

ORIGINAL

United States Bankruptcy Court Southern District of New York

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<p>In re:</p> <p>TELIGENT SERVICES, INC., et.al.,</p> <p style="text-align: center;">Debtors.</p>	<p>) Chapter 11</p> <p>)</p> <p>) Case No. 01-12974</p> <p>) (Substantively Consolidated)</p> <p>)</p> <p>)</p>
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COMMISSION
CLERK

SAVAGE & ASSOCIATES, P.C. as the
Unsecured Claim Estate Representative for
and on behalf of TELIGENT, INC., ET.AL.

Plaintiffs,

against -

Tax Partners, Inc.; Arizona Department of Revenue;
Arizona, Phoenix City Sales Tax; California, Board of
Equalization; California High Cost Fund - B;
CA ULTS Program; California, Long Beach;
California, Los Angeles; California, San Francisco;
California, Santa Monica; California, Teleconnect
Fund; Colorado Department of Revenue; Colorado,
Denver; Connecticut Department of Revenue;
District of Columbia Government; District of
Columbia Dept. of Finance; Florida Department of
Revenue; Florida, Clearwater; Florida, Fort
Lauderdale; Florida, Jacksonville; Florida, Dade
County; Florida, Orlando; Florida, Tampa; Georgia
Department of Revenue; Illinois Department of
Revenue; Illinois, Chicago; Illinois, Chicago
Department of Revenue; Illinois, Lombard; Indiana
Department of Revenue; Kansas Department of
Revenue; NECA KUSF; Maryland Sales and Use
Tax; Massachusetts Department of Revenue;
Michigan Department of Treasury; Michigan, Detroit
Utility Users Tax; Minnesota Department of Revenue;
Missouri Department of Revenue; Missouri, St.
Louis; New Jersey Sales & Use Tax; NYS Sales Tax
Processing; New York, New York; North Carolina
Department of Revenue; Ohio Seller's Use Tax;
Pennsylvania Department of Revenue; Pennsylvania,
Philadelphia County; Tennessee Department of
Revenue; Texas Comptroller of Public Account;
Texas Advisory Commission on State Emergency;
Texas USF; Texas, Dallas E911; Texas, Greater
Harris County E911; Virginia, Dept. of Tax (Out of
State); Virginia, Alexandria City; Virginia, Fairfax
County; Virginia, Richmond County; Washington
Department of Revenue; Washington, Seattle;
Wisconsin Department of Revenue,

Defendant(s)

Adv. Pro. No. 03-03395-smb

- AUS _____
- CAF _____
- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- SEC 1
- OTH None

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**AMENDED SUMMONS AND NOTICE OF PRETRIAL CONFERENCE
IN AN ADVERSARY PROCEEDING**

YOU ARE SUMMONED and required to submit a motion or answer to the complaint which is attached to this summons to the clerk of the bankruptcy court within 30 days after the date of issuance of this summons, except that the United States and its offices and agencies shall submit a motion or answer to the complaint within 35 days to:

Address of Clerk:
Clerk's Office
United States Bankruptcy Court
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004-1408

At the same time, you must also serve a copy of the motion or answer upon the Plaintiffs' attorney.

Savage & Associates, P.C.
56 Lafayette Avenue
White Plains, New York 10603

If you make a motion, your time to answer is governed by Fed. R. Bankr. P. 7012.

YOU ARE HEREBY NOTIFIED that a pretrial conference of the proceeding commenced by the filing of the complaint will be held at the following time and place.

Address: United States Bankruptcy Court, Southern District of New York, One Bowling Green, NY, NY 10004-1408
Room: 723
Date and Time: February 26, 2004, 10:00 a.m. (EST)

IF YOU FAIL TO RESPOND TO THIS SUMMONS, YOUR FAILURE WILL BE DEEMED TO BE YOUR CONSENT TO ENTRY OF A JUDGMENT BY THE BANKRUPTCY COURT AND JUDGMENT BY DEFAULT MAY BE TAKEN AGAINST YOU FOR THE RELIEF DEMANDED IN THE COMPLAINT.

Kathleen Farrell-Willoughby
Clerk of the Bankruptcy Court

Date: **January 8, 2004**

By: **/s/ Michelle Brown**
Deputy Clerk

Denise L. Savage (ds1498)
JennyAnn Carles (jc5832)
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jcaules@salitigation.com

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----x
In re

TELIGENT SERVICES, INC.

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SAVAGE & ASSOCIATES, P.C. as the
Unsecured Claim Estate Representative for
and on behalf of TELIGENT, INC.,
TELIGENT SERVICES, INC., XANDU
SHELL CORP (F/K/A AMERICAN LONG
LINES, INC.), ASSOCIATION
COMMUNICATIONS, INC., AUCTEL, INC.,
BACKLINK, L.L.C., WINSTON SHELL
CORP. (F/K/A EASTON TELECOM
SERVICES, INC.), QUINCY SHELL
CORP. (F/K/A EXECUTIVE CONFERENCE,
INC.), FIRSTMARK COMMUNICATIONS,
INC., INFINET TELECOMMUNICATIONS,
INC., JTEL, L.L.C., KATLINK, L.L.C.,
OMC COMMUNICATIONS, INC.,
QUADRANGLE INVESTMENTS, INC.,
ATLANTIS II SHELL CORP., (F/K/A
TELECOMMUNICATIONS CONCEPTS,
INC.), TELIGENT COMMUNICATIONS,
L.L.C., TELIGENT LICENSE CO. I, L.L.C.,
TELIGENT LICENSE CO. II, L.L.C.,
TELIGENT OF VIRGINIA, INC., TELIGENT
PROFESSIONAL SERVICES, INC., AND
TELIGENT TELECOMMUNICATIONS, L.L.C.

Plaintiffs,

- against -

Tax Partners
Arizona Department of Revenue
Arizona, Phoenix City Sales Tax
California, Board of Equalization
California High Cost Fund - B
CA ULTS Program

Chapter 11

Case No. 01-12974 (SMB)
Substantively Consolidated

Adv. Pro. No. 03-03395

AMENDED COMPLAINT

California, Long Beach
California, Los Angeles
California, San Francisco
California, Santa Monica
California, Teleconnect Fund
Colorado Department of Revenue
Colorado, Denver
Connecticut Department of Revenue
District of Columbia Government
District of Columbia Dept. of Finance
Florida Department of Revenue
Florida, Clearwater
Florida, Fort Lauderdale
Florida, Jacksonville
Florida, Dade County
Florida, Orlando
Florida, Tampa
Georgia Department of Revenue
Illinois Department of Revenue
Illinois, Chicago
Illinois, Chicago Department of Revenue
Illinois, Lombard
Indiana Department of Revenue
Kansas Department of Revenue
NECA KUSF
Maryland Sales and Use Tax
Massachusetts Department of Revenue
Michigan Department of Treasury
Michigan, Detroit Utility Users Tax
Minnesota Department of Revenue
Missouri Department of Revenue
Missouri, St. Louis
New Jersey Sales & Use Tax
NYS Sales Tax Processing
New York, New York
North Carolina Department of Revenue
Ohio Seller's Use Tax
Pennsylvania Department of Revenue
Pennsylvania, Philadelphia County
Tennessee Department of Revenue
Texas Comptroller of Public Account
Texas Advisory Commission on State
Emergency
Texas USF
Texas, Dallas E911

**Texas, Greater Harris County E911
Virginia, Dept. of Tax (Out of State)
Virginia, Alexandria City
Virginia, Fairfax County
Virginia, Richmond County
Washington Department of Revenue
Washington, Seattle
Wisconsin Department of Revenue**

Defendants.

-----x

SAVAGE & ASSOCIATES, P.C., the Unsecured Claim Estate Representative (the "Representative" or the "Plaintiff") of Teligent, Inc., Teligent Services, Inc., Xandu Shell Corp (f/k/a American Long Lines, Inc.), Association Communications, Inc., Auctel, Inc., BackLink, L.L.C., Winston Shell Corp. (f/k/a Easton Telecom Services, Inc.), Quincy Shell Corp. (f/k/a Executive Conference, Inc.), FirstMark Communications, Inc., InfiNet Telecommunications, Inc., JTel, L.L.C., KatLink, L.L.C., OMC Communications, Inc., Quadrangle Investments, Inc., Atlantis II Shell Corp., (f/k/a Telecommunications Concepts, Inc.), Teligent Communications, L.L.C., Teligent License Co. I, L.L.C., Teligent License Co. II, L.L.C., Teligent of Virginia, Inc., Teligent Professional Services, Inc., and Teligent Telecommunications, L.L.C. (collectively, the "Debtors"), files the within amended complaint (the "Complaint") against **Tax Partners ("Tax Partners"), Arizona Department of Revenue, Arizona, Phoenix City Sales Tax, California, Board of Equalization, California, High Cost – B, CA ULTS Program, California, Long Beach, California, Los Angeles, California, San Francisco, California, Santa Monica, California Teleconnect Fund, Colorado Department of Revenue, Colorado, Denver, Connecticut Department of Revenue, District of Columbia Government, District of Columbia Dept. of Finance, Florida Department of Revenue, Florida, Clearwater, Florida, Fort Lauderdale, Florida, Jacksonville, Florida, Dade County, Florida, Orlando, Florida, Tampa, Georgia Department of Revenue, Illinois Department of Revenue, Illinois, Chicago, Illinois, Chicago Department of Revenue, Illinois, Lombard, Indiana Department of Revenue, Kansas Department of Revenue, NECA KUSF, Maryland Sales and Use Tax, Massachusetts Department of Revenue, Michigan Department of Treasury, Michigan, Detroit Utility Users Tax, Minnesota Department of Revenue, Missouri**

Department of Revenue, Missouri, St. Louis, New Jersey Sales & Use Tax, NYS Sales Tax Processing, New York, New York, North Carolina Department of Revenue, Ohio Seller's Use Tax, Pennsylvania Department of Revenue, Pennsylvania, Philadelphia County, Tennessee Department of Revenue, Texas Comptroller of Public Account, Texas Advisory Commission on State Emergency, Texas USF, Texas, Dallas E911, Texas, Greater Harris County E911, Virginia, Dept. of Tax (Out of State), Virginia, Alexandria City, Virginia, Fairfax County, Virginia, Richmond County, Washington Department of Revenue, Washington, Seattle, Wisconsin Department of Revenue (the "Taxing Authority Defendants"), and respectfully sets forth and represents:

NATURE OF ACTION

This adversary proceeding arises under and is filed pursuant to §§ 105, 542, 547(b), 550 and 551 of the United States Bankruptcy Code, 11 U. S. C. § 101, et seq., Bankruptcy Rules 7001(l) and (2) of the Federal Rules of Bankruptcy Procedure ("Bankruptcy Rules") and seeks an order, in sum and substance: (i) determining and entering a judgment pursuant to such determination as against each of the Taxing Authority Defendants and Tax Partners, their successors, assigns and ultimate transferees, in the respective sums (the "Transfer"), reflected on the Schedule A hereto for each such Taxing Authority Defendant and Tax Partners pursuant to 11 U. S. C. §§ 542 and 547; and (ii) authorizing and empowering the Plaintiffs to preserve and recover such property pursuant to 11 U. S. C. §§ 550 and 551.

JURISDICTION, VENUE AND STATUTORY PREDICATES

1. This Court has jurisdiction over this adversary proceeding pursuant to 28 U. S. C. §§ 157 and 1334 and the "Standing Order of Referral of Cases to Bankruptcy Judges" (Ward, C.J., July 10, 1984). The statutory predicates for this proceeding are §§ 105, 542, 547, 550 and 551 of the Bankruptcy Code and Bankruptcy Rule 7001(l) and (2).
2. This is a core proceeding pursuant to 28 U. S. C. § 157. Venue is proper in this District pursuant to 28 U. S. C. § 1409.

BACKGROUND

3. On May 21, 2001 (the "Filing Date"), the Debtors filed petitions under Chapter 11 of Title 11 of the United States Code, Case No. 01-12974(SMB).
4. On July 10, 2002, Teligent filed with this Court their Second Amended Disclosure Statement, as thereafter amended and Second Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code. On September 3, 2002, Teligent filed its Third Amended Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code (the "Plan"). Pursuant to the Plan, the Committee of Unsecured Creditors (the "Creditors' Committee") was vested with the right to select an Unsecured Claim Estate Representative to, among other things, pursue avoidance claims under Chapter 5 of Title 11 of the United States Code (collectively, the "Avoidance Claims").
5. On September 5, 2002, the Court entered an order confirming the Debtors' Plan, at which time the Court concluded that the Debtors were administratively insolvent.
6. The Representative was thereafter selected by the Committee to serve as the Unsecured Claim Estate Representative pursuant to 11 U.S.C. Section 1123(b)(3)(B).
7. Prior to the Filing Date, one or more of the Debtors or a nondebtor subsidiary or affiliate thereof, received either goods or services from the Taxing Authority Defendants and/or Tax Partners. In conjunction with the receipt of such goods or services, the Taxing Authority Defendants and/or Tax Partners invoiced one or more of the Plaintiffs or a nondebtor subsidiary or affiliate with a series of invoices ("Invoices"), reflected on Schedule A hereto.
8. On or within 90 days prior to the Filing Date, one or more of the Debtors issued and transferred a check(s) and or wire transfers (individually or collectively, the "Checks") to Tax Partners on the dates and in the sums (totaling the Transfer), reflected on the Schedule A's hereto. Tax Partners and/or the Taxing Authority Defendants subsequently negotiated the Checks.
9. Thereafter, Tax Partners transferred certain of the checks to the Taxing Authority Defendants.

AS AND FOR A FIRST CLAIM FOR RELIEF (Avoidable Preference)

10. The Plaintiff restates and realleges the allegations set forth in paragraphs 1 through 9 hereinabove.

11. The Prepetition Transfer was made to or for the benefit of the Taxing Authority Defendants.
12. The Prepetition Transfer was made for or on account of an antecedent debt owed by one or more of the Debtors before such Prepetition Transfer was made.
13. The Prepetition Transfer was made while the Debtors were insolvent.
14. The Prepetition Transfer enabled the Taxing Authority Defendants to receive more than each such Taxing Authority Defendant would have received under Chapter 7 of Title 11 as reflected in the Plan.
15. The Prepetition Transfer enabled the Taxing Authority Defendants to receive more than each such Taxing Authority Defendant would have received if the Prepetition Transfer had not been made.
16. The Prepetition Transfer enabled the Taxing Authority Defendants to receive more than each such Taxing Authority Defendant would have received if each such Taxing Authority Defendant received payment of such Prepetition Transfer to the extent provided by the provisions of the Bankruptcy Code.

**AS AND FOR A SECOND CLAIM FOR RELIEF
(Avoidable Preference)**

17. The Plaintiff restates and realleges the allegations set forth in paragraphs 1 through 16 hereinabove.
18. The Prepetition Transfer was made to or for the benefit of Tax Partners.
19. The Prepetition Transfer was made for or on account of an antecedent debt owed by one or more of the Debtors before such Prepetition Transfer was made.
20. The Prepetition Transfer was made while the Debtors were insolvent.
21. The Prepetition Transfer enabled Tax Partners to receive more than Tax Partners would have received under Chapter 7 of Title 11 as reflected in the Plan.
22. The Prepetition Transfer enabled the Tax Partners Defendants to receive more than Tax Partners would have received if the Prepetition Transfer had not been made.
23. The Prepetition Transfer enabled Tax Partners to receive more than Tax Partners Defendants would have received if such Tax Partners received payment of such Prepetition Transfer to the extent provided by the provisions of the Bankruptcy Code.

**AS AND FOR A THIRD CLAIM FOR RELIEF
(Preservation of Property)**

24. The Plaintiff restates and realleges the allegations contained in paragraphs 1 through 23 hereinabove.

25. The Transfer is property of one or more of the Debtors estates.

26. The Transfer, or the value thereof, is and should be preserved for the benefit of the Debtors' estates.

**AS AND FOR A FOURTH CLAIM FOR RELIEF
(Recovery and Turnover)**

27. The Plaintiff restates and realleges the allegations set forth in paragraphs 1 through 26 hereinabove.

28. The Transfer constitutes property of one or more of the Debtors' estates.

29. The Plaintiff may recover and seek a turnover of the Transfer.

RELIEF REQUESTED

WHEREFORE, the Plaintiff respectfully requests entry of a judgment in favor of the Plaintiff and against the Taxing Authority Defendants and Tax Partners, as follows:

- i. on the First Claim for their respective Relief, enter a judgment against the Taxing Authority Defendants in the amount of the Pre-Petition Transfer reflected their respective Schedule A hereto, pursuant to 11 U. S. C. §§542 and 547;
- ii. on the Second Claim for Relief, enter a judgment against Tax Partners in the amount of the Prepetition Transfer reflected on it's respective Schedule A hereto;
- iii. on the Third Claim for Relief, preserving for the benefit of Debtors' estates the Transfer from The Taxing Authority Defendants and/or Tax Partners, the value thereof, pursuant to 11 U.S.C. §551;
- iv. disallowing any claims of the Taxing Authority Defendants and/or Tax Partners against the Debtors if the Taxing Authority Defendants and/or Tax Partners fails or refuses to turn over any avoided transfers to the Plaintiff;

- v. awarding the Plaintiff interest on the Judgment from the date of the filing of this Complaint and until the entire amount of the judgment is paid by the Taxing Authority Defendants and Tax Partners;
- vi. granting such other and further relief as may be deemed just and proper.

Dated: White Plains, New York
October 22, 2003

SAVAGE & ASSOCIATES, P.C.
Attorneys for the Representative

By: /s/ Denise L. Savage
/s/ JennyAnn Carles
Denise L. Savage (ds1498)
JennyAnn Carles (jc5832)
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F: (914) 993-6433
e-mail: dsavage@salitigation.com
jcarles@salitigation.com

SCHEDULE A

Schedule A
Transaction Summary

Tax Payers	Tax Return	Check Type	Check No.	Print Date	Payee	Amount
					Tax Partners	\$ 78,040.00

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Arizona Telecommunications Relay Service	Return	123317	02/14/01	Arizona Department of Revenue	\$ 1,377.06
Arizona Telecommunications Relay Service	Return	131824	03/14/01	Arizona Department of Revenue	\$ 1,484.05
Arizona Telecommunications Relay Service	Return	140988	04/11/01	Arizona Department of Revenue	\$ 1,369.45
Arizona Telecommunications Relay Service	Return	155223	05/10/01	Arizona Department of Revenue	\$ 1,603.35
Arizona Transaction Privilege, Use and Severance Tax	Return	123318	02/14/01	Arizona Department of Revenue	\$ 8,791.58
Arizona Transaction Privilege, Use and Severance Tax	Return	131825	03/14/01	Arizona Department of Revenue	\$ 9,349.20
Arizona Transaction Privilege, Use and Severance Tax	Return	136121	03/19/01	Arizona Department of Revenue	\$ 610.22
Arizona Transaction Privilege, Use and Severance Tax	Return	140989	04/11/01	Arizona Department of Revenue	\$ 8,634.55
Arizona Transaction Privilege, Use and Severance Tax	Return	154138	05/09/01	Arizona Department of Revenue	\$ 589.41
Arizona Transaction Privilege, Use and Severance Tax	Return	155224	05/10/01	Arizona Department of Revenue	\$ 10,057.54
					\$ 43,866.39

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Arizona, Phoenix City Sales Tax	Return	123320	02/14/01	Arizona, Phoenix City Sales Tax	\$ 3,785.24
Arizona, Phoenix City Sales Tax	Return	131827	03/14/01	Arizona, Phoenix City Sales Tax	\$ 3,563.04
Arizona, Phoenix City Sales Tax	Return	140993	04/11/01	Arizona, Phoenix City Sales Tax	\$ 3,548.96
Arizona, Phoenix City Sales Tax	Return	155227	05/10/01	Arizona, Phoenix City Sales Tax	\$ 3,508.82
					\$ 14,406.06

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
	<u>Type</u>				
California High Cost Fund B (Tax Type 18)	Return	123549	02/14/01	California High Cost Fund-B	\$ 18,299.65
California High Cost Fund B (tax type 18)	Return	132051	03/14/01	California High Cost Fund - B (CHCF-B)	\$ 20,488.37
California High Cost Fund B (tax type 18)	Return	136444	03/22/01	California High Cost Fund - B (CHCF-B)	\$ 20,616.94
California High Cost Fund B (Tax Type 18)	Return	141220	04/11/01	California High Cost Fund - B (CHCF-B)	\$ 16,964.68
					\$ 76,369.64

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
	<u>Type</u>				
California Univ. Lifeline Tel Serv. ULTS	Return	123551	02/14/01	CA ULTS Program	\$ 7,608.43
California Univ. Lifeline Tel. Serv. ULTS (Tax Type)	Return	132053	03/14/01	CA ULTS Program	\$ 6,310.35
California Univ. Lifeline Tel. Serv. ULTS	Return	141222	04/11/01	CA ULTS Program	\$ 5,219.90
					\$ 19,138.68

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
California, Long Beach Utility Users Tax	Return	123329	02/14/01	California, Long Beach	\$ 1,872.84
California, Long Beach Utility Users Tax	Return	131837	03/14/01	California, Long Beach	\$ 2,177.12
California, Long Beach Utility Users Tax	Return	141004	04/11/01	California, Long Beach	\$ 2,387.91
California, Long Beach Utility Users Tax	Return	155238	05/10/01	California, Long Beach	\$ 2,050.03
					\$ 8,487.90

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
California, Los Angeles Utility Users Tax	Return	123330	02/14/01	California, Los Angeles	\$ 19,718.27
California, Los Angeles Utility Users Tax	Return	131838	03/14/01	California, Los Angeles	\$ 22,963.47
California, Los Angeles Utility Users Tax	Return	141005	04/11/01	California, Los Angeles	\$ 24,486.64
California, Los Angeles Utility Users Tax	Return	155239	05/10/01	California, Los Angeles	\$ 33,989.87
					\$ 101,158.25

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
California Emergency Telephone Users Surcharge	Return	123548	02/14/01	California Board of Equalization	\$ 5,674.45
California Emergency Telephone Users Surcharge	Return	132050	03/14/01	California Board of Equalization	\$ 5,825.34
California Emergency Telephone Users Surcharge	Return	141219	04/11/01	California Board of Equalization	\$ 4,762.21
California, Sales and Use Tax	Return	123323	02/14/01	California Board of Equalization	\$ 886.00
California, Sales and Use Tax	Return	131830	03/14/01	California Board of Equalization	\$ 1,098.00
California, Sales and Use Tax	Return	136123	03/19/01	California Board of Equalization	\$ 69,904.00
California, Sales and Use Tax	Return	140998	04/11/01	California Board of Equalization	\$ 280.00
California, Sales and Use Tax	Return	154140	05/09/01	California Board of Equalization	\$ 55,747.00
California, Sales and Use Tax	Return	155231	05/10/01	California Board of Equalization	\$ 89.00
					\$ 144,266.00

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
California, San Francisco County	Return	155242	05/10/01	California, San Francisco	\$ 552.00
California, San Francisco County	Return	141009	04/11/01	California, San Francisco	\$ 468.00
California, San Francisco Emergency Tele Surcharge	Return	123334	02/14/01	California, San Francisco	\$ 303.00
California, San Francisco Emergency Tele Surcharge	Return	141010	04/11/01	California, San Francisco	\$ 432.00
California, San Francisco Utility Users Tax	Return	123538	02/14/01	California, San Francisco	\$ 3,880.84
California, San Francisco Utility Users Tax	Return	132041	03/14/01	California, San Francisco	\$ 4,551.35
California, San Francisco Utility Users Tax	Return	141211	04/11/01	California, San Francisco	\$ 4,270.68
California, San Francisco Utility Users Tax	Return	155452	05/10/01	California, San Francisco	\$ 4,948.23
					\$ 19,406.10

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
California, Santa Monica Utility Users Tax	Return	123338	02/14/01	California, Santa Monica	\$ 2,074.30
California, Santa Monica Utility Users Tax	Return	131845	03/14/01	California, Santa Monica	\$ 2,335.18
California, Santa Monica Utility Users Tax	Return	141013	04/11/01	California, Santa Monica	\$ 2,213.74
California, Santa Monica Utility Users Tax	Return	155245	05/10/01	California, Santa Monica	\$ 2,585.44
					\$ 9,208.66

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
California, Teleconnect Fee (Tax Type 19)	Return	123550	02/14/01	California, Teleconnect Fund	\$ 1,302.09
California, Teleconnect Fee (Tax Type 19)	Return	132052	03/14/01	California, Teleconnect Fund	\$ 1,466.31
California, Teleconnect Fee (Tax Type 19)				California, Teleconnect Fund	\$ 1,468.79
California, Teleconnect Fee (Tax Type 19)	Return	141221	04/11/01	California, Teleconnect Fund	\$ 1,207.10
California, Teleconnect Fee (Tax Type 19)	Return	155463	05/10/01	California, Teleconnect Fund	\$ 1,707.31
					\$ 7,151.60

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Colorado Sales Tax	Return	136124	03/19/01	Colorado Department of Revenue	\$ 6,162.00
Colorado Sales Tax	Return	141019	04/11/01	Colorado Department of Revenue	\$ 12,601.00
Colorado Sales Tax	Return	154141	05/09/01	Colorado Department of Revenue	\$ 5,456.00
Colorado Telecom Relay Surcharge	Return	123344	02/14/01	Colorado Department of Revenue	\$ 114.90
Colorado Telecom Relay Surcharge	Return	131851	03/14/01	Colorado Department of Revenue	\$ 198.00
Colorado Telecom Relay Surcharge	Return	155251	05/10/01	Colorado Department of Revenue	\$ 243.56
Colorado Telecom Relay Surcharge	Return	141020	04/11/01	Colorado Department of Revenue	\$ 178.85
					\$ 24,954.31

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Colorado, Denver Sales and Use Tax	Return	123346	02/14/01	Colorado, Denver - Registrations	\$ 1,584.87
Colorado, Denver Sales and Use Tax	Return	131853	03/14/01	Colorado, Denver - Registrations	\$ 1,453.13
Colorado, Denver Sales and Use Tax	Return	136125	03/19/01	Colorado, Denver - Registrations	\$ 2,431.03
Colorado, Denver Sales and Use Tax	Return	141023	04/11/01	Colorado, Denver	\$ 1,060.27
Colorado, Denver Sales and Use Tax	Return	154143	05/09/01	Colorado, Denver	\$ 2,150.81
Colorado, Denver Sales and Use Tax	Return	155253	05/10/01	Colorado, Denver	\$ 2,080.69
					\$ 10,760.90

Schedule A
Transaction Summary

Tax Return	Check			Payee	Amount
	Type	Check No.	Print Date		
Connecticut Sales & Use Tax	Return	136148	03/19/01	Connecticut Department of Revenue	\$ 686.82
Connecticut Sales and Use Tax	Return	141244	04/11/01	Connecticut Department of Revenue	\$ 16,216.12
Connecticut Sales & Use Tax	Return	154166	05/09/01	Connecticut Department of Revenue	\$ 699.78
					\$ 17,602.72

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
District of Columbia Sales & Use Tax Return	Return	123358	02/14/01	District of Columbia Government	\$ 2,571.13
District of Columbia Sales and Use Tax Return	Return	131865	03/14/01	District of Columbia Government	\$ 2,520.99
District of Columbia Sales & Use Tax Return - Monthly	Return	136130	03/19/01	District of Columbia Government	\$ 496.13
District of Columbia Sales and Use Tax Return	Return	141033	04/11/01	District of Columbia Government	\$ 1,964.66
District of Columbia Sales & Use Tax Return - Monthly	Return	154148	05/09/01	District of Columbia Government	\$ 512.65
District of Columbia Sales and Use Tax Return	Return	155266	05/10/01	District of Columbia Government	\$ 3,392.04
					\$ 11,457.60

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
District of Columbia Toll Telecom Tax	Return	123359	02/14/01	District of Columbia Dept of Finance	\$ 2,088.25
District of Columbia Toll Telecom Tax	Return	131866	03/14/01	District of Columbia Dept. of Finance - GRT/T	\$ 3,119.32
District of Columbia Toll Telecom Tax	Return	141034	04/11/01	District of Columbia Dept of Finance	\$ 2,247.98
District of Columbia Toll Telecom Tax	Return	155267	05/10/01	District of Columbia Dept. of Finance	\$ 3,628.85
					\$ 11,084.40

Schedule A
Transaction Summary

Tax Return	Check			Payee	Amount
	Type	Check No.	Print Date		
Florida Gross Receipts Tax	Return	123580	02/14/01	Florida Department of Revenue	\$ 12,597.59
Florida Gross Receipts Tax	Return	132080	03/14/01	Florida Department of Revenue	\$ 14,757.02
Florida Gross Receipts Tax	Return	141245	04/11/01	Florida Department of Revenue	\$ 12,926.12
Florida Gross Receipts Tax	Return	155490	05/10/01	Florida Department of Revenue	\$ 9,725.09
Florida Sales and Use Tax	Return	136131	03/19/01	Florida Department of Revenue	\$ 14,869.01
Florida Sales and Use Tax		EFT	04/20/01	Florida Department of Revenue	\$ 120,126.05
Florida Sales and Use Tax	Return	154149	05/09/01	Florida Department of Revenue	\$ 12,157.36
					\$ 197,158.24

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Florida, Clearwater Utility Users Tax	Return	123365	02/14/01	Florida, Clearwater	\$ 2,890.78
Florida, Clearwater Utility Users Tax	Return	131872	03/14/01	Florida Clearwater	\$ 3,491.60
Florida, Clearwater Utility Users Tax	Return	141040	04/11/01	Florida, Clearwater	\$ 3,129.76
Florida, Clearwater Utility Users Tax	Return	155272	05/10/01	Florida, Clearwater	\$ 3,835.03
					\$ 13,347.17

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Florida, Fort Lauderdale Utility Users Tax	Return	123374	02/14/01	Florida, Fort Lauderdale	\$ 1,304.42
Florida, Fort Lauderdale Utility Users Tax	Return	131879	03/14/01	Florida, Fort Lauderdale	\$ 1,670.78
Florida, Fort Lauderdale Utility Users Tax	Return	141045	04/11/01	Florida, Fort Lauderdale	\$ 1,080.68
Florida, Fort Lauderdale Utility Users Tax	Return	155280	05/10/01	Florida, Fort Lauderdale	\$ 1,717.17
					\$ 5,773.05

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check</u>					
	<u>Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>		<u>Amount</u>
Florida, Jacksonville Utility Users Tax	Return	123380	02/14/01	Florida, Jacksonville	\$	1,950.16
Florida, Jacksonville Utility Users Tax	Return	131885	03/14/01	Florida, Jacksonville	\$	1,463.46
Florida, Jacksonville Utility Users Tax	Return	141050	04/11/01	Florida, Jacksonville	\$	1,625.34
Florida, Jacksonville Utility Users Tax	Return	155285	05/10/01	Florida, Jacksonville	\$	1,913.14
					\$	6,952.10

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Florida, Miami-Dade County Utility Users Tax	Return	141062	04/11/01	Florida, Dade County	\$ 2,223.66
Florida, Miami-Dade County Utility Users Tax	Return	155298	05/10/01	Florida, Dade County	\$ 3,975.09
Florida, Miami-Dade County E-911	Return	123391	02/14/01	Florida, Dade County (Miami) 911	\$ 189.00
Florida, Miami-Dade County E-911	Return	131896	03/14/01	Florida, Dade County (Miami) 911	\$ 241.07
Florida, Miami-Dade County E-911	Return	155297	05/10/01	Florida, Dade County (Miami) 911	\$ 271.26
Florida, Miami-Dade County E-911	Return	141061	04/11/01	Florida, Dade County (Miami) 911	\$ 221.27
					\$ 7,121.35

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Florida, Orlando Utility Users Tax	Return	123393	02/14/01	Florida, Orlando	\$ 1,471.81
Florida, Orlando Utility Users Tax	Return	131902	03/14/01	Florida, Orlando	\$ 1,080.76
Florida, Orlando Utility Users Tax	Return	141067	04/11/01	Florida, Orlando	\$ 1,866.10
Florida, Orlando Utility Users Tax	Return	155304	05/10/01	Florida, Orlando	\$ 2,304.67
					\$ 6,723.34

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Florida, Tampa Utility Users Tax	Return	123408	02/14/01	Florida, Tampa	\$ 3,757.39
Florida, Tampa Utility Users Tax	Return	131916	03/14/01	Florida, Tampa	\$ 4,493.07
Florida, Tampa Utility Users Tax	Return	141082	04/11/01	Florida, Tampa	\$ 3,755.39
					\$ 12,005.85

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Georgia Sales and Use Tax	Return	123413	02/14/01	Georgia Department of Revenue	\$ 6,741.80
Georgia Sales and Use Tax	Return	131919	03/14/01	Georgia Department of Revenue	\$ 5,576.84
Georgia Sales and Use Tax	Return	136132	03/19/01	Georgia Department of Revenue	\$ 11,458.84
Georgia Sales and Use Tax	Return	141086	04/11/01	Georgia Department of Revenue	\$ 6,052.54
Georgia Sales and Use Tax	Return	154150	05/09/01	Georgia Department of Revenue	\$ 11,217.74
Georgia Sales and Use Tax	Return	155319	05/10/01	Georgia Department of Revenue	\$ 7,975.88
					\$ 49,023.64

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Illinois Sales and Use Tax	Return	123421	02/14/01	Illinois Department of Revenue	\$ 464.00
Illinois Sales and Use Tax		EFT	02/15/01	Illinois Department of Revenue	\$ 22,476.30
Illinois Sales and Use Tax		EFT	03/07/01	Illinois Department of Revenue	\$ 5,004.28
Illinois Excise Tax 1st Prepayment	Return	131782	03/14/01	Telecommunications Illinois Department of Revenue -	\$ 5,004.28
Illinois Excise Tax 2nd Prepayment	Return	131799	03/14/01	Telecommunications Illinois Department of Revenue -	\$ 5,004.28
Illinois Excise Tax 3rd Prepayment	Return	131927	03/14/01	Telecommunications Illinois Department of Revenue -	\$ 5,004.28
Illinois Excise Tax 4th Prepayment	Return	132082	03/14/01	Telecommunications	\$ 5,004.28
Illinois Sales and Use Tax	Return	131928	03/14/01	Illinois Department of Revenue - Retailers	\$ 644.00
Illinois Sales and Use Tax		EFT	03/15/01	Illinois Department of Revenue	\$ 17,550.07
Illinois Sales and Use Tax	Return	136133	03/19/01	Illinois Department of Revenue -Retailers	\$ 38,928.00
Illinois Sales and Use Tax		EFT	04/20/01	Illinois Department of Revenue	\$ 5,756.92
Illinois Excise Tax 1st Prepayment	Return	140173	04/11/01	Telecommunications Illinois Department of Revenue -	\$ 5,756.92
Illinois Excise Tax 2nd Prepayment	Return	140962	04/11/01	Telecommunications Illinois Department of Revenue -	\$ 5,756.92
Illinois Excise Tax 3rd Prepayment	Return	141094	04/11/01	Telecommunications Illinois Department of Revenue -	\$ 5,756.92
Illinois Excise Tax 4rd Prepayment	Return	141246	04/11/01	Telecommunications	\$ 5,756.92
Illinois Sales and Use Tax		EFT	04/16/01	Illinois Department of Revenue	\$ 15,153.15
Illinois Sales and Use Tax		EFT	05/07/01	Illinois Department of Revenue	\$ 6,571.16
Illinois Sales and Use Tax	Return	154151	05/09/01	Illinois Department of Revenue	\$ 35,877.00
Illinois Sales and Use Tax	Return	155328	05/10/01	Illinois Department of Revenue	\$ 159.00
Illinois Sales and Use Tax		EFT	05/15/01	Illinois Department of Revenue	\$ 6,571.16
Illinois Sales and Use Tax		EFT	05/15/01	Illinois Department of Revenue	\$ 6,091.12
Illinois Sales and Use Tax		EFT	05/20/01	Illinois Department of Revenue	\$ 6,571.16
Illinois Sales and Use Tax		EFT	05/30/01	Illinois Department of Revenue	\$ 6,571.16
					\$ 217,433.28

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Illinois, Chicago E911	Return	123425	02/14/01	Illinois, Chicago	\$ 3,298 75
Illinois, Chicago E911	Return	131933	03/14/01	Illinois, Chicago	\$ 4,396 25
Illinois, Chicago E911	Return	141098	04/11/01	Illinois, Chicago	\$ 3,777 50
Illinois, Chicago E911	Return	155333	05/10/01	Illinois, Chicago	\$ 5,572 50
					\$ 17,045.00

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Illinois, Chicago Telecommunications Tax	Return	123588	02/14/01	Illinois, Chicago Department of Revenue	\$ 10,107.71
Illinois, Chicago Telecommunication Tax	Return	132088	03/14/01	Illinois, Chicago Department of Revenue	\$ 9,399.52
Illinois, Chicago Telecommunications Tax	Return	141252	04/11/01	Illinois, Chicago Department of Revenue	\$ 9,261.05
Illinois, Chicago Telecommunications Tax	Return	155499	05/10/01	Illinois, Chicago Department of Revenue	\$ 13,637.62
					\$ 42,405.90

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Illinois, Lombard Utility Users Tax	Return	123601	02/14/01	Illinois, Lombard	\$ 3,150.26
Illinois, Lombard Utility Users Tax	Return	132101	03/14/01	Illinois, Lombard	\$ 3,292.19
Illinois, Lombard Utility Users Tax	Return	141265	04/11/01	Illinois, Lombard	\$ 977.55
Illinois, Lombard Utility Users Tax	Return	155512	05/10/01	Illinois, Lombard	\$ 1,196.87
					\$ 8,616.87

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Indiana Sales and Use Tax	Return	123450	02/14/01	Indiana Department of Revenue	\$ 3,387.47
Indiana Sales and Use Tax	Return	131958	03/14/01	Indiana Department of Revenue	\$ 3,699.59
Indiana Sales and Use Tax	Return	136134	03/19/01	Indiana Department of Revenue	\$ 1,093.47
Indiana Sales and Use Tax	Return	141123	04/11/01	Indiana Department of Revenue	\$ 3,003.76
Indiana Sales and Use Tax	Return	154152	05/09/01	Indiana Department of Revenue	\$ 1,096.07
Indiana Sales and Use Tax	Return	155359	05/10/01	Indiana Department of Revenue	\$ 4,781.05
					\$ 17,061.41

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Kansas Sales Tax (Long Form)	Return	123540	02/14/01	Kansas Department of Revenue	\$ 2,678.01
Kansas Sales Tax (Long Form)	Return	132043	03/14/01	Kansas Department of Revenue	\$ 2,606.83
Kansas Sales Tax (Long Form)	Return	136146	03/19/01	Kansas Department of Revenue	\$ 1,587.18
Kansas Sales Tax (Long Form)	Return	141213	04/11/01	Kansas Department of Revenue	\$ 2,651.90
Kansas Sales Tax (Long Form)	Return	155454	05/10/01	Kansas Department of Revenue	\$ 3,776.34
					\$ 13,300.26

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Kansas Universal Service Fund (Wireline)	Return	121610	02/12/01	NECA KUSF	\$ 1,664.40
Kansas Universal Service Fund	Return	131784	03/14/01	NECA KUSF	\$ 1,517.30
Kansas Universal Service Fund	Return	140929	04/11/01	NECA KUSF	\$ 1,512.71
Kansas Universal Service Fund	Return	155180	05/10/01	NECA KUSF	\$ 2,172.10
					\$ 6,866.51

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Maryland Sales and Use Tax	Return	123462	02/14/01	Maryland, Sales and Use Tax	\$ 215.48
Maryland Sales and Use Tax	Return	131969	03/14/01	Maryland Sales and Use Tax	\$ 259.50
Maryland Sales and Use Tax	Return	136135	03/19/01	Maryland Sales and Use Tax	\$ 4,395.96
Maryland Sales and Use Tax	Return	141134	04/11/01	Maryland Sales and Use Tax	\$ 56.76
Maryland Sales and Use Tax	Return	154153	05/09/01	Maryland Sales and Use Tax	\$ 4,337.22
Maryland Sales and Use Tax	Return	155372	05/10/01	Maryland Sales and Use Tax	\$ 161.83
					\$ 9,426.75

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Massachusetts Sales & Use Tax Quartely	Return	123303	02/14/01	Massachusetts Department of Revenue	\$ 13,255.51
Massachusetts Sales & Use Tax Quarterly	Return	131808	03/14/01	Massachusetts Department of Revenue-Qrt	\$ 15,207.68
Massachusetts Sales & Use Tax	Return	136136	03/19/01	Massachusetts Department of Revenue	\$ 13,532.32
Massachusetts Sales & Use Tax Quarterly	Return	140973	04/11/01	Massachusetts Dept. of Revenue Qrt	\$ 12,970.88
Massachusetts Sales & Use Tax (Telecommunications)	Return	154154	05/09/01	Massachusetts Department of Revenue	\$ 14,166.70
Massachusetts Sales & Use Tax Quarterly	Return	155208	05/10/01	Massachusetts Department of Revenue	\$ 15,532.83
					\$ 84,665.92

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Michigan Sales & Use Tax	Return	123304	02/14/01	Michigan Department of Treasury	\$ 6,801.88
Michigan Sales & Use Tax Quarterly	Return	131808	03/14/01	Michigan Department of Treasury	\$ 8,418.68
Michigan Sales & Use Tax	Return	136118	03/19/01	Michigan Department of Treasury	\$ 420.04
Michigan Sales & Use Tax	Return	140974	04/11/01	Michigan Department of Treasury	\$ 6,858.23
Michigan Sales & Use Tax	Return	154135	05/09/01	Michigan Department of Treasury	\$ 406.56
Michigan Sales & Use Tax	Return	155209	05/10/01	Michigan Department of Treasury	\$ 11,062.49
					\$ 33,967.88

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Michigan, Detroit Utility Users Tax	Return	123623	02/14/01	Michigan, Detroit	\$ 1,255.13
Michigan, Detroit Utility Users Tax	Return	132121	03/14/01	Michigan, Detroit	\$ 1,368.46
Michigan, Detroit Utility Users Tax	Return	141284	04/11/01	Michigan, Detroit	\$ 943.84
Michigan, Detroit Utility Users Tax	Return	155529	05/10/01	Michigan, Detroit	\$ 1,715.53
					\$ 5,282.96

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Minnesota Sales and Use Tax	Return	123467	02/14/01	Minnesota Department of Revenue	\$ 1,776.00
Minnesota Sales and Use Tax	Return	131975	03/14/01	Minnesota Department of Revenue	\$ 2,093.00
Minnesota Sales and Use Tax	Return	136137	03/19/01	Minnesota Department of Revenue	\$ 911.00
Minnesota Sales and Use Tax	Return	141140	04/11/01	Minnesota Department of Revenue	\$ 1,932.00
Minnesota Sales and Use Tax	Return	155378	05/10/01	Minnesota Department of Revenue	\$ 2,896.00
Minnesota Sales and Use Tax	Return	154155	05/09/01	Minnesota Department of Revenue	\$ 914.00
					\$ 10,522.00

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Missouri Sales Tax	Return	123469	02/14/01	Missouri Department of Revenue	\$ 3,640.35
Missouri Sales Tax	Return	131977	03/14/01	Missouri Department of Revenue	\$ 3,895.31
Missouri Sales Tax	Return	136138	03/19/01	Missouri Department of Revenue	\$ 11,798.32
Missouri Sales Tax	Return	141141	04/11/01	Missouri Department of Revenue	\$ 3,419.02
Missouri Sales Tax	Return	154156	05/09/01	Missouri Department of Revenue	\$ 9,661.32
Missouri Sales Tax	Return	155380	05/10/01	Missouri Department of Revenue	\$ 3,862.29
					\$ 36,276.61

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Missour, Saint Louis Gross Receipts Franchise	Return	123476	02/14/01	Missouri, St. Louis	\$ 1,759.05
Missour, Saint Louis Gross Recelpts Franchise	Return	131985	03/14/01	Missouri, St. Louis	\$ 2,179.48
Missouri, Saint Louis Gross Receipts Franchise	Return	141152	04/11/01	Missouri, St. Louis	\$ 323.31
Missour, Saint Louis Gross Reciept Franchise	Return	155391	05/10/01	Missouri, St. Louis	\$ 1,129.04
					\$ 5,390.88

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
New Jersey Sales and Use Tax	Return	123477	02/14/01	New Jersey Sales and Use Tax	\$ 5,049.18
New Jersey Sales and Use Tax	Return	131986	03/14/01	New Jersey Sales & Use Tax	\$ 3,648.12
New Jersey Sales and Use Tax	Return	136139	03/19/01	New Jersey Sales & Use Tax	\$ 390.36
New Jersey Sales and Use Tax	Return	141153	04/11/01	New Jersey Sales & Use Tax	\$ 634.38
New Jersey Sales and Use Tax	Return	154157	05/09/01	New Jersey Sales & Use Tax	\$ 119.96
New Jersey Sales and Use Tax	Return	155392	05/10/01	New Jersey Sales & Use Tax	\$ 3,745.50
					\$ 13,587.50

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
New York Sales & Use Tax	Return	123478	02/14/01	NYS Sales Tax Processing	\$ 38,645.77
New York Sales & Use Tax	Return	131987	03/14/01	NYS Sales Tax Processing	\$ 36,192.89
New York Sales & Use Tax	Return	136140	03/19/01	NYS Sales Tax Processing	\$ 5,003.26
New York Sales & Use Tax	Return	136235	03/20/01	NYS Sales Tax Processing	\$ 4,917.99
New York Sales & Use Tax	Return	141154	04/11/01	NYS Sales Tax Processing	\$ 25,714.95
New York Sales & Use Tax	Return	154158	05/09/01	NYS Sales Tax Processing	\$ 4,799.81
New York Sales & Use Tax	Return	155393	05/10/01	NYS Sales Tax Processing	\$ 5,154.99
					\$ 120,429.66

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
New York, New York City Excise Tax	Return	123480	02/14/01	New York, New York	\$ 9,382.64
New York, New York City Excise Tax	Return	131989	03/14/01	New York, New York	\$ 8,522.57
New York, New York City Excise Tax	Return	141156	04/11/01	New York, New York	\$ 5,582.01
					\$ 23,487.22

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
North Carolina Sales & Use Tax Utilities	Return	123654	02/14/01	North Carolina Department of Revenue	\$ 3,790.41
North Carolina Sales & Use Tax Utilities	Return	132122	03/14/01	North Carolina Department of Revenue	\$ 4,370.72
North Carolina Sales & Use Tax Utilities	Return	140978	04/11/01	North Carolina Department of Revenue	\$ 26.41
North Carolina Sales & Use Tax Utilities	Return	141287	04/11/01	North Carolina Department of Revenue	\$ 3,785.42
North Carolina Sales & Use Tax Utilities	Return	155530	05/10/01	North Carolina Department of Revenue	\$ 4,931.09
North Carolina Sales & Use Tax Monthly	Return	131812	03/14/01	North Carolina Department of Revenue	\$ 43.79
North Carolina Sales & Use Tax Monthly	Return	136119	03/19/01	North Carolina Department of Revenue	\$ 6,714.19
North Carolina Sales & Use Tax Monthly	Return	154136	05/09/01	North Carolina Department of Revenue	\$ 6,782.59
					\$ 30,444.62

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Transaction Summary

<u>Tax Return</u>	<u>Check</u>					
	<u>Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>		<u>Amount</u>
Ohio Sellers Use Tax Return	Return	123307	02/14/01	Ohio Sellers's Use Tax	\$	28.86
Ohio Sellers Use Tax Return	Return	136120	03/19/01	Ohio Sellers's Use Tax	\$	2,739.65
Ohio Sellers Use Tax Return	Return	154137	05/09/01	Ohio Sellers's Use Tax	\$	2,865.99
Ohio Sellers Use Tax Return	Return	155212	05/10/01	Ohio Seller's Use Tax	\$	36.77
					\$	5,671.27

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Pennsylvania Sales and Use Tax	Return	123488	02/14/01	Pennsylvania Department of Revenue	\$ 23,425.35
Pennsylvania Sales and Use Tax	Return	136141	03/19/01	Pennsylvania Department of Revenue	\$ 2,530.37
Pennsylvania Sales and Use Tax	Return	EFT	03/20/01	Pennsylvania Department of Revenue	\$ 26,703.07
Pennsylvania Sales and Use Tax		EFT	04/20/01	Pennsylvania Department of Revenue	\$ 18,881.86
Pennsylvania Sales and Use Tax	Return	154159	05/09/01	Pennsylvania Department of Revenue	\$ 2,322.91
Pennsylvania Sales and Use Tax		EFT	05/20/01	Pennsylvania Department of Revenue	\$ 32,872.12
					\$ 106,735.68

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Transaction Summary

Tax Return	Check			Payee	Amount
	Type	Check No.	Print Date		
Pennsylvania, Philadelphia County E911 (Units)	Return	123494	02/14/01	Pennsylvania, Philadelphia County	\$ 1,638.00
Pennsylvania, Philadelphia County E911 (Units)	Return	132002	03/14/01	Pennsylvania, Philadelphia County	\$ 2,183.00
Pennsylvania, Philadelphia County E911 (Units)	Return	141169	04/11/01	Pennsylvania, Philadelphia County	\$ 1,755.00
Pennsylvania, Philadelphia County E911 (Units)	Return	155408	05/10/01	Pennsylvania, Philadelphia County	\$ 2,886.00
					\$ 8,462.00

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Tennessee Sales & Use Tax	Return	136143	03/19/01	Tennessee Department of Revenue	\$ 1,592.00
Tennessee Sales & Use Tax	Return	141173	04/11/01	Tennessee Department of Revenue	\$ 1,475.00
Tennessee Sales & Use Tax	Return	154160	05/09/01	Tennessee Department of Revenue	\$ 1,592.00
Tennessee Sales & Use Tax (Telecommunications)	Return	123497	02/14/01	Tennessee Department of Revenue	\$ 2,671.00
Tennessee Sales and Use Tax (Telecommunications)	Return	132005	03/14/01	Tennessee Department of Revenue	\$ 268.00
Tennessee Sales & Use Tax (Telecommunications)	Return	141174	04/11/01	Tennessee Department of Revenue	\$ 2,484.00
Tennessee Sales & Use Tax	Return	160061	05/18/01	Tennessee Department of Revenue	\$ 2,263.00
					\$ 12,345.00

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<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Texas, Dallas E911	Return	123503	02/14/01	Texas, Dallas E911	\$ 5,258.84
Texas, Dallas E911	Return	132011	03/14/01	Texas, Dallas E911	\$ 8,769.22
Texas, Dallas E911	Return	141180	04/11/01	Texas, Dallas E911	\$ 6,872.38
Texas, Dallas E911	Return	155418	05/10/01	Texas, Dallas E911	\$ 9,392.15
					\$ 30,292.59

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Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Texas Sales and Use Tax	Return	154181	05/09/01	Texas Comptroller of Public Account	\$ 40,137.05
Texas Sales and Use Tax	Return	136143	03/19/01	Texas Comptroller of Public Accounts	\$ 53,678.81
Texas Telecommunications Assessment for	Return	141215	04/11/01	Texas Comptroller of Public Accounts	\$ 33,497.00
					\$ 127,312.86

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Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Texas Surcharge Remittance Report	Return	123625	02/14/01	Texas Advisory Commission on State Emergency	\$ 1,402.75
Texas Surcharge Remittance Report	Return	132123	03/14/01	Texas Advisory Commission on State Emergency	\$ 1,427.56
Texas Surcharge Remittance Report	Return	141288	04/11/01	Texas Advisory Commission on State Emergency	\$ 68,815.28
Texas Surcharge Remittance Report	Return	155531	05/10/01	Texas Advisory Commission on State Emergency	\$ 81,700.72
					\$ -133,348.31

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Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Texas Universal Service Fund	Return	123542	02/14/01	Texas USF	\$ 29,262.86
Texas Universal Service Fund	Return	132045	03/14/01	Texas USF	\$ 30,971.98
Texas Universal Service Fund	Return	141216	04/11/01	Texas USF	\$ 26,085.96
Texas. Universal Service Fund	Return	155456	05/10/01	Texas USF	\$ 36,427.64
					\$ 122,748.44

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Texas, Harris County E911	Return	123505	02/14/01	Texas, Greater Harris County E911	\$ 3,638.99
Texas, Harris County E911	Return	132013	03/14/01	Texas, Greater Harris County E911	\$ 5,248.73
Texas, Harris County E911	Return	141182	04/11/01	Texas, Greater Harris County E911	\$ 4,280.51
Texas, Harris County E911	Return	155421	05/10/01	Texas, Greater Harris County E911	\$ 5,847.19
					\$ 19,015.42

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Virginia Sales and Use Tax (In-State) Return	Return	123508	02/14/01	Virginia Dept. of Tax (Out-of-State)	\$ 10.13
Virginia Sales and Use Tax (In-State) Return	Return	136144	03/19/01	Virginia Dept. of Tax (Out-of-State) ST-8	\$ 34,132.52
Virginia Sales and Use Tax (In State) Return	Return	154162	05/09/01	Virginia Department of Taxation	\$ 37,095.08
Virginia Sales and Use Tax (In-State) Return	Return	155424	05/10/01	Virginia Dept. of Taxation	\$ 102.46
					\$ 71,340.19

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Virginia, Alexandria City E911 (Units)	Return	12310	02/14/01	Virginia, Alexandria City	\$ 82.00
Virginia, Alexandria City E911 (Units)	Return	131817	03/14/01	Virginia, Alexandria City	\$ 78.50
Virginia, Alexandria City E911 (Units)	Return	155216	05/10/01	Virginia, Alexandria City	\$ 335.14
Virginia, Alexandria City E911 (Units)	Return	140981	04/11/01	Virginia, Alexandria City	\$ 61.00
Virginia, Alexandria City Utility Users Tax	Return	123311	02/14/01	Virginia, Alexandria City	\$ 1,977.20
Virginia, Alexandria City Utility Users Tax	Return	131818	03/14/01	Virginia, Alexandria City	\$ 1,990.75
Virginia, Alexandria City Utility Users Tax	Return	140982	04/11/01	Virginia, Alexandria City	\$ 1,626.47
Virginia, Alexandria City Utility Users Tax	Return	155217	05/10/01	Virginia, Alexandria City	\$ 2,929.97
					\$ 9,081.03

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Virginia, Fairfax County Utility Users Tax	Return	123313	02/14/01	Virginia, Fairfax County	\$ 4,611.74
Virginia, Fairfax County Utility Users Tax	Return	131820	03/14/01	Virginia, Fairfax County	\$ 5,012.27
Virginia, Fairfax County Utility Users Tax	Return	140984	04/11/01	Virginia, Fairfax County	\$ 4,186.33
Virginia, Fairfax County Utility Users Tax	Return	155219	05/10/01	Virginia, Fairfax County	\$ 5,930.44
					\$ 19,740.78

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Virginia, Richmond County Utility Service Tax	Return	123522	02/14/01	Virginia, Richmond County	\$ 4,541.28
Virginia, Richmond County Utility Service Tax	Return	132026	03/14/01	Virginia, Richmond County	\$ 4,339.58
Virginia, Richmond County Utility Service Tax	Return	141196	04/11/01	Virginia, Richmond County	\$ 1,511.34
Virginia, Richmond County Utility Service Tax	Return	155436	05/10/01	Virginia, Richmond County	\$ 2,524.82
					\$ 12,917.02

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check Type</u>	<u>Check No.</u>	<u>Print Date</u>	<u>Payee</u>	<u>Amount</u>
Washington Combined Excise Tax - Monthly	Return	123544	02/14/01	Washington Department of Revenue	\$ 6,997.84
Washington Combined Excise Tax - Monthly	Return	136147	03/19/01	Washington Department of Revenue	\$ 10,397.72
Washington Combined Excise Tax - Monthly	Return	141217	04/11/01	Washington Department of Revenue	\$ 3,100.75
Washington Combined Excise Tax - Monthly	Return	154165	05/09/01	Washington Department of Revenue	\$ 9,780.64
Washington Combined Excise Tax - Monthly	Return	155458	05/10/01	Washington Department of Revenue	\$ 10,758.14
					\$ 41,045.09

Schedule A
Transaction Summary

<u>Tax Return</u>	<u>Check</u>			<u>Payee</u>	<u>Amount</u>
	<u>Type</u>	<u>Check No.</u>	<u>Print Date</u>		
Washington, Seattle Utility Users Tax	Return	123526	02/14/01	Washington, Seattle	\$ 3,353.58
Washington, Seattle Utility Users Tax	Return	132031	03/14/01	Washington, Seattle	\$ 3,774.99
Washington, Seattle Utility Users Tax	Return	141201	04/11/01	Washington, Seattle	\$ 3,578.61
Washington, Seattle Utility Users Tax	Return	155441	05/10/01	Washington, Seattle	\$ 4,566.71
					\$ 15,273.89

Schedule A
Transaction Summary

Tax Return	Check			Payee	Amount
	Type	Check No.	Print Date		
Wisconsin Sales and Use Tax	Return	123528	02/14/01	Wisconsin Department of Revenue	\$ 2,625.08
Wisconsin Sales and Use Tax	Return	132032	03/14/01	Wisconsin Department of Revenue	\$ 2,487.58
Wisconsin Sales and Use Tax	Return	136145	03/19/01	Wisconsin Department of Revenue	\$ 432.69
Wisconsin Sales and Use Tax	Return	141203	04/11/01	Wisconsin Department of Revenue	\$ 2,087.61
Wisconsin Sales and Use Tax	Return	154163	05/09/01	Wisconsin Department of Revenue	\$ 422.69
Wisconsin Sales and Use Tax	Return	155442	05/10/01	Wisconsin Department of Revenue	\$ 2,742.47
					\$ 10,798.12

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Texas Department of Revenue	EFT		02/19/01	Texas Department of Revenue	\$ 69,711.30
Texas Department of Revenue	EFT		03/20/01	Texas Department of Revenue	\$ 74,073.47
Texas Department of Revenue	EFT		04/20/01	Texas Department of Revenue	\$ 69,210.85
					\$ 212,995.62

Schedule A
Transaction Summary

Tax Return	Check Type	Check No.	Print Date	Payee	Amount
Bank Of America NA		136446	03/22/01	Bank Of America NA	\$ 6,335.08

Schedule A
Transaction Summary

Tax Return	Check	Type	Check No.	Print Date	Payee	Amount
State Controller				05/20/01	State Controller	\$ 91,101.05

Savage & ASSOCIATES, p.c.
Attorneys and counselors at law
56 Lafayette Avenue
White Plains, New York 10603

Tel: (914) 993-6600
Fax: (914) 993-6433

www.salitigation.com

January 9, 2004

Tax Partners, et. al.

Re: In re Teligent Services, Inc. – 01-12974 (smb)
Unsecured Claim Estate Representative of Teligent, Inc. et.al. v. Tax Partners, et. al.
Adv. Pro. No. 03-03395-smb

Dear Sir/Madam:

THIS FIRM ACTS AS AND IS COUNSEL TO THE UNSECURED CLAIM ESTATE REPRESENTATIVE OF TELIGENT, INC., et.al., the named Plaintiff in the above referenced adversary proceeding.

This letter is being sent pursuant to Rule 26(f) of the Federal Rules of Civil Procedure ("F.R.C.P."). At this time, we invite you to contact our office or log onto our website (www.salitigation.com) to engage in settlement discussions. *Although we seek to engage in settlement discussions with the prospect of resolving this matter expeditiously*, pending such a resolution, we also seek to establish a discovery schedule relating to the above captioned adversary proceeding. To begin the process, I enclose herewith a document discovery request pursuant to Rule 34 of the F.R.C.P. requesting that documents relating to claims in the pending complaint, if and as amended, be produced. We propose that the Defendant serve discovery, if desirable, on the Plaintiffs no later than *September 1, 2003*, with the prospect that all document discovery be completed by *October 30, 2003*. In the event that any depositions or interrogatories are requested, we propose that such requests be served by all parties no later than *October 30, 2003*. We also ask that you send to us the required initial disclosures under F.R.C.P. 26(a). The Plaintiffs' Rule 26(a) disclosures are enclosed herewith.

The Plaintiffs propose that all discovery requests be limited in scope to the following:

- a. All information relating to the monetary claim and timing of the alleged transfers by Teligent, Inc., et.al to Defendant.
- b. All information relating to any defenses asserted by the Defendant in the Answer filed by the Defendant in the above referenced action.

This letter does not constitute a waiver by the Plaintiff to seek additional information, including, but not limited to, any information relating to any further defenses asserted by the Defendant or to discover any necessary information to rebut any other evidence or allegations by the Defendant.

Very truly yours,

/s/ Denise L. Savage

Denise L. Savage

RULE 26(a) (1) - INITIAL AND EXPERT DISCLOSURES

I. Rule 26(a)(1)(A): Parties with knowledge of claims asserted in the Complaint

Expert Witnesses:

**Alan Barbee, CPA – Barbee & Associates, CPA
David Spargo, CPA, Barbee & Associates, CPA
c/o Denise L. Savage, Esq.
Savage & Associates, P.C.
56 Lafayette Avenue
White Plains, New York 10603**

An expert witness report has not yet been prepared. The aforementioned persons will testify to matters pertaining to ordinary course, new value and insolvency issues raised in the Complaint or relating to affirmative defenses and/or counterclaims asserted by the Defendant(s).

Nonexpert Witnesses:

**Alessandra Daignault, Esq., General Counsel to Teligent, Inc.
Rebecca Pak, Director of Accounts Payable at Teligent, Inc.
c/o Kirkland & Ellis
Aon Center
200 East Randolph Drive
Chicago, Illinois 60601
Attn: Anup Sathy, Esq.**

II. Description of documents are reflected on Schedule A to the Complaint

III. Rule 26(a)(1)(B) Description and location of Documents

- (i) See Schedule A annexed to Complaint for description of relevant documents**
- (ii) All documents are located at the offices of Savage & Associates, P.C., 56 Lafayette Avenue, White Plains, New York 10603**

All Production Requests, Interrogatories, Requests for Admissions and Deposition Notices, and all associated discovery motion practice relating to the claims asserted in the Complaint (and any defenses thereto), in addition to being served upon nonexpert witnesses, should be served upon Denise L. Savage, Esq., Savage & Associates, P.C., 56 Lafayette Avenue, White Plains, New York 10603

IV. Rule 26(a)(1)(C): See Schedule A annexed to the Complaint or Amended Complaint (as applicable)

Denise L. Savage (ds1498)
JennyAnn Carles (jc5832)
SAVAGE & ASSOCIATES, P.C.
Attorneys for the Unsecured Claims Estate Representative of Teligent, Inc., et.al.
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E-mail: dsavage@salitigation.com
jcarles@salitigation.com

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

-----x
In re

TELIGENT SERVICES, INC.

-----x
SAVAGE & ASSOCIATES, P.C. as the
Unsecured Claim Estate Representative for
and on behalf of TELIGENT, INC.,
TELIGENT SERVICES, INC., XANDU
SHELL CORP (F/K/A AMERICAN LONG
LINES, INC.), ASSOCIATION
COMMUNICATIONS, INC., AUCTEL, INC.,
BACKLINK, L.L.C., WINSTON SHELL
CORP. (F/K/A EASTON TELECOM
SERVICES, INC.), QUINCY SHELL
CORP. (F/K/A EXECUTIVE CONFERENCE,
INC.), FIRSTMARK COMMUNICATIONS,
INC., INFINET TELECOMMUNICATIONS,
INC., JTEL, L.L.C., KATLINK, L.L.C.,
OMC COMMUNICATIONS, INC.,
QUADRANGLE INVESTMENTS, INC.,
ATLANTIS II SHELL CORP., (F/K/A
TELECOMMUNICATIONS CONCEPTS,
INC.), TELIGENT COMMUNICATIONS,
L.L.C., TELIGENT LICENSE CO. I, L.L.C.,
TELIGENT LICENSE CO. II, L.L.C.,
TELIGENT OF VIRGINIA, INC., TELIGENT
PROFESSIONAL SERVICES, INC., AND
TELIGENT TELECOMMUNICATIONS, L.L.C.

Plaintiffs,

- against -

Tax Partners, et. al.

Defendant(s).

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Chapter 11

Case No. 01-12974 (SMB)
Substantively Consolidated

Adv. Pro. No. 03-03-03395-smb

PRODUCTION REQUEST

The above named Defendant(s) is hereby requested to furnish all documents, organized as required by Bankruptcy Rule 7034(b) and Rule 34(b) of the Federal Rules of Civil Procedure, for inspection and copying at the offices of Savage & Associates, P.C., Attn: Denise L. Savage, Esq., on or before February 28 at 5:00 p.m., or at such other time and place as may be agreed upon by counsel for the parties.

DEFINITIONS

1. "Defendant" shall mean the captioned defendant reflected on the enclosed complaint or amended complaint, individually or collectively, as applicable, and any other person(s) acting on its behalf, employee, shareholder, principle, partner, affiliates (as this term is defined under 11 U.S.C. Section 101).

2. "Transfers" shall mean any and all transfers made by the Plaintiff to Defendant as alleged in the complaint filed in the above captioned adversary proceeding and as contemplated within 11 U.S.C. Sections 101, 547, 548 and, if applicable, 549.

3. "Defenses" shall mean all defenses to the alleged transfers pursuant to any provision of 11 U.S.C. Section 101, et.al.

4. "Document" is defined to be equal in scope to the usage of this term in Federal Rule of Civil Procedure 34(a), and shall include, but is not limited to, all writings of whatever nature, including without limitation, originals, drafts and copies thereof, whether typed, handwritten, printed or otherwise, correspondence, lists, ledgers, checks, promissory notes, journals, work sheets, accounts, letters, notes, codes, reports, memoranda, analyses, appraisals, charts, graphs, drawing, books, statements, drafts, copies, summaries, diaries, transcripts, agreements, minutes, manuals, photographs, photostats, phone records,

microfilm, tapes, wires, telegrams, telexes, cable, audio or video tape recordings, computer tapes, disc, and other electronic or mechanical recordings, however produced or reproduced. You are required to produce copies of any information stored in computers or word processing systems.

5. "And" and "or" shall mean and include both the conjunctive and disjunctive.

6. "Refer or relate" shall mean reflecting, containing, pertaining, indicating, showing, concerning, stating, constituting, evidencing, describing, discussing or mentioning.

INSTRUCTIONS

1. If any responsive document is to be withheld or redacted on the basis of a claim or privilege or work product, each such document is to be identified by the producing party, stating; (i) any addressor and addressee; (ii) the addressee(s) of any indicated blind copies; (iii) the date, subject matter, and number of pages of the document; (iv) the identity of any attachments or appendices to the document; (v) all persons to whom the document was distributed, shown, or explained; (vi) its date of destruction or discard, manner of destruction or discard, and reasons for destruction or discard; and (vii) the person authorizing and carrying out such destruction or discard.

2. If any responsive document has been, but is no longer in the possession, custody or control of the producing party, each such document is to be identified by stating: (i) each addressor and addressee; (ii) the addressee(s) of any indicated blind copies; (iii) the date, subject matter, and number of pages of the document; (v) all persons to whom the document is distributed, shown, or explained, (vi) its date of destruction or discard, manner of destruction or discard, and reason for destruction or discard; and (vii) the persons authorizing and carrying out such destruction or discard.

3. The time period covered by this request is May 1, 2000 to September 6, 2002 (the "Period").

DOCUMENTS REQUESTED

1. All Documents created or dated during the Period, or concerning events or subject matter that occurred during the Period, or conditions existing during the Period, that may refer or relate to, record, reflect, discuss, constitute or concern any and all Transfers (as this term is defined under 11 U.S.C. Sections 101(54), 547, and, if applicable, 548 and 549).

2. All Documents created or dated during the Period, or concerning events or subject matter that occurred during the Period, or conditions existing during the Period, that may refer or relate to, record, reflect, discuss, constitute or concern any and all Defenses to the Transfers as alleged or to be alleged in an answer filed or to be filed by the Defendant.

DATED: White Plains, New York
January 9, 2004

SAVAGE & ASSOCIATES, P.C.
Attorneys for the Unsecured Claim Estate
Representative of Teligent, Inc., et.al.

By: /s/ Denise L. Savage
/s/ JennyAnn Carles
Denise L. Savage (ds1498)
JennyAnn Carles (jc5832)

56 Lafayette Avenue
White Plains, New York 10603
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jcarles@salitigation.com

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----X

In re:

**Chapter 11
Case No. 01-12974 (SMB)
(Jointly Administered)**

TELIGENT, INC., ET AL.,

Debtors.

-----X

**ORDER PURSUANT TO
SECTION 105(a) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE
9019 (b) AUTHORIZING AND ESTABLISHING PROCEDURES
FOR SETTLEMENT OF CERTAIN AVOIDANCE CLAIMS**

Upon the application (“Application”) of Savage & Associates, P.C. (the “Representative”), the Unsecured Claims Estate Representative in the above-captioned Chapter 11 cases for the debtors, Teligent, Inc., et al. (collectively, “Teligent”), seeking entry of an order (this “Administrative Order”) establishing certain procedures for settlement of certain avoidance claims (the “Avoidance Claims”) in accordance with 11 U.S.C. §105 and Federal Rule of Bankruptcy Procedure (the “Bankruptcy Rules”) 9019(b) relating to all adversary proceedings (the “Adversary Proceedings”) commenced by the Representative; and it appearing that the relief requested is in the best interests of Teligent’s estates, their creditors and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and after due deliberation and cause appearing therefore; it is hereby

ORDERED, that all capitalized terms used herein but not otherwise defined shall have the meanings ascribed to such terms in the Application; and it is further

ORDERED, that the Application is **GRANTED SMB 3/31/03 to the extent indicated**; and it is further

ORDERED, that pursuant to section 105 of the Bankruptcy Code and Bankruptcy Rule 9019, the Settlement Procedures are approved as follows:

“Settling Party(ies)” or in being otherwise compelled to file motions for approval of each settlement under Rule 9019. The Representative therefore proposes the following Settlement Procedures:

- a. No settlement will be agreed to unless it is reasonable in the judgment of the Representative upon consideration of (i) the probability of success if the claim is litigated or arbitrated, (ii) the complexity, expense and likely duration of any litigation or arbitration with respect to the claim, (iii) the difficulty in collection of any judgment, (iv) other factors relevant to assessing the wisdom of the settlement, and (v) the fairness of the settlement vis-à-vis the Teligent estates and their creditors;
- b. No settlement will be effective unless it is executed by the Representative or counsel for the Representative;
- c. Subject to subparagraphs (a) and (b) above, with respect to any claim or cause of action held by the Representative against any Settling Party that does not exceed \$150,000 in alleged monetary amount, the Representative, in its discretion, may agree to settle such claim or cause of action on any reasonable terms, and may enter into, execute and consummate a written agreement that will be binding on the Teligent estates without further action by this Court;
- d. Subject to subparagraphs (a) through (c) above, with respect to any claim or cause of action held by the Representative against any Settling Party that exceeds

\$150,000 but is less than \$500,000 in alleged monetary amount, the Representative, in its discretion, may agree to settle such claim or cause of action on any reasonable terms, and may enter into, execute and consummate a written agreement of settlement that will be binding on the Teligent estates without further action by this Court; provided that such settlement requires payment by the Settling Party of no less than 60% of the value of the claim alleged in the complaint;

- e. Subject to subparagraphs (a) through (d) above, with respect to any claim or cause of action held by the Representative against any Settling Party that exceeds \$500,000 in alleged monetary amount which the Representative wishes to settle for less than 50% of the value of the claim, the Representative, in its discretion, may agree to settle such claim or cause action only if it provides written notice via facsimile to the United States Trustee and counsel to JP Morgan Chase, the Chair of the Stockholders Committee of Reorganized Teligent of the terms of the settlement, and such terms are not objected to in writing by any of such parties-of-interest within five (5) business days after the date of such written notice; and in the absence of any such objection, the Representative may enter into, execute and consummate a written agreement of settlement that will be binding on the Teligent estates without further action by this Court;

- f. Any settlement that is not authorized pursuant to the foregoing procedure, or pursuant to any other Order of this Court, will be authorized only upon separate order of this Court upon a motion of the Representative served upon necessary parties in interest; and it is further

ORDERED, that the Representative is authorized, but not directed, to take steps and execute such documents and instruments as are necessary to effectuate the terms and conditions of this Order, including, but not limited to, taking any action necessary to collect preference amounts owed to the Teligent estates; and it is further

ORDERED, that Order shall not obligate or require the Representative to settle any Avoidance Claims that it does not consider, in its sole discretion, appropriate to settle; nor shall this Order obligate or require the Representative to settle any Avoidance Claims in amounts in excess of the amounts which the Representative, in its sole discretion, believes to be reasonable and appropriate consistent with the factors set forth herein; nor shall this Order preclude the Representative from settling any claims on different terms upon further application to the Court; and it is further

ORDERED, that service of Motion and notice of entry of this Order to the following parties was and shall be deemed good and sufficient service: (i) the Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attention: Carolyn Schwartz, Esq.; (ii) Kirkland & Ellis, 200 East Randolph Drive, Chicago, Illinois 60601, (312) 861-2000, Attention: Anup Sathy, counsel for debtor, Teligent; and (iii) Simpson Thatcher & Bartlett, 425 Lexington Avenue, New York, New York 10017, Attention: Steven M. Fuhrman, Esq., counsel for JP Morgan Chase, the Chair of the Stockholders Committee of Reorganized; and it is further

ORDERED, that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
March 31, 2003

/s/ STUART M. BERNSTEIN
Stuart M. Bernstein
Chief United States Bankruptcy Judge

Wandy Joubert

From: nysbinfo@nysb.uscourts.gov
Sent: Tuesday, April 01, 2003 9:44 AM
Subject: 01-12974-smb "Order (GENERIC)"

*****NOTE TO PUBLIC ACCESS USERS***You may view the filed documents once without charge. To avoid later charges, download a copy of each document during this first viewing.**

Notice of Electronic Filing

The following transaction was received from Suarez, Aurea entered on 4/1/2003 at 9:43 AM and filed on 4/1/2003

Case Name: Teligent, Inc.
Case Number: 01-12974-smb
Document Number: 1411

Docket Text:

Order Signed on 3/31/2003 Granting Application Authorizing and Establishing Procedures For Settlement of Certain Avoidance Claims. (related Document(s)[1381]) (Suarez, Aurea)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:O:/4/TELIGENT-avoidance-claims.PDF

Electronic document Stamp:

[STAMP NYSBStamp_ID=842906028 [Date=4/1/2003] [FileNumber=2057473-0] [38961e9874168dc8b142eaf7efc27446f398283bc8a9fc121e618c865e3afbde4151668e106120f5e7be908c6da75ca6320ba59f23da04e81d61f938ed82f293]]

01-12974-smb Notice will be electronically mailed to:

Anthony Charles Acampora SPM@SPALLP.COM

Daniel T. Altman daltman@bbwg.com, jlosardo@bbwg.com, ssmith@bbwg.com

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Eugene Paul Cimini ! ecimini@jshllp.com, smionis@jshllp.com

4/2/2003

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----X

In re:

**Chapter 11
Case No. 01-12974 (SMB)
(Jointly Administered)**

TELIGENT, INC., ET AL.,

Debtors.

-----X

**ORDER ESTABLISHING CERTAIN CASE MANAGEMENT AND
ADMINISTRATIVE PROCEDURES
IN ACCORDANCE WITH
11 U.S.C. §105 AND BANKRUPTCY RULES 7012, 7016, 7026 and 7055**

Upon the motion (“Motion”) of Savage & Associates, P.C. (the “Representative”), the Unsecured Claims Estate Representative in the above-captioned Chapter 11 cases for the debtors, Teligent, Inc., et al. (collectively, “Teligent”), seeking entry of an order (this “Administrative Order”) establishing certain case management and administrative procedures and establishing procedures for the scheduling of case management and pre-trial conferences in accordance with 11 U.S.C. §105 and Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) 7012, 7016, 7026 and 7055 relating to all adversary proceedings (the “Adversary Proceedings”) commenced by the Representative; and it appearing that the relief requested is in the best interests of Teligent’s estates, their creditors and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and after due deliberation and cause appearing therefore; it is hereby

ORDERED, that the Motion is GRANTED **SMB 3/27/03 to the extent indicated** ; and it is further

ORDERED, that all answers and responsive pleadings submitted by the defendants in the Adversary Proceedings must be filed and served by the date indicated in the summons (the "Answer Date") in accordance with Bankruptcy Rule 7012 or by the date of any consensual extension ("Extension Date") of said time to file an answer in accordance with this Order, or as otherwise ordered by the Court; and it is further

ORDERED, that **SMB 3/27/03 unless the Court orders otherwise,** answers and responsive pleadings filed in the Adversary Proceedings after the Answer Date or Extension Date, as applicable, will not be considered by this Court; and it is further

ORDERED, that counsel for the Representative shall serve initial discovery requests together with the summonses and complaints filed in the Adversary Proceedings. and discovery shall commence as of the date service upon the defendants is effectuated; and it is further

ORDERED, that counsel for the Representative **SMB 3/27/03 may shall** serve the defendants, concurrently with the summonses, complaints and discovery requests, a copy of this Administrative Order and the Scheduling Order (defined below); and it is further

ORDERED, that defendants of the Adversary Proceedings shall register their names, counsel contact information, and additional contact and claim data at the website address www.salitigation.com established by the Representative within thirty (30) days of service of the summons, complaint and Administrative Order in order for the Representative to efficiently administer the Adversary Proceedings; and it is further

ORDERED, that the Court shall conduct omnibus pre-trial and/or status conferences (“Omnibus Conferences”) every other month in the Adversary Proceedings; and it is further

ORDERED, that the Court shall conduct the first six (6) Omnibus Conferences as set forth in the proposed scheduling order (the “Scheduling Order”), as further submitted for signature by the Representative, and thereafter Omnibus Conferences will occur as set forth in the Scheduling Order or, if applicable, as they may otherwise be scheduled the Court; and it is further

ORDERED, that counsel for the Representative shall submit to this Court the proposed Scheduling Order for entry *after* counsel for the Representative has filed the subject summonses and complaints in the Adversary Proceedings with the Clerk of the Court, but *before* counsel for the Representative has effectuated service of the subject summonses and complaints on the defendants in the Adversary Proceedings; and it is further

ORDERED, that Omnibus Conferences shall be heard in Room 723, United States Bankruptcy Court, One Bowling Green, New York, New York, unless otherwise ordered by the Court; and it is further

ORDERED, that all matters requiring a hearing in the Adversary Proceedings shall be set for, and heard on, the Omnibus Conference dates unless alternative hearing dates are approved by further order of the Court for good cause shown; and it is further

ORDERED, that any party to any one or more Adversary Proceedings **SMB 3/27/03** submitting a matter for consideration at an Omnibus Conference shall be required to serve the applicable pleading and all supporting documentation no fewer than

twenty (20) days prior to the applicable conference date, if possible, and in no event, without order of the Court, fewer than ten (10) days prior to the applicable conference date, plus three (3) days for service. The notice accompanying any such pleading shall include the title of the pleading, the time and date of the pleading deadline (as determined below) and the Omnibus Conference date (or other hearing or conference date, as ordered by the Court) at which the party intends to present the pleading. Unless otherwise ordered by the Court, the pleading deadline for objections to all matters filed consistent with the aforementioned schedule shall be (a) no later than the seventh (7th) calendar date before the applicable hearing or conference date if the filing is served at least twenty (20) days prior to the applicable conference or hearing date; or (b) no later than the third (3rd) calendar date before the applicable hearing date if the filing is served on less than twenty (20) days but at least ten (10) days prior to the applicable hearing or conference date; and it is further

ORDERED, that counsel for the Representative shall submit to the Court, no fewer than ten (10) days prior to each Omnibus Conference date, a status report (the "Status Reports") stating the current status of each of the adversary proceedings. Such Status Reports, to the extent applicable at the time, will include: (a) Adversary Proceedings where answers were timely filed; (b) Adversary Proceedings where answers were filed late or were not filed at all; (c) Adversary Proceedings which have settled; (d) Adversary Proceedings that are to be closed or dismissed; (e) Adversary Proceedings where discovery was not timely produced; and (f) Adversary Proceedings where an notice of entry of proposed default judgment is being filed; and it is further

ORDERED, that if the parties are in active settlement negotiations prior to the Answer Date, they may stipulate to an, or a series of, extension(s) not to exceed a total of thirty (30) days from the Answer Date to Answer, or otherwise respond to the subject complaint and continue the next Omnibus Conference date following the responsive pleading's extended Answer Date without the need to file a motion or stipulation for an extension. In the event that such an extension has been agreed upon by the Representative and the subject defendant, the Status Report shall include such information; and it is further

ORDERED, that **SMB 3/27/03 upon compliance with FRCP 55(a)**, counsel for the Representative shall file and serve upon the subject defaulting defendants a proposed order of default judgment ("Notice of Default Judgment") as to each and every defendant, that in accordance with Bankruptcy Rule 7055, fails to plead or otherwise defend (the "Defaulting Defendants") in response to the summons and complaint in the amount of the claim set forth in the complaint, at least ten (10) days prior to each court or subject Omnibus Conference date set; **SMB 3/27/03 and each proposed Default Judgment shall attach a schedule which shall set forth the principal amount of the claim, the interest, if any, including the method of computation and an itemization of costs;** and it is further

ORDERED, that if the Defaulting Defendants fail to respond to the Notice of Default Judgment, this Court shall enter a default judgment in the amount of the claim demanded in the complaint without further notice or hearing; and it is further

ORDERED, that service of Motion and notice of entry of this Administrative Order to the following parties was and shall be deemed good and sufficient service: (i)

the Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attention: Carolyn Schwartz, Esq.; (ii) Kirkland & Ellis, 200 East Randolph Drive, Chicago, Illinois 60601, (312) 861-2000, Attention: Anup Sathy, counsel for debtor, Teligent; and (iii) Simpson Thatcher & Bartlett, 425 Lexington Avenue, New York, New York 10017, Attention: Steven M. Fuhrman, Esq., counsel for JP Morgan Chase, the Chair of the Stockholders Committee of Reorganized; and it is further

ORDERED, that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
March 27, 2003

/s/ STUART M. BERNSTEIN
Stuart M. Bernstein
Chief United States Bankruptcy Judge

Wandy Joubert

From: nysbinfo@nysb.uscourts.gov
Sent: Tuesday, April 01, 2003 9:07 AM
Subject: 01-12974-smb "Order Re: Motion to Approve"

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Notice of Electronic Filing

The following transaction was received from Suarez, Aurea entered on 4/1/2003 at 9:06 AM and filed on 4/1/2003

Case Name: Teligent, Inc.
Case Number: 01-12974-smb
Document Number: 1410

Docket Text:

Order Signed 3/27/2003 Granting Motion Establishing Certain Case Management And Administrative Procedures And Establishing Procedures For The Scheduling of Case Management And Pre-Trial Conferences Relating To All Adversary Proceedings Commenced By The Representative (Related Doc # [1382]). (Suarez, Aurea)

The following document(s) are associated with this transaction:

Document description:Main Document

Original filename:O:/4/TELIGENT-administrative-procedures.PDF

Electronic document Stamp:

[STAMP NYSBStamp_ID=842906028 [Date=4/1/2003] [FileNumber=2057385-0] [1a9dc6c44a2c2cf7d06c09dc2bffc2f620508e3f9fb23791d1fa8a095751ab335b99ca dec267d23ba5c16e047a49aafc6fbf7bbfdcfdbba2f43d8df31bd5d34]]

01-12974-smb Notice will be electronically mailed to:

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4/2/2003

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:

Chapter 11
Case No. 01-12974 (SMB)
(Jointly Administered)

TELIGENT, INC., ET AL.,

Debtors.

ORDER SCHEDULING CERTAIN OMNIBUS CONFERENCES
IN ACCORDANCE WITH
11 U.S.C. §105 AND BANKRUPTCY RULE 7016

Upon the motion ("Motion") of Savage & Associates, P.C. (the "Representative"), the Unsecured Claims Estate Representative in the above-captioned Chapter 11 cases for the debtors, Teligent, Inc., et al. (collectively, "Teligent") dated February 26, 2003, seeking entry of an order (this "Administrative Order") establishing certain case management and administrative procedures and establishing procedures for the scheduling of case management and pre-trial conferences (the "Scheduling Order") in accordance with 11 U.S.C. §105 and Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") 7012, 7016, 7026 and 7055 relating to all adversary proceedings (the "Adversary Proceedings") commenced by the Representative; and upon hearing argument from the Representative at a hearing on March 10, 2003; and it appearing that the relief requested is in the best interests of Teligent's estates, their creditors and other parties in interest; and it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; and after due deliberation and cause appearing therefore this Court entered the Administrative Order on March 27, 2003; and said

Administrative Order directing that the Scheduling Order be entered setting down certain omnibus pre-trial/status conference ("**Omnibus Conferences**") dates; it is hereby

ORDERED, that counsel for the Representative may serve the defendants, concurrently with the summonses and complaints, a copy of the Administrative Order and this Scheduling Order; and it is further

ORDERED, the counsel for the Representative shall send chambers a spreadsheet, via electronic mail and regular mail, listing the Adversary Proceeding numbers set by the Clerk of the Court, together with the names of the parties, in lieu of sending chambers' copies of the summonses and complaints commencing the Adversary Proceedings, unless otherwise directed by this Court; and it is further

ORDERED, that the Court shall conduct the Omnibus Conferences every other month in the Adversary Proceedings as follows:

- **August 28, 2003 at 10:00 a.m. (EST);**
- **October 28, 2003 at 10:00 a.m. (EST);**
- **December 18, 2003 at 10:00a.m. (EST);**
- **February 26, 2004 at 10:00 a.m. (EST);**
- **April 29, 2004 at 10:00 a.m. (EST);**
- **June 24, 2004 at 10:00 a.m. (EST);**

and, it is further

ORDERED, that the **Omnibus Conferences shall be heard in Room 723, United States Bankruptcy Court, One Bowling Green, New York, New York**, unless otherwise ordered by the Court; and it is further

ORDERED, that all matters requiring a hearing in the Adversary Proceedings shall be set for, and heard on, the Omnibus Conference dates unless alternative hearing dates are approved by further order of the Court for good cause shown; and it is further

ORDERED, that any party to any one or more Adversary Proceedings submitting a matter for consideration at an Omnibus Conference shall be required to serve the applicable pleading and all supporting documentation in accordance with the terms and conditions set forth in the Administrative Order; and it is further

ORDERED, that notice of entry of this Scheduling Order to the following parties was and shall be deemed good and sufficient service: (i) the Office of the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attention: Carolyn Schwartz, Esq.; (ii) Kirkland & Ellis, 200 East Randolph Drive, Chicago, Illinois 60601, (312) 861-2000, Attention: Anup Sathy, counsel for debtor, Teligent; and (iii) Simpson Thatcher & Bartlett, 425 Lexington Avenue, New York, New York 10017, Attention: Steven M. Fuhrman, Esq., counsel for JP Morgan Chase, the Chair of the Stockholders Committee of Reorganized; and it is further

ORDERED, that this Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
April 29, 2003

/s/ STUART M. BERNSTEIN
Stuart M. Bernstein
Chief United States Bankruptcy Judge