIR NJ 07042	01-12975	s21678	\$29.52 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
477 DAVID CHILDS TAX ASSESSOR-COLLECTOR 500 ELM STREET DALLAS TX 75202-3304	01-12975	s21087	UNKNOWN	(P)	NO LIABILITY
478 DEER PARK ISD ELISA H HAND, RTA PO BOX 56028 HOUSTON TX 77256-6028	01-12975	s21088	UNKNOWN	(P)	NO LIABILITY
479 DEKALB COUNTY FINANCE DIRECTOR 1300 COMMERCE DR DECATUR GA 30030	01-12975	s21089	UNKNOWN	(P)	NO LIABILITY
480 DELAWARE DIVISION OF REVENUE PO BOX 2340 WILMINGTON DE 19899-2340	01-12975	s21090	UNKNOWN	(P)	NO LIABILITY
481 DELAWARE DIVISION OF REVENUE PO BOX 2044 WILMINGTON DE 19899	01-12974	s24598	UNKNOWN	(P)	NO LIABILITY
482 DELAWARE PUBLIC SERVICE COMM. 861 SILVER LAKE BLVD CANNON BUILDING STE 100 DOVER DE 19904	01-12975	s21091	UNKNOWN	(P)	NO LIABILITY
483 DELAWARE SECRETARY OF STATE PO BOX 74072 DELAWARE DIVISION OF CORP BALTIMORE MD 21274-4072	01-12975	s7360	\$60,000.00	(P)	NO LIABILITY
484 DELEO, JOANNE 4501 SAUCON VALLEY COURT ALEXANDRIA VA 22312	01-12975	s22132	\$1,338.24 \$0.00	(P) (U)	NO LIABILITY
485 DELORENZO, JASON 29 HUTCHINSON AVENUE HAWTHORNE NJ 07506	01-12975	s21750	\$885.60 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
486 DEPARTEMENT OF FINANCE AND ADMIN CORPORATE INCOME TAX SECTION PO BOX 919 LITTLE ROCK AR 72203	01-12975	s24594	UNKNOWN	(P)	NO LIABILITY
487 DEPARTMENT OF ASSESSMENTS AND TAXATION PERSONAL PROPERTY DIVISION BALTIMORE MD 21201-2395	01-12975	s21092	UNKNOWN	(P)	NO LIABILITY
488 DEPARTMENT OF COMMERCE AND CONSUMER AFFAIRS ANNUAL FILING HONOLULU HI 96810	01-12975	s21093	UNKNOWN	(P)	NO LIABILITY
489 DEPARTMENT OF PUBLIC SERVICE 121 EAST 7TH PLACE SUITE 200 ST PAUL MN 55101-2145	01-12975	s29361	UNKNOWN	(P)	NO LIABILITY
490 DEPARTMENT OF REVENUE STATE OF WASHINGTON TAXPAYER ACCT. ADMINISTRATION OLYMPIA WA 98504-7464	01-12975	s21094	UNKNOWN	(P)	NO LIABILITY
491 DEPT OF LABOR & INDUSTRIES WISHA SERVICES DIVISION MNAGEMENT SERVICES/ACCOUNTING OLYMPIA WA 98504-4835	01-12975	s21095	UNKNOWN	(P)	NO LIABILITY
492 DEPT OF SOCIAL & HEALTH SVCS. OFFICE OF FINANCIAL RECOVERY P.O. BOX 9501 MS 45862 OLYMPIA WA 98507-9501	01-12975	s21369	UNKNOWN	(P)	NO LIABILITY
493 DEPT OF FINANCIAL INSTITUTIONS STATE OF WISCONSIN DRAWER 978 MILWAUKEE WI 53293-0978	01-12975	s21096	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
494	DHHS NC DEPT OF HEALTH & HUMAN SVCS ATTN: A/R- ALBERMARLE BLDG. RALEIGH NC 27603	01-12975	s21097	UNKNOWN	(P)	NO LIABILITY
495	DIRECTOR OF FINANCE-BALTIMORE DEPT OF FINANCE COLLECTIONS DIVISION BALTIMORE MD 21202-3683	01-12975	s21098	UNKNOWN	(P)	NO LIABILITY
496	DIRECTOR OF REVENUE MISSOURI PUBLIC SERVICE COMM PO BOX 360 JEFFERSON CITY MO 65102	01-12975	s21374	UNKNOWN	(P)	NO LIABILITY
497	DIS-DEPT OF INFORMATION SYS. 512 12TH AVE., SE OLYMPIA WA 98504	01-12975	s21099	UNKNOWN	(P)	NO LIABILITY
498	DISTRICT OF COLUMBIA GOVERNMENT. PO BOX 679 BEN FRANKLIN STATION WASHINGTON DC 20044	01-12975	s21100	UNKNOWN	(P)	NO LIABILITY
499	DOUGLAS COUNTY E911 FEE ADMINISTRATION - 2ND FLOOR 4000 JUSTICE WAY CASTLE ROCK CO 80104	01-12975	s21101	UNKNOWN	(P)	NO LIABILITY
500	DOUGLAS COUNTY TREASURER DEPARTMENT 0570 DENVER CO 80263-0570	01-12975	s21102	UNKNOWN	(P)	NO LIABILITY
501	DRAIN, WILLIAM 2030 PANORAMIC DRIVE DURHAM NC 27703	01-12975	s22559	\$1,901.06 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
502 DSHS OFFICE OF FINANCIAL RECOVERY MILSTOP, 45862 OLYMPIA WA 98507-9501	01-12975	s21103	UNKNOWN	(P)	NO LIABILITY
503 DUPAGE COUNTY NANCU HAUPTMAN DUPAGE COUNTY ETSB 911 421 N COUNTY FARM RD WHEATON IL 60187	01-12975	s21104	UNKNOWN	(P)	NO LIABILITY
504 EARL K WOOD ORANGE COUNTY TAX COLLECTOR PO BOX 2552 ORLANDO FL 32803	01-12975	s21372	UNKNOWN	(P)	NO LIABILITY
505 EBNER RICHARD 3606 BEAR CREEK ROAD THOMPSONS STATION TN 37179	01-12980	s7808	\$263.08 \$0.00	(P) (U)	NO LIABILITY
506 ECD METRO NASHVILLE 700 2ND AVE S NASHVILLE TN 37210	01-12975	s21106	UNKNOWN	(P)	NO LIABILITY
507 EDWARDS, RYAN 9407 NEW HAMPSHIRE AVE SILVER SPRING MD 20903	01-12975	s21867	\$1,075.78 \$0.00	(P) (U)	NO LIABILITY
508 FAIRFAX COMMISSIONER OF REVENUE CITY OF FAIRFAX CITY HALL, RM# 210 FAIRFAX VA 22030	01-12975	s21107	UNKNOWN	(P)	NO LIABILITY
509 FEDERAL COMMUNICATIONS COMM. C/O MELLON BANK THREE MELLON BANK PITTSBURGH PA 15259	01-12975	s29395	UNKNOWN	(P)	NO LIABILITY
510 FLORIDA DEPARTMENT OF REVENUE PO BOX 6440 TALLAHASSEE FL 32314-6440	01-12974	s24599	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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511 FLORIDA DEPT OF REVENUE 5050 W TENNESSEE STREET TALLAHASSEE FL 32399-0125	01-12974	s21108	UNKNOWN	(P)	NO LIABILITY
512 FLORIDA PUBLIC SERVICE COMMISS 2540 SHUNNARD OAK BLVD GERALD GUNTER BUILDING TALLAHASSEE FL 32399-0850	01-12975	s29440	UNKNOWN	(P)	NO LIABILITY
513 FLORIDA TELECOM RELAY, INC ATTN ACCOUNTS RECEIVABLE 1311 N PAUL RUSSELL RD TALLAHASSEE FL 32301-4860	01-12975	s21109	UNKNOWN	(P)	NO LIABILITY
514 FOOTE, KEASHMA 593 EAST 23RD STREET PATERSON NJ 07514	01-12975	s21680	\$24.60 \$0.00	(P) (U)	NO LIABILITY
515 FORSYTH CITY BOARD OF COMMISSIONERS 110 EAST MAIN ST CUMMING GA 30040	01-12975	s21110	UNKNOWN	(P)	NO LIABILITY
516 FORT COLLINS CITY CLERK 300 LA PORTE AVE. FORT COLLINS CO 80521	01-12975	s21111	UNKNOWN	(P)	NO LIABILITY
517 FRANCHISE TAX BOARD STATE OF CALIFORNIA PO BOX 94257 SACRAMENTO CA 94257	01-12974	s21112	UNKNOWN	(P)	NO LIABILITY
518 FRENTZ, JAMES 837 PARKWAY DR. LOUISVILLE KY 40217	01-12975	s21717	\$685.96 \$0.00	(P) (U)	NO LIABILITY
519 FULTON COUNTY TAX COMMISSIONER ACCOUNTING DIVISION 141 PRYOR STREET SW ATLANTA GA 30303	01-12975	s21114	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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520 GABRIEL NATHAN 12063 CRESTFIELD CT CINCINNATI OH 45249	01-12975	s21693	\$622.10 \$0.00	(P) (U)	NO LIABILITY
521 GARCIA, DENNIS, DENNIS 206 VASSAR AVE #2NDFL NEWARK NJ 07112-1728	01-12975	s21682	\$44.28 \$0.00	(P) (U)	NO LIABILITY
522 GASPERINI, WENDY 297 GERMANTOWN ROAD WEST MILFORD NJ 07480	01-12975	s21673	\$373.92 \$0.00	(P) (U)	NO LIABILITY
523 GAVINO, GILBERT 2940 W. LINCOLN AVE APT D354 ANAHEIM CA 92801	01-12975	s22553	\$2,113.86 \$0.00	(P) (U)	NO LIABILITY
524 GEORGIA DEPT OF REVENUE SALES & USE TAX DIVISION PO BOX 105296 ATLANTA GA 30348	01-12975	s21115	UNKNOWN	(P)	NO LIABILITY
525 GEORGIA INCOME TAX DIVISION DEPARTMENT OF REVENUE P O. BOX 105136 ATLANTA GA 30348-5136	01-12975	s21116	UNKNOWN	(P)	NO LIABILITY
526 GEORGIA INCOME TAX DIVISION PO BOX 740397 ATLANTA GA 30374-0397	01-12974	s24600	UNKNOWN	(P)	NO LIABILITY
527 GOODHART, KATHLEEN 42971 GOLF VIEW DR SOUTH RIDING VA 20152	01-12975	s22227	\$1,377.60 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
528 GPSC TRS FUND WACHOVIA OPERATIONAL SERVICES LOCK BOX 101378 HAPEVILLE GA 30354	01-12975	s21117	UNKNOWN	(P)	NO LIABILITY
529 GPSC UAF SOUTH TRUST BANK P.O. BOX 740097 ATLANTA GA 30374-0097	01-12975	s21332	UNKNOWN	(P)	NO LIABILITY
530 GREATER HARRIS COUNTY 911 EMERGENCY NETWORK 602 SAWYER HOUSTON TX 77007	01-12975	s29396	UNKNOWN	(P)	NO LIABILITY
531 GREENVILLE COUNTY TAX COLL. PO BOX 368 GREENVILLE SC 29602-0368	01-12975	s21118	UNKNOWN	(P)	NO LIABILITY
532 GREGORY F X DAILY LICENSE COLLECTOR 101 SOUTH TUCKER ROOM 104 ST LOUIS MO 63103	01-12975	s21458	UNKNOWN	(P)	NO LIABILITY
533 GUILFORD COUNTY TAX DEPARTMENT PO BOX 3328 GREENSBORO NC 27402	01-12975	s21358	UNKNOWN	(P)	NO LIABILITY
534 GWINNET COUNTY POLICE COMMUNICATIONS DIVISION P.O BOX 602 LAWRENCEVILLE GA 30042	01-12975	s21119	UNKNOWN	(P)	NO LIABILITY
535 GWINNETT CO. TAX COMMISSIONER PROPERTY TAX DIVISION PO BOX 372 LAWRENCEVILLE GA 30046-0372	01-12975	s21449	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
536 HAHN, SAMUEL 25993 HARTWOOD DR SOUTH RIDING VA 20152	01-12975	s22466	\$1,722.50 \$0.00	(P) (U)	NO LIABILITY
537 HALEY, BURKE 424 W 13TH ST COV KY 41011	01-12975	s21786	\$811.33 \$0.00	(P) (U)	NO LIABILITY
538 HAMBURGER, MICHAEL 1714 TWIN BROOKS DR MARIETTA GA 30067	01-12975	s22476	\$1,617.92 \$0.00	(P) (U)	NO LIABILITY
539 HAMILTON COUNTY AUDITOR 33 NORTH 9TH STREET NOBLESVILLE TN 46060	01-12975	s21120	UNKNOWN	(P)	NO LIABILITY
540 HARRY LEE SHERIFF AND EX-OFFICIO TAX COLLECTOR GRETNA LA 70054	01-12975	s21123	UNKNOWN	(P)	NO LIABILITY
541 HAWAII DEPT OF COMMERCE & CONSUMER AFFAIRS ANNUAL FILING - BREG PO BOX 40 HONOLULU HI 96810	01-12975	s21413	UNKNOWN	(P)	NO LIABILITY
542 HEAL, DEBBIE 3392 PRAIRIE DRIVE PLEASANTON CA 94588	01-12975	s22049	\$951.59 \$0.00	(P) (U)	NO LIABILITY
543 HENSLEY, MELISSA, MELISSA 209 W 46TH ST INDIANAPOLIS IN 46208-3545	01-12975	s21809	\$926.28 \$0.00	(P) (U)	NO LIABILITY
544 HENSON, STEPHEN 1220 FRANK WILLIS ROAD NEW RICHMOND OH 45157	01-12975	s22097	\$1,092.81 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
545 HIATT, KEN #6 STONEGATE DRIVE HILTON HEAD SC 29926	01-12980	s7775	\$119.33 \$0.00	(P) (U)	NO LIABILITY
546 HILLSBOROUGH COUNTY 601 E KENNEDY BLVD., 14TH FLOOR TAMPA FL 33602-4931	01-12975	s29422	UNKNOWN	(P)	NO LIABILITY
547 HOBART, JASON 15 WEEKS POND DR FORESTDAL MA 02644	01-12975	s21793	\$827.88 \$0.00	(P) (U)	NO LIABILITY
548 HOCKETT, LISA 5050 HANCOCK COURT MASON OH 45040	01-12975	s21709	\$662.31 \$0.00	(P) (U)	NO LIABILITY
549 HOELSCHER, KARRIE 2002 WEBER RD LOVELAND OH 45140	01-12975	s21995	\$998.19 \$0.00	(P) (U)	NO LIABILITY
550 HOLLANS, NEIL 962 N POTOMAC ST ARLINGTON VA 22205	01-12975	s22590	\$2,551.78 \$0.00	(P) (U)	NO LIABILITY
551 HOUSTON INDEPENDENT SCHOOL DIS TAX OFFICE 3233 WESLAYAN SUITE A-100 HOUSTON TX 77027	01-12975	s21124	UNKNOWN	(P)	NO LIABILITY
552 HUBERTY, ROBIN 9230 SAPPHIRE COURT PARMA OH 44130	01-12980	s7780	\$328.59 \$0.00	(P) (U)	NO LIABILITY
553 HUSTON, DAVID 7253 LONGFIELD DRIVE CINCINNATI OH 45243	01-12975	s21736	\$719.08 \$0.00	(P) (U)	NO LIABILITY
554 IDAHO STATE TAX COMMISSION PO BOX 56 BOISE ID 83756-0056	01-12974	s24602	UNKNOWN	(P)	NO LIABILITY
555 IDAHO STATE TAX COMMISSION P O BOX 76 BOISE ID 83707-0076	01-12975	s21125	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
556 IDAHO UNIVERSAL SERVICE FUND ALYSON ANDERSON 3785 WILLIAMSBURG WAY BOISE ID 83706-5605	01-12975	s21126	UNKNOWN	(P)	NO LIABILITY
557 ILLINOIS COMMERCE COMMISSION 527 EAST CAPITOL AVE SPRINGFIELD IL 62794-9280	01-12975	s29437	UNKNOWN	(P)	NO LIABILITY
558 ILLINOIS COMMERCE COMMISSION 527 EAST CAPITOL AVE. SPRINGFIELD IL 62794-9280	01-12975	s29438	UNKNOWN	(P)	NO LIABILITY
559 ILLINOIS DEPT OF REVENUE PO BOX 5587 CHICAGO IL 60680-5587	01-12975	s21127	UNKNOWN	(P)	NO LIABILITY
560 ILLINOIS DEPT OF REVENUE PO BOX 19008 SPRINGFIELD IL 62794-9008	01-12974	s24603	UNKNOWN	(P)	NO LIABILITY
561 ILLINOIS SECRETARY OF STATE DEPT OF BUSINESS SERVICES 501 S 2ND STREET SPRINGFIELD IL 62756-5510	01-12975	s21128	UNKNOWN	(P)	NO LIABILITY
562 INDIANA DEPT OF REVENUE 100 NORTH SENATE AVENUE INDIANA GOVERNMENT CENTER INDIANAPOLIS IN 46204-2253	01-12974	s21129	UNKNOWN	(P)	NO LIABILITY
563 INDIANA SECRETARY OF STATE PO BOX 5501 INDIANAPOLIS IN 46255	01-12975	s21130	UNKNOWN	(P)	NO LIABILITY
564 INTERNAL REVENUE SERVICE P O BOX 27622 RICHMOND VA 23261	01-12975	s29411	UNKNOWN	(P)	NO LIABILITY
565 INTERNAL REVENUE SERVICE P O BOX 27622 RICHMOND VA 23261	01-12975	s29412	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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566 INTERNAL REVENUE SERVICE CENTER INTERNAL REVENUE SERVICE CENTER PHILADELPHIA PA 19255	01-12974	s24591	UNKNOWN	(P)	NO LIABILITY
567 INTRAC 8440 WOODFIELD CROSSING BLVD. SUITE 480 INDIANAPOLIS IN 46240	01-12975	s21131	UNKNOWN	(P)	NO LIABILITY
568 IRVIN, CRAIG 3089 CREST RD CINCINNATI OH 45251	01-12975	s22170	\$1,159.16 \$0.00	(P) (U)	NO LIABILITY
569 ISHAQ, ALIYA 807 LAKE WINDERMERE COURT GREAT FALLS VA 22066	01-12975	s22056	\$1,117.64 \$0.00	(P) (U)	NO LIABILITY
570 ITAC 907 CLOCKTOWER DRIVE SUITE 8 SPRINGFIELD IL 62704	01-12975	s29402	UNKNOWN	(P)	NO LIABILITY
571 JACK WILLIAMS, TAX COLLECTOR ROOM 160 COURTHOUSE 716 RICHARD ARRINGTON JR BLVDN BIRMINGHAM AL 35203	01-12975	s21133	UNKNOWN	(P)	NO LIABILITY
572 JANSEN, MARLENE, MARLENE 21 GOLDEN BLVD ST CATHARINES ONTARIO L2N/L4 CANADA	01-12975	s22528	\$2,157.11 \$0.00	(P) (U)	NO LIABILITY
573 JEFFERSON COUNTY E911 FUND 777 S. WADSWORTH BLVD. BUILDING 4, SUITE 220 LAKEWOOD CO 80226	01-12975	s21134	UNKNOWN	(P)	NO LIABILITY
574 JEFFERSON COUNTY TREASURER PO BOX 4007 GOLDEN CO 80401-0007	01-12975	s21136	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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575 JEFFERSON PARISH ACCOUNTING DEPARTMENT P.O BOX 9 GRETNA LA 70054	01-12975	s7361	\$1,852.41	(P)	NO LIABILITY
576 JEFFERSON, CHARLENE 1213 DOEWOOD LANE CAPITAL HEIGHTS MD 20743	01-12975	s21777	\$790.04 \$0.00	(P) (U)	NO LIABILITY
577 JENKINS, BARBARA 2133 MONAGHAN DRIVE HERNDON VA 20170	01-12975	s22370	\$1,894.20 \$0.00	(P) (U)	NO LIABILITY
578 JOHN A. DONOFRIO TREASURER, COUNTY OF SUMMIT OHIO BUILDING, 3RD FLOOR 175 SOUTH MAIN STREET AKRON OH 44308-1353	01-12975	s21388	UNKNOWN	(P)	NO LIABILITY
579 JOHNSON COUNTY OFFICE OF MGMT & BUDGET JOHNSON COUNTY KS OLATHE KS 66061-3441	01-12975	s21137	UNKNOWN	(P)	NO LIABILITY
580 JONES, CHRISTOPHER 6560 COLLEGE GROVE DR#73 SAN DIEGO CA 92115	01-12975	s22041	\$993.23 \$0.00	(P) (U)	NO LIABILITY
581 JOSEPH T FITZPATRICK CITY TREASURER PO BOX 3215 NORFOLK VA 23514-3215	01-12975	s21457	UNKNOWN	(P)	NO LIABILITY
582 JUDSON ISD TAX OFFICE JANICE GANGAWER, RTA 8012 SHIN OAK DR SAN ANTONIO TX 78233-2457	01-12975	s21138	UNKNOWN	(P)	NO LIABILITY
583 KANE COUNTY TREASURER 719 BATAVIA AVE. GENEVA IL 60134	01-12975	s21139	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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584	KANSAS CORPORATION COMMISSION FISCAL DIVISION 1500 SW ARROWHEAD RD TOPEKA KS 66604-4027	01-12975	s29362	UNKNOWN	(P)	NO LIABILITY
585	KANSAS CORPORATION COMMISSION FISCAL DIVISION 1500 SW ARROWHEAD RD TOPEKA KS 66604-4027	01-12975	s29363	UNKNOWN	(P)	NO LIABILITY
586	KANSAS DEPARTMENT OF REVENUE KANSAS CORPORATE TAX 915 SW HARRISON ST TOPEKA KS 66699-4000	01-12974	s24607	UNKNOWN	(P)	NO LIABILITY
587	KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON ST TOPEKA KS 66625-9000	01-12974	s21140	UNKNOWN	(P)	NO LIABILITY
588	KENTUCKY STATE TREASURER SECRETARY OF STATE P O. BOX 1150 FRANKFORT KY 40602-1150	01-12975	s21142	UNKNOWN	(P)	NO LIABILITY
589	KING COUNTY E911 PROGRAM OFF 7300 PERIMETER ROAD RM 128 SEATTLE WA 98108-3848	01-12975	s21143	UNKNOWN	(P)	NO LIABILITY
590	KING COUNTY TREASURY KING CO STATE OF WASHINGTON RM 600-500 FOURTH AVENUE SEATTLE WA 98104-2387	01-12975	s21144	UNKNOWN	(P)	NO LIABILITY
591	KING, DANIEL 1580 CAMANDER DRIVE HUDSON OH 44236	01-12980	s7767	\$165.23 \$0.00	(P) (U)	NO LIABILITY
592	KING, DENNIS 248 MURPHY LANE NICHOLASVILLE KY 40356	01-12975	s22253	\$1,277.31 \$0.00	(P) (U)	NO LIABILITY

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593 LA DEPARTMENT OF REVENUE COLLECTION DIVISION PO BOX 201 BATON ROUGE LA 70821-0201	01-12975	s21145	UNKNOWN	(P)	NO LIABILITY
594 LAMPP, FORREST 869 CHARNWOOD WORTHINGTON OH 43085	01-12975	s22289	\$1,324.62 \$0.00	(P) (U)	NO LIABILITY
595 LANTER, BRUCE 996 TATESBROOK DR LEXINGTON KY 40517	01-12975	s22233	\$1,241.83 \$0.00	(P) (U)	NO LIABILITY
596 LATTANZE, JOSEPH 13241 MCCARTNEY BRISTON VA 20136	01-12975	s22621	\$2,669.57 \$0.00	(P) (U)	NO LIABILITY
597 LAZA, REINERIO 181 EAST 24TH STREET PATERSON NJ 07514	01-12975	s21679	\$44.28 \$0.00	(P) (U)	NO LIABILITY
598 LEARNED, DAVID 3721 BROTHERTON RD CINCINNATI OH 45209-1412	01-12975	s22035	\$1,040.77 \$0.00	(P) (U)	NO LIABILITY
599 LEBKUECHER STEVE 3900 CROSBY DRIVE APT 202 LEXINGTON KY 40515	01-12975	s21846	\$525.12 \$0.00	(P) (U)	NO LIABILITY
600 LESLIE, JAMES 4831 MEADOWLAKE DR RICHTON PARK IL 60471	01-12975	s22293	\$1,448.99 \$0.00	(P) (U)	NO LIABILITY
601 LEVIN, WARREN 1651 FEDERAL AVENUE SUITE #3 LOS ANGELES CA 90025	01-12980	s7781	\$23.34 \$0.00	(P) (U)	NO LIABILITY

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602 LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT DIVISION OF REVENUE PO BOX 14058 LEXINGTON KY 40512	01-12975	s21403	UNKNOWN	(P)	NO LIABILITY
603 LODEWYCKX, JENNIFER, JENNIFER 25 LOMBARD ST GORHAM ME 04038-1400	01-12975	s22513	\$1,960.49 \$0.00	(P) (U)	NO LIABILITY
604 LOHANA, JYOTI 117 WEOTEND AVE WESTWOOD NJ 07675	01-12975	s21955	\$866.65 \$0.00	(P) (U)	NO LIABILITY
605 LONBERGER, SCOTT 31095 WELLINGTON DR APT # 31104 NOVI MI 48377	01-12975	s22052	\$1,006.71 \$0.00	(P) (U)	NO LIABILITY
606 LORMAN EDUCATION SERVICES PO BOX 509 EAU CLAIRE WI 54702-0509	01-12975	s21147	UNKNOWN	(P)	NO LIABILITY
607 LOST CREEK, M.U.D 1305 QUAKER RIDGE DR AUSTIN TX 78746	01-12975	s21148	UNKNOWN	(P)	NO LIABILITY
608 LOUISIANA DEPT OF REVENUE & TAXATION P.O. BOX 91011 BATON ROUGE LA 70821-9011	01-12974	s21149	UNKNOWN	(P)	NO LIABILITY
609 LUNCEFORD, MARIANNE 2522 WOODROW WILSON HERNDON VA 20171	01-12975	s22446	\$1,590.69 \$0.00	(P) (U)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

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610	LYNWOOD ROBERTS, TAX COLLECTOR 231 E FORSYTH ST. RM 130 JACKSONVILLE FL 32202	01-12975	s29478	UNKNOWN	(P)	NO LIABILITY
611	MACARTHUR, SELENA 2337 NORTH 11TH STREET #204 ARLINGTON VA 22201	01-12975	s22287	\$1,258.38 \$0.00	(P) (U)	NO LIABILITY
612	MADISON COUNTY CLERK'S OFFICE BUSINESS TAX DIVISION COURTHOUSE ROOM 115 JACKSON TN 38301	01-12975	s21429	UNKNOWN	(P)	NO LIABILITY
613	MAINE REVENUE SERVICES INCOME/ESTATE TAX DIVISION PO BOX 1062 AUGUSTA ME 04332-1062	01-12974	s24609	UNKNOWN	(P)	NO LIABILITY
614	MAINE STATE TREASURER MAINE REVENUE SERVICES SALES TAX SECTION AUGUSTA ME 04332-1065	01-12975	s21150	UNKNOWN	(P)	NO LIABILITY
615	MANAGER OF FINANCE JACKSON COUNTY, MO ROOM 105 KANSAS CITY MO 64106	01-12975	s21151	UNKNOWN	(P)	NO LIABILITY
616	MANAGER OF REVENUE DEP OF REV - TREASURY DIV 144 W COLFAX AVE DENVER CO 80217-0430	01-12975	s21152	UNKNOWN	(P)	NO LIABILITY
617	MARICOPA COUNTY TREASURER PO BOX 78575 PHOENIX AZ 85062-8575	01-12975	s21379	UNKNOWN	(P)	NO LIABILITY

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618 MARICOPA COUNTY TREASURER, ATTN. DOUG TODD, TREASURER 301 W. JEFFERSON - ROOM 100 PHOENIX AZ 85003-2199	01-12975	s29439	UNKNOWN	(P)	NO LIABILITY
619 MARIN COUNTY TAX COLLECTOR PO BOX 4220 SAN RAFAEL CA 94913-4220	01-12975	s21382	UNKNOWN	(P)	NO LIABILITY
620 MASS. DEPT OF PUBLIC UTILITY 100 CAMBRIDGE ST BOSTON MA 02202	01-12975	s21328	UNKNOWN	(P)	NO LIABILITY
621 MASSACHUSETTS DEPT OF REVENUE PO BOX 7067 BOSTON MA 02204	01-12974	s24623	UNKNOWN	(P)	NO LIABILITY
622 MASSACHUSETTS DEPT. OF REVENUE PO BOX 7025 BOSTON MA 02204	01-12975	s21153	UNKNOWN	(P)	NO LIABILITY
623 MCCREAR, KEITH 702 DANROSE DRIVE AMERICAN CANYON CA 94589	01-12975	s22099	\$1,042.66 \$0 00	(P) (U)	NO LIABILITY
624 MELLS, JOHN 6604 CALMOS STREET CAPITAL HEIGHTS MD 20743	01-12975	s21711	\$331.16 \$0.00	(P) (U)	NO LIABILITY
625 MERCER, LISA 10529 THORNVIEW DRIVE CINCINNATI OH 45241	01-12975	s21691	\$591.35 \$0.00	(P) (U)	NO LIABILITY
626 MI DEPT OF CONSUMER & INDUSTRY BUREAU OF COMMERCIAL SVCS, CORPORATION DIV LANSING MI 48909-7557	01-12975	s21155	UNKNOWN	(P)	NO LIABILITY
627 MIAMI DADE COUNTY 140 W FLAGLER ST MIAMI FL 33130-1573	01-12975	s29424	UNKNOWN	(P)	NO LIABILITY

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OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
628 MICHIGAN DEPT OF TREASURY PO BOX 30059 LANSING MI 48909	01-12974	s24626	UNKNOWN	(P)	NO LIABILITY
629 MIKE OLSON TAX COLLECTOR PASCO COUNTY PO BOX 276 DADE CITY FL 33526-0276	01-12975	s21467	UNKNOWN	(P)	NO LIABILITY
630 MILWAUKEE COUNTY EMERGENCY COMMUNICATIONS 821 WEST STATE STREET MILWAUKEE WI 53233	01-12975	s21156	UNKNOWN	(P)	NO LIABILITY
631 MINES, MARJORIE 511 TRANQUILITY DRIVE HIGHLAND LAKES NJ 07422	01-12975	s21686	\$669.60 \$0.00	(P) (U)	NO LIABILITY
632 MINNESOTA 9-1-1 PROGRAM 500 CENTENNIAL OFFICE BLDG 658 CEDAR STREET ST PAUL MN 55155	01-12975	s21157	UNKNOWN	(P)	NO LIABILITY
633 MINNESOTA DEPT OF REVENUE MAIL STATION 1250 ST PAUL MN 55143-1250	01-12974	s24630	UNKNOWN	(P)	NO LIABILITY
634 MINNESOTA DEPT OF REVENUE MAIL STATION 11 ST PAUL MN 55146-1110	01-12975	s21158	UNKNOWN	(P)	NO LIABILITY
635 MINNESOTA SECRETARY OF STATE 180 STATE OFFICE BLDG 100 CONSTITUTION AVENUE ST PAUL MN 55155-1299	01-12975	s21317	UNKNOWN	(P)	NO LIABILITY

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636 MISSISSIPPI SECRETARY OF STATE CORPORATE DIVISION P.O BOX 23041 JACKSON MS 39225-3041	01-12975	s21159	UNKNOWN	(P)	NO LIABILITY
637 MISSISSIPPI TAX COMMISSION PO BOX 960 JACKSON MS 39205-0960	01-12975	s21160	UNKNOWN	(P)	NO LIABILITY
638 MISSOURI DEPARTMENT OF REVENUE PO BOX 840 JEFFERSON CITY MO 65105-0840	01-12975	s21161	UNKNOWN	(P)	NO LIABILITY
639 MISSOURI DEPT OF REVENUE PO BOX 700 JEFFERSON CITY MO 65105-0700	01-12974	s24631	UNKNOWN	(P)	NO LIABILITY
640 MISSOURI PUBLIC SERVICE COMM PO BOX 360 JEFFERSON CITY MO 65102	01-12975	s21162	UNKNOWN	(P)	NO LIABILITY
641 MISSOURI PUBLIC SERVICE COMM. PO BOX 360 JEFFERSON CITY MO 65102	01-12975	s29399	UNKNOWN	(P)	NO LIABILITY
642 MISSOURI SECRETARY OF STATE PO BOX 1386 JEFFERSON CITY MO 65102	01-12975	s21318	UNKNOWN	(P)	NO LIABILITY
643 MONTANA DEPT OF REVENUE PO BOX 5805 HELENA MT 59604	01-12974	s24633	UNKNOWN	(P)	NO LIABILITY
644 MONTGOMERY COUNTY 911 50 EAGLEVILLE RD. EAGLEVILLE PA 19403-1425	01-12975	s21164	UNKNOWN	(P)	NO LIABILITY
645 MONTGOMERY COUNTY, MD PO BOX 17448 BALTIMORE MD 21201	01-12975	s21166	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
646 MOUNT LAUREL TOWNSHIP 100 MOUNT LAUREL ROAD MOUNT LAUREL NJ 08054	01-12975	s21167	UNKNOWN	(P)	NO LIABILITY
647 MULTNOMAH COUNTY OR TAX COLLECTOR P.O. BOX 2716 PORTLAND OR 97208-2716	01-12975	s21325	UNKNOWN	(P)	NO LIABILITY
648 MUNICIPAL ASSOCIATION OF S. C TELECOMM. TAX COLLECTION PROG. P O BOX 7511327 CHARLOTTE NC 28275-1327	01-12975	s21168	UNKNOWN	(P)	NO LIABILITY
649 NATIONAL EXCHANGE CARRIERS ASSOCIATION ASSOC. MGR -BILLING & COLL 80 SOUTH JEFFERSON ROAD WHIPPANY NJ 07981	01-12975	s29359	UNKNOWN	(P)	NO LIABILITY
650 NEBRASKA DEPT OF REVENUE PO BOX 94818 LINCOLN NE 68509-4818	01-12974	s24634	UNKNOWN	(P)	NO LIABILITY
651 NECA ARUSF PO BOX 360481 PITTSBURGH PA 15251-6481	01-12975	s21170	UNKNOWN	(P)	NO LIABILITY
652 NECA AUSF PO BOX 360802 PITTSBURGH PA 15251-6802	01-12975	s21171	UNKNOWN	(P)	NO LIABILITY
653 NECA AUSF PO BOX 360802 PITTSBURGH PA 15251-6802	01-12975	s29459	UNKNOWN	(P)	NO LIABILITY
654 NECA KUSF PO BOX 1512 TOPEKA KS 66601-1512	01-12975	s21172	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
655 NECA OKUSF PO BOX 371596 PITTSBURGH PA 15251	01-12975	s29474	UNKNOWN	(P)	NO LIABILITY
656 NECA TXUSF PO BOX 18596 NEWARK NJ 07191-8596	01-12975	s21338	UNKNOWN	(P)	NO LIABILITY
657 NECA VUSF PO BOX 360848 PITTSBURGH PA 15251-6848	01-12975	s29475	UNKNOWN	(P)	NO LIABILITY
658 NECA-TRS PO BOX 360090 PITTSBURGH PA 15251-6090	01-12975	s21173	UNKNOWN	(P)	NO LIABILITY
659 NELDA WELLS SPEARS TAX COLLECTOR PO BOX 970 AUSTIN TX 78767-0970	01-12975	s21174	UNKNOWN	(P)	NO LIABILITY
660 NELSON, CATHERINE 1294 SCHLETTI ST ST PAUL MN 55117	01-12975	s21948	\$1,098.96 \$0.00	(P) (U)	NO LIABILITY
661 NELSON, PAMELA 4840 CORD STREET CUMMING GA 30041	01-12975	s22032	\$988.73 \$0.00	(P) (U)	NO LIABILITY
662 NEVADA SECRETARY OF STATE 101 N CARSON STREET SUITE #3 CARSON CITY NV 89701-4786	01-12975	s21384	UNKNOWN	(P)	NO LIABILITY
663 NEW CASTLE COUNTY NEW CASTLE COUNTY GOV'T CENTER ATTN FINANCE DEPT NEW CASTLE DE 19720	01-12975	s21175	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
664 NEW HAMPSHIRE DEPT OF REVENUE ADMINISTRATION DOCUMENT PROCESSING DIVISION PO BOX 637 CONCORD NH 03302-0637	01-12974	s24636	UNKNOWN	(P)	NO LIABILITY
665 NEW HAMPSHIRE DEPT. OF REVENUE DOCUMENT PROCESSING DIVISION P. O. BOX 2035 CONCORD NH 03320-2035	01-12975	s21176	UNKNOWN	(P)	NO LIABILITY
666 NEW MEXICO DEPT OF REVENUE TAXATION & REVENUE DEPARTMENT PO BOX 25128 SANTA FE NM 87504-5128	01-12974	s21177	UNKNOWN	(P)	NO LIABILITY
667 NEW MEXICO STATE TAX COMM TAXATION & REVENUE DEPT PO BOX 25128 SANTA FE NM 87504-5128	01-12975	s21410	UNKNOWN	(P)	NO LIABILITY
668 NEW YORK CITY DEPT. OF FINANCE CPU-EXCISE/CHARGE SECTION 25 ELM PLACE, 4TH FLOOR BROOKLYN NY 11201-5897	01-12975	s21178	UNKNOWN	(P)	NO LIABILITY
669 NEW YORK SALES TAX PO BOX 192 ALBANY NY 12201-0192	01-12975	s21179	UNKNOWN	(P)	NO LIABILITY
670 NORTH CAROLINA DEPARTMENT OF REVENUE P O BOX 25000 RALEIGH NC 27640	01-12974	s21180	UNKNOWN	(P)	NO LIABILITY
671 NORTH CAROLINA UTILITIES COM. 430 NORTH SALISBURY STREET RALEIGH NC 27603	01-12975	s21181	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
672 NORTH CAROLINA UTILITIES COM 430 NORTH SALISBURY STREET RALEIGH NC 27603	01-12975	s29375	UNKNOWN	(P)	NO LIABILITY
673 NORTH DAKOTA TAX COMMISSIONER OFFICE OF THE STATE TAX COMM 600 E BOULEVARD AVE BISMARCK ND 58505-0552	01-12974	s21182	UNKNOWN	(P)	NO LIABILITY
674 NORTHFIELD COUNTY BOARD OF COMMISSIONERS E991 ADMINISTRATOR NORTHFIELD IL 60093	01-12975	s21183	UNKNOWN	(P)	NO LIABILITY
675 NORTHWEST CENTRAL 9-1-1 SYSTEM 1975 EAST DAVIS STREET ARLINGTON HEIGHTS IL 60005	01-12975	s21184	UNKNOWN	(P)	NO LIABILITY
676 NYC DEPARTMENT OF FINANCE PO BOX 5040 KINGSTON NY 12402-5040	01-12975	s21186	UNKNOWN	(P)	NO LIABILITY
677 NYS CORPORATION TAX PROCESSING UNIT PO BOX 1909 ALBANY NY 12201-1909	01-12974	s24638	UNKNOWN	(P)	NO LIABILITY
678 NYS CORPORATION TAX PROCESSING UNIT PO BOX 22109 ALBANY NY 12201-2109	01-12975	s29454	UNKNOWN	(P)	NO LIABILITY
679 NYS DEPT OF PUBLIC SERVICE UTILITY ACCOUNT PO BOX 646 ALBANY NY 12201	01-12975	s21187	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
680 OAKLAND BUSINESS TAX CITY OF OAKLAND BUS TAX SECTION FILE #72918 SAN FRANCISCO CA 94161-2918	01-12975	s21188	UNKNOWN	(P)	NO LIABILITY
681 OAKLAND COUNTY 1200 N TELEGRAPH RD. BUILDING 49W PONTIAC MI 48341	01-12975	s21189	UNKNOWN	(P)	NO LIABILITY
682 OFFICE OF FINANCE CITY OF LOS ANGELES PO BOX 54250 LOS ANGELES CA 90054-0250	01-12975	s21190	UNKNOWN	(P)	NO LIABILITY
683 OFFICE OF REVENUE PO BOX 23050 JACKSON MS 39225-3050	01-12974	s24632	UNKNOWN	(P)	NO LIABILITY
684 OFFICE OF STATEWIDE EMERGENCY TELECOMM DEPT OF PUBLIC SAFETY MIDDLETOWN CT 06457	01-12975	s21191	UNKNOWN	(P)	NO LIABILITY
685 OFFICE OF TAX & REVENUE BEN FRANKLIN STATION PO BOX 601 WASHINGTON DC 20044	01-12974	s24597	UNKNOWN	(P)	NO LIABILITY
686 OIEN, BARBARA 18305 SE NEWPORT WAY C203 ISSAQUAH WA 98027	01-12975	s22107	\$1,322 72 \$0 00	(P) (U)	NO LIABILITY
687 OKLAHOMA COUNTY TREASURER PO BOX 268875 OKLAHOMA CITY OK 73126-8875	01-12975	s21192	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
688 OKLAHOMA TAX COMMISSION CORPORATION DIVISION 505 E UNION, 2ND FLOOR PM-21 OLYMPIA WA 98504-0419	01-12975	s21193	UNKNOWN	(P)	NO LIABILITY
689 OKLAHOMA TAX COMMISSION INCOME TAX PO BOX 26800 OKLAHOMA CITY OK 73126-0800	01-12974	s24640	UNKNOWN	(P)	NO LIABILITY
690 OREGON DEPARTMENT OF REVENUE PO BOX 14790 SALEM OR 97309	01-12974	s24642	UNKNOWN	(P)	NO LIABILITY
691 OREGON DEPARTMENT OF REVENUE P O BOX 14777 SALEM OR 97309-0960	01-12975	s21194	UNKNOWN	(P)	NO LIABILITY
692 OREGON UNIVERSAL SERVICE FUND PUC-PUBLIC UTILIES COM PO BOX 2153 SALEM OR 97308-2153	01-12975	s29373	UNKNOWN	(P)	NO LIABILITY
693 OREGON UNIVERSAL SERVICE FUND PUC-PUBLIC UTILIES COM PO BOX 2153 SALEM OR 97308-2153	01-12975	s29372	UNKNOWN	(P)	NO LIABILITY
694 PA RELAY SERVICE FUND FIRST UNION NATIONAL BANK 123 S BROAD STREET PHILADELPHIA PA 19109	01-12975	s21196	UNKNOWN	(P)	NO LIABILITY
695 PALM BEACH COUNTY FINANCE DEPT CLERK TO THE BOCC WEST PALM BEACH FL 33402	01-12975	s21197	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Case Number	Creditor Name / Address	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
01-12975	696 PASCO COUNTY BOARD OF COUNTY COMMISSIONERS CLERK OF THE CIRCUIT COURT DADE CITY FL 33523	s21199	UNKNOWN	(P)	NO LIABILITY
01-12975	697 PAUL BETTENCOURT TAX ASSESSOR-COLLECTOR PO BOX 4622 HOUSTON TX 77210-4622	s21200	UNKNOWN	(P)	NO LIABILITY
01-12975	698 PEAY, KAREN, KAREN 8301 ASHFORD BLVD APT 517 LAUREL MD 20707-5603	s22393	\$1,415.68 \$0.00	(P) (U)	NO LIABILITY
01-12974	699 PENNSYLVANIA DEPARTMENT OF REVENUE DEPARTMENT 280427 HARRISBURG PA 17128-0422	s24643	UNKNOWN	(P)	NO LIABILITY
01-12975	700 PENNSYLVANIA DEPARTMENT OF REVENUE DEPARTMENT 280427 HARRISBURG PA 17128-0422	s29404	UNKNOWN	(P)	NO LIABILITY
01-12975	701 PEREZ, CHRIS 60 RIVER ROAD APT W101 BOGOTA NJ 07603	s21675	\$142.68 \$0.00	(P) (U)	NO LIABILITY
01-12975	702 PHOENIX CITY TREASURER ATTN PRIVILEGE LIC. TAX DESK PO BOX 29690 PHOENIX AZ 85038-9690	s21201	UNKNOWN	(P)	NO LIABILITY
01-12975	703 PINKERTON, BEVERLY 1645 BARNSDALE CT CINCINNATI OH 45230	s21696	\$626.83 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
704 PRINCE GEORGE'S COUNTY TREASURY DIVISION 14741 GOV ODEN BOWIE DR C.A B ROOM 1090 UPPER MARLBORO MD 20772	01-12975	s21202	UNKNOWN	(P)	NO LIABILITY
705 PRINCE WILLIAM COUNTY TREASURY MANAGEMENT DIVISION 1 COUNTY COMPLEX COURT PRINCE WILLIAM VA 22192	01-12975	s21203	UNKNOWN	(P)	NO LIABILITY
706 PUBLIC SERVICE COM. OF WI DRAWER #78283 MILWAUKEE WI 53278-0283	01-12975	s29365	UNKNOWN	(P)	NO LIABILITY
707 PUBLIC SERVICE COM OF WI DRAWER #78283 MILWAUKEE WI 53278-0283	01-12975	s21320	UNKNOWN	(P)	NO LIABILITY
708 PUBLIC SERVICE COMMISSION OF MARYLAND FISCAL SECTION, 16TH FLOOR BALTIMORE MD 21202-6806	01-12975	s29392	UNKNOWN	(P)	NO LIABILITY
709 PUBLIC UTILITIES COMM. OF NEV. 727 FAIRVIEW DRIVE CARSON CITY NV 89701-5451	01-12975	s29384	UNKNOWN	(P)	NO LIABILITY
710 PUBLIC UTILITY COMMISSION OF TEXAS ATTN CENTRAL RECORDS AUSTIN TX 78701	01-12975	s29416	UNKNOWN	(P)	NO LIABILITY
711 PUC FEE PUBLIC UTILITY COMM OF OREGON P O. BOX 2153 SALEM OR 97308-2153	01-12975	s21204	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc --
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
712 PUC/OREGON UNIVERSAL SVC FUND PO BOX 2153 SALEM OR 97308-2153	01-12975	s21205	UNKNOWN	(P)	NO LIABILITY
713 QUINN, JOHN, JOHN 1941 HIGH RIDGE RD ANNAPOLIS MD 21401	01-12975	s22381	\$1,397.71 \$0.00	(P) (U)	NO LIABILITY
714 RAFII, FARHAD 1907 CATHY LANE APT 102 MCLEAN VA 22102	01-12975	s21872	\$943.79 \$0.00	(P) (U)	NO LIABILITY
715 RAY VALDES SEMINOLE COUNTY TAX COLLECTOR PO BOX 630 SANFORD FL 32772-0630	01-12975	s21468	UNKNOWN	(P)	NO LIABILITY
716 RELAY ADMINISTRATION BOARD MERRILL LYNCH 900 S COLLEGE, SUITE 105 LAFAYETTE LA 70503	01-12975	s21207	UNKNOWN	(P)	NO LIABILITY
717 RETAILERS COMPENSATING USE TAX KANSAS DEPT OF REVENUE PO BOX 12001 TOPEKA KS 66625-2001	01-12975	s21450	UNKNOWN	(P)	NO LIABILITY
718 RHEIN, MICHAEL 1133 A S TIMBER CRK MILFORD OH 45150	01-12975	s21701	\$641.02 \$0.00	(P) (U)	NO LIABILITY
719 RHODE ISLAND SEC. OF STATE CORPORATION DIVISION 100 NORTH MAIN STREET PROVIDENCE RI 02903-1335	01-12975	s21208	UNKNOWN	(P)	NO LIABILITY
720 RICHARDSON INDEPENDENT SCHOOL 400 S GREENVILLE AVE RICHARDSON TX 75081	01-12975	s29442	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
721	RICHARDSON INDEPENDENT SCHOOL 400 S GREENVILLE AVE RICHARDSON TX 75081	01-12975	s29443	UNKNOWN	(P)	NO LIABILITY
722	RICHARDSON POLICE DEPARTMENT C/O ANDY MADHA FISCAL MANAGER RICHARDSON TX 87083	01-12975	s29407	UNKNOWN	(P)	NO LIABILITY
723	RISD RICHARDSON ISD 970 SECURITY ROW RICHARDSON TX 75081	01-12975	s21209	UNKNOWN	(P)	NO LIABILITY
724	ROBERT A. GOERING, TREAS. OF H PO BOX 5320 CINCINNATI OH 45201-5320	01-12975	s29441	UNKNOWN	(P)	NO LIABILITY
725	ROBERT A. GOERING, TREASURER HAMILTON COUNTY TREASURER PO BOX 5320 CINCINNATI OH 45201-5320	01-12975	s21210	UNKNOWN	(P)	NO LIABILITY
726	ROBERTS, RICHARD 12343 NEWCASTLE LOOP LAKE RIDGE VA 22192	01-12975	s21923	\$1,030.36 \$0.00	(P) (U)	NO LIABILITY
727	ROLLING MEADOWS PD 3600 KIRCHOFF RD ROLLING MEADOWS IL 60008	01-12975	s21211	UNKNOWN	(P)	NO LIABILITY
728	RONALD A. LEGGETT COLLECTOR OF REVENUE CITY OF ST. LOUIS ST. LOUIS MO 63103-2895	01-12975	s21212	UNKNOWN	(P)	NO LIABILITY
729	ROSA, EDWIN 93 LINDEN STREET PASSAIC NJ 07055	01-12975	s21681	\$142.68 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
730 ROUND ROCK CONSUL TAX OFFICE FORREST C. CHILD, JR. TAX A/C 1311 ROUND ROUND AVENUE ROUND ROCK TX 78681	01-12975	s21213	UNKNOWN	(P)	NO LIABILITY
731 ROYSTER, WILLIE 7 LAURADELL DRIVE OCEAN VIEW NJ 08230	01-12975	s22462	\$1,572.98 \$0.00	(P) (U)	NO LIABILITY
732 RUBIN, ROBERT 22191 CAMINITO LAURELES LAGUNA HILLS CA 92653	01-12975	s22601	\$2,419.79 \$0.00	(P) (U)	NO LIABILITY
733 RYAN, CAROL 3127 SW 346TH PL FEDERAL WAY WA 98023	01-12975	s22126	\$1,056.14 \$0.00	(P) (U)	NO LIABILITY
734 SACKITT, STEVEN 8362 PINEY AVE MANASSAS VA 20112	01-12975	s22040	\$938.82 \$0.00	(P) (U)	NO LIABILITY
735 SALES & USE TAX PO BOX 999 TRENTON NJ 08646-0999	01-12975	s21215	UNKNOWN	(P)	NO LIABILITY
736 SALT LAKE COUNTY ASSESSOR 2001 SOUTH STATE STREET #N2300A SALT LAKE CITY UT 84190-1300	01-12975	s21216	UNKNOWN	(P)	NO LIABILITY
737 SAMMARCO, GAVIN 1865 EILEEN WAY POINT PLEASANT NJ 08742	01-12975	s21683	\$490.77 \$0.00	(P) (U)	NO LIABILITY
738 SANTA CLARA COUNTY CA TAX COLLECTOR COUNTY GOVERNMENT CENTER EAST 70 W. HEDDING STREET SAN JOSE CA 95110-1767	01-12975	s21323	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
739 SANTOMARCO, LUANNE 1149 RINGWOOD AVE HASKELL NJ 07420	01-12975	s21676	\$201.72 \$0.00	(P) (U)	NO LIABILITY
740 SC DEPARTMENT OF REVENUE CORPORATION RETURN COLUMBIA SC 29214-0100	01-12975	s21219	UNKNOWN	(P)	NO LIABILITY
741 SCHANTZ, TERRI 401 S VAN DORN ST #302 ALEXANDRIA VA 22304	01-12975	s22247	\$1,263.12 \$0.00	(P) (U)	NO LIABILITY
742 SCHENDZIELOS, DANIELLE 11702 W. 127TH PLACE OVERLAND KS 66213	01-12975	s21774	\$746.05 \$0.00	(P) (U)	NO LIABILITY
743 SCHWARTZ, DAN 116 HIDDEN WOODS CT LEXINGTON KY 40515	01-12975	s22327	\$1,374.29 \$0.00	(P) (U)	NO LIABILITY
744 SEMINOLE COUNTY GOVERNMENT SEMINOLE CO. DEPT OF PUB SAF E911 DIVISION SANFORD FL 32773	01-12975	s21220	UNKNOWN	(P)	NO LIABILITY
745 SHUBERT, LAURA 618 N EDISON ST ARLINGTON VA 22203	01-12975	s22519	\$2,216.84 \$0.00	(P) (U)	NO LIABILITY
746 SKELLY, SCOTT 901 HILLSIDE LAKE TERRACE #614 GAITHERSBURG MD 20878	01-12975	s22322	\$1,209.37 \$0.00	(P) (U)	NO LIABILITY
747 SMITH, MOLLY 1401 S. BARTON STREET #237 ARLINGTON VA 22204	01-12975	s22263	\$1,356.08 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
748 SOUTH CAROLINA DEPT. OF REV. SALES TAX RETURN COLUMBIA SC 29214-0101	01-12974	s21221	UNKNOWN	(P)	NO LIABILITY
749 SOUTH DAKOTA SEC. OF STATE STATE CAPITOL 500 E. CAPITOL PIERRE SD 57501-5077	01-12975	s21350	UNKNOWN	(P)	NO LIABILITY
750 SOUTH DAKOTA STATE TREASURER DEPARTMENT OF REVENUE REMITTANCE CENTER SIOUX FALLS SD 57117-5055	01-12975	s21222	UNKNOWN	(P)	NO LIABILITY
751 SPINAZZOLA, ROBERT 2489 FAIRWAY DRIVE YORK PA 17402	01-12975	s22484	\$1,896.80 \$0.00	(P) (U)	NO LIABILITY
752 SPRING BRANCH ISD TAX ASSESSOR - COLLECTOR PO BOX 19037 HOUSTON TX 77224-9037	01-12975	s21223	UNKNOWN	(P)	NO LIABILITY
753 ST. LOUIS COUNTY TREASURER 41 S. CENTRAL AVENUE CLAYTON MO 63105	01-12975	s21225	UNKNOWN	(P)	NO LIABILITY
754 STATE BOARD OF EQUALIZATION EXCISE TAX DIVISION P.O. BOX 942879 SACRAMENTO CA 94279-6091	01-12975	s29410	UNKNOWN	(P)	NO LIABILITY
755 STATE COMPTROLLER 111 E 17TH ST., AUSTIN TX 78774-0100	01-12975	s21226	UNKNOWN	(P)	NO LIABILITY
756 STATE CORPORATION COMMISSION CLERK'S OFFICE P O BOX 85022 RICHMOND VA 23261-5022	01-12975	s21327	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
757 STATE DEPT. OF ASSESSMENTS AND TAXATION FRANCHISE TAX UNIT BALTIMORE MD 21201-2395	01-12975	s21227	UNKNOWN	(P)	NO LIABILITY
758 STATE OF ALASKA THE DIVISION OF BANKING, SECURITIES AND CORPORATIONS JUNEAU AK 99811-0808	01-12975	s21228	UNKNOWN	(P)	NO LIABILITY
759 STATE OF ARKANSAS DEPT. OF FIN. & ADMIN. PO BOX 3861 LITTLE ROCK AR 72203-3861	01-12975	s21229	UNKNOWN	(P)	NO LIABILITY
760 STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES PO BOX 2974 HARTFORD CT 06104	01-12974	s24596	UNKNOWN	(P)	NO LIABILITY
761 STATE OF CONNECTICUT DEPARTMENT OF REVENUE SERVICES P O BOX 5030 HARTFORD DT 06102-5030	01-12975	s21230	UNKNOWN	(P)	NO LIABILITY
762 STATE OF HAWAII DEPARTMENT OF TAXATION PO BOX 3559 HONOLULU HI 96811-3559	01-12974	s24601	UNKNOWN	(P)	NO LIABILITY
763 STATE OF ILLINOIS ILLINOIS COMMERCE COMMISSION 527 EAST CAPITAL AVENUE PO BOX 19280 SPRINGFIELD IL 62794-9280	01-12975	s21441	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
764	STATE OF LOUISIANA DEPARTMENT OF REVENUE EXCISE TAXES DIVISION BATON ROUGE LA 70821-0201	01-12975	s21231	UNKNOWN	(P)	NO LIABILITY
765	STATE OF MARYLAND DEPARTMENT OF ASSESSMENTS PUBLIC UTILITIES SECTION 301 WEST PRESTON STREET BALTIMORE MD 21201	01-12975	s29360	UNKNOWN	(P)	NO LIABILITY
766	STATE OF NEW HAMPSHIRE ANNUAL REPORTS STATE HOUSE, ROOM 204 CONCORD NH 03301-4989	01-12975	s21232	UNKNOWN	(P)	NO LIABILITY
767	STATE OF NEW JERSEY DIVISION OF TAXATION REVENUE PROCESSING CENTER PO BOX 666 TRENTON NJ 08646-0666	01-12974	s24635	UNKNOWN	(P)	NO LIABILITY
768	STATE OF NEW JERSEY DIVISION OF TAXATION P O BOX 999 TRENTON NJ 08646-0999	01-12975	s21321	UNKNOWN	(P)	NO LIABILITY
769	STATE OF RHODE ISLAND DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE RI 02908-5811	01-12974	s21233	UNKNOWN	(P)	NO LIABILITY
770	STATE OF VERMONT DEPARTMENT OF TAXES P.O. BOX 547 MONTPLILIER VT 05607	01-12975	s21234	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
771 STATE OF WASHINGTON DEPARTMENT OF INFORMATION SVCS 512 12TH AVE S.E OLYMPIA WA 98504-2445	01-12975	s21235	UNKNOWN	(P)	NO LIABILITY
772 STATE OF WYOMING DEPARTMENT OF REVENUE HERSHER BUILDING CHEYENNE WY 82202-0110	01-12975	s21236	UNKNOWN	(P)	NO LIABILITY
773 STATE TAX COMMISSIONER PO BOX 23050 JACKSON MS 39225-3050	01-12975	s21237	UNKNOWN	(P)	NO LIABILITY
774 STATE TREASURER PO BOX 5040 KINGSTON NY 12402-5040	01-12975	s21238	UNKNOWN	(P)	NO LIABILITY
775 STEAMBOAT SPRINGS FINANCE DEPT 137 10TH STREET PO BOX 775088 STEAMBOAT SPRINGS CO 80477	01-12975	s21239	UNKNOWN	(P)	NO LIABILITY
776 STEWART, DALE 31 QUINCY COURT STERLING VA 20165	01-12975	s21944	\$905.59 \$0.00	(P) (U)	NO LIABILITY
777 STOKES, KEITH PO BOX 243 BERRIEN SPRINGS MI 49103	01-12980	s7778	\$973.27 \$0.00	(P) (U)	NO LIABILITY
778 SYLVIA S. ROMO, BEXAR COUNTY TX ASSESSOR-COLLECTOR OF TAXES P.O BOX 2903 SAN ANTONIO TX 78299-2903	01-12975	s21240	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
779 TARRANT COUNTY 911 DISTRICT 100 EAST 15TH STREET SUITE 420 FORTH WORTH TX 76102	01-12975	s29414	UNKNOWN	(P)	NO LIABILITY
780 TAX & LICENSE DEPARTMENT OF FIANCE PO BOX 11640 TACOMA WA 98411-6640	01-12975	s21241	UNKNOWN	(P)	NO LIABILITY
781 TAX ASSESSOR/COLLECTOR PO BOX 99004 EL PASO TX 79999-9004	01-12975	s21242	UNKNOWN	(P)	NO LIABILITY
782 TAX COLLECTOR DUVAL COUNTY ATTN LESLIE BURDAHL 231 E FORSYTH ST JACKSONVILLE FL 32202	01-12975	s21243	UNKNOWN	(P)	NO LIABILITY
783 TAX COLLECTOR, PALM BEACH CO. PO BOX 3715 WEST PALM BEACH FL 33402-3715	01-12975	s21472	UNKNOWN	(P)	NO LIABILITY
784 TAX COLLECTOR, PINELLAS CO. PO BOX 1729 CLEARWATER FL 33757-1729	01-12975	s21470	UNKNOWN	(P)	NO LIABILITY
785 TAX LINE ITEM ENTRY	01-12975	s24766	\$23,000.00	(P)	NO LIABILITY
786 TAX LINE ITEM ENTRY	01-12975	s24760	\$3,100,040.00	(P)	NO LIABILITY
787 TAX LINE ITEM ENTRY	01-12975	s24763	\$50,620.00	(P)	NO LIABILITY
788 TAX LINE ITEM ENTRY	01-12975	s24764	\$125,000.00	(P)	NO LIABILITY
789 TAX LINE ITEM ENTRY	01-12975	s24765	\$449,485.00	(P)	NO LIABILITY
790 TAX LINE ITEM ENTRY	01-12975	s24761	\$124,239.00	(P)	NO LIABILITY
791 TAX LINE ITEM ENTRY	01-12975	s24762	\$498,888.00	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Case Number	Creditor Name / Address	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
792	TAXATION AND REVENUE DEPT PO BOX 25127 SANTA FE NM 87504-5127	01-12975 s24637	UNKNOWN	(P)	NO LIABILITY
793	TAXATION AND REVENUE DEPT PO BOX 25127 SANTA FE NM 87504-5127	01-12975 s21244	UNKNOWN	(P)	NO LIABILITY
794	TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFF. BLDG. NASHVILLE TN 37242	01-12975 s21245	UNKNOWN	(P)	NO LIABILITY
795	TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BLDG 500 DEADERICK ST NASHVILLE TN 37242	01-12974 s24644	UNKNOWN	(P)	NO LIABILITY
796	TENNESSEE REGULATORY AUTHORITY 460 JAMES ROBERTSON PARKWAY NASHVILLE TN 37243-0505	01-12975 s29379	UNKNOWN	(P)	NO LIABILITY
797	TENNESSEE REGULATORY AUTHORITY 460 JAMES ROBERTSON PARKWAY NASHVILLE TN 37243-0505	01-12975 s29380	UNKNOWN	(P)	NO LIABILITY
798	TENNESSEE SECRETARY OF STATE SUITE 1800 JAMES K POLK BLDG. NASHVILLE TN 37243-0306	01-12975 s21246	UNKNOWN	(P)	NO LIABILITY
799	TERENZETTI, AMY 42831 SHALER ST SOUTH RIDING VA 20152	01-12975 s22079	\$1,026.93 \$0.00	(P) (U)	NO LIABILITY
800	THAL, ERIC, ERIC 381 DELANO PLACE FAIRVIEW NJ 07022	01-12975 s21987	\$576.21 \$0.00	(P) (U)	NO LIABILITY
801	THE ALABAMA PUBLIC SERVICE COMMISSION 100 NORTH UNION ST MONTGOMERY AL 36104-0991	01-12975 s29420	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
802 THE CITY OF CANON CITY PO BOX 1597 CANON CITY CO 81215-1597	01-12975	s21415	UNKNOWN	(P)	NO LIABILITY
803 THE COMMONWEALTH OF MASS ONE ASHBURTON PLACE BOSTON MA 02108-1512	01-12975	s29381	UNKNOWN	(P)	NO LIABILITY
804 THE COMMONWEALTH OF MASS. ONE ASHBURTON PLACE BOSTON MA 02108-1512	01-12975	s29382	UNKNOWN	(P)	NO LIABILITY
805 THE OHIO CONSUMER'S COUNSEL ASST. DIRECTOR OF ADMIN 10 W BROAD STREET SUITE 1800 COLUMBUS OH 43215-3485	01-12975	s21455	UNKNOWN	(P)	NO LIABILITY
806 THOMPSON, LAURA 169 E TIVERTON WAY LEXINGTON KY 40517	01-12975	s21758	\$768 75 \$0.00	(P) (U)	NO LIABILITY
807 TIERNAN, TAMARA 724 ELLIOTT AVENUE CINCINNATI OH 45215	01-12975	s21735	\$716 72 \$0.00	(P) (U)	NO LIABILITY
808 TOWN OF ADDISON FINANCE DEPARTMENT P.O BOX 9009 ADDISON TX 75001	01-12975	s21247	UNKNOWN	(P)	NO LIABILITY
809 TOWN OF EATONVILLE TOWN HALL 307 E KENNEDY BLVD. EATONVILLE FL 32751-2163	01-12975	s29370	UNKNOWN	(P)	NO LIABILITY
810 TOWN OF EATONVILLE TOWN HALL 307 E KENNEDY BLVD EATONVILLE FL 32751-2163	01-12975	s29371	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
811 TOWN OF GRANITE FALLS TELECOMMUNICATIONS UTILITY TAX 206 SOUTH GRANITE AVENUE GRANITE FALLS WA 98252	01-12975	s21438	UNKNOWN	(P)	NO LIABILITY
812 TOWN OF HERNDON PO BOX 427 HERNDON VA 20172-0427	01-12975	s21377	UNKNOWN	(P)	NO LIABILITY
813 TOWN OF WOODBRIDGE 11 METTINGHOUSE LANE ATTN PROPERTY TAX WOODBIDGE CT 06525	01-12975	s21459	UNKNOWN	(P)	NO LIABILITY
814 TRAINER, ANGELA 8171 AUTUMN WOODS LANE #312 WEST CHESTER OH 45069	01-12975	s21842	\$875.19 \$0.00	(P) (U)	NO LIABILITY
815 TRAUZENIEK, KRISTEN, KRISTEN 6033 TICONDEROGA CT BURKE VA 22015-3372	01-12975	s21871	\$988.73 \$0.00	(P) (U)	NO LIABILITY
816 TREASURER - STATE OF IOWA SALES/USE TAX PROCESSING DEPT. OF REVENUE & FINANCE DES MOINES IA 50306-0412	01-12974	s21248	UNKNOWN	(P)	NO LIABILITY
817 TREASURER OF ARLINGTON COUNTY PO BOX 830 ARLINGTON VA 22216	01-12975	s21249	UNKNOWN	(P)	NO LIABILITY
818 TREASURER OF SPOTSYLVANIA CTY PO BOX 65 9104 COURTHOUSE RD SPOTSYLVANIA VA 22553	01-12975	s29406	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
819 TREASURER OF SPOTSYLVANIA CTY PO BOX 65 9104 COURTHOUSE RD SPOTSYLVANIA VA 22553	01-12975	s29405	UNKNOWN	(P)	NO LIABILITY
820 TREASURER OF SPOTSYLVANIA CTY PO BOX 65 9104 COURTHOUSE RD. SPOTSYLVANIA VA 22553	01-12975	s21250	UNKNOWN	(P)	NO LIABILITY
821 TREASURER OF STATE OF OHIO PO BOX 16560 COLUMBUS OH 43216-6560	01-12975	s21251	UNKNOWN	(P)	NO LIABILITY
822 TREASURER OF STATE OHIO PO BOX 27 COLUMBUS OH 43266-0027	01-12974	s21252	UNKNOWN	(P)	NO LIABILITY
823 TREASURER OF VIRGINIA NOTARY CLERK OFFICE OF THE SEC. OF THE COM RICHMOND VA 23218-1795	01-12975	s29374	UNKNOWN	(P)	NO LIABILITY
824 TREASURER, CITY OF FARMINGTON HILLS, MI TREASURY DEPT. DETROIT MI 48232-5147	01-12975	s21253	UNKNOWN	(P)	NO LIABILITY
825 TREASURER, CITY OF DETROIT CORPORATE DIVISION PO BOX 30057 LANSING MI 48909-7557	01-12975	s21254	UNKNOWN	(P)	NO LIABILITY
826 TREASURER, CITY OF DETROIT CORPORATE DIVISION PO BOX 30057 LANSING MI 48909-7557	01-12975	s29465	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
827	TREASURER, CITY OF PITTSBURGH PO BOX 642664 PITTSBURGH PA 15264-2664	01-12975	s21257	UNKNOWN	(P)	NO LIABILITY
828	TREASURER, HAMILTON COUNTY HAMILTON COUNTY AUDITOR 1 HAMILTON COUNTY SQUARE NOBLESVILLE IN 46060	01-12975	s21430	UNKNOWN	(P)	NO LIABILITY
829	TREASURER, STATE OF CONNETICUT DEPT. OF PUBLIC UTILITY CONT. 10 FRANKLIN SQUARE NEW BRITAIN CT 06051	01-12975	s21460	UNKNOWN	(P)	NO LIABILITY
830	TREASURER, STATE OF WYOMING WYOMING SECRETARY OF STATE 200 W.24TH STREET CHEYENNE WY 82002-0020	01-12975	s21259	UNKNOWN	(P)	NO LIABILITY
831	TREASURER, VA BEACH, VA COMMISSIONER OF THE REVENUE CITY HALL BUILDING 1 2401 COURTHOUSE DRIVE VIRGINIA BEACH VA 23456-9002	01-12975	s21411	UNKNOWN	(P)	NO LIABILITY
832	TREASURER-STATE OF NEW JERSEY DIVISION OF THE RATEPAYER ADV. 31 CLINTON ST 11TH FL P O BOX 46005 NEWARK NJ 07101	01-12975	s21373	UNKNOWN	(P)	NO LIABILITY
833	TREASURER-TOWNSHIP OF SOUTHFIELD 18550 THIRTEEN MILE RD SOUTHFIELD TWNSHIP MI 48025	01-12975	s21260	UNKNOWN	(P)	NO LIABILITY
834	TUMARKIN, PATRICIA 9449 COPENHAVER DR. POTOMAC MD 20854	01-12975	s22057	\$1,224.09 \$0.00	(P) (U)	NO LIABILITY

In re: Teligent, Inc . . .
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
835 U.S WEST COMMUNICAITONS, INC U S BANK NATIONAL ASSOCIATION CM-9705 ST PAUL MN 55170-9705	01-12975	s21261	UNKNOWN	(P)	NO LIABILITY
836 UNIVERSAL SERVICE ADMIN. CO PO BOX 371719 PITTSBURGH PA 15251-7719	01-12975	s29470	UNKNOWN	(P)	NO LIABILITY
837 UNIVERSAL SERVICE ADMIN. CO PO BOX 371719 PITTSBURGH PA 15251-7719	01-12975	s29471	UNKNOWN	(P)	NO LIABILITY
838 UTAH STATE TAX COMMISSION STATES TAX - V 210 N 1950 W SALT LAKE CITY UT 84134-0180	01-12974	s21263	UNKNOWN	(P)	NO LIABILITY
839 VAJENTIC, ANDREW 208 CORNELL AVE ELYRIA OH 44035	01-12975	s22155	\$1,096.59 \$0.00	(P) (U)	NO LIABILITY
840 VALENTIN, MIQUEL, MIQUEL 84 MARINUS ST ROCHELLE PARK NJ 07662-3826	01-12975	s21742	\$748.20 \$0.00	(P) (U)	NO LIABILITY
841 VANGELIST, RICHARD PO BOX 191 PARKER CO 80134	01-12975	s21772	\$683.22 \$0.00	(P) (U)	NO LIABILITY
842 VERMONT DEPARTMENT OF TAXES 109 STATE STREET MONTPELIER VT 05609-1401	01-12974	s21264	UNKNOWN	(P)	NO LIABILITY
843 VERMONT SECRETARY OF STATE 109 STATE STREET MONTPELIER VT 05609-1104	01-12975	s29450	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
844 VERMONT SECRETARY OF STATE 109 STATE STREET MONTPELIER VT 05609-1104	01-12975	s29449	UNKNOWN	(P)	NO LIABILITY
845 VILLAGE OF BARRINGTON TELECOMMUNICATIONS UTILITY TAX 1301 S GROVE AVE BARRINGTON IL 60010-5216	01-12975	s21265	UNKNOWN	(P)	NO LIABILITY
846 VILLAGE OF BENSENVILLE 700 WEST IRVING PARK RD BENSENVILLE IL 60106	01-12975	s21266	UNKNOWN	(P)	NO LIABILITY
847 VILLAGE OF BROADVIEW TELECOMMUNICATIONS UTILITY TAX 2350 S 25TH AVE BROADVIEW IL 60155	01-12975	s21267	UNKNOWN	(P)	NO LIABILITY
848 VILLAGE OF BURR RIDGE TELECOMMUNICATIONS UTILITY TAX 7660 COUNTY LINE RD BURR RIDGE IL 60521	01-12975	s21268	UNKNOWN	(P)	NO LIABILITY
849 VILLAGE OF CAROL STREAM TELECOMMUNICATIONS UTILITY TAX 500 N. GARY AVENUE CAROL STREAM IL 60188	01-12975	s21269	UNKNOWN	(P)	NO LIABILITY
850 VILLAGE OF CARPENTERSVILLE TELECOMMUNICATIONS UTILITY TAX 1200 BESINGER DRIVE CARPENTERSVILLE IL 60110	01-12975	s21425	UNKNOWN	(P)	NO LIABILITY
851 VILLAGE OF DOWNERS GROVE 801 BURLINGTON AVE. DOWNERS GROVE IL 60515	01-12975	s21270	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
852 VILLAGE OF ELK GROVE ATTN TELECOM TAX 901 WELLINGTON ELK GROVE IL 60007	01-12975	s21271	UNKNOWN	(P)	NO LIABILITY
853 VILLAGE OF FRANKFORT TELECOMMUNICATIONS UTILITY TAX 432 W. NEBRASKA STREET FRANKFORT IL 60423	01-12975	s21423	UNKNOWN	(P)	NO LIABILITY
854 VILLAGE OF FRANKLYN PARK TELECOMMUNICATION UTILITY TAX FINANCE DEPARTMENT FRANKLIN PARK IL 60131	01-12975	s21272	UNKNOWN	(P)	NO LIABILITY
855 VILLAGE OF GLEN ELLYN ATTN CASHIER'S OFFICE 535 DUANE ST GLEN ELLYN IL 60137	01-12975	s21273	UNKNOWN	(P)	NO LIABILITY
856 VILLAGE OF GLENCOE TELECOMMUNICATIONS UTILITY TAX 325 HAZEL AVENUE GLENCOE IL 60022	01-12975	s21274	UNKNOWN	(P)	NO LIABILITY
857 VILLAGE OF GLENDALE HEIGHTS FINANCE DEPT 300 E. PACIFIC CENTER PLAZA GLENDALE HEIGHTS IL 60139	01-12975	s21275	UNKNOWN	(P)	NO LIABILITY
858 VILLAGE OF HAZEL CREST TELECOMMUNICATIONS UTILITY TAX 3000 W 170TH PLACE HAZEL CREST IL 60429	01-12975	s21276	UNKNOWN	(P)	NO LIABILITY
859 VILLAGE OF HINSDALE 19 E. CHICAGO AVE EAST WING HINSDALE IL 60521	01-12975	s21277	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
860 VILLAGE OF HOFFMAN ESTATES 1900 HASSELL RD HOFFMAN ESTATES IL 60195	01-12975	s21278	UNKNOWN	(P)	NO LIABILITY
861 VILLAGE OF KEY BISCAYNE TELECOMMUNICATIONS UTILITY TAX FINANCE DEPARTMENT KEY BISCAYNE FL 33149-0184	01-12975	s21279	UNKNOWN	(P)	NO LIABILITY
862 VILLAGE OF LA GRANGE ATTN FINANCE DEPT 53 S. LA GRANGE RD LA GRANGE IL 60525	01-12975	s21347	UNKNOWN	(P)	NO LIABILITY
863 VILLAGE OF LANSING CLERKS OFFICE 18200 CHICAGO AVE LANSING IL 60438	01-12975	s21370	UNKNOWN	(P)	NO LIABILITY
864 VILLAGE OF LEMONT 418 MAIN STREET LEMONT IL 60439	01-12975	s21360	UNKNOWN	(P)	NO LIABILITY
865 VILLAGE OF LINCOLNWOOD 6900 N. LINCOLN AVE LINCOLNWOOD IL 60712	01-12975	s21280	UNKNOWN	(P)	NO LIABILITY
866 VILLAGE OF LISLE TELECOMMUNICATIONS UTILITY TAX 1040 BURLINGTON AVENUE LISLE IL 60532	01-12975	s21281	UNKNOWN	(P)	NO LIABILITY
867 VILLAGE OF LOMBARD 255 E. WILSON LOMBARD IL 60148	01-12975	s21282	UNKNOWN	(P)	NO LIABILITY
868 VILLAGE OF LYNWOOD TELECOMMUNICATIONS UTILITY TAX 21460 E. LINCOLN HWY. LYNWOOD IL 60411	01-12975	s21420	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
869	VILLAGE OF MAPLE PARK TELECOMMUNICATIONS UTILITY TAX PO BOX 220 MAPLE PARK IL 60151	01-12975	s21448	UNKNOWN	(P)	NO LIABILITY
870	VILLAGE OF MELROSE PARK 1000 N 25TH AVENUE MELROSE PARK IL 60160	01-12975	s21283	UNKNOWN	(P)	NO LIABILITY
871	VILLAGE OF MORTON GROVE 6101 CAPULANA STREET MORTON GROVE IL 60053	01-12975	s21284	UNKNOWN	(P)	NO LIABILITY
872	VILLAGE OF MOUNT PROSPECT ATTN FINANCE 100 S. EMERSON ST MT. PROSPECT IL 60056	01-12975	s21285	UNKNOWN	(P)	NO LIABILITY
873	VILLAGE OF NILES 1000 CIVIC CENTER DRIVE NILES IL 60714	01-12975	s21286	UNKNOWN	(P)	NO LIABILITY
874	VILLAGE OF NORTHBROOK ATTN. FINANCE DEPARTMENT 1225 CEDAR LANE NORTHBROOK IL 60062	01-12975	s21287	UNKNOWN	(P)	NO LIABILITY
875	VILLAGE OF NORTHFIELD 361 HAPP RD NORTHFIELD IL 60093	01-12975	s21288	UNKNOWN	(P)	NO LIABILITY
876	VILLAGE OF OAK BROOK 1200 OAK BROOK RD OAK BROOK IL 60523-2253	01-12975	s21289	UNKNOWN	(P)	NO LIABILITY
877	VILLAGE OF OAK PARK 1 VILLAGE HALL PLAZA OAK PARK IL 60302	01-12975	s21290	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
878 VILLAGE OF PLAINFIELD TELECOMMUNICATIONS UTILITY TAX 530 W LOCKPORT ROAD #206 PLAINFIELD IL 60544-1886	01-12975	s21419	UNKNOWN	(P)	NO LIABILITY
879 VILLAGE OF RIVERDALE TELECOMMUNICATIONS UTILITY TAX 157 W. 144TH STREET RIVERDALE IL 60827	01-12975	s21418	UNKNOWN	(P)	NO LIABILITY
880 VILLAGE OF RIVERSIDE TELECOMMUNICATIONS UTILITY TAX 27 RIVERSIDE RD. RIVERSIDE IL 60546	01-12975	s21291	UNKNOWN	(P)	NO LIABILITY
881 VILLAGE OF ROMEOVILLE 17 MONTROSE DR. ROMEOVILLE IL 60446-1386	01-12975	s21292	UNKNOWN	(P)	NO LIABILITY
882 VILLAGE OF ROSELLE ATTN FINANCE DEPARTMENT 31 SOUTH PROSPECT RD. ROSELLE IL 60172	01-12975	s21293	UNKNOWN	(P)	NO LIABILITY
883 VILLAGE OF ROSEMONT 9501 W DEVON AVE ROSEMONT IL 60018	01-12975	s21294	UNKNOWN	(P)	NO LIABILITY
884 VILLAGE OF ROYAL PALM BEACH 1050 ROYAL PALM BEACH BLVD ROYAL PALM BEACH FL 33411	01-12975	s21295	UNKNOWN	(P)	NO LIABILITY
885 VILLAGE OF SCHAUMBURG ATTN COLLECTOR'S OFFICE 101 SCHAUMBURG COURT SCHAUMBURG IL 60193-1899	01-12975	s21296	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
886 VILLAGE OF SCHILLER PARK 9526 IRVING PARK ROAD SCHILLER PARK IL 60176-1924	01-12975	s21297	UNKNOWN	(P)	NO LIABILITY
887 VILLAGE OF SOUTH HOLLAND 16226 WAUSAU AVE. SOUTH HOLLAND IL 60473	01-12975	s21298	UNKNOWN	(P)	NO LIABILITY
888 VILLAGE OF THORTON TELECOMMUNICATIONS UTILITY TAX 115 E MARGARET ST THORTON IL 60476	01-12975	s21452	UNKNOWN	(P)	NO LIABILITY
889 VILLAGE OF VILLA PARK TELECOMMUNICATIONS UTILITY TAX 20 S ARDMORE AVE. VILLA PARK IL 60181	01-12975	s21299	UNKNOWN	(P)	NO LIABILITY
890 VILLAGE OF WAUCONDA PO BOX 785 WAUCONDA IL 60084	01-12975	s21300	UNKNOWN	(P)	NO LIABILITY
891 VILLAGE OF WESTCHESTER TELECOMMUNICATIONS UTILITY TAX 10300 ROOSEVELT ROAD WESTCHESTER IL 60154	01-12975	s21301	UNKNOWN	(P)	NO LIABILITY
892 VILLAGE OF WESTERN SPRINGS 740 HILLGROVE AVE WESTERN SPRING IL 60558	01-12975	s21395	UNKNOWN	(P)	NO LIABILITY
893 VILLAGE OF WESTMONT 31 W. QUINCY STREET WESTMONT IL 60559	01-12975	s21302	UNKNOWN	(P)	NO LIABILITY
894 VILLAGE OF WHEELING ATTN: DIRECTOR OF FINANCE 255 W. DUNDEE RD WHEELING IL 60090	01-12975	s21303	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc.
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
895 VILLAGE OF WILMETTE 1200 WILMETTE AVE. WILMETTE IL 60091	01-12975	s21304	UNKNOWN	(P)	NO LIABILITY
896 VILLAGE OF WINNETKA FINANCE DEPARTMENT 510 GREEN BAY WINNETKA IL 60093	01-12975	s21305	UNKNOWN	(P)	NO LIABILITY
897 VILLAGE OF WOODRIDGE FINANCE DEPARTMENT 1900 75TH ST. WOODRIDGE IL 60517	01-12975	s21306	UNKNOWN	(P)	NO LIABILITY
898 VIOLA, CAROL 424 WANAQUE AVENUE #15 POMPTON LAKES NJ 07442	01-12975	s21913	\$881.09 \$0.00	(P) (U)	NO LIABILITY
899 VIRGINIA DEPARTMENT OF TAXATION PO BOX 1500 RICHMOND VA 23218	01-12974	s24645	UNKNOWN	(P)	NO LIABILITY
900 VIRGINIA DEPT. OF TAXATION PO BOX 1777 RICHMOND VA 23218-1777	01-12975	s21307	UNKNOWN	(P)	NO LIABILITY
901 VIRGINIA DEPT. OF TAXATION PO BOX 1777 RICHMOND VA 23218-1777	01-12975	s29377	UNKNOWN	(P)	NO LIABILITY
902 VOLUSIA COUNTY ACCT #227 PUBLIC SERVICE TAX 123 W. INDIAN AVE., #103 BELAND FL 32720	01-12975	s21463	UNKNOWN	(P)	NO LIABILITY
903 WAKE COUNTY GIS PO BOX 550 RALEIGH NC 27602	01-12975	s21308	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
904 WAKE COUNTY REVENUE DEPT PO BOX 96058 CHARLOTTE NC 28296-0058	01-12975	s21378	UNKNOWN	(P)	NO LIABILITY
905 WALSH, JENNIFER 46A ASHTOKER LANE HORSHAM PA 19044	01-12975	s21714	\$647.17 \$0.00	(P) (U)	NO LIABILITY
906 WARD, CASIE 6470 TWIN LAKES MASON OH 45040	01-12975	s21708	\$656.30 \$0.00	(P) (U)	NO LIABILITY
907 WASHINGTON STATE DEPT OF REVEN PO BOX 34054 SEATTLE WA 98124-1054	01-12975	s21310	UNKNOWN	(P)	NO LIABILITY
908 WASHINGTON STATE TREASURER PO BOX 9034 DEPT OF LICENSING OLYMPIA WA 98507-9034	01-12975	s21311	UNKNOWN	(P)	NO LIABILITY
909 WASHINGTON UTILITIES AND TRANS WA ST UTILITIES & TRANSPORTATI 1300 S EVERGREEN PARK DR. S.W. OLYMPIA WA 98504-7250	01-12975	s29364	UNKNOWN	(P)	NO LIABILITY
910 WAUGH, PATRICIA 12121 CORNAVIN CT. CINCINNATI OH 45246	01-12975	s21718	\$688.33 \$0.00	(P) (U)	NO LIABILITY
911 WEISS, RICHARD 1219 LORD FITZWALTER DRIVE MIAMISBURG OH 45342	01-12975	s21869	\$764.02 \$0.00	(P) (U)	NO LIABILITY
912 WEST VA DEPT OF TAX & REVENUE INTERNAL AUDITING DIVISION PO BOX 2666 CHARLESTON WV 25330-2666	01-12975	s21409	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
913 WEST VA STATE TAX DEPARTMENT INTERNAL AUDITING DIVISION PO BOX 3694 CHARLESTON WV 25336-3694	01-12975	s21313	UNKNOWN	(P)	NO LIABILITY
914 WEST VIRGINIA DEPT. OF TAX REGULATORY UTILITY COMM 1101 VERMONT AVE., N.W SUITE 200 WASHINGTON DC 20005	01-12975	s21389	UNKNOWN	(P)	NO LIABILITY
915 WEST VIRGINIA STATE TAX DEPT INTERNAL AUDITING DIVISION PO BOX 1202 CHARLESTON WV 25324-1202	01-12974	s24647	UNKNOWN	(P)	NO LIABILITY
916 WILDER, EDWARD 634 GEORGIAN AVENUE SELLERSBURG IN 47172	01-12975	s22286	\$1,322.25 \$0.00	(P) (U)	NO LIABILITY
917 WILLIAMS, JON 3310 BRANDY CT FALLS CHURCH VA 22042	01-12975	s22606	\$2,559.70 \$0.00	(P) (U)	NO LIABILITY
918 WILLIAMSON COUNTY ECD 1320 W. MAIN ST. SUITE B30 FRANKLIN TN 37064	01-12975	s21315	UNKNOWN	(P)	NO LIABILITY
919 WILLIS, DIANA 11000 ALTO COURT OAK VIEW CA 93022	01-12975	s21953	\$914.58 \$0.00	(P) (U)	NO LIABILITY
920 WILSON, JEFFREY, JEFFREY 1116 S ALFRED ST APT 162A ALEXANDRIA VA 22314-4482	01-12975	s21769	\$741.55 \$0.00	(P) (U)	NO LIABILITY



In re: Teligent, Inc .-
OMNIBUS 2: EXHIBIT C - NO LIABILITY CLAIMS

Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class	Reason For Proposed Disallowance
921 WISCONSIN DEPT OF REVENUE INCOME, SALES & EXCISE TAX DIV P.O. BOX 8946 MADISON WI 53708-8946	01-12975	s21316	UNKNOWN	(P)	NO LIABILITY
922 WV STATE OF TAX DEPARTMENT INTERNAL AUDITING DIVISION OFF. OF BUSINESS REGISTRATION PO BOX 2666 CHARLESTON WV 25330-2666	01-12975	s21349	UNKNOWN	(P)	NO LIABILITY
923 WYOMING SECRETARY OF STATE THE CAPITOL BUILDING 200 W. 24TH ST. CHEYENNE WY 82002-0020	01-12975	s21340	UNKNOWN	(P)	NO LIABILITY
924 WYOMING UNIVERSAL SERVICE FUND PO BOX 1407 CHEYENNE WY 82003-1407	01-12975	s21383	UNKNOWN	(P)	NO LIABILITY

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT D - REDUCE AND ALLOW CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Modified Claim Amount	Claim Class*	Reason For Modification
11	JENNIFER M ANDERSON 1349 OAKES BLVD SAN LEANDRO CA 94577	01-12974	1541	\$593.65	(P)	\$449.38	(P)	REDUCE AND ALLOW
12	PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR SHELTON CT 06484-5151	01-12974	1078	\$152.32	(A)	\$139.26	(A)	REDUCE AND ALLOW
13	PITNEY BOWES CREDIT CORPORATION 27 WATERVIEW DR ATTN: GRISSELLE BETANCOURT, BANKRUPTCY COORDINATOR SHELTON CT 06484	01-12974	1931	\$572.29 \$0.00	(A) (U)	\$57.07	(A)	REDUCE AND ALLOW
14	REED SMITH LLP 2500 ONE LIBERTY PL, 1650 MARKET ST ATTN: COLLECTIONS MANAGER PHILADELPHIA PA 19103	01-12974	1928	\$2,925.12	(P)	\$2,167.74	(P)	REDUCE AND ALLOW
15	SAN DIEGO EQUITIES REIT I 9830 COLONNADE BLVD STE 600 ELIZABETH HAMILTON C/O USAA REAL ESTATE CO SAN ANTONIO TX 78230-2237	01-12974	1493	\$707.11	(P)	\$457.67	(P)	REDUCE AND ALLOW
16	TWENTY ONE GEORGE REALTY TRUST 21 GEORGE ST LOWELL MA 01852	01-12974	1617	\$1,500.00 (\$1,200.00)	(P) (U)	\$53.23	(P)	REDUCE AND ALLOW
17	TWO TWENTY TWO BERKELEY VENTURE HINES, ATTN. JODI L. WINKLER 222 BERKELEY STREET, SUITE 1420 BOSTON MA 02116-3751	01-12974	1479	\$1,249.25	(A)	\$1,224.65	(A)	REDUCE AND ALLOW
18	WM MATHEWS, INC C/O ARDENBROOK, INC AGENT 4725 THORNTON AVE FREMONT CA 94536	01-12974	147	\$250.00	(P)	\$88.71	(P)	REDUCE AND ALLOW

* (A) - Administrative (S) - Secured
(P) - Priority (U) - Unsecured

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT D - REDUCE AND ALLOW CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Modified Claim Amount	Claim Class*	Reason For Modification
1	1100 21ST STREET ASSOCIATES L P 3 BETHESDA METRO CTR STE 200 BRYN H SHERMAN ESQ/DECKELBAUM OGENS & RAFTERY CHARTERED BETHESDA MD 20814	01-12974	787	\$1,408.45 \$327.99	(A) (P)	\$790.13	(A)	REDUCE AND ALLOW
2	17-19 WEST 34TH ST RLTY CO LLC 19 W 34TH ST STE 918 NEW YORK NY 10001	01-12974	723	\$2,100.00 \$1,709.97	(P) (U)	\$907.06	(P)	REDUCE AND ALLOW
3	225 W WASHINGTON LLC 9830 COLONNADE BLVD STE 600 C/O DAVID J BUCK/USAA REAL ESTATE CO SAN ANTONIO TX 78230-2239	01-12974	1659	\$2,969.36	(P)	\$2,054.84	(P)	REDUCE AND ALLOW
4	BERLONG INVESTMENTS LLC 171 KENWOOD WY PERRY S ACOSTA MGR OF THE 1965 MARKET ST SERIES SAN FRANCISCO CA 94127	01-12974	1634	\$1,000.00 \$9,750.00	(P) (U)	\$629.03	(P)	REDUCE AND ALLOW
5	BRADLEY OSCAR ANDERSON 10815 SCOTT DR FAIRFAX VA 22030	01-12974	1679	\$1,058.34	(P)	\$618.24	(P)	REDUCE AND ALLOW
6	BROOKMAT, CORP C/O ARDENBROOK, INC AGENT 4725 THORNTON AVE FREMONT CA 94536	01-12974	162	\$300.00	(P)	\$106.45	(P)	REDUCE AND ALLOW
7	CONSOLIDATED EDISON COMPANY 4 IRVING PLACE, ROOM 1875-S BANKRUPTCY GROUP NEW YORK NY 10003	01-12974	1894	\$455.10 \$0.00	(A) (U)	\$6.74	(A)	REDUCE AND ALLOW
8	FIRST STREET FINANCIAL 2331 W LINCOLN AVE C/O KENNETH J CATANZARITE/CATANZARITE LAW CORP ANAHEIM CA 92801	01-12974	1768	\$0.00 \$1,066.00 \$0.00	(S) (P) (U)	\$42.58	(P)	REDUCE AND ALLOW
9	GOVERNORS LAKES PROPERTIES WILES & WILES 800 KENNESAW AVE. STE 400 MARIETTA GA 30060	01-12974	351	\$443.22 \$5,760.09	(P) (U)	\$124.19	(P)	REDUCE AND ALLOW
10	HENDERSON 202 ASSOCIATES ONE BELMONT AVE STE 300 C/O ROBERT S LEVY ESQ BALA CYNWYD PA 19004	01-12974	1637	\$1,349.11	(P)	\$733.87	(P)	REDUCE AND ALLOW

* (A) - Administrative (S) - Secured
(P) - Priority (U) - Unsecured

In re: Teligent, Inc
OMNIBUS 2: EXHIBIT E - RECLASS TO UNSECURED CLAIMS

	Creditor Name / Address	Case Number	Claim Number	Total Claim Dollars	Claim Class*	Modified Claim Amount	Claim Class*	Reason For Modification
1	30 S MICHIGAN AVENUE ASSOCIATES LP 333 W WACKER DR STE 1800, ATTN: RICHARD N GOLDING KATZ RANDALL WEINBERG & RICHMOND CHICAGO IL 60606	01-12974	1553	\$1,268.00	(P)	\$1,268.00	(U)	RECLASSIFY
2	MINDBRANCH INC 37 MAIN ST ATTN BRENDA PISCIONERI N ADAMS MA 01247	01-12974	1616	\$2,850.00	(P)	\$2,850.00	(U)	RECLASSIFY
3	MOUNTAIN TOP ICE CREAM CO OF AZ 3368 POINCIANA AVE COCONUT GROVE FL 33133	01-12974	264	\$1,967.00	(P)	\$1,967.00	(U)	RECLASSIFY
4	SPRING LAKE PARTNERS PO BOX 4961 C/O ROY S KOBERT PA/BROAD & CASSEL ORLANDO FL 32802-4961	01-12974	709	\$39,243.36	(P)	\$39,243.36	(U)	RECLASSIFY
5	UNISTAFF INC 671 E BIG BEAVER STE 201 TROY MI 48083	01-12974	795	\$130.00	(P)	\$130.00	(U)	RECLASSIFY

* (A) - Administrative (S) - Secured
(P) - Priority (U) - Unsecured