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and Debtor-in-Possession
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Howard P. Magaliff (HPM-2189)

undocketed

UNITED STATES BANKRUPTCY COURT ABANDONMENT DATE: 5/19/04
SOUTHERN DISTRICT OF NEW YORK

-----X
 :
 In re: : Chapter 11
 : Case No. 04-12203 [SMB]
 ORION TELECOMMUNICATIONS CORP., :
 :
 Debtor. :
 :
 -----X

NOTICE OF ABANDONMENT OF PROPERTY

TO: ALL OF THE DEBTOR'S KNOWN CREDITORS;
THE UNITED STATES TRUSTEE; AND
OTHER INTERESTED PARTIES

PLEASE TAKE NOTICE that pursuant to section 554(a) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 6007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 6007-1 of the Local Rules for the Southern District of New York (the "Local Rules"), Orion Telecommunications, Corp. (the "Debtor"), intends to abandon all of the estate's right, title and interest in various types of office furniture ("Furniture"). The Debtor's listing of the Furniture is attached hereto as Exhibit "1". The Debtor has concluded that the Furniture is of inconsequential value and otherwise burdensome to the estate and should be abandoned.

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PLEASE TAKE FURTHER NOTICE that based upon the foregoing, the Debtor deems it prudent to abandon the Furniture pursuant to Bankruptcy Code section 554(c) and Bankruptcy Rule 6007.

PLEASE TAKE FURTHER NOTICE that unless a creditor or party-in interest files a written objection and a request for a hearing with the Clerk of the United States Bankruptcy Court for the Southern District of New York in compliance with, among other things, General Order M-182 which provides for the means of electronic filing of objections with the Court, which may be accessed at the official web site maintained by the Bankruptcy Court, www.nysb.uscourts.gov, with copies served upon, so as to be received by: (i) The United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004-1408, Attn: Tracy Hope Davis, Esq ; and (ii) counsel to the Debtor., Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119, Attn: Frank A. Oswald, Esq., within (15) days from the date of this Notice, the Debtor will be deemed to have abandoned the Furniture on the 16th day from the date of this Notice.

[concluded on the following page]

EXHIBIT “1”

LESSEE: ORION TELECOMMUNICATIONS CORP.
 VENDOR: DAVID G. ROSEN INC.

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SCHEDULE "A"

QTY.	DESCRIPTION
	OPEN OFFICE
1	SR-4262
23	SR-5337
17	SR-5362
23	PB 1 R END
10	PB090RL
13	PB3RT
5	871400 IN FEED
1	PBV2LR HI-LO
1	PBV2RR HI-LO
18	871260 POWER
5	871136 POWER
18	871501 DUPLEX
18	871504 DUPLEX
18	WS3062 WORKSURFACE
18	23730 B/B/F FULL DEPTH
8	10571 66' X 30" D.P. DESK RECTANGULAR TOP
18	5901 GR. 4 CREPE
18	5995 ADJ HT. ARMS
8	2091 EXEC H.B. LEATHER
	PRIVATE OFFICES
8	10571 66 X 30 D.P. RECTANGULAR
8	10566 66 X 24 CREDENZA W/KNEESPACE
11	2091 EXEC. H.B. LEATHER
22	2093 GUEST ARM SIDE, LEATHER
3	10573 60 X 30 D.P. RECTANGULAR
3	10565 60 X 24 CREDENZA W/KNEESPACE
	EXEC OFFICE
1	10595 72 X 36 DOUBLE PED., BOW TOP
1	10543 72 X 24 KNEESPACE CREDENZA
1	2091 EXEC H.B. LEATHER
2	2093 GUEST ARM SIDE LEATHER
	PRESIDENT'S OFFICE
1	10525R 72 X 30/36 PENN. TOP, PED ON RIGHT
1	10570 48 X 24 BRIDGE
1	10534 STACK ON HUTCH
1	10580 CORNER
1	10530 WARDROBE
1	10515R 48 X 24 RIGHT BOX/FILE
2	754LB 4H/36 LATERAL FIXED SHELF BINDER ON TOP SHELF, RECEEDING DOOR

LESSEE: ORION TELECOMMUNICATIONS CORP.
 VENDOR: DAVID G. ROSEN INC.

PAGE 2 OF 2

SCHEDULE "A"

QTY.	DESCRIPTION
2	784LB 4H/36 LATERAL FIXED SHELF BINDER ON TOP SHELF, REMAINING FIXED FRONT DRAWERS
	CONFERENCE ROOM
1	80512 G 120" X 48" X 37" BOAT SHAPE LAMINATE TOP CONFERENCE TABLE
1	81216 SLAB BASE KIT
10	2091 EXEC H.B. LEATHER FILES
10	783L 3 H/36" W LATERAL FILES WITH DRAWERS
10	518336 36 X 19 RADIUS EDGE LAMINAGE TOPS (8 IN GR. 3 GRAPHITE, 2 IN MAHOGANY (ATHENA))

RECEPTION

2	CARTONS OF 2 4071 PAGODA GR.4
2	4063 STRAIGHT TABLE
1	CT. 62 TRANSACTION

PANELS IN PRIVATE OFFICE

1	SR5331
1	SR5337
1	PB180R STRAIGHT
2	PB1R
1	PBF2
	INSTALLATION

COLORS: SYSTEM FABRIC: CE20
 SYSTEM LAMINATE: G3 GRAPHITE
 PAINT (PEDS): CHARCOAL
 DESKS FREESTANDING: MAHGO/CHARCOAL
 CONFERENCE TABLE: MAHOGANY
 SEATING FABRIC
 RECEP/OPEN OFFICE: BB95
 LEATHER COLOR: BLACK

AGREED:

ORION TELECOMMUNICATIONS CORP.

BY: X *James C. Peters*