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UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

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COMMISSION
CLERK

In re:) Chapter 11
)
ELANTIC TELECOM, INC.,) Case No. 04-36897-DOT
)
Debtor.)

**NOTICE OF DEADLINES ASSOCIATED WITH
EXECUTORY CONTRACTS AND LEASES**

PLEASE TAKE NOTICE that the above referenced debtor and debtor-in-possession (the "Debtor") filed a plan of reorganization dated March 9, 2005 (the "Plan") for the Debtor in this case. Capitalized terms not otherwise defined herein shall have the meanings given to them in the Plan. The Bankruptcy Court has approved a disclosure statement with respect to the Plan (the "Disclosure Statement"). The Disclosure Statement provides information to assist you in deciding how to vote your ballot. A copy of the Plan, the Disclosure Statement and the Bankruptcy Court's order approving the Disclosure Statement (the "Disclosure Statement Order") is being provided to you herewith. Bankruptcy Court approval of the Disclosure Statement does not indicate approval of the Plan by the Bankruptcy Court.

You should review the Plan, the Disclosure Statement and the Disclosure Statement Order. You may wish to seek legal advice concerning the same.

CMP _____
COM _____ In addition to the deadlines provided in the Disclosure Statement Order included
CTR _____ herewith, the Disclosure Statement provides certain deadlines prior to the Confirmation Hearing
related to executory contracts and leases. Specifically, the Disclosure Statement provides:

ECR _____ On or before April 1, 2005, the Debtor will provide to all parties of
GCL _____ Executory Contracts who have made written request to Tavenner & Beran
evidence of adequate assurance of future performance as required by § 365 of the
OPC _____ Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY
MMS _____ CONTRACT OR UNEXPIRED LEASE BELIEVES THAT CURE PAYMENTS
RCA _____ ARE DUE PURSUANT TO § 365(b)(1) OF THE BANKRUPTCY CODE IN AN
AMOUNT DIFFERENT THAN THAT LISTED ON EXHIBITS 17, 18 AND 19
SCR _____ ATTACHED TO THE DISCLOSURE STATEMENT SUCH COUNTERPARTY
SEC 1 _____ MUST FILE AN OBJECTION TO DESIGNATED CURE AMOUNT NOT
LATER THAN FIVE (5) BUSINESS DAYS PRIOR TO THE DATE FIRST SET
OTH Grant

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Paula S. Beran, Esquire (Va. Bar No. 34679)
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Counsel for the Debtor

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FOR THE CONFIRMATION HEARING. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE BELIEVES THERE IS A DISPUTE REGARDING THE ABILITY OF THE DEBTOR, TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

On or before April 1, 2005, the Debtor will provide to all parties of Executory Contracts identified for Assignment who have made written request to Tavenner & Beran (A) a copy of the transactional document(s) concerning the Assignment and (B) evidence of adequate assurance of future performance as required by § 365 of the Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE IDENTIFIED FOR ASSIGNMENT BELIEVES THAT (1) ASSIGNMENT IS IMPROPER OR (2) THERE IS A DISPUTE REGARDING THE ABILITY TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED AND ASSIGNED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION AND ASSIGNMENT, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION AND ASSIGNMENT OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

Please govern yourselves accordingly.

ELANTIC TELECOM, INC.

By: /s/ Paula S. Beran
Counsel

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Counsel for the Debtor

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA

Richmond Division

In re Elantic Telecom, Inc.

Case No. 04-36897-DOT

* 54-1861675

CHAPTER 11

Debtor.

**NOTICE OF HEARING ON CONFIRMATION, COMBINED WITH NOTICE OF TIMES
FOR FILING ACCEPTANCES OR REJECTIONS OF PLAN AND OBJECTIONS TO CONFIRMATION**

TO: Debtor, creditors, equity security holders, creditors committee, Securities and Exchange Commission, United States Trustee, trustee, if any, and other parties in interest

NOTICE IS HEREBY GIVEN THAT:

1. On March 9, 2005, the court approved a Disclosure Statement in connection with a Plan of reorganization filed by Elantic Telecom, Inc.

2. There are transmitted herewith:

- a. A copy of the Plan of Reorganization and amendment thereto, *if applicable*
- b. A copy of the approved Disclosure Statement and amendment and addenda thereto, *if applicable*
- c. Order and Opinion, if any, of the Court approving the Disclosure Statement
- d. Appropriate forms for the acceptance or rejection of said Plan.

3. By the said Order of the Court, April 6, 2005, is fixed as the last day for filing written acceptances or rejection of the Plan.

4. Any objection to confirmation of the plan and any complaint objecting to the discharge of the individual debtor, if applicable, shall be filed with the Clerk of the United States Bankruptcy Court, 1100 East Main Street, Room 310, Richmond, Virginia 23219, no later than **five (5) business days** prior to the hearing on confirmation and any objection to confirmation shall be served pursuant to Federal Rule of Bankruptcy Procedure 3020(b)(1) and Local Bankruptcy Rule 3016-1(E).

5. The hearing on confirmation of the Plan and such objections as may be made thereto will be held on

April 13, 2005 at 2:00 p.m. and continuing to April 14, 2005 at 10:00 a.m. if necessary at U. S. Bankruptcy Court, U. S. Courthouse Annex, 1100 East Main Street, Room 335, Richmond, VA 23219.

Date: March 9, 2005

/s/ Lynn L. Tavenner

Proponent

By /s/ Lynn L. Tavenner

Attorney for Proponent

State Bar Number: 30083

Address: 1015 East Main Street, First Floor, Richmond, VA 23219

Telephone No. (804) 783-8300

PROOF OF SERVICE

I hereby certify that on March 11, 2005, I mailed a copy of the foregoing notice to the debtor(s), creditors, equity security holders, creditors committee(s), United States Trustee, trustee, if any, Securities and Exchange Commission and other parties in interest.

/s/ Lynn L. Tavenner

Attorney for Proponent

*Include Last Four Digits of Soc. Sec. No./
Complete EIN or other Taxpayer I.D. No.

[ntccnflr ver. R-12/03]

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

In re ELANTIC TELECOM, INC.
 54-1861675

Case Number 04-36897-DOT
 CHAPTER 11

Debtor.

Order Approving Disclosure Statement
and
Fixing Hearing on Confirmation and Times for Filing
Objections to Confirmation and Acceptances or Rejections of Plan

A disclosure statement under Chapter 11 of the Bankruptcy Code having been filed by Elantic Telecom, Inc.
 on March 9, 2005, with respect to a plan filed on March 9, 2005, and

It having been determined after hearing on notice that the disclosure statement, with the amendment(s) and addenda thereto, *if applicable*, contain adequate information;

It is **ORDERED** that:

1. The disclosure statement filed by Elantic Telecom, Inc. on March 9, 2005 is approved.
2. April 6, 2005 is fixed as the last day for filing written acceptances or rejections of the plan, with the amendment(s) thereto, *if applicable*, referred to above.
3. April 13, 2005 continuing to April 14, 2005 at 2:00 p.m. / 10:00 a.m. is fixed for the hearing on confirmation of the plan.
4. Any objection to confirmation of the plan and any complaint objecting to the discharge of the individual debtor, if applicable, shall be filed with the Clerk of the United States Bankruptcy Court no later than **five (5) business days** prior to the hearing on confirmation of the plan and any objection to confirmation shall be served pursuant to Federal Rule of Bankruptcy Procedure 3020(b)(1) and Local Bankruptcy Rule 3016-1(E).
5. The proponent of the plan shall transmit by mail to all creditors, equity security holders, United States Trustee and other parties in interest at least **33 days** prior to the above hearing as provided in Rules 2002 and 3017(d) of the Federal Rules of Bankruptcy Procedure (1) the plan; (2) the disclosure statement with any amendments or addenda thereto as approved by the Court; (3) any opinion of the court approving the disclosure statement; (4) a form ballot conforming substantially to Official Form 14, and (5) notice of hearing on confirmation and time within which acceptances and rejections of such plan may be filed. The Proponent of the plan shall file with the Clerk the original notice of hearing together with a certification of distribution of the aforementioned plan, disclosure statement, opinion, ballot and notice. **FAILURE TO TIMELY COMPLY WITH THE NOTICING INSTRUCTIONS AS SET FORTH HEREIN MAY RESULT IN THE HEARING BEING STRICKEN FROM THE DOCKET WITHOUT FURTHER NOTICE.**

Date: 3/9/05

/s/ Douglas O. Tice Jr.

Judge

NOTICE OF JUDGMENT OR ORDER
 ENTERED ON DOCKET: 3/9/05

Certificate of Service. On the date of entry of this order on the docket, the docketing clerk hereby certifies that a copy of the order was served by electronic means or first class mail upon all parties in interest as required by the Bankruptcy Code, Federal Rules of Bankruptcy Procedure and Local Bankruptcy Rules.

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

In re:)
ELANTIC TELECOM, INC.,) Chapter 11
Debtor.) Case No. 04-36897-DOT

DISCLOSURE STATEMENT PURSUANT TO
SECTION 1125 OF THE BANKRUPTCY CODE FOR AMENDED PLAN
OF REORGANIZATION OF ELANTIC TELECOM, INC.

MARCH 9, 2005

Tavener & Beran, PLC
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(804) 783-0178 Telecopy
Counsel To Elantic Telecom, Inc.

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SUMMARY OF PLAN

Elantic Telecom, Inc. ("ETI" and/or the "Debtor") provides wholesale fiber bandwidth and carrier services to long-distance, international, wireless carriers, and competitive local exchange carriers across its extensive fiber optic network, which consists of approximately 16,000 miles. Although the Debtor has experienced financial difficulties associated with the transition to its revised business model, the Debtor and Equity believe in the Debtor's ability to successfully reorganize. Accordingly, the Debtor proposes the Plan of Reorganization (the "Plan") which generally provides for the payment of Allowed Claims, with operating funds and new value contributions from Equity, as follows:¹

- **Priority Tax Claims** shall be paid in full in the amount of Allowed Priority Claims in not less than quarterly payments within six (6) years from the date of assessment of the tax on which such Claim is based.
- **Secured Claim of the Investors** shall not be paid until all other payments have been made pursuant to the Plan.
- **Claim of VTel** shall be satisfied with the assignment/transfer of the VTel Assigned Fiber and certain associated collocation in space and maintenance.
- **Claims of Holders of Essential Contracts** shall be paid in full upon Assumption and, in certain instances, Assignment in the amount of the Allowed Claims provided respective leases/contracts are assumed and, in certain instances, assigned.
- **Claims of Holders of Assumed Nonresidential Real Property Leases** shall be paid in full upon Assumption in the amount of the Allowed Claims provided respective leases/contracts are assumed.
- **Claims of Holders of Beneficial Contracts**, upon Assumption, shall be paid in the amount of twenty-five percent (25%) of the Allowed Claims or as the Debtor may otherwise believe appropriate in the exercise of its business judgment.
- **General Unsecured Claims** other than the MBBC Claim shall be paid at least fifteen percent (15%) of each Allowed Claim on the Plan Distribution Date, regardless of the total amount of Allowed Claims in said class.
- **Claim of MBBC** shall receive no distribution under the Plan until all other payments have been made pursuant to the Plan.
- **Equity** shall retain its Equity Interests.

¹ The treatment summarized herein assumes that the Reorganized Debtor retains substantially all of the Debtor's operating assets and that Equity retains its Equity Interests. This is only a general summary. Reference should be made to the entire Disclosure Statement and to the Plan for a complete description of the classification and treatment of Claims and Equity Interests. Furthermore, should a Person purchase substantially all of the Debtor's assets, the Plan provides for the complete liquidation of the Debtor and payment of Claims in the manner and priority provided for in the Bankruptcy Code.

Equity is committed to the Debtor's success and, therefore, is willing to contribute any and all amounts necessary to make the payments required under the Plan provided (a) it retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of its assets. The Debtor and Equity believe that such an approach provides the best return for all creditors and that the Equity contributions under the Plan represent or exceed the market value of the Equity Interests being retained. To insure the same, the Plan also provides a mechanism for other entities to make higher and better offers for the Debtor's assets.

The Debtor asks that you carefully consider the Plan and cast a Ballot in favor of the Plan.

GLOSSARY

Any term in the Disclosure Statement or Plan that is defined in §§ 101, 102 or 1101 of the Bankruptcy Code shall have the meaning assigned therein. The following terms, where they are used in the Disclosure Statement and in the Plan, shall have the meanings hereinafter assigned.

1. **Additional Offer(s)**: a binding, irrevocable offer for substantially all of the Debtor's operating assets, with the exception of the VTel Assigned Fiber and Related Assets, submitted on April 11, 2005 by a Person who made an Initial Offer; the offer should be substantially in the form of the Bid Sheet that contains no due diligence, financing, and/or other contingency except regulatory approval; the offer must be accompanied by the signed Asset Purchase Agreement.
2. **Adelphia**: Adelphia Communications Corporation.
3. **Adelphia Assumption Agreement**: Assumption and Amendment Agreement dated May 20th, 2004 entered into by DTI and TelCove as approved by the United States Bankruptcy Court for the Southern District of New York on July 9, 2004.
4. **Administrative Bar Date**: Forty-five days from the Effective Date.
5. **Administrative Expense(s)**: The portion of an Allowed Claim Allowed under Bankruptcy Code § 503.
6. **Administrative Tax Claim(s)**: Any Claim of a governmental unit of the kind entitled to priority in payment as specified in § 503 of the Bankruptcy Code.
Allowance: The act of being authorized by § 502 of the Bankruptcy Code.
8. **Allowed**: means, with reference to any Claim or Equity Interest (i) any Claim or Equity Interest against the Debtor which has been listed by the Debtor in the Schedules, as such Schedules may be amended by the Debtor from time to time in accordance with Bankruptcy Rule 1009, as liquidated in amount and not disputed or contingent and for which no contrary proof of claim has been filed, (ii) any timely filed Claim or Equity Interest against the Debtor as to which no objection has been interposed in accordance with the Plan or such other applicable period of limitation fixed by the Bankruptcy Code, the Bankruptcy Rules, or the Bankruptcy Court, or as to which any objection has been determined by a Final Order to the extent such objection is determined in favor of the respective holder of such Claim, (iii) any Claim or Equity Interest against the Debtor expressly allowed by a Final Order or under the Plan or (iv) any Claim or Equity Interest against the Debtor that is compromised, settled, or otherwise resolved pursuant to the authority granted to the Reorganized Debtor pursuant to a Final Order of the Bankruptcy Court or under the Plan; provided, however, that Claims or Equity Interests estimated solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered "Allowed Claims" under the Plan. Unless otherwise specified in the Plan or in a Final Order of the Bankruptcy Court allowing such claim, "Allowed" in reference to a Claim shall not include interest on the amount of such Claim accruing from and after the Petition Date.

9. **Asset Purchase Agreement**: The agreement for the purchase of substantially all of the Debtor's operating assets with the exception of the VTel Assigned Fiber and Related Assets substantially similar to the form as approved by Final Order of the Bankruptcy Court; the Debtor intends on seeking approval of the form of asset purchase agreement pursuant to motion to be filed with the Bankruptcy Court on or before March 2, 2005, in order for said motion to be heard on March 22, 2005.

10. **Asset Sale**: The sale of substantially all, with the exception of the VTel Assigned Fiber and Related Assets, of the Debtor's operating assets free and clear of all liens, claims and encumbrances with the exception of the obligations associated with the VTel Assigned Fiber and Related Assets, conducted in accordance with the Market Value Procedures and approved by the Bankruptcy Court at the Confirmation Hearing. The assets will be sold subject to the obligations associated with the VTel Assigned Fiber and Related Assets.

11. **Assigned IRU Route(s)**: Certain fiber optic routes in the Southeast and Southwest for the transmission of voice and data services as listed on Exhibit 4 attached to the Disclosure Statement.

12. **Assignment**: Agreement and authorization by the Bankruptcy Court for the transfer to another of all or part of the Debtor's property, interest, or rights pursuant to § 365 of the Bankruptcy Code.

13. **Assumed Non-Residential Real Property Lease(s)**: Those Leases of non-residential real property for which the Debtor intends on seeking Assumption.

14. **Assumption**: Agreement and authorization by the Bankruptcy Court for a party to perform all obligations under an Executory Contract/Lease for the remaining term of the Executory Contract/Lease pursuant to § 365 of the Bankruptcy Code.

15. **Avoidance Actions**: Causes of action pursuant to Chapter 5 of the Bankruptcy Code.

16. **Ballot(s)**: The enclosed ballot to be used by Holders of Claims and Equity Interests for the purpose of voting to accept or reject the Plan.

17. **BancAmerica**: BancAmerica Capital Investors SBIC, L.C.

18. **Bankruptcy Claim(s)**: Any and all actions, claims, rights, defenses, third-party claims, cross-claims, counterclaims, suits, causes of action, chooses in action, controversies, agreements, promises, rights to legal remedies, rights to equitable remedies, and rights to payment, whether known, unknown, which a trustee, a debtor-in-possession, the bankruptcy estate or other appropriate party in interest may assert under §§ 502, 510, 522(f), 522(h), 542, 543, 544, 545, 547, 548, 549, 550, 551, 553 and 724(a) of the Bankruptcy Code or otherwise including, without limitation, the bankruptcy estate's rights of setoff, recoupment, contribution, reimbursement, subrogation or indemnity (as those terms are defined by the non-bankruptcy law of any relevant jurisdiction) and any other indirect claim of any kind whatsoever, whenever and wherever arising or asserted.

19. **Bankruptcy Code and/or Code:** Title 11, United States Code, as in effect on the Filing Date, and all amendments thereto which apply to this Case.
20. **Bankruptcy Court:** The United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division.
21. **Bankruptcy Rule(s):** Federal Rules of Bankruptcy Procedure which govern procedures in cases under Title 11, United States Code.
22. **BB&T Capital:** BB&T Capital Partners, LLC
23. **BTI (now ITC Deltacom):** BTI Telecom Corporation, now known as ITC Deltacom, formerly known as Interstate Telephone Company.
24. **Beneficial Contract(s):** The Executory Contracts, Leases and/or other agreements listed on Exhibit 19 attached to the Disclosure Statement that the Debtor believes, in the exercise of its business judgment, the Assumption of which would be beneficial, but not essential, to the Debtor's business.
25. **Bid Sheet:** A bid sheet substantially in the form of Exhibit 27 attached to the Disclosure Statement.
26. **Board of Directors:** The Debtor's directors.
27. **Business Day(s):** Any day other than a Saturday, a Sunday, a "legal holiday" (as defined in Bankruptcy Rule 9006(a)) or any other day on which banking institutions in Richmond, Virginia are required or authorized to close by law or executive order.
28. **CantorArkema:** CantorArkema, P.C., co-counsel for the Committee.
29. **CaroNet:** Progress Telecom, LLC.
30. **Case or Bankruptcy Case:** The case for the reorganization of Elantic Telecom, Inc., commenced by filing of voluntary petition under Chapter 11 of the Bankruptcy Code, and now pending in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division, and captioned as above.
31. **Cash:** Legal tender of the United States of America and equivalents thereof.
32. **Cash Collateral Orders:** Collectively, the Interim Cash Collateral order entered on July 23, 2004, the Second Interim Cash Collateral Order entered on August 18, 2004, and the Final Cash Collateral Order entered on October 20, 2004.
33. **Cavalier Telephone:** Cavalier Telephone, LLC.
34. **Cavalier Management Agreement:** The agreement between the Debtor and Cavalier Telephone for the daily management and operation of the Debtor's network assets and other related business activities, which is attached to the Disclosure Statement as Exhibit 2.

35. **Causes of Action:** Any causes of action, whether legal, equitable or statutory in nature, arising out of, or in connection with, the Debtor's businesses or operations, including, without limitation, the following: possible claims against vendors, landlords, sublessees, assignees, customers or suppliers for warranty, indemnity, back charge/setoff issues, overpayment or duplicate payment issues and collections/accounts receivables matters; depositions or other amounts owed by any creditor, lessor, utility, supplier, vendor, landlord, sublessee, assignee, or other entity, employee, management or operational matters; financial reporting; environmental, and product liability matters; actions against insurance carriers relating to coverage, indemnity or other matters; counterclaims and defenses relating to notes or other obligations or tort claims which may exist or may subsequently arise and Avoidance Actions.
36. **CFN:** CFN FiberNet, LLC, a North Carolina limited liability company.
37. **Chapter 5:** Sections 501, *et seq.*, Title 11 United States Code, as in effect on the filing date, and those amendments thereto which apply to this case.
38. **Chapter 7:** Sections 701, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.
39. **Chapter 11:** Sections 1101, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.
40. **Chapter 13:** Sections 1301, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.
41. **Chapter 7 Proceeds:** Proceeds received upon liquidation of Estate Property in Chapter 7.
42. **Chestnut:** Chestnut Venture Partners, L.P.
43. **City Signal:** City Signal Communications.
44. **Claim(s):** Any right to payment from the Debtor, whether or not such right is reduced judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured, known or unknown; or any right to an equitable remedy for breach of performance if such breach gives rise to a right of payment from the Debtor, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured, known or unknown, as provided in § 101(5) of the Bankruptcy Code.
45. **Closing:** The sale of substantially all of the Debtor's operating assets to the Purchaser after approval by Final Order of the Bankruptcy Court.
46. **Collateral:** personal property, including, but not limited to, its inventory, machinery, equipment, furniture, receivables, contract rights and irrevocable rights of use (including, without limitation, those arising under the Dominion IRU Agreement), and all other rights of the Debtor, including tax refunds, insurance proceeds, files and records, goods, securities, chattel paper, deposits, cash or other property owned by the Debtor.

47. **Commencement Date:** July 19, 2004.
48. **Committee:** The Official Committee of Unsecured Creditors appointed in the Debtor's case on August 2, 2004.
49. **Confirmation Date:** The date the Confirmation Order becomes Final.
50. **Confirmation or Confirmation of the Plan:** The effect of the Confirmation Order.
51. **Confirmation Hearing:** The hearing held by the Bankruptcy Court to consider confirmation of the Plan pursuant to 11 U.S.C. § 1129, as such hearing may be adjourned or continued from time to time.
52. **Confirmation Order:** The Final Order entered by the Court confirming the Plan.
53. **Contract:** An agreement between two or more parties in which there is a promise to do something in return for consideration.
54. **Contract Rejection Schedule:** Exhibit 21 attached to the Disclosure Statement as may be amended on or before the Confirmation Hearing.
55. **Court and/or Bankruptcy Court:** The United States Bankruptcy Court of the Eastern District of Virginia, Richmond Division, presiding in this Case.
56. **Debtor:** The debtor in possession in this Case, namely Elantic Telecom, Inc.
57. **DFV:** Dominion Fiber Ventures, LLC.
58. **DTS:** DT Services, Inc.
59. **Disclosure Statement:** The Disclosure Statement that relates to the Plan, as such Disclosure Statement may be amended, modified, or supplemented (including all exhibits and schedules annexed thereto or referenced herein).
60. **Disputed Claim:** Any Claim that is not Allowed.
61. **Distribution Date:** The first Business Day 20 days after the Effective Date.
62. **Dominion:** Virginia Electric and Power Company doing business as Dominion Virginia Power, Dominion Resources, DTS and/or DFV.
63. **Dominion Causes of Action:** Any Cause of Action against Dominion.
64. **Dominion IRU Agreement:** A 20-year Dark Fiber IRU Agreement dated March 1, 2004 with Dominion Virginia Power, which provides ETI with the non-exclusive indefeasible right to use dark optical fibers on the fiberoptic communication system owned and operated by Dominion Virginia Power.

65. **Dominion Resources:** Dominion Resources, Inc.
66. **Dominion Virginia Power:** Virginia Electric and Power Company.
67. **DTI:** Dominion Telecom, Inc.
68. **DukeNet:** DukeNet, Inc.
69. **Effective Date:** The effective date of this Plan, as "effective date" is used in Chapter 11 of the Bankruptcy Code, shall be the first (1st) Business Day on or after the Confirmation Date on which (i) no stay of the Confirmation Order is in effect and (ii) all conditions to the effectiveness of the Plan have been satisfied or waived.
70. **ENI:** Elantic Networks, Inc.
71. **Equity:** Holders of any share of common stock or other instrument evidencing an ownership interest in the Debtor whether or not transferable; and any option, warrant or right, contractual or otherwise, to acquire any such interest.
72. **Equity Interest(s):** The interest of any holder of equity/membership in ETI represented by any instrument whether or not transferable.
73. **Equity Initial Proposed Contribution:** Equity's offer to contribute any and all amounts necessary to make the payments required under the Plan including a fifteen percent distribution to General Unsecured Creditors provided (a) it retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of the Debtor's assets.
74. **Equity Final Proposed Contribution:** Equity's final offer to contribute any and all amounts necessary to make the payments required under the Plan including not less than a fifteen percent distribution to General Unsecured Creditors provided (a) it retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of the Debtor's assets.
75. **Estate Property and/or Property:** All property and interests in property belonging to the Debtor pursuant to Bankruptcy Code § 541(a); all Bankruptcy Claims, and, the proceeds of such rights and actions. This term excludes property excluded from the Estate pursuant to Bankruptcy Code §§ 541(a)(6) and (c)(2).
76. **Estate:** The estate created in this Case in accordance with § 541 of the Bankruptcy Code.
77. **Essential Contract(s):** The executory contracts, leases and/or other agreements listed on Exhibit 17 attached to the Disclosure Statement that the Debtor believes, in the exercise of its business judgment, the Assumption of which would be essential to the Debtor's business.
78. **ETE:** Elantic Telecom East, LLC.
79. **ETI:** Elantic Telecom, Inc.

80. **Event of Default:** Failure of Plan payments as defined in Article VI of the Plan.
81. **Executory Contract(s):** All contracts, subject to the provisions of Bankruptcy Code § 365, for which there is performance due from all parties to the contract as defined in Lubrizol Enterprises, Inc. v. Richmond Metal Finishers, Inc., 756 F.2d 1043, 1045 (4th Cir. 1985).
82. **Fee Claim:** A claim for compensation, indemnification or reimbursement of expenses pursuant to §§ 327, 328, 330, 331 or 503(b) of the Bankruptcy Code in connection with this Case.
83. **Filed:** In reference to a document or pleading which must be "filed" with the Court.
84. **Filing Date:** July 19, 2004, the date this Case was filed with the Court.
85. **Final:** In reference to an order, shall mean an order of a court that has not been reversed, modified, amended or stayed, and the time for appeal or to seek review or certiorari or rehearing thereof, has expired and as to which no appeal, review or rehearing is pending, and has become conclusive of all matters adjudicated thereby and is in full force and effect.
86. **Final Cash Collateral Order:** The Final Cash Collateral Order entered on October 20, 2004.
87. **General Unsecured Claim(s):** Any Claim against the Debtor other than the Investors' Secured Claim, an Administrative Expense Claim, an Administrative Tax Claim, a Fee Claim, a Priority Claim, a Claim in Class 6 of a Holder of Beneficial Contract and a Claim in Class 4 of a Holder of Essential Contract. General Unsecured Claims include, but are not limited to, any Rejection Claim.
88. **General Unsecured Creditor(s):** The Holder of any Claim against the Debtor other than the Investors' Secured Claim, an Administrative Expense Claim, an Administrative Tax Claim, a Fee Claim, a Priority Claim, a Secured Claim, a Claim in Class 6 and a Claim in Class 4.
89. **Hearing:** The date on which an actual hearing before the Court is first conducted.
90. **Holder:** The owner of any Claim or Equity Interest.
91. **Huron:** Huron Consulting Group, LLC, financial consultants for the Committee.
92. **Impaired:** Treatment under the Plan that impairs a classified Claim or Equity Interest, or a class of Claims or Equity Interest, in accordance with § 1124 of the Bankruptcy Code.
93. **Initial Offer(s):** A binding, irrevocable offer with a value of not less than \$10,500,000.00 for the purchase of substantially all of the Debtor's operating assets, with the

- exception of the VTel Assigned Fiber and Related Assets. The offer should be substantially in the form of the Bid Sheet that contains no due diligence, financing, and/or other contingency except regulatory approval; the offer must be accompanied by the signed Asset Purchase Agreement. Received Purchase Offers will not be considered Initial Offers.
94. **Insider(s):** Insiders of the Debtor as such term is defined in § 101(31) of the Bankruptcy Code.
95. **Insider and Related Party Avoidance Actions:** Actions pursuant to Chapter 5 of the Bankruptcy Code which may be pursued against Insiders and Cavalier Telephone.
96. **Interim Cash Collateral Order:** Interim Cash Collateral order entered on July 23, 2004.
97. **Interstate:** Interstate FiberNet.
98. **IP:** Internet provider.
99. **IRS:** The Internal Revenue Service for the United States of America.
100. **IRU:** Infeasible Right of Use.
101. **Investors:** M/C Partners, BancAmerica and BB&T Capital.
102. **Lease(s):** A contract by which an owner of property conveys exclusive possession, control, use, or enjoyment of it for a specified rent and specified term.
103. **Level 3:** Level 3 Communications, Inc.
104. **Lien(s):** The meaning set forth in § 101 of the Bankruptcy Code.
105. **Liquidation:** The liquidation of the Estate after the Court has, by Final Order, (a) determined that an Additional Offer exceeds the Equity Final Proposed Contribution, (b) approved the Purchaser and, (c) authorized the Closing.
106. **Liquidation Agent:** In the event of Liquidation, that Person selected by majority vote of the Committee, the Debtor and the United States Trustee, with each entitled to one vote, to perform the duties and responsibilities of the Debtor upon Closing.
107. **Liquidation Agent Compensation:** The Liquidation Agent shall be compensated for his/her services pursuant to the terms and conditions of § 326 of the Bankruptcy Code, subject to notice and approval of the Bankruptcy Court.
108. **Loan Documents:** All of the documents evidencing, securing, guarantying or otherwise relating to the obligations of the Debtor to a particular creditor, as may be amended and/or restated consistent with the provisions of this Plan.

109. **Market Value Procedures:** Procedures for the submission, evaluation and, if appropriate, acceptance of higher and better offers than the Equity Initial Proposed Contribution and Equity Final Proposed Contribution:

- a. Any Person desiring additional information about the Debtor in connection with making a potential offer must sign a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement. Upon execution of said agreement, access to relevant information will be provided through the virtual data room previously established by the Debtor.
- b. The Debtor will provide notice of these Market Value Procedures and the ability to make offers to parties identified by the Debtor, its financial advisors, the Committee and its financial advisors.
- c. Initial Offers must have been received by Ms. Suzanne Roski at Suzanne.Roski@PENTAllc.com or fax number (804) 644-7055 on or before April 1, 2005. Thereafter, the Debtor will supply to the Committee's counsel and its financial advisors copies of all Initial Offers provided, however, said professionals shall not disseminate the offers or their contents to any Person including but not limited to the members of the Committee.
- d. Any Person desiring to make any Additional Offer on April 11, 2005 at 1:00 p.m. at the offices of PENTA Advisory Services, LLC, located at 1051 E. Cary Street, Suite 602, Richmond, VA 23219 must:
 1. have previously submitted an Initial Offer;
 2. provide \$500,000.00 deposit in collected funds, refundable only if said Person is not ultimately approved as the Purchaser;
 3. **have signed a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement;**
 4. sign the Asset Purchase Agreement; and
 5. provide evidence reasonably acceptable to the Debtor of said Person's financial ability to close.
- e. No Person, other than (i) a Person who has submitted an Initial Offer and its professionals, (ii) Equity and its professionals, (iii) the Committee's counsel and its financial advisors, and (iv) the Debtor and its professionals, may attend the event on April 11, 2005 at 1:00 p.m. at the offices of PENTA.
- f. The minimum amount of any Additional Offer shall be announced via electronic delivery to all Persons making Initial Offers on or before April 7, 2005.

- g. All Initial Offers and Additional Offers should be submitted on a form substantially in the form of the Bid Sheet attached as Exhibit 27 to the Disclosure Statement.
- h. Offers subject to additional due diligence, financing, and/or any other contingencies except regulatory approval will not be accepted.
- i. Equity may increase the Equity Initial Proposed Contribution.
- j. The Debtor will consult with the Committee's professional throughout the process established by the Market Value Procedures but shall not be obligated to proceed as requested by the Committee.
- k. Initial Offers and Additional Offers will generally be valued by the Debtor as provided on Exhibit 28 attached to the Disclosure Statement. The Debtor will seek input from the Committee's financial advisor in connection with this valuation.
- l. To the extent the Debtor determines that a Person has made an Additional Offer that exceeds the Equity Final Proposed Contribution, the Person that the Debtor determines has submitted the Additional Offer that most exceeds the Equity Final Proposed Contribution will be selected as the Purchaser and submitted at the Confirmation Hearing for approval by the Bankruptcy Court.
- m. Closing must take place on or before five days after the Effective Date unless otherwise extended by order of the Bankruptcy Court.
- n. To the extent the Debtor determines that the Equity Final Proposed Contribution represents the highest and best value to the Estate, at the Confirmation Hearing, the Debtor will seek approval for (1) Equity to retain its Equity Interests and (2) the Reorganized Debtor to retain substantially all of the Debtor's operating assets, all in exchange for (X) the New Value Contribution and (Y) the payments described in Section III(A) of the Plan including but not limited to a payment of at least 15% of each Allowed General Unsecured Claim regardless of the total amount of Allowed Claims in said class.
- o. Notwithstanding anything to the contrary herein, the Debtor's determination as to values (including, without limitation, the Debtor's valuation of any Initial Offer or Additional Offer) shall not be entitled to the business judgment standard. Any party in interest shall be able to present evidence to the Court concerning value and the Court shall be the final arbiter of highest and best value.

110. **Merger:** The transaction on May 20, 2004, wherein ENI purchased from Dominion Resources all of DTI's outstanding shares for \$100,000.00 and Elantic Networks

Merger Sub, Inc., a Virginia corporation and a wholly-owned subsidiary of ENI, was merged with and into DTI.

111. **Mr. Lindsey:** Brett R. Lindsey, President of ETI
112. **M/C Investors:** M/C Venture Investors, LLC.
113. **M/C IV:** M/C Venture Partners IV, LP.
114. **M/C Partners:** collectively, M/C Investors, M/C IV, M/C V and Chestnut.
115. **M/C V:** M/C Venture Partners V, LP.
116. **MBBC:** MBBC Investment Corporation.
117. **MBBC Claim:** a general unsecured claim of MBBC asserted against the Debtor in the amount of \$18,000,000.00
118. **MBBC Claim Objection:** The objection to the MBBC Claim filed on February 8, 2005 by the Committee.
119. **New Value Contribution(s):** Additional value provided by Equity in the form of Cash infusion to make any and all payments required under the Reorganization aspect of the Plan in the event that the Debtor's operating funds are insufficient. It shall include, but is not limited in value to, a contribution of Cash of not less than \$ 4,000,000.00 to be held in escrow to fund Plan obligations due on or before the Distribution Date.
120. **Norfolk Southern:** Norfolk Southern Corporation.
121. **Nortel Networks:** Nortel Networks Limited.
122. **Notice Cure Period:** Twenty-one (21) days from delivery of written notice from a creditor or the United States Trustee to the Reorganized Debtor of the failure of payment under the Plan (provided that, if the twenty-first day of such 21-day cure period shall fall on a weekend or holiday, the cure period shall be extended through and including the end of the first business day which follows such weekend or holiday)
123. **PENTA:** PENTA Advisory Services, LLC, the financial consultants for the Debtor who initially were employed as Navigant Consulting Inc. The Debtor is in the process of filing an amended application for PENTA's employment.
124. **Order:** An order entered by the Bankruptcy Court.
125. **Odyssey:** Odyssey Telecorp, Inc. or a designated affiliate.
126. **OND:** Old Northside Development, Inc.
127. **OND Agreement:** Agreement between the Debtor and OND for the sale of assets predominantly in the Southeast and Southwest.

128. **On-Net Buildings:** Buildings and end offices/tandems that are on the Debtor's network.
129. **PalmettoNet:** PalmettoNet, Inc.
130. **Person(s):** Any individual, corporation, partnership, association, limited liability company, organization, joint stock company, joint venture, governmental unit or any political subdivision thereof, interest holders, or any other entity.
131. **Petition Date:** July 19, 2004, the date this Case was filed with the Court.
132. **Plan or Plan of Reorganization:** the Debtor's Plan of Reorganization dated January 21, 2005, as the same may be amended or modified from time to time in accordance with the provisions of the Bankruptcy Code and the terms hereof.
133. **Post-Petition:** On or after the Petition Date.
134. **Pre-Merger Debtor:** VPS Communications, Inc. and Dominion Telecom, Inc.
135. **Pre-Petition Loan Agreement:** the Senior Loan and Security Agreement dated May 20, 2004 among the Investors and ETI.
136. **Pre-Petition:** Before the Petition Date.
137. **President:** Mr. Lindsey, as President of the Debtor.
138. **Priority or Priority Claim(s):** The portion of an Allowed Claim that is not a Secured Claim and that is entitled to priority under Bankruptcy Code § 507(a).
139. **Proof(s) of Claim(s):** Claims filed in accordance with § 501 of the Bankruptcy Code.
140. **Provider:** The lessor of communications services provided to the Debtor and/or customers.
141. **Purchaser:** To the extent the Debtor determines that a Person has made an Additional Offer that exceeds the Equity Final Proposed Contribution, the Person that the Debtor determines has submitted the Additional Offer that most exceeds the Equity Final Proposed Contribution and that has signed the Asset Purchase Agreement.
142. **Qwest:** Qwest Communications.
143. **Received Purchase Offers:** The offers for substantially all of the Debtor's operating assets previously received from TelCove and Odyssey.
144. **Rejection Claim:** Any Claim against the Debtor arising from the rejection of any executory contract or unexpired lease, including but not limited to any Claim of a lessor for damages resulting from the rejection of a lease of real property as such claim shall be calculated in accordance with § 502(b)(6) of the Bankruptcy Code.

145. **Reorganization:** The scenario upon which the Reorganized Debtor retains substantially all of the Debtor's assets and Equity retains its Equity Interests.
146. **Reorganized Debtor:** Elantic Telecom, Inc., as it exists on or after the Effective Date.
147. **ROWs:** Rights of Way.
148. **Second Interim Cash Collateral Order:** Interim Cash Collateral Order entered on August 18, 2004.
149. **Secured or Secured Claim(s):** An Allowed Claim secured by a lien, security interest or other charge against or interest in property in which the Debtor has an interest, which interest was perfected as required by applicable nonbankruptcy law, or which is subject to setoff under § 553 of the Bankruptcy Code. A claim is an Allowed Secured Claim to the extent of, but not exceeding, the value (determined pursuant to § 506 of the Bankruptcy Code) of the interest of the Holder of such Claim in the Debtor's interest in such property, or the extent of the amount subject to setoff. An Allowed Secured Claim includes interest, fees, costs and charges only to the extent they may be Allowed by § 506(b) of the Bankruptcy Code.
150. **Supplemental Distribution Date:** Twenty Business Days from the date upon which the Reorganized Debtor has received collected funds due for the last remaining Cause of Action, other than the Dominion Causes of Action.
151. **T-Cubed:** Thoroughbred Technology and Telecommunications, a subsidiary of Norfolk Southern Corporation.
152. **Tavener & Beran:** Tavener & Beran, PLC, counsel for the Debtor.
153. **Tax Claim:** Claim under § 507(a)(8) of the Bankruptcy Code, specifically including any assessed penalty. Related penalties are General Unsecured Claims.
154. **Telcove:** Telcove Long Haul, L.P., formerly known as Adelpia Business Solutions. Long Haul, L.P., formerly known as Adelpia Business Solutions Operations, Inc.
155. **Telecom:** Telecommunications.
156. **Telergy:** Telergy Network Services, Inc. and Telergy Canada.
157. **Third-Party Avoidance Actions:** Actions pursuant to Chapter 5 of the Bankruptcy Code, which may not be pursued against Insiders, Cavalier Telephone and/or Dominion.
158. **Unclaimed Fund(s):** Any money or property remaining unclaimed sixty (60) days after any distribution made or attempted to be made pursuant to the terms of this Plan.
159. **Unexpired Lease(s):** A lease between the Debtor and a third party, for either real or personal property, which is unexpired and was not terminated prior to the Filing Date.

160. **United States Trustee:** The Office of the United States Trustee.
161. **Unsecured or Unsecured Claim(s):** An Allowed Claim which is not an Administrative Expense, a Priority Claim, nor a Secured Claim.
162. **Virginia:** The Commonwealth of Virginia.
163. **VTel:** Vermont Telephone Company, Inc.
164. **VTel Assigned Fiber and Related Assets:** Collectively, the VTel Plan Assets and the VTel Motion Assets.
165. **VTel Motion Assets:** The assets transferred and the agreements executed pursuant to the VTel Settlement Motion.
166. **VTel Plan Assets:** (a) An indefeasible right of use (IRU) in ten additional dark fibers for a total (including the fibers making up part of the VTel Motion Assets) of 12 dark fibers, from Montreal ETI pop to the Albany ETI pop at 11 North Pearl; (b) an IRU in four additional dark fibers for a total (including the fibers making up part of the VTel Motion Assets) of six dark fibers, from Albany ETI pop at 11 North Pearl to 60 Hudson Street, NYC; (c) the annual maintenance fee will be \$150.00 per route mile (inclusive of the \$50.00 per route mile maintenance fee that VTel will pay to the Debtor in connection with the VTel Motion Assets). The maintenance fee will be billed in increments of \$50.00 per route mile as each of the first three pairs of fiber (inclusive of the fibers making up part of the VTel Motion Assets) is accepted. The fibers making up part of the VTel Plan Assets will be transferred and assigned within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale. While the fibers will be transferred and assigned as set forth in the previous sentence, VTel will have the right to initiate delivery of the fibers on a pair by pair basis by providing to the Debtor written notice requesting delivery. Following receipt of such notice, the Debtor will promptly deliver the requested fibers and the process by which VTel accepts such fiber will commence; (d) in regards to the Albany to NYC route, VTel can sell or lease or trade as dark fiber only four of its total of six fibers; (e) the Debtor will reasonably cooperate with VTel or with VTel customers to not hinder VTel's sale or trade of dark fiber, or sale of services, within terms of this agreement; (f) VTel has the right to install, at VTel's cost, a 10' x 10' lockable cage in each of the Champlain, Chesterfield, Schroon Lake, Queensbury regeneration pops enabling VTel to offer unescorted customer access to racks and equipment inside each cage, and right to bring in independent electric supply from Niagara Mohawk or other vendors; (g) VTel has the right to return to the Debtor any fibers or IRU's, with reasonable notice to the Debtor; and (h) the fiber IRUs will constitute property rights of VTel.
167. **VTel Settlement Motion:** The Debtor's Motion To Approve Compromise With Vermont Telephone Company, Inc., And Memorandum Of Law In Support Thereof filed by the Debtor on February 4, 2005 seeking the approval of a settlement and compromise with VTel.
168. **WilTel:** WilTel Communications, LLC.
169. **Winston & Strawn:** Winston & Strawn, LLP, co-counsel for the Committee.

I. INTRODUCTION

A. GENERAL INFORMATION

The Debtor submits this Disclosure Statement pursuant to § 1125 of the Bankruptcy Code and in connection with the solicitation of acceptance of the Plan, a copy of which is attached as Exhibit 1. This Disclosure Statement is submitted by the Debtor in connection with the solicitation of acceptance of the Plan. Unless otherwise defined herein, terms used in this Disclosure Statement have the meaning assigned in the Plan.

The Debtor provides this Disclosure Statement to enable any creditor whose claim is impaired under the Plan and, therefore, entitled to vote on the Plan, to arrive at a reasonably informed decision in exercising the right to vote to accept or reject the Plan. This Disclosure Statement should be read in its entirety prior to voting on the Plan. The information contained herein is based on records maintained by the Debtor, and no representation or warranty is made as to their complete accuracy.

For the Plan to be confirmed, creditors in each class of Impaired Claims who hold at least two-thirds in amount and more than one-half in number of claims within the class must vote in favor of the Plan. If a creditor does not vote, i.e. does not return a fully completed Ballot within the specific time to the correct addressee, neither the creditor nor the amount of its Claim is counted to determine acceptance or rejection of the Plan. If you are entitled to vote and do not, the Ballots will be tallied as though your Claims did not exist. The Court can confirm the Plan even if the requisite acceptances are not obtained so long as the Plan complies with the Bankruptcy Code and accords fair and equitable treatment to any non-accepting class.

Creditors entitled to vote are furnished a Ballot on which to record their respective acceptances or rejections of the Plan. Those completed Ballots must be returned to counsel for the Debtor, who will tally the votes and report the results to the Court at the hearing on Confirmation of the Plan.

B. INFORMATION REGARDING DISCLOSURE STATEMENT

NO REPRESENTATIONS CONCERNING THE DEBTOR, THE DEBTOR'S OPERATIONS, THE VALUE OF THE DEBTOR'S PROPERTY OR THE PLAN ARE AUTHORIZED UNLESS THEY ARE IN THIS DISCLOSURE STATEMENT. THIS DISCLOSURE STATEMENT IS THE ONLY STATEMENT WITH RESPECT TO THE PLAN. NO OTHER REPRESENTATION CONCERNING THE DEBTOR, ITS OPERATIONS OR THE VALUE OF ITS PROPERTY HAS BEEN AUTHORIZED. YOU SHOULD RELY ONLY ON THE REPRESENTATIONS OR INDUCEMENTS CONTAINED IN THIS DISCLOSURE STATEMENT. YOU SHOULD REPORT ANY ADDITIONAL REPRESENTATIONS AND INDUCEMENTS TO THE COURT, COUNSEL FOR THE DEBTOR OR OFFICE OF THE UNITED STATES TRUSTEE.

THE COURT'S APPROVAL OF THIS DISCLOSURE STATEMENT DOES NOT CONSTITUTE A RECOMMENDATION BY THE COURT AS TO THE MERITS OF

THE PLAN BUT MERELY CONFIRMS THAT THE DISCLOSURE STATEMENT IS ADEQUATE TO PROVIDE THE INFORMATION NECESSARY FOR YOU TO MAKE AN INFORMED JUDGMENT REGARDING WHETHER TO VOTE TO ACCEPT OR REJECT THE PLAN.

THIS DISCLOSURE STATEMENT PROVIDES INFORMATION ABOUT THE PLAN. ALTHOUGH THE DEBTOR BELIEVES THAT THE INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT IS ACCURATE, THE PROVISIONS OF THE PLAN CONTROL IF THERE IS ANY INCONSISTENCY BETWEEN THE PLAN AND THE INFORMATION CONTAINED IN THIS DISCLOSURE STATEMENT.

The Debtor does not warrant that the financial data in this Disclosure Statement is error free, but the officer and directors of the Debtor and the Debtor's professionals have been careful to see that all financial information is fairly and accurately presented. To the best of their knowledge and belief, the officer and directors of the Debtor believe the financial information in this Disclosure Statement is accurate.

If the Court does not confirm the Plan, the Debtor may amend the Plan or file a different Plan. If the Court does not confirm the Plan and the exclusive period within which the Debtor can obtain acceptance expires, a creditor may file a plan of reorganization. Additionally, on motion of a party in interest and after notice and a hearing, the Court may convert the Bankruptcy Case to a Chapter 7 case. The Debtor also has the absolute right to convert to Chapter 7 pursuant to Bankruptcy Code § 1112(a).

II. GENERAL INFORMATION ABOUT THE DEBTOR

A. THE PRE-MERGER DEBTOR

ETI originally was incorporated in April 1997 as VPS Communications, Inc., and operated thereafter as Dominion Telecom, Inc. or DTI. Until a couple months before the Petition Date, DTI was a wholly owned subsidiary of Dominion Resources.² Initially, DTI's strategy was to capitalize upon the strength of the existing fiber network presence in the marketplace throughout Virginia and northeastern North Carolina. However, it later attempted to expand beyond its core areas of expertise and geographic strengths. This expansion stretched the network from Virginia to as far north as Canada, as far south as Miami, Florida and as far west as Dallas, Texas. It was assumed that that the high demand for network capacity, as touted during the Internet boom would continue; accordingly, DTI expended approximately \$1,000,000,000 to build the fiber network. This large outlay of cash for start-up construction, coupled with ongoing expenses associated therewith, contributed significantly to DTI's poor cash position. In addition, the telecom sector took a severe downturn just as construction began on the network.

² DTI's shares were held by Dominion Fiber Ventures, LLC ("DFV"), and DFV was owned and controlled by Dominion Resources. Unless otherwise noted, Dominion Resources shall hereafter be used when referring to both Dominion Resources, Inc. and DFV.

Expenditures continued for constructing infrastructure, space build-out, and staffing before DTI identified the need for a modified business plan. However, this realization did not occur until long-term leases with too much capacity were in place in major markets, including Chicago, Atlanta, Miami, and many additional locations connecting those major markets. While many of the locations did not have equipment, customers, or revenue, DTI remained obligated to pay on-going expenses associated with such non-performing locations. As a result, the expenses from the non-performing locations depleted any revenue achieved by DTI at its profitable locations.

In November of 2003, Dominion Resources indicated its desire to sell DTI through a sealed bid procedure. Thereafter, numerous entities conducted extensive due diligence in connection with the purchase of DTI, and several offered to purchase DTI. One such entity was ENI, a Delaware corporation. ENI is owned by the Investors - M/C Partners, BancAmerica, and BB&T Capital. ENI offered to purchase all of DTI's outstanding shares. Ultimately, Dominion Resources selected ENI as the entity to purchase DTI.

On May 20, 2004, ENI purchased from Dominion Resources all of DTI's outstanding shares for \$100,000.00. In connection with this transaction, Elantic Networks Merger Sub, Inc., a Virginia corporation and a wholly-owned subsidiary of ENI, was merged with and into the Pre-Merger Debtor. ETI survived the Merger and became a wholly-owned subsidiary of ENI.

B. THE BANKRUPTCY FILING

At the closing of the Merger, ETI was producing approximately \$2.5 million in monthly revenue and spending approximately \$4 million per month in net cash outflow. From the closing of the Merger until the Petition Date, ETI made significant strides in attempting to reduce the monthly cash burn. For example, to address the immediate need to reduce costs in the operation of the business, ETI entered into a management agreement – the Cavalier Management Agreement – with Cavalier Telephone for the daily management and operation of its network assets and other related business activities. This management relationship is similar to that previously implemented between the Pre-Merger Debtor and DT Services, Inc. (“DTS”) (a Dominion related entity); however, the fee to Cavalier Telephone under the Cavalier Management Agreement is significantly less than that charged by DTS. After the closing of the Merger, Cavalier Telephone employed certain individuals (previously employed by DTS) to ensure that, in conjunction with the Cavalier Management Agreement, it provided ETI with access to people with adequate knowledge of the network and history of existing customers.

Unfortunately, ETI was not able to re-negotiate or cancel all unproductive and/or above-market leases and other operating agreements. Neither was it successful in efforts to sell assets not essential to its long-term business plan for prices that would enable it to achieve its objective of non-bankruptcy resolution of its financial affairs. Accordingly, it was not able to adequately reduce expenses to generate an operating profit. However, ETI anticipated that it could experience moderate sustained growth by scaling back to select geographic areas, reducing costs (including those costs associated with certain long-term commitments), continuing to sell services and expanding its customer base. Thus, in order to reduce costs and maximize revenue, including revenue from existing customer contracts with long-term commitments and a pipeline

of new customer contracts for service, on July 19, 2004, ETI pursued a reorganization under Chapter 11 of the Bankruptcy Code.

C. THE MANAGEMENT OF THE DEBTOR

ETI did not retain any of the executive management from the Pre-Merger Debtor. On June 1, 2004, ETI's Board of Directors hired Mr. Lindsey as President. Mr. Lindsey brought over twelve (12) years of telecom experience to ETI. Previously, as Vice President of Sales and Marketing at City Signal Communications (“City Signal”), Mr. Lindsey was a member of the company's executive management team, responsible for the overall management of sales revenues as well as developing and overseeing business strategy. Prior to his employment with City Signal, Mr. Lindsey was a Regional Vice President of Local Broadband Business for the Central Region at Qwest Communications (“Qwest”). Prior to his employment with Qwest, Mr. Lindsey held positions with XO Communications (formerly Nextlink), Brooks Fiber and WilTel.

Pursuant to the Cavalier Management Agreement (a copy of which is attached hereto as Exhibit 2), Cavalier Telephone employs approximately sixty-three (63) people who are responsible for assisting Mr. Lindsey in the operation of ETI's business. This management relationship is similar to that previously implemented between the Pre-Merger Debtor and DTS. However, the monthly fee to Cavalier Telephone per the Cavalier Management Agreement is 75% less than the fee previously charged by DTS.

III. MATERIAL POST-PETITION PROCEEDINGS AND EVENTS

A. BUSINESS EVENTS

Since the Petition Date, the Debtor has been working diligently towards, among other things, (a) reducing its monthly cash outlays and implementing cost-cutting initiatives; (b) compiling and analyzing records and documents received post-Merger from Dominion, including but not limited to, asset listings, leases, license and operating agreements, and contracts; (c) analyzing said leases, license and operating agreements and contracts to determine whether to assume, reject or negotiate same based in large part on profitability analyses; (d) negotiating price concessions with landlords and parties to said contracts/agreements; (e) analyzing asset lists and determining whether assets are essential or non-essential; (f) obtaining court approval of procedures to efficiently sell non-essential assets of limited value; and (g) implementing stricter accounts receivable collections policies.

Since the Petition Date in late July, 2004, the Debtor has finalized \$304,000.00 in monthly expense reductions, specifically including: (a) receiving Court approval to reject leases at eleven (11) locations resulting in a monthly savings of \$225,535.00; (b) negotiating lease cost reductions for three (3) locations resulting in a monthly savings of \$20,000.00; and (c) reducing network locates resulting in significant monthly savings.

Furthermore, the Debtor continues to, among other things, (a) analyze existing leases, license and operating agreements, and contracts to determine profitability and whether to assume/reject same, targeting those in underperforming markets first; (b) review access provider

costs; (c) negotiate price concessions on leases, license and operating agreements, contracts, and access provider costs; (d) solicit offers for the purchase of its non-essential assets; (e) review customer sales opportunities; (f) explore partnerships to gain full use of existing assets; (g) examine the possibility of expanding its client base by the addition of traditionally stable government and enterprise accounts; and (h) investigate and entertain sale of substantially all of its assets.

The Debtor also initiated a bid process for the sale of non-core assets in the Southeast and Southwest. This process began on September 8, 2004 and focused on dark fiber IRU assets acquired over the past thirty-six (36) months from WilTel, Level 3, FPL, Qwest, and BTI (now ITC Deltacom). The offers received were for small segments of the network, which created no significant value for the creditors and made the possibility of returning the "chopped up" network to the underlying provider extremely problematic. The results of the bid process also validated the Debtor's initial concerns that the dark fiber networks represented minimal value, if any, since the market for long haul fiber has been decimated by the collapse of the telecom market over the past few years. The continued downward pricing pressure on long haul lit services exacerbates the problem, making the capital investment to light the network even more difficult to justify.

Thereafter, the Debtor explored alternative ways to address its non-core assets which are predominantly in the Southeast and Southwest. In connection therewith, the Debtor is negotiating the terms of an agreement with OND to sell ETI's interest in network assets that no longer fit in the future plans of the Debtor. The contemplated transaction will allow for ETI to focus on its core footprint in the Midwest, Mid-Atlantic and Northeast areas of the United States. The assets are predominantly in the Southeast and Southwest and currently provide no revenue to ETI. Completing this agreement with OND allows for the mitigation of potential rejection Claims in excess of \$50 million dollars.

Prior to Confirmation, the Debtor plans on entering into a written contract, the OND Agreement, for the disposition of its rights and obligations under certain agreements listed on Exhibit 3. The OND Agreement, which is subject to Court approval, will likely provide for the Debtor to assume all of the underlying agreements listed on Exhibit 3 and then to assign to OND portions of those agreements associated with the routes listed on Exhibit 4. The Debtor will retain the remaining portion of the IRU routes associated with the Contracts listed on Exhibit 3 that are not part of the Assigned IRU Routes. Under the OND Agreement, OND shall provide to the Debtor and/or Reorganized Debtor, and demonstrate to the Court, adequate assurance of future performance of the Contracts for the Assigned IRU Routes.³ The Debtor will thereafter transfer the Assigned IRU Routes to OND and its obligations with respect thereto shall be extinguished pursuant to the provisions of Code Section 365(k).

While the Debtor takes the position that, pursuant to § 365(k), it will be released of any future obligations under the Contracts that are assigned to OND, at least one of the parties to one

³ OND was founded in November, 1998 for the specific purpose of purchasing, holding and managing telecommunications assets and opportunities in both the United States and abroad. At the present time, OND owns and operates a Nortel DMS-GSP switch in New York. Additionally, OND owns and leases telecommunications equipment, predominantly from Cisco, to small carriers and enterprise customers.

of these Contracts, Level 3, disputes this and takes the position that §365(k) is inapplicable if the Debtor purports to only partially assign a contract. According to this position, following its reorganization the Debtor will remain liable for any of the Contracts which it only partially assigns to OND. All parties will have an opportunity to address all legal issues related thereto and nothing herein shall have any impact on legal arguments presented by any party with respect to these issues.

B. CASE EVENTS

In addition to efforts in connection with its business operations, the Debtor has been working diligently to meet its obligations required under the Bankruptcy Code and to otherwise allow it to operate efficiently and effectively in Chapter 11. For example, to insure continued operations without disruptions in the use of its cash, the Debtor negotiated with the Committee and the Investors (as the Debtor's Secured Creditors) for the consensual use of cash collateral under certain terms and conditions. These terms and conditions were approved by the Bankruptcy Court in the Cash Collateral Orders.

In addition, the Debtor obtained entry of an order establishing procedures to address issues concerning adequate assurance of payment for future utility services. The Debtor has spent significant time addressing adequate assurance requests and was able to resolve every such request.

The Debtor also obtained entry of additional orders to (a) preserve customer relationships; (b) ensure the continuation of the Debtor's cash management systems and other business operations without interruption; and (c) establish certain administrative procedures to promote a smooth transition to Chapter 11.

IV. THE DEBTOR'S ASSETS

Most of the value of the Debtor's physical assets is in its (a) network, (b) electronics and electronics-related materials and (c) outside plant, conduit and fiberoptic cable. Below is a description of these assets as well as some additional assets.

A. THE NETWORK

ETI's network consists of fiber optic cable systems, which permit high-speed, high-quality transmission of voice, data and video communications. Fiberoptic networks use laser-generated light waves to transmit voice, data and video in digital form by way of ultra-thin filaments of glass. Fiberoptic networks are generally characterized by large bandwidth capacity, are resistant to external signal interference and connect directly to digital switching/routing equipment or other digital transport systems. ETI uses the latest non-zero dispersion shifted fiber and Alcatel's 80 channel DWDM optonics to ensure the highest capacity transmission and data integrity level. The advanced technical operating characteristics of its network enables ETI to provide highly reliable services to its customers at a lower cost by permitting higher capacity transmission over longer distances between regeneration and amplifier facilities than can be provided by less advanced systems.

ETI offers fiber optic capacity utilizing bi-directional, self-healing SONET ring architecture, which has the ability to route customer traffic in two directions around a ring design. This architecture protects against service interruptions due to fiber cuts and other network failures. ETI continuously monitors its network to maintain quality control on a 24-hour basis and to enable it to repair or replace impaired fiber quickly. ETI's network strategy is formed around the overall business strategy of serving "under-served" Tier II and Tier III markets with connectivity to Tier I markets. This is done by way of compact broadband ring architecture, provisioning services from wavelengths to SONET to Ethernet and IP services over compact rings ranging from 200 to 500 miles. High reliability is provided by proactive fault detection and fast recovery through end-to-end monitoring. A significant majority of the network is fully diverse providing 99.999% network availability. The network is continuously monitored through Cavalier Telephone's Network Operation Center, 24 hours per day, 7 days per week, 365 days per year for disaster recovery as well as after-hours testing and provisioning.

ETI has constructed its network through IRU purchases from multiple providers, and ETI leases various fiber routes in Virginia and North Carolina from Dominion Virginia Power. Additionally, ETI has built and owns a heavy fiber count route from Chicago, Illinois to Washington, D.C.

Since 1997, ETI has leased approximately 834 route miles from Dominion Virginia Power through an affiliate fiber lease agreement. In connection with the Merger, ENI negotiated a 20-year Dark Fiber IRU Agreement with Dominion Virginia Power. This Dominion IRU Agreement provides ETI with the indefeasible right to use dark optical fibers on the fiberoptic communication system owned and operated by Dominion Virginia Power. **It is important to note that under the terms of this Dominion IRU Agreement, Dominion Virginia Power's consent is required for most sales or assignments. Furthermore, the right to use is not an exclusive right.** ETI and Dominion Virginia Power also executed a Master Interconnection and Collocation Agreement. Concurrent with the execution of the Master Interconnection and Collocation Agreement, the companies executed individual addendums in which the companies agreed to the amount of space and power for each of thirteen (13) different locations.

In addition, under a long-term agreement with T-Cubed (a subsidiary of Norfolk Southern), ETI subleases ROWs and purchased conduit along more than 1,000 miles of Norfolk Southern rail routes connecting Alexandria, Virginia with Chicago, Illinois. The routes serve Toledo, Cleveland and Youngstown in Ohio; Pittsburgh, Altoona and Harrisburg in Pennsylvania and Hagerstown in Maryland. The agreement also includes an additional route from Toledo, Ohio to Detroit, Michigan.

Exhibit 5 attached hereto is a map of ETI's network.

B. ELECTRONIC ASSETS

The Debtor's electronics and electronics-related materials consist of approximately 12,387 individual components from thirty (30) different manufacturers. The inventory contains a heavy concentration of optical transmission equipment primarily from Alcatel and Nortel Networks. The optical transmission equipment in general and the Alcatel equipment in particular represent the majority of the electronics' value. Attached as Exhibit 6 is a description

of electronics and electronics-related equipment. Attached as Exhibit 30 is a letter received concerning the discontinuation of support for the Alcatel equipment.

C. MATERIALS ASSETS

The Debtor owns outside plant assets such as manholes and accessories, handholes and accessories, lids, poles, enclosures, generators, sweeps and other like assets. It also owns fiber cable assets such as spooled and uninstalled fiber cable. Furthermore, the Debtor owns conduit assets such as HDPE, PVC and/or other forms of plastic pipe. Attached hereto as Exhibit 7 is a full inventory of these materials assets.

D. VEHICLES

The Debtor owns certain automobiles, trucks, trailers and other vehicles and accessories valued at approximately \$397,480.00. Attached hereto as Exhibit 8 is a full inventory of these assets.

E. JOINT VENTURES

The Debtor is a party to certain joint ventures. Specifically, the Debtor is one of four members of CFN FiberNet, LLC, a North Carolina limited liability company ("CFN"). Pre-Petition, the CFN members entered into a certain Plan of Dissolution and Amendment of Operating Agreement effective as of December 1, 2001 providing for the CFN's dissolution and wind-up. This process has not yet been completed. Upon finalization of the dissolution, it is believed that the Debtor will receive somewhere between \$5,000.00 and \$40,000.00.

In addition, the Debtor is a member of ETE. This interest is carried at net book value of \$1,012,899.64 on the Debtor's June 30, 2004 statements. However, the Debtor believes it would receive little, if any, value if it sold its membership interest in ETE.

F. TRUE-UP

In connection with the Merger, the Debtor and Dominion are finalizing a reconciliation/accounting/true-up of amounts owed. Although this process has not yet been finalized, the Debtor believes it is owed no less than approximately \$530,000.00 from Dominion.

G. OTHER PERSONAL PROPERTY

In addition to the assets listed in Section IV A through F above, the Debtor owns additional personal property. Said assets are included in Exhibits 9 and 10 attached hereto.

H. REAL PROPERTY

The Debtor owns various land and structures located adjacent to railway tracks. The total book value of this property is \$33,213.00. Attached hereto as Exhibit 11 is a list of such real property/structures.

I. POPS AND ON-NET BUILDINGS

ETI also maintains certain POPS and On-Net Buildings. Since wholesale customers were the primary focus of DTI, ETI currently leases space in a minimum of one (1) carrier hotel in each market, and in larger markets, ETI has a presence in multiple carrier hotels and customer sites. These sites are connected to the backbone network via fiber facilities constructed from the street to ETI's specific suite within the building allowing for ETI to offer services ranging from a simple DS-1 to protected 10 gigabyte wavelengths. See Exhibit 12 attached hereto for a listing of POPS and On-Net Buildings.

J. POTENTIAL CLAIMS/CAUSES OF ACTION

The Debtor has conducted a preliminary analysis of potential Claims/Causes of Action. Any such claims/causes of action could be separated into two basic categories – (1) Avoidance Actions and (2) Pre-Petition Causes of Action.

1. Avoidance Actions. Under the Bankruptcy Code, a debtor may seek to recover, through adversary proceedings in the bankruptcy court, certain transfers of a debtor's property, including payments of cash, made while a debtor was insolvent during the 90 days immediately prior to the commencement of the bankruptcy case (or, in the case of a transfer to or on behalf of an "insider," one year prior to the commencement of the bankruptcy case) in respect of antecedent debts to the extent the transferee received more than it would have received on account of such preexisting debt had the debtor been liquidated under Chapter 7 of the Bankruptcy Code. In order to be preferential, such payments must have been made while a debtor was insolvent; debtors are rebuttably presumed to have been insolvent during the 90-day preference period. The Bankruptcy Code's preference statute can be very broad in its application because it allows a debtor to recover payments regardless of whether there was any impropriety in such payments. However, there are certain defenses to such claims. For example, transfers made in the ordinary course of the debtor's and the transferee's business in accordance with ordinary business terms are not recoverable. Furthermore, if the transferee extended credit contemporaneously with or subsequent to the transfer, and prior to the commencement of the bankruptcy case, for which the transferee was not repaid, such extension constitutes an offset against an otherwise recoverable transfer of property. If a transfer is recovered by a debtor, the transferee has a general unsecured claim against the debtor to the extent of the recovery.

Under the Bankruptcy Code and under various state laws, a debtor may also recover or set aside certain transfers of property (fraudulent transfers), including the grant of a security interest in property, made while the debtor was insolvent or which rendered the debtor insolvent or undercapitalized to the extent that the debtor received less than reasonably equivalent value for such transfer.

2. Pre-Petition Causes of Action. The Debtor also retains any Causes of Action it possessed as of the Petition Date.

The Debtor has conducted a preliminary analysis of its potential claims/causes of action. The Debtor is concerned whether the Causes of Action would result in a significant benefit to the Estate given (a) the cost of bringing them and (b) risks associated with any such pursuit. Therefore, the Debtor will continue to investigate and analyze any and all potential claims/causes of action. The Committee has suggested that there is significant value in the Third-Party

Avoidance Actions, Insider and Related Party Avoidance Actions and the Dominion Causes of Action but has provided no support for its contention. The Debtor believes that the Third-Party Avoidance Actions and the Insider and Related Party Avoidance Actions have a value of not greater than approximately \$600,000.00.⁴ Furthermore, the Debtor believes that, to the extent the Dominion Causes of Action have value, any and all value would be offset by the loss that the Reorganized Debtor or the Purchaser, if any, would incur if Dominion Virginia Power exercised its asserted right to sell additional dark fiber along the 834 route miles which are integral to the Debtor's business. The Dominion IRU Agreement and the associated dark fiber will have substantially less value to the holder of that IRU should Dominion Virginia Power successfully exercise its asserted right. Accordingly, any and all Dominion Causes of Action (and the consequences of pursuing the same) should be thoroughly investigated and analyzed by the owner of the Debtor's operating assets before pursuit.

Based upon the following, after the Effective Date, potential claims/causes of action except as otherwise provided in the Plan and particularly as provided in Section VIII hereof, shall be handled as follows:

- If Reorganization, Third-Party Avoidance Actions, Insider and Related Party Avoidance Actions, Dominion Causes of Action and all other Remaining Causes of Actions shall remain with the Debtor from Confirmation through the Effective Date and, thereafter, with the Reorganized Debtor; the Reorganized Debtor or its successor may pursue such causes of action in accordance with the best interests of the Reorganized Debtor or its successor that holds such rights; the net proceeds resulting from the pursuit of the same shall be paid pro rata to General Unsecured Creditors.
- If Liquidation, (a) the Third-Party Avoidance Actions, the Insider and Related Party Avoidance Actions and all other Causes of Action other than the Dominion Causes of Action, if any, shall be transferred to the Liquidation Agent for the benefit of payment of Claims; and, thereafter, investigated and pursued by the Liquidation Agent for the payment of Claims and (b) the Dominion Causes of Action shall be assigned to the Purchaser.

V. THE DEBTOR'S LIABILITIES

A. SECURED CREDITOR

Shortly after the Merger and pursuant to the Pre-Petition Loan Agreement, the Investors severally but not jointly made a term loan in the amount of \$300,000.00 to the Debtor. A copy of the Pre-Petition Loan Agreement is available upon request to Paula S. Beran, Esquire at pberan@tb-lawfirm.com. Furthermore, the Debtor executed in favor of each Investor a Term Promissory Note in the original principal amount of the Investor's respective commitment as set

⁴ The Debtor has conducted a preliminary analysis wherein the benefit of all assumptions is given to potential defendants. Accordingly, this valuation is likely overstated. Due to work product and related privileges, this analysis is not being provided herewith.

forth in Exhibit A to the Pre-Petition Loan Agreement. In order to secure the Debtor's obligations under the Pre-Petition Loan Agreement, the Debtor granted the Investors a first priority security interest in all of the Collateral. Respective UCC-1 financing statements with regard to the foregoing security interests were filed with the Virginia State Corporation Commission, naming the Investors as secured parties. Copies of the UCC-1 financing statements are available upon request to Paula S. Beran, Esquire at pberan@tb-lawfirm.com.

In one or more of the Cash Collateral Orders, as adequate protection of the Investor's interests in the Collateral regarding the use of cash collateral and the use, sale, lease, depreciation, or diminution in value of the Collateral and the cash collateral, the Investors were granted, *nunc pro tunc* to the Petition Date, in an amount equal to the aggregate diminution in value, if any, of the Collateral and the use of cash collateral, a valid, binding, priming, first priority and perfected security interest and lien, in all of the Debtor's assets (including, without limitation, after-acquired assets) except for avoidance actions under Chapter 5 of the Bankruptcy Code and all proceeds thereof.

As provided in one or more of the Cash Collateral Orders, the provisions of the Cash Collateral Orders were without prejudice to the right of the Committee or any other party-in-interest to seek (i) to disallow, recharacterize or subordinate the Investors' Secured Claims or any Pre-Petition Obligations, (ii) to avoid any Lien, security or Collateral interest in the assets of the Debtor as claims by the Investors on the Collateral, (iii) to otherwise challenge the validity, amount, enforceability, sufficiency or extent of the Investors' Pre-Petition Claim or the Investors' Liens on the Collateral; and (iv) to obtain any relief of any type or nature whatsoever, whether legal or equitable, against the Investors or otherwise recover from the Investors on account of their Secured relationship with the Debtor prior to the Petition Date or with respect to any payment or transfer made to or for the benefit of the Investors, as secured lenders, prior to or subsequent to the Petition Date (collectively, the "Creditors' Challenge"); provided that the Committee shall have until December 17, 2004, or such other date as agreed upon in writing by the Investors, to file any such objection or commence any Creditors' Challenge. If the Committee did not file any Creditors' Challenge on or before December 17, 2004, and/or no other party-in-interest timely filed a Creditors' Challenge, the Investors' Pre-Petition Claim shall be allowed as a Secured claim within the meaning of § 506 of the Bankruptcy Code for all purposes in connection with this case. Thereafter, any and all challenges (including but not limited to, those under §§ 544, 547 and/or 548 of the Bankruptcy Code) by any party-in-interest (including without limitations, the Committee) to the validity, sufficiency, extent, perfection, enforceability or avoidance of the Investors' Liens on the Collateral and/or the Investors' Secured Claim was forever barred. No Creditors' Challenge was made as of the filing of this Disclosure Statement.

B. ADMINISTRATIVE EXPENSES

1. Professional Fees and Expenses. Professional fees and expenses incurred by the Debtor, after approval by the Bankruptcy Court, are Administrative Expenses. The projected amount of Fee Claims as of the Effective Date is listed at Exhibit 13 attached hereto. The actual amount owed to professionals will depend upon the nature and extent of the litigation experienced during the Case.

2. Post-Petition Expenses Incurred in the Ordinary Course. Other Administrative Expenses the Debtor has incurred in this Case include payment of undisputed business expenses incurred after the Petition Date. The Debtor has filed and continues to file monthly financial reports reflecting the Post-Petition trade payables, which are generally within ordinary terms.

3. Administrative Tax Claims. Basically taxes accruing after the Petition Date are Administrative Tax Claims. A summary of estimated Administrative Tax Claims can be found at Exhibit 14 attached hereto. The Debtor does not concede that all amounts listed therein will ultimately be Allowed. On December 15, 2004, the Debtor petitioned for review of the assessments of property taxes levied by Virginia.

4. Other Claimed Administrative Expenses. Certain creditors of the Debtor not mentioned in this Section have filed claims for Administrative Expenses that the Debtor believes were inadvertently designated as such and will not constitute Allowed Administrative Claims against the Estate. These Claims are not discussed in this Section.

C. PRIORITY CLAIMS

Certain creditors have filed Claims reflecting Priority Claims. Priority Tax Claims are those Claims for taxes entitled to priority in payment under § 507(a)(8) of the Bankruptcy Code. A summary of all Priority Claims can be found at Exhibit 15 attached hereto. The Debtor does not concede that all amounts listed therein will ultimately be Allowed. On December 15, 2004, the Debtor petitioned for review of the assessments of property taxes levied by Virginia.

D. RELATED UNSECURED DEBT

In connection with the Merger, the Investors caused an entity they owned, MBBC, to purchase from Dominion \$18,000,000.00 of the principal amount of the indebtedness which DTI owed to Dominion for \$900,000.00. Copies of the relevant transactional documents are available upon request to Paula S. Beran, Esquire at pberan@tb-lawfirm.com. As a result of this transaction, MBBC asserts a general unsecured claim against the Debtor in the amount of \$18,000,000.00 - the MBBC Claim. The Committee has questioned whether the MBBC Claim should be recharacterized as an equity instrument on two bases: (1) allegedly amounts originally transferred from Dominion to DTI were equity capitalization as opposed to indebtedness and (2) allegedly MBBC's purchase of this debt from Dominion was improper due to the relationships between MBBC and the Debtor. The Debtor is currently treating the MBBC Claim as valid. However, the Debtor agreed to allow the Committee to pursue an objection to the MBBC Claim and encouraged the Committee to file the MBBC Claim Objection provided the Committee committed to do everything in its power to have the MBBC Claim Objection resolved on or before April 10, 2005. Hearing on the MBBC Claim Objection is currently scheduled to occur on March 22, 2005. Once the MBBC Claim Objection is resolved and the Allowed amount of the MBBC Claim is determined by order of the Bankruptcy Court, the Debtor will use this amount as the Allowed amount of the MBBC Claim.

E. OTHER UNSECURED CREDITORS

The Debtor's bankruptcy schedules reflect unsecured Claims, excluding the MBBC Claim, totaling approximately \$8,201,738.00. In addition, several creditors filed Proofs of Claim for treatment as General Unsecured Creditors. The Debtor is in the process of evaluating the validity and amount claimed in the filed Proofs of Claim and will file all objections, if any, to the allowance of Claims no later than sixty (60) days after the Effective Date.

The Unsecured creditors are comprised of basically five categories. First, there are those entities that hold a Claim as a result of the Debtor's rejection of various non-residential real property leases. Attached hereto as Exhibit 16 is an analysis of such Claims. The Debtor does not concede that all amounts listed therein will ultimately be Allowed. In fact, there are several factors that may reduce and/or otherwise mitigate the Claim amount. Those terms include, but are not limited to, security deposits/credits, Post-Petition rent, other payments and proceeds from re-letting.

There are also General Unsecured Creditors holding Pre-Petition Unsecured Claims pursuant to various Leases, Executory Contracts and/or other agreements that the Debtor desires to assume because the Debtor believes the Assumption of such agreements is essential to the Debtor's business. To assume said agreements, the Debtor must cure all defaults required by the other contracting party. Attached hereto as Exhibit 17 is a list of said creditors. The Debtor also desires to assign the Assigned IRU Routes. However, another party may submit an offer for substantially all of the Debtor's assets that is of a higher value than the Equity Final Proposed Contribution, in which case an Asset Sale would occur. In the event of an Asset Sale, it is possible that the party purchasing substantially all of the Debtor's assets will decide to reject one or more of these contracts. The resulting Rejection Claims pursuant to § 365(g)(1) may increase the number of General Unsecured Creditors and increase substantially the amount of Unsecured Claims in Class Seven.

There are also General Unsecured Creditors holding Pre-Petition Unsecured Claims pursuant to non-residential real property leases that the Debtor desires to assume. To assume said agreements, the Debtor must cure all defaults required by the other contracting party. Attached hereto as Exhibit 18 is a list of said creditors.

In addition, there are General Unsecured Creditors holding Pre-Petition Unsecured Claims pursuant to various Leases, Executory Contracts and/or other agreements that the Debtor desires to assume because the Debtor believes the Assumption of such agreements would be beneficial for, but not essential to, the Debtor's business. Attached hereto as Exhibit 19 is a list of said creditors.

There are also General Unsecured Creditors holding Pre-Petition Unsecured Claims as a result of (a) the Debtor's failure to pay for goods and services provided before the Petition Date and/or (b) the rejection of other Pre-Petition agreements. Attached hereto as Exhibits 20 and 21 are lists of said creditors.

Finally, there is VTel, which Pre-Petition, filed a complaint against DTI in the United States District Court for the Northern District Court of New York alleging that it entered into certain agreements with Telergy and seeking performance of said agreements by the Debtor

based on the Debtor's purchase of certain Telergy assets in the Telergy bankruptcy case,⁵ even though Telergy rejected those contracts as part of the bankruptcy proceedings. The complaint seeks a declaratory judgment that VTel is entitled to certain IRUs in a telecommunications conduit purchased by the Debtor and that VTel is not responsible for maintenance fees and taxes associated with the network related to these IRUs. Furthermore, to the extent VTel is successful in the previously described action and/or in a similar action in relation to its claim in the Bankruptcy Case, VTel could possess a valid Claim for damages. The automatic stay enjoining VTel from pursuing this litigation was to be lifted on February 20, 2005 pursuant to an order entered by this Court on December 22, 2004. ETI agreed to transfer to VTel the VTel Motion Assets in exchange for VTel's consent to an extension of the automatic stay to April 15, 2005. Furthermore, VTel agreed that its Claim can be satisfied by specific, agreed treatment, as described below.

To address the potential risk involved with this litigation and to resolve VTel's Claim, ETI has agreed to settle as generally provided herein.⁶ Debtor will transfer to VTel, at no cost to VTel (except for certain ongoing maintenance fees), the VTel Plan Assets. The transactional documents related to the VTel Plan Assets will be attached as an exhibit to the Asset Purchase Agreement.

VI. DESCRIPTION OF THE PLAN OF REORGANIZATION

A. TREATMENT OF CLAIMS⁷

The principal provisions of the Plan are summarized below. The Plan provides for nine (9) classes of Claims and/or interests as follows:

1. Class One – Priority Taxes

Class One consists of Priority Tax Claims. Except to the extent that a Holder of an Allowed Priority Tax Claim agrees to a different treatment of such Allowed Priority Tax Claim, the Reorganized Debtor will, at its sole option, pay to each Holder of an Allowed Priority Tax Claim (i) Cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date and the Date on which such Claim becomes an Allowed Priority Tax Claim, or as soon thereafter as is practicable, (ii) deferred Cash payments made on or before the last Business Day of every three-month period following the Effective Date, over a period not exceeding six (6) years after the date of assessment of the tax on which such Claim is based, totaling the principal amount of such Allowed Claim, plus simple interest on any outstanding balance from

⁵ The Telergy bankruptcy cases were filed in the United States Bankruptcy Court for the Northern District of New York and have been designated as case numbers 01-66379 through 01-66388.

⁶ The terms below are a summary; For a detail description, please see the VTel Settlement Motion.

⁷ The Treatment of Claims herein assumes that Equity retains its Equity Interests and the Reorganized Debtor retains substantially all of its assets. To the extent substantially all of the Debtor's operating assets are sold in connection with the Market Value Procedures referenced at Section VII herein, Allowed Claims shall be paid from the proceeds of the sale in the manner and priority provided for in the Bankruptcy Code.

the Effective Date calculated at the interest rate available on ninety (90) day United States Treasuries on the Effective Date or (iii) such other treatment agreed to by the Allowed Priority Tax Claim Holder and the Debtor.

2. Class Two – Secured Claim of the Investors

Class Two consists of the Secured Claim of the Investors in the principal amount of \$304,931.51. Provided the Equity retains its Equity Interests and the Reorganized Debtor retains substantially all of the Debtor's assets, this Claim shall not be paid until all other Claims have been paid as provided for in the Plan, but its Lien shall attach to all assets of the Reorganized Debtor. Otherwise, the principal amount of this Claim and all accrued interest and costs shall be paid at the Closing.

3. Class Three – Claim of VTel

Class Three consists of the Claim of VTel. This Claim shall be satisfied with the assignment/transfer of the VTel Plan Assets.

4. Class Four – Claims of Essential Contracts

Class Four consists of the Claims associated with Essential Contracts that the Debtor desires to assume because the Debtor believes the Assumption and, in some possible instances (see Exhibit 4), Assignment of all or a portion of such agreements is essential to the Debtor's business. To assume said agreements, the Debtor must cure all defaults required by the other contracting party. Accordingly, all Allowed Claims in this class will be paid in full upon Assumption and, in some possible instances (see Exhibit 4), Assignment of all or a portion of the underlying agreement.

5. Class Five – Claims of Assumed Non-Residential Real Estate Leases

Class Five consists of the Claims associated with Assumed Non-Residential Real Estate Leases that the Debtor desires to assume because the Debtor believes the Assumption of such agreements is integral to the Debtor's business. To assume said agreements, the Debtor must cure all defaults required by the other contracting party. Accordingly, all Allowed Claims in this class will be paid in full upon Assumption of the underlying agreement.

6. Class Six – Claims of Beneficial Contracts

Class Six consists of the Claims associated with Beneficial Contracts that the Debtor desires to assume because the Debtor believes the Assumption of such agreements would be beneficial for, but not essential to, the Debtor's business. These creditors shall, upon Assumption, be paid 25% of the amount of the Allowed Claims or as the Debtor may otherwise believe appropriate in the exercise of its business judgment. To the extent any such creditor does not agree to this treatment, its Lease, Executory Contract and/or other agreement shall be rejected and its Allowed Claim shall be treated as a General Unsecured Claim in Class Seven.

7. Class Seven – Claims of General Unsecured Creditors

Class Seven consists of General Unsecured Creditors. All Allowed Claims in this class shall receive a dividend payable on the Plan Distribution Date in an amount equal to at least fifteen percent (15%) of the Allowed amount of such Claim regardless of the total amount of Allowed Claims in this class; the fifteen percent (15%) distribution shall increase if the New Value Contribution is greater than the Equity Initial Proposed Contribution. No fewer than three Business Days before the commencement of the Confirmation Hearing, the Debtor shall place in escrow an amount equal to \$984,208.56 (120% of 15% of \$8,201,738.00). Should it appear at the Confirmation Hearing that the escrowed fund is insufficient to meet General Unsecured Claims found reasonably probable to become Allowed, the initial deposit on the Plan Effective Date would be equal to 15% of the reasonably probable amount so found.

On or before the Supplemental Distribution Date, each Holder of an Allowed General Unsecured Claim shall be paid its pro rata share of the net proceeds of the Cause of Action, other than the Dominion Cause of Action.

8. Class Eight – Claim of MBBC

Class Eight consists of the MBBC Claim in the amount of \$18,000,000.00. Provided Equity retains its Equity Interests and the Reorganized Debtor retains substantially all of the Debtor's assets, this Claim shall not be paid until all other Claims have been paid as provided for in the Plan. Otherwise, the MBBC Claim shall be treated as a General Unsecured Claim entitled to the same pro rata distribution as other creditors in Class Seven.

9. Class Nine – Equity Security Holders

Class Nine consists of the interests of Equity. Except as otherwise provided in the Plan, all Holders of Claims or interests in this class shall retain their Claim or interest. In exchange, to the extent operating cash is insufficient to make any such payment, Equity will contribute any and all amounts necessary to make the payments provided for in the Plan provided that (a) Equity retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of the Debtor's assets.

It is important to again note that the description of the treatment of Allowed Claims herein assumes that Equity retains its Equity Interests and the Reorganized Debtor retains substantially all of the Debtor's operating assets. To the extent substantially all of the Debtor's operating assets (with the exception of the VTel Assigned Fiber and Related Assets) are sold in connection with the Market Value Procedures referenced at Section VII herein, Allowed Claims, with the exception of the claim of VTel, shall be paid from the proceeds of the sale in the manner and priority provided for in the Bankruptcy Code. In addition, the Contracts that the Debtor intends to assume may not be assumed by the purchaser of substantially all of the Debtor's assets. If and to the extent any Executory Contracts or Leases are rejected pursuant to § 365(a), the resulting Rejection Claims may increase substantially the amount of Unsecured Claims in Class Seven. To insure full and proper payment of all Allowed administrative and Priority Claims, there will not be a

distribution to General Unsecured Creditors under this scenario until on or before one-year from the Effective Date, provided said time can be extended by notice and motion of the Liquidation Agent. VTel shall receive the VTel Plan Assets in full satisfaction of its claim within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale.

B. TREATMENT OF PROPERTY

Upon Confirmation, absent a Purchaser purchasing substantially all of the Debtor's operating assets under the Market Value Procedures, ETI or its successor will retain all Estate Property with the exception of the VTel Assigned Fiber and Related Assets. Liens will attach as discussed above in the Section of Treatment of Claims. Cavalier Telephone will manage the Debtor pursuant to the Cavalier Management Agreement.

Unless otherwise specified, the Debtor will assume all Executory Contracts and/or Leases including but not limited to those listed on Exhibit 22 attached hereto. The Debtor will cure 100% of the monetary defaults of the Executory Contracts and/or Leases listed on Exhibits 17 and 18 attached hereto. The Debtor will assign all or a portion of Executory Contracts and/or Leases listed on Exhibit 4 attached hereto. The Debtor desires to assume the Executory Contracts and/or Leases listed on Exhibit 19 attached hereto; however, in the exercise of its business judgment, the Debtor does not believe it is in the Estate's best interest to assume if a 100% cure is required. Accordingly, the Debtor will assume the Executory Contracts and/or Leases listed on Exhibit 19 only if the respective party agrees to a cure amount of (1) 25% or (2) a percent the Debtor may otherwise believe appropriate in the exercise of its business judgment. The Debtor will reject those Contracts on Exhibit 21 attached hereto, as may be amended on or before the Confirmation Hearing.

On or before April 1, 2005, the Debtor will provide to all parties of Executory Contracts who have made written request to Tavenner & Beran evidence of adequate assurance of future performance as required by § 365 of the Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE BELIEVES THAT CURE PAYMENTS ARE DUE PURSUANT TO § 365(b)(1) OF THE BANKRUPTCY CODE IN AN AMOUNT DIFFERENT THAN THAT LISTED ON EXHIBITS 17, 18 AND 19 ATTACHED TO THE DISCLOSURE STATEMENT SUCH COUNTERPARTY MUST FILE AN OBJECTION TO DESIGNATED CURE AMOUNT NOT LATER THAN FIVE (5) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE BELIEVES THERE IS A DISPUTE REGARDING THE ABILITY OF THE DEBTOR, TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

On or before April 1, 2005, the Debtor will provide to all parties of Executory Contracts identified for Assignment who have made written request to Tavenner & Beran (A) a copy of the transactional document(s) concerning the Assignment and (B) evidence of adequate assurance of future performance as required by § 365 of the Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE IDENTIFIED FOR ASSIGNMENT BELIEVES THAT (1) ASSIGNMENT IS IMPROPER OR (2) THERE IS A DISPUTE REGARDING THE ABILITY TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED AND ASSIGNED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION AND ASSIGNMENT, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION AND ASSIGNMENT OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

IN THE EVENT THAT THE REJECTION OF AN EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR RESULTS IN DAMAGES TO THE OTHER PARTY OR PARTIES TO SUCH CONTRACT OR LEASE, A CLAIM FOR SUCH DAMAGES, IF NOT HERETOFORE EVIDENCED BY A FILED PROOF OF CLAIM, SHALL BE FOREVER BARRED AND SHALL NOT BE ENFORCEABLE AGAINST THE DEBTOR OR ITS PROPERTIES OR INTERESTS IN PROPERTY AS AGENTS, SUCCESSORS, OR ASSIGNS, UNLESS A PROOF OF CLAIMS IS FILED WITH THE BANKRUPTCY COURT AND SERVED UPON COUNSEL FOR THE DEBTOR ON OR BEFORE THIRTY (30) DAYS AFTER THE ENTRY OF AN ORDER BY THE BANKRUPTCY COURT, WHICH MAY BE THE CONFIRMATION ORDER, AUTHORIZING REJECTION OF A PARTICULAR EXECUTORY CONTRACT OR LEASE.

VII. PLAN IMPLEMENTATION

Under the Reorganization scenario, the Reorganized Debtor will pay in full all Administrative Expenses, Post-Petition taxes, Priority Claims, and Fee Claims as allowed by the Bankruptcy Court and/or the Bankruptcy Code. In exchange for the New Value Contributions, Equity will retain its Equity Interests in the Debtor. The Debtor believes that Equity's contributions under the Plan are at least the market value of its retained Equity Interests. This belief is based upon an analysis of Received Purchase Offers received by the Debtor for the purchase of substantially all of its operating assets. The Received Purchase Offers are attached hereto as Exhibit 23 and 24. For valuation purposes, the Debtor gave these offers the benefit of all doubts. Therefore, the Debtor's value of these offers is likely overstated. Even with an overstated value of the Received Purchase Offers, the Debtor's analysis reveals that Equity's contributions provide for a return to General Unsecured Creditors of not less than fifteen percent (15%) whereas the Received Purchase Offers would provide less to General Unsecured Creditors. Attached hereto as Exhibit 25 is a copy of the Debtor's analysis of the Received Purchase Offers in comparison with the Equity's contributions. Once the MBBC Claim Objection is resolved and the Allowed amount of the MBBC Claim is determined by order of the Bankruptcy Court, the Debtor will use this amount as the Allowed amount in connection with the

valuation of offers; within two (2) Business Days from entry of the requisite order, the Debtor will provide a revised valuation to the United States Trustee, the Committee, TelCove, Odyssey, Equity, any party making an Initial Offer, and any party that makes written request to Tavenner & Beran, PLC for said revised valuation.

The Debtor believes that Equity's contributions under the Plan are at least the market value of its retained Equity Interests. However, to insure that Equity's contributions under the Plan are at least the market value of their retained equity interests, the Plan provides a mechanism to receive, evaluate and accept any higher and better offer. Specifically, the Debtor will entertain offers for substantially all of its operating assets upon the following Market Value Procedures:

- a. Any Person desiring additional information about the Debtor in connection with making a potential offer must sign a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement. Upon execution of said agreement, access to relevant information will be provided through the virtual data room previously established by the Debtor.
- b. The Debtor will provide notice of these Market Value Procedures and the ability to make offers to parties identified by the Debtor, its financial advisors, the Committee and its financial advisors.
- c. Initial Offers must have been received by Ms. Suzanne Roski at Suzanne.Roski@PENTAllc.com or fax number (804) 644-7055 on or before April 1, 2005. Thereafter, the Debtor will supply to the Committee's counsel and its financial advisors copies of all Initial Offers provided, however, said professionals shall not disseminate the offers or their contents to any Person including but not limited to the members of the Committee.
- d. Any Person desiring to make any Additional Offer on April 11, 2005 at 1:00 p.m. at the offices of PENTA Advisory Services, LLC, located at 1051 E. Cary Street, Suite 602, Richmond, VA 23219 must:
 1. have previously submitted an Initial Offer;
 2. provide \$500,000.00 deposit in collected funds, refundable only if said Person is not ultimately approved as the Purchaser;
 3. have signed a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement;
 4. sign the Asset Purchase Agreement; and
 5. provide evidence reasonably acceptable to the Debtor of said Person's financial ability to close.
- e. No Person, other than (i) a Person who has submitted an Initial Offer and its professionals, (ii) Equity and its professionals, (iii) the Committee's counsel and its financial advisors, and (iv) the Debtor and its professionals, may attend the event on April 11, 2005 at 1:00 p.m. at the offices of PENTA.

- f. The minimum amount of any Additional Offer shall be announced via electronic delivery to all Persons making Initial Offers on or before April 7, 2005.
- g. All Initial Offers and Additional Offers should be submitted on a form substantially in the form of the Bid Sheet attached as Exhibit 27 to the Disclosure Statement. Offers in any other form will not be accepted.
- h. Offers subject to additional due diligence, financing, and/or any other contingencies except regulatory approval will not be accepted.
- i. Equity may increase the Equity Initial Proposed Contribution.
- j. The Debtor will consult with the Committee's professional throughout the process established by the Market Value Procedures but shall not be obligated to proceed as requested by the Committee.
- k. Initial Offers and Additional Offers will generally be valued by the Debtor as provided on Exhibit 28 attached to the Disclosure Statement. The Debtor will seek input from the Committee's financial advisor in connection with this valuation.
- l. To the extent the Debtor determines that a Person has made an Additional Offer that exceeds the Equity Final Proposed Contribution, the Person that the Debtor determines has submitted the Additional Offer that most exceeds the Equity Final Proposed Contribution will be selected as the Purchaser and submitted at the Confirmation Hearing for approval by the Bankruptcy Court.
- m. Closing must take place on or before five days after the Effective Date unless otherwise extended by order of the Bankruptcy Court.
- n. To the extent the Debtor determines that the Equity Final Proposed Contribution represents the highest and best value to the Estate, at the Confirmation Hearing, the Debtor will seek approval for (1) Equity to retain its Equity Interests and (2) the Reorganized Debtor to retain substantially all of the Debtor's operating assets, all in exchange for (X) the New Value Contribution and (Y) the payments described in Section III(A) of the Plan including but not limited to a payment of at least 15% of each Allowed General Unsecured Claim regardless of the total amount of Allowed Claims in said class.
- o. Notwithstanding anything to the contrary herein, the Debtor's determination as to values (including, without limitation, the Debtor's valuation of any Initial Offer or Additional Offer) shall not be entitled to the business judgment standard. Any party in interest shall be able to present evidence to the Court concerning value and the Court shall be the final arbiter of highest and best value.

To the extent the Debtor determines that the amount of any Additional Offer is greater than the value of the Equity Final Proposed Contribution, upon Court approval at the Confirmation Hearing, substantially all of the Debtor's operating assets, with the exception of the VTel Assigned Fiber and Related Assets, will be sold, pursuant to authority provided for in the Confirmation Order, free and clear of all liens, claims and encumbrances, with the exception of the obligations associated with the VTel Assigned Fiber and Related Assets, to the Purchaser as provided in the Asset Purchase Agreement. Upon Closing of the Asset Sale, the sale proceeds shall be immediately used to pay closing expenses, the Investor's Secured Claim, any and all outstanding Allowed Administrative Expenses and all amounts required for the cure of monetary defaults under assumed leases/contracts. The net proceeds, thereafter, shall be placed in escrow for the payment of first additional Administrative Expenses, upon allowance, second, Priority Claims, upon allowance and thereafter (and only thereafter) General Unsecured Claims. The VTel Plan Assets will be transferred to VTel within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale. The Liquidation Agent shall be responsible for Claims administration and all other duties and responsibilities otherwise designated to the Debtor in the Plan. The Liquidation Agent shall be compensated for his/her services by the Liquidation Agent Compensation.

From the Confirmation Date up to and including the Effective Date, the members of the Committee will continue to serve. On the Effective Date, the Committee will be dissolved and the members thereof and the professional retained by the Committee will be released and discharged from their respective fiduciary obligations, duties and responsibilities.

VIII. RELEASES AND INJUNCTIONS

A. EXCULPATION

Upon the Effective Date, the Debtor, the Committee, Equity, the Investors and Cavalier Management and each of their respective members, partners, officers, directors, employees and representatives (including any attorneys, financial advisors, investment bankers and other professionals retained by such persons) shall have no liability to any person for any act or omission in connection with, or arising out of, the Disclosure Statement, the Plan, the solicitation of votes for and the pursuit of confirmation of the Plan, the formulation, preparation, implementation or consummation of the Plan or the transactions contemplated thereby, including the pre-petition and post-petition negotiations with respect thereto, the administration of the Plan or the property to be distributed under the Plan or the Chapter 11 Case or any Contract, instrument, release or other agreement or document created or entered into in connection with the Plan, or any other act taken or omitted to be taken in connection with the Chapter 11 Case, except for willful misconduct or gross negligence as determined by a Final Order and, in all respects, shall be entitled to rely upon the advice of counsel to their duties and responsibilities under the Plan and the Chapter 11 Case.

B. CERTAIN MUTUAL RELEASES

Except as otherwise specifically provided in the Plan, on and after the Effective Date, each of the Debtor, Reorganized Debtor, the Committee, Equity, present directors

and officers of ETI, current management of the Debtor, Debtor's affiliates, Investors, MBBC, and Cavalier Telephone (and all subsidiaries and affiliates and officers, directors, partners, members, attorneys, financial advisors, investment bankers and other professionals, and agents of each of the foregoing), for good and valuable consideration, including, but not limited to, the commitment, obligation and service of each of the aforementioned to facilitate the expeditious reorganization of the Debtor and the implementation of the restructuring contemplated by the Plan, shall automatically be deemed to have released one another unconditionally and forever from any and all Claims, obligations, rights, suits, damages, Causes of Actions with the exception of Avoidance Actions, if any, against Cavalier Telephone, remedies and liabilities, whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, that any of the foregoing persons or entities would have been legally entitled to assert (in their own right, whether individually or collectively, or on behalf of the holder of any Claim or Equity Interest or other person or entity), based in whole or in part upon any act or omission, transaction, agreement, event or other occurrence taking place on or before the Effective Date, relating in any way to the Debtor, the Reorganized Debtor, the Chapter 11 Case, the Plan, the Disclosure Statement, or any related agreements, instruments, or other documents, except for (i) Claims arising under the Plan or any related agreements, instruments, releases, indentures, and other agreements and documents delivered thereunder; and (ii) any intentional acts of the past and present directors and officers of ETI, current management of the Debtor, professionals of the Debtor and its affiliates, which constitute fraud and, when the party bringing the cause of action (or its respective employees, agents, or advisors) did not have actual knowledge of such intentional acts (or the substance of such acts) as of the Effective Date; provided, however, with respect to any intentional acts which constitute fraud, the knowledge of former and existing officers and directors of the Debtor shall not be imputed to the Debtor or the Reorganized Debtor (before or after the Effective Date). Notwithstanding the foregoing, the present directors and officers of ETI and current management of the Debtor shall not be released or discharged from contractual obligations to the Debtor or Reorganized Debtor with respect to employment and other agreements assumed pursuant to the Plan or otherwise.

C. INJUNCTION AS TO DEBTOR AND REORGANIZED DEBTOR

Except to the extent otherwise provided in the Plan, from and after the Confirmation Date all persons who have held, hold or may hold Claims against or interests in the Debtor are permanently enjoined from taking any of the following actions against any of the Debtor or the Reorganized Debtor on account of any such Claims or interest: (a) commencing or continuing, in any manner or in any place, any action or other proceeding; (b) enforcing or attaching, collecting or recovering, in any manner, any judgment, award, decree or order; (c) creating, perfecting or enforcing any Lien or encumbrance; (d) asserting a setoff, right or subrogation or recoupment of any kind against any debt, liability or obligation due to the Debtor; and (e) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein shall preclude such persons from exercising their rights pursuant to and consistent with the terms of the Plan.

IX. ALTERNATIVES TO THE PLAN

A. BEST INTEREST OF CREDITORS

The Debtor has proposed a Plan which provides for payment in full of all Claims other than General Unsecured Claims, and the Plan provides for a recovery to General Unsecured Creditors. The Debtor believes that a forced sale of its assets will result in a low, and very possibly no recovery to creditors, as demonstrated above. Furthermore, the Debtor is very concerned about the effect a forced sale would have on its operations. The Debtor underwent a management and ownership change less than eight (8) months ago. Customers and Providers alike have expressed concerns over any additional changes in management and/or ownership. Accordingly, the Debtor believes the Plan is in the best interest of creditors and other parties-in-interest.

B. HYPOTHETICAL LIQUIDATION ANALYSIS

Section 1129(a)(7)(A)(ii) of the Bankruptcy Code requires that Holders of Claims that are Impaired under the Plan who do not vote for the Plan must receive property under the Plan worth, as of the Effective Date, at least as much as the amount they would receive if the Debtor liquidated in a Chapter 7 bankruptcy. As demonstrated in the liquidation analysis attached hereto as Exhibit 29, the Debtor believes that the distribution under its Plan is preferable to the distribution creditors would receive if the Debtor's estate were liquidated under Chapter 7.

In a hypothetical Chapter 7, if estate property has equity, the Chapter 7 Trustee would first reduce said property to Chapter 7 Proceeds. The first question a Chapter 7 Trustee would ask is whether there is sufficient equity in the property to justify his or her administration of the property. In making a decision not to abandon the property and instead to administer it, the Chapter 7 Trustee would have to be confident that he or she could obtain more than the value of the secured claims on the property after paying the operating costs and costs of sale.

A Chapter 7 Trustee is charged under Bankruptcy Code § 704(1) to perform his or her duties expeditiously. If the Chapter 7 Trustee concludes that he or she should liquidate rather than abandon the property, a Trustee would be under a duty to liquidate the property expeditiously.

Once the estate property is liquidated, the Chapter 7 Trustee would then be required to pay the Chapter 7 Proceeds in the order outlined below. If the Chapter 7 Proceeds were insufficient to satisfy each category of Claims, the Chapter 7 Proceeds would be shared pro rata by the claimants in that category:

1. The costs of preserving and liquidating the assets;
2. Allowed Claims secured by the property that was sold, including principal and accrued interest when the value of the collateral exceeds the amount of the secured claim. To the extent that a secured creditor is not paid in full from the sale of its collateral, the balance of the claim would be an unsecured claim;

3. The costs and expenses of the Chapter 7 proceeding. These costs and expenses may include:
 - a. paying professionals to file contested matters with the Bankruptcy Court, to obtain required approval, to prepare and file income tax returns, to make reports to governmental agencies and to perform other acts for which their employment has been approved;
 - b. paying tax liabilities incurred by the estate; and
 - c. **paying the expenses and fees of the Chapter 7 Trustee;**
4. Unpaid expenses incurred by the debtor during the Chapter 11 case, including:
 - a. paying professionals to file contested matters with the Bankruptcy Court, to obtain required approvals, to prepare and file income tax returns, to make reports to governmental agencies and to perform other acts for which their employment has been approved;
 - b. paying tax liabilities incurred by the estates, and
 - c. compensation for the court-approved fees of attorneys and other professionals;
5. Priority Claims; and
6. Unsecured Claims, including the unsecured claims arising from the rejection of the Debtor's executory contracts and unexpired leases of business personal property.

In essence, the Debtor's Plan provides for payment in full of all Claims other than General Unsecured Claims, and the Plan provides for a recovery to general Unsecured creditors. The Debtor believes that liquidation in a Chapter 7 would result in no recovery to general Unsecured creditors. Accordingly, the Debtor also believes that this Plan provides a return to creditors in excess of that which such creditor would receive was the Debtor liquidated under Chapter 7 of the Bankruptcy Code.

X. TAX CONSEQUENCES OF THE PLAN

The federal income tax consequences of the Plan are complex and subject to significant uncertainties. The Debtor has not requested a ruling from the IRS or an opinion of counsel concerning same. In addition, this summary does not discuss all aspects of federal income taxation that may be relevant to a particular creditor in light of its individual investment circumstances or to certain types of Holders subject to special treatment under the federal income tax laws. There also may be state, local or other tax considerations applicable to each holder.

ACCORDINGLY, EACH CLAIM HOLDER IS URGED TO CONSULT ITS OWN TAX ADVISOR AS TO THE CONSEQUENCES OF THE PLAN TO IT UNDER FEDERAL AND APPLICABLE STATE, LOCAL AND FOREIGN TAX LAWS.

XI. CONFIRMATION PROCEDURES

A. CONFIRMATION HEARING

The Bankruptcy Code requires the Bankruptcy Court, after notice, to hold a hearing to determine whether a plan of reorganization should be confirmed. A Hearing on Confirmation of the Plan will be scheduled and notice thereof will be circulated in accordance with the Bankruptcy Code and Bankruptcy Rules. The Hearing may be adjourned from time to time by the Court without further notice except for an announcement made at the Hearing.

B. OBJECTIONS TO CONFIRMATION

All objections to Confirmation of the Plan will be heard at the Confirmation Hearing. Bankruptcy Rules 3020 and 9014 govern objections to Confirmation of the Plan. Any Objection to Confirmation of the Plan must be made in writing, filed with the Court and served upon the following parties within five (5) Business Days before the Hearing on Confirmation:

Lynn L. Tavenner, Esquire
Tavenner & Beran, PLC
1015 East Main Street, First Floor
Richmond, Virginia 23219
Counsel for the Debtor

Lee Barnhill, Esquire
Office of the United States Trustee
600 East Main Street, Suite 301
Richmond, Virginia 23219
Assistant United States Trustee

David Neier, Esquire
Winston & Strawn, LLP
200 Park Avenue
New York NY 10166
Co-Counsel for the Creditors' Committee

David K. Spiro, Esquire
Cantor Arkema, P.C.
1111 East Main Street -- 16th Floor
P.O. Box 561
Richmond, Virginia 23218
Co-Counsel for the Creditors' Committee

UNLESS AN OBJECTION TO CONFIRMATION IS TIMELY FILED AND SERVED, IT WILL NOT BE CONSIDERED BY THE BANKRUPTCY COURT.

C. REQUIREMENTS FOR CONFIRMATION OF THE PLAN

Statutory Requirements. At the Confirmation Hearing, the Court must determine whether the Plan meets the requirements for Confirmation set forth in §1129(a) of the Bankruptcy Code. With the exception of requirement (8), which is discussed below, the Debtor believes that the Plan satisfies all the statutory requirements of § 1129(a) of the Bankruptcy Code. The requirements of Bankruptcy Code § 1129(a) are as follows:

1. The Plan complies with the applicable provisions of the Bankruptcy Code
2. The proponent of the Plan complies with the applicable provisions of the Bankruptcy Code.
3. The Plan has been proposed in good faith and not by any means forbidden by law.
4. Any payment made or to be made by the proponent, the Debtor, or a person issuing securities or acquiring property under the Plan, for services or costs and expenses in or in connection with the case, or in connection with the Plan and incident to the case, has been approved by or is subject to the approval of the Bankruptcy Court as reasonable.
5. (A) (i) the proponent of the Plan has disclosed the identity and affiliation of any individual proposed to serve, after confirmation of the Plan, as a director, officer, or voting trustee of the Debtor, an affiliate of the Debtor participating in a joint plan with the Debtor or a successor to the Debtor under the Plan; and
(ii) the appointment to, or continuance in, such office of such individual is consistent with the interests of creditors and equity security holders and with public policy, and
(B) The proponent of the Plan has disclosed the identity of any Insider that will be employed or retained by the Reorganized Debtor, and the nature of any compensation for such Insider.
6. Any governmental regulatory commission with jurisdiction, after confirmation of the Plan, over the rates of the Debtor has approved any rate change provided for in the Plan, or such rate changes expressly conditioned on such approval.
7. With respect to each Impaired class of Claims or interest:
 - (A) each Holder of a Claim or interest of such class –
 - i. has accepted the Plan; or
 - ii. will receive or retain under the Plan on account of such Claim or

interest property of a value, as of the Effective Date of the Plan, that is not less than the amount that such Holder would so receive or retain if the Debtor were liquidated under Chapter 7 of the Bankruptcy Code on such date; or

(B) If Section 1111(b)(2) of the Bankruptcy Code applies to the Claims of such class, each Holder of a Claim of the class will receive or retain under the Plan on account of such Claim, Property of a value, as of the Effective Date of the Plan, that it is not less than the value of such Holder's interest in the property that secures such Claims.

8. With respect to each class of Claims or interest –

(A) the Class has accepted the Plan; or

(B) the Class is not Impaired under the Plan.

9. Except to the extent that the holder of a particular claim has agreed to a different treatment of such claim, the Plan provides that:

(A) with respect to a Claim of a kind specified in §§ 507(a)(1) or 507(a)(2) of the Bankruptcy Code, on the Effective Date of the Plan, the Holder of such Claim will receive on account of such Claim cash equal to the Allowed amount of such Claim;

(B) with respect to a class of claims of a kind specified in §§ 507(a)(3), 507(a)(4), 507(a)(5), 507(a)(6) or 507(a)(7) of the Bankruptcy Code, each holder of a claim of such class will receive:

i. If such class has accepted the Plan, deferred cash payments of a value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim; or

ii. If such class has not accepted the Plan, cash on the Effective Date of the Plan equal to the Allowed amount of such Claim; and

(C) with respect to a class of a Claim of a kind specified in § 507(a)(8) of the Bankruptcy Code, the holder of such Claim will receive on account of such Claim deferred cash payments, over a period not exceeding six (6) years after the date of assessment of such Claim, of a value, as of the Effective Date of the Plan, equal to the Allowed amount of such Claim.

10. If a class of Claims is Impaired under the Plan, at least one class of Claims that is Impaired under the Plan has accepted the Plan, determined without including any acceptance of the Plan by any Insider.

11. Confirmation of the Plan is not likely to be followed by the liquidation, or the need for further reorganization of the Debtor or any successor to the Debtor under the

Plan, unless such liquidation or reorganization is proposed in the Plan.

12. All fees payable under 28 U.S.C. § 1930 as determined by the Bankruptcy Court at the hearing on Confirmation of the Plan, have been paid or the Plan provides for the payment of all such fees on the Effective Date of the Plan.

13. The Plan provides for the continuation after its effective date of payment of all retiree benefits as that term is defined in § 1114 of the Bankruptcy Code at the level established pursuant to Subsection (e)(1)(B) or (g) of § 1114 of the Bankruptcy Code, at any time prior to confirmation of the Plan, for the duration of the period the Debtor has obligated itself to provide such benefits.

Acceptance of the Plan. The Bankruptcy Code defines acceptance of a Plan by a class of Claims as acceptance by Holders of at least two-thirds in dollar amount and a majority in number of Claims in that class which actually cast Ballots for acceptance or rejection of the Plan. Only the classes of Claims which are Impaired under a Plan are entitled to accept or reject the Plan. A class is "Impaired" if legal, equitable or contractual rights attaching to the Claims or interests in that class are modified. Acceptance by a class of Equity Interest Holders is defined as acceptance by Holders of interests with at least two-thirds in dollar amount, counting only those Holders of interests who's Holders cast Ballots.

Non-Acceptance and "Cram Down". Even if a class of Impaired Claims or interests does not accept the Plan, the Debtor has the right to request that the Plan be confirmed pursuant to § 1129(b) of the Bankruptcy Code, the "Cram Down" provision. As long as one Impaired class votes in favor of the Plan, the Court may confirm the Plan if the Bankruptcy Court determines that the Plan "does not discriminate unfairly" and is "fair and equitable" with respect to each rejecting class. A Plan "does not discriminate unfairly" within the meaning of the Bankruptcy Code if no class receives more than it is legally entitled to receive for its Claims and interests. "Fair and equitable" has different meanings with respect to the treatment of Secured and Unsecured Claims as well as the treatment of Equity. In general, § 1129(b) establishes that the treatment of classes of Claims and interests is fair and equitable as along as all junior classes are treated in accordance with the "absolute priority" rule which requires that each dissenting class be paid in full before a junior class receive anything under the Plan.

XII. VOTING PROCEDURES AND REQUIREMENTS

A. CONFIRMATION THROUGH VOTING

The Bankruptcy Court will confirm the Plan only if all of the requirements of § 1129 of the Bankruptcy Code are met. Among the requirements for Confirmation are that the Plan (i) is accepted by all Impaired classes of Claims entitled to vote or, if rejected by an Impaired class, that the Plan "does not discriminate unfairly" and is "fair and equitable" as to such class and as to the Impaired classes of Claims and Equity Interests that are deemed to reject the Plan, (ii) is feasible and (iii) is in the "best interests" of the Holders of Claims and Equity Interests impaired under the Plan.

B. BALLOTS

Creditors entitled to vote will receive Ballots on which to record their acceptances or rejections of the Plan. You must complete your Ballot and return it to counsel for the Debtor who will tally the votes and report the results to the Court at the Hearing on Confirmation of the Plan. Please complete the Ballot sent to you with this Disclosure Statement, sign the original, and return it to counsel for the Debtor. **If no members of a class tender a vote, that class will be deemed to accept their treatment.**

C. ENTITLEMENT TO VOTE

A Holder of a Claim against the Debtor is entitled to vote to accept or reject the Plan only if:

- (1) The Bankruptcy Court has not previously disallowed the Claim;
- (2) The Claim is Impaired under the Plan; and
- (3) The Claim is not of a class that is deemed to have rejected the Plan pursuant to § 1126(g) of the Bankruptcy Code;

And either:

- a. The Debtor has not scheduled the Claim as being Disputed, Contingent or Unliquidated; or
- b. The Holder of the Claim has filed a Proof of Claim or interest on or before the last date set by the Bankruptcy Court for such filing.

Any Claim to which an objection has been filed is not entitled to vote unless the Bankruptcy Court temporarily allows such Claim in an amount that it deems proper for the purpose of voting on the Plan. In addition, a vote may be disregarded if the Bankruptcy Court determines that such vote was not solicited or procured in good faith or in accordance with the provisions of the Bankruptcy Code.

D. EFFECT OF FAILURE TO VOTE

If a creditor or Holder of an interest does not return a fully completed Ballot within the specified time to the Debtor's attorneys, neither the creditor nor the amount of its Claim or the amount of the Holder's interest is counted to determine acceptance or rejection of the Plan. If you are entitled to vote and do not, the Ballots will be tallied as though you do not exist. **If no members of a class tender a vote, that Class will be deemed to accept their treatment.**

XIII. CONCLUSION

The Debtor believes that the Plan is in the best interest of all creditors. Accordingly, the Debtor urges Holders of Impaired Claims to vote to accept the Plan and to return their Ballots with all due speed.

DATED: March 9, 2005

ELANTIC TELECOM, INC.

By: /s/ Brett R. Lindsey
Brett R. Lindsey, President

By: /s/ Lynn L. Tavenner
Counsel

Lynn L. Tavenner, Esquire (Va. Bar No. 30083)
Paula S. Beran, Esquire (Va. Bar No. 34679)
Shannon D. Franklin, Esquire (Va. Bar No. 46864)
Tavenner & Beran, PLC
1015 East Main Street, First Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

Counsel for the Debtor

Exhibit I

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
Richmond Division

In re:)
ELANTIC TELECOM, INC.,) Chapter 11
Debtor.) Case No. 04-36897-DOT

DEBTOR'S AMENDED PLAN OF REORGANIZATION

March 9, 2005

Tavener & Beran, PLC
1015 East Main Street, First Floor
Richmond, VA 23219
(804) 783-8300 Telephone
(804) 783-0178 Telecopy
Counsel To Elantic Telecom, Inc.

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SUMMARY OF PLAN

Elantic Telecom, Inc. (“ETI” and/or the “Debtor”) provides wholesale fiber bandwidth and carrier services to long-distance, international, wireless carriers, and competitive local exchange carriers across its extensive fiber optic network, which consists of approximately 16,000 miles. Although the Debtor has experienced financial difficulties associated with the transition to its revised business model, the Debtor and Equity believe in the Debtor’s ability to successfully reorganize. Accordingly, the Debtor proposes the Plan of Reorganization (the “Plan”) which generally provides for the payment of Allowed Claims, with operating funds and new value contributions from Equity, as follows:¹

- **Priority Tax Claims** shall be paid in full in the amount of Allowed Priority Claims in not less than quarterly payments within six (6) years from the date of assessment of the tax on which such Claim is based.
- **Secured Claim of the Investors** shall not be paid until all other payments have been made pursuant to the Plan.
- **Claim of VTel** shall be satisfied with the assignment/transfer of the VTel Assigned Fiber and certain associated collocation in space and maintenance.
- **Claims of Holders of Essential Contracts** shall be paid in full upon Assumption and, in certain instances, Assignment in the amount of the Allowed Claims provided respective leases/contracts are assumed and, in certain instances, assigned.
- **Claims of Holders of Assumed Nonresidential Real Property Leases** shall be paid in full upon Assumption in the amount of the Allowed Claims provided respective leases/contracts are assumed.
- **Claims of Holders of Beneficial Contracts**, upon Assumption, shall be paid in the amount of twenty-five percent (25%) of the Allowed Claims or as the Debtor may otherwise believe appropriate in the exercise of its business judgment.
- **General Unsecured Claims** other than the MBBC Claim shall be paid at least fifteen percent (15%) of each Allowed Claim on the Plan Distribution Date, regardless of the total amount of Allowed Claims in said class.
- **Claim of MBBC** shall receive no distribution under the Plan until all other payments have been made pursuant to the Plan.

¹ The treatment summarized herein assumes that the Reorganized Debtor retains substantially all of the Debtor’s operating assets and that Equity retains its Equity Interests. This is only a general summary. Reference should be made to the Disclosure Statement and to the entire Plan for a complete description of the classification and treatment of Claims and Equity Interests. Furthermore, should a Person purchase substantially all of the Debtor’s assets, the Plan provides for the complete liquidation of the Debtor and payment of Claims in the manner and priority provided for in the Bankruptcy Code.

- Equity shall retain its Equity Interests.

The Debtor asks that you carefully consider this Plan and cast a Ballot in favor of the Plan.

ARTICLE I DEFINITIONS

Any term in the Disclosure Statement or Plan that is defined in §§ 101, 102 or 1101 of the Bankruptcy Code shall have the meaning assigned therein. The following terms, where they are used in the Disclosure Statement and in the Plan, shall have the meanings hereinafter assigned.

1. **Additional Offer(s)**: a binding, irrevocable offer for substantially all of the Debtor's operating assets, with the exception of the VTel Assigned Fiber and Related Assets, submitted on April 11, 2005 by a Person who made an Initial Offer; the offer should be substantially in the form of the Bid Sheet that contains no due diligence, financing, and/or other contingency except regulatory approval; the offer must be accompanied by the signed Asset Purchase Agreement.
2. **Adelphia**: Adelphia Communications Corporation.
3. **Adelphia Assumption Agreement**: Assumption and Amendment Agreement dated May 20th, 2004 entered into by DTI and TelCove as approved by the United States Bankruptcy Court for the Southern District of New York on July 9, 2004.
4. **Administrative Bar Date**: Forty-five days from the Effective Date.
5. **Administrative Expense(s)**: The portion of an Allowed Claim Allowed under Bankruptcy Code § 503.
6. **Administrative Tax Claim(s)**: Any Claim of a governmental unit of the kind entitled to priority in payment as specified in § 503 of the Bankruptcy Code.
7. **Allowance**: The act of being authorized by § 502 of the Bankruptcy Code.
8. **Allowed**: means, with reference to any Claim or Equity Interest (i) any Claim or Equity Interest against the Debtor which has been listed by the Debtor in the Schedules, as such Schedules may be amended by the Debtor from time to time in accordance with Bankruptcy Rule 1009, as liquidated in amount and not disputed or contingent and for which no contrary proof of claim has been filed, (ii) any timely filed Claim or Equity Interest against the Debtor as to which no objection has been interposed in accordance with the Plan or such other applicable period of limitation fixed by the Bankruptcy Code, the Bankruptcy Rules, or the Bankruptcy Court, or as to which any objection has been determined by a Final Order to the extent such objection is determined in favor of the respective holder of such Claim, (iii) any Claim or Equity Interest against the Debtor expressly allowed by a Final Order or under the Plan or (iv) any Claim or Equity Interest against the Debtor that is compromised, settled, or otherwise resolved pursuant to the authority granted to the Reorganized Debtor pursuant to a Final Order of the Bankruptcy Court or under the Plan; provided, however, that Claims or Equity Interests estimated solely for the purpose of voting to accept or reject the Plan pursuant to an order of the Bankruptcy Court shall not be considered "Allowed Claims" under the

Plan. Unless otherwise specified in the Plan or in a Final Order of the Bankruptcy Court allowing such claim, "Allowed" in reference to a Claim shall not include interest on the amount of such Claim accruing from and after the Petition Date.

9. **Asset Purchase Agreement:** The agreement for the purchase of substantially all of the Debtor's operating assets with the exception of the VTel Assigned Fiber and Related Assets substantially similar to the form as approved by Final Order of the Bankruptcy Court; the Debtor intends on seeking approval of the form of asset purchase agreement pursuant to motion to be filed with the Bankruptcy Court on or before March 2, 2005, in order for said motion to be heard on March 22, 2005.

10. **Asset Sale:** The sale of substantially all, with the exception of the VTel Assigned Fiber and Related Assets, of the Debtor's operating assets free and clear of all liens, claims and encumbrances with the exception of the obligations associated with the VTel Assigned Fiber and Related Assets, conducted in accordance with the Market Value Procedures and approved by the Bankruptcy Court at the Confirmation Hearing. The assets will be sold subject to the obligations associated with the VTel Assigned Fiber and Related Assets.

11. **Assigned IRU Route(s):** Certain fiber optic routes in the Southeast and Southwest for the transmission of voice and data services as listed on Exhibit 4 attached to the Disclosure Statement.

12. **Assignment:** Agreement and authorization by the Bankruptcy Court for the transfer to another of all or part of the Debtor's property, interest, or rights pursuant to § 365 of the Bankruptcy Code.

13. **Assumed Non-Residential Real Property Lease(s):** Those Leases of non-residential real property for which the Debtor intends on seeking Assumption.

14. **Assumption:** Agreement and authorization by the Bankruptcy Court for a party to perform all obligations under an Executory Contract/Lease for the remaining term of the Executory Contract/Lease pursuant to § 365 of the Bankruptcy Code.

15. **Avoidance Actions:** Causes of action pursuant to Chapter 5 of the Bankruptcy Code.

16. **Ballot(s):** The enclosed ballot to be used by Holders of Claims and Equity Interests for the purpose of voting to accept or reject the Plan.

17. **BancAmerica:** BancAmerica Capital Investors SBIC, L.C.

18. **Bankruptcy Claim(s):** Any and all actions, claims, rights, defenses, third-party claims, cross-claims, counterclaims, suits, causes of action, chooses in action, controversies, agreements, promises, rights to legal remedies, rights to equitable remedies, and rights to payment, whether known, unknown, which a trustee, a debtor-in-possession, the bankruptcy estate or other appropriate party in interest may assert under §§ 502, 510, 522(f), 522(h), 542, 543, 544, 545, 547, 548, 549, 550, 551, 553 and 724(a)

of the Bankruptcy Code or otherwise including, without limitation, the bankruptcy estate's rights of setoff, recoupment, contribution, reimbursement, subrogation or indemnity (as those terms are defined by the non-bankruptcy law of any relevant jurisdiction) and any other indirect claim of any kind whatsoever, whenever and wherever arising or asserted.

19. **Bankruptcy Code and/or Code:** Title 11, United States Code, as in effect on the Filing Date, and all amendments thereto which apply to this Case.

20. **Bankruptcy Court:** The United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division.

21. **Bankruptcy Rule(s):** Federal Rules of Bankruptcy Procedure which govern procedures in cases under Title 11, United States Code.

22. **BB&T Capital:** BB&T Capital Partners, LLC

23. **BTI (now ITC Deltacom):** BTI Telecom Corporation, now known as ITC Deltacom, formerly known as Interstate Telephone Company.

24. **Beneficial Contract(s):** The Executory Contracts, Leases and/or other agreements listed on Exhibit 19 attached to the Disclosure Statement that the Debtor believes, in the exercise of its business judgment, the Assumption of which would be beneficial, but not essential, to the Debtor's business.

25. **Bid Sheet:** A bid sheet substantially in the form of Exhibit 27 attached to the Disclosure Statement.

26. **Board of Directors:** The Debtor's directors.

27. **Business Day(s):** Any day other than a Saturday, a Sunday, a "legal holiday" (as defined in Bankruptcy Rule 9006(a)) or any other day on which banking institutions in Richmond, Virginia are required or authorized to close by law or executive order.

28. **CantorArkema:** CantorArkema, P.C., co-counsel for the Committee.

29. **CaroNet:** Progress Telecom, LLC.

30. **Case or Bankruptcy Case:** The case for the reorganization of Elantic Telecom, Inc., commenced by filing of voluntary petition under Chapter 11 of the Bankruptcy Code, and now pending in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division, and captioned as above.

31. **Cash:** Legal tender of the United States of America and equivalents thereof.

32. **Cash Collateral Orders:** Collectively, the Interim Cash Collateral order entered on July 23, 2004, the Second Interim Cash Collateral Order entered on August 18, 2004, and the Final Cash Collateral Order entered on October 20, 2004.

33. **Cavalier Telephone:** Cavalier Telephone, LLC.

34. **Cavalier Management Agreement:** The agreement between the Debtor and Cavalier Telephone for the daily management and operation of the Debtor's network assets and other related business activities, which is attached to the Disclosure Statement as Exhibit 2.

35. **Causes of Action:** Any causes of action, whether legal, equitable or statutory in nature, arising out of, or in connection with, the Debtor's businesses or operations, including, without limitation, the following: possible claims against vendors, landlords, sublessees, assignees, customers or suppliers for warranty, indemnity, back charge/setoff issues, overpayment or duplicate payment issues and collections/accounts receivables matters; depositions or other amounts owed by any creditor, lessor, utility, supplier, vendor, landlord, sublessee, assignee, or other entity, employee, management or operational matters; financial reporting; environmental, and product liability matters; actions against insurance carriers relating to coverage, indemnity or other matters; counterclaims and defenses relating to notes or other obligations or tort claims which may exist or may subsequently arise and Avoidance Actions.

36. **CFN:** CFN FiberNet, LLC, a North Carolina limited liability company.

37. **Chapter 5:** Sections 501, *et seq.*, Title 11 United States Code, as in effect on the filing date, and those amendments thereto which apply to this case.

38. **Chapter 7:** Sections 701, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.

39. **Chapter 11:** Sections 1101, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.

40. **Chapter 13:** Sections 1301, *et seq.*, Title 11, United States Code, as in effect on the Filing Date, and those amendments thereto which apply to this Case.

41. **Chapter 7 Proceeds:** Proceeds received upon liquidation of Estate Property in Chapter 7.

42. **Chestnut:** Chestnut Venture Partners, L.P.

43. **City Signal:** City Signal Communications.

44. **Claim(s):** Any right to payment from the Debtor, whether or not such right is reduced judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured or unsecured, known or unknown; or any right to an equitable remedy for breach of performance if such breach

gives rise to a right of payment from the Debtor, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured, known or unknown, as provided in § 101(5) of the Bankruptcy Code.

45. **Closing:** The sale of substantially all of the Debtor's operating assets to the Purchaser after approval by Final Order of the Bankruptcy Court.

46. **Collateral:** personal property, including, but not limited to, its inventory, machinery, equipment, furniture, receivables, contract rights and irrevocable rights of use (including, without limitation, those arising under the Dominion IRU Agreement), and all other rights of the Debtor, including tax refunds, insurance proceeds, files and records, goods, securities, chattel paper, deposits, cash or other property owned by the Debtor.

47. **Commencement Date:** July 19, 2004.

48. **Committee:** The Official Committee of Unsecured Creditors appointed in the Debtor's case on August 2, 2004.

49. **Confirmation Date:** The date the Confirmation Order becomes Final.

50. **Confirmation or Confirmation of the Plan:** The effect of the Confirmation Order.

51. **Confirmation Hearing:** The hearing held by the Bankruptcy Court to consider confirmation of the Plan pursuant to 11 U.S.C. § 1129, as such hearing may be adjourned or continued from time to time.

52. **Confirmation Order:** The Final Order entered by the Court confirming the Plan.

53. **Contract:** An agreement between two or more parties in which there is a promise to do something in return for consideration.

54. **Contract Rejection Schedule:** Exhibit 21 attached to the Disclosure Statement as may be amended on or before the Confirmation Hearing.

55. **Court and/or Bankruptcy Court:** The United States Bankruptcy Court of the Eastern District of Virginia, Richmond Division, presiding in this Case.

56. **Debtor:** The debtor in possession in this Case, namely Elantic Telecom, Inc.

57. **DFV:** Dominion Fiber Ventures, LLC.

58. **DTS:** DT Services, Inc.

59. **Disclosure Statement:** The Disclosure Statement that relates to the Plan, as such Disclosure Statement may be amended, modified, or supplemented (including all exhibits and schedules annexed thereto or referenced herein).

60. **Disputed Claim:** Any Claim that is not Allowed.

61. **Distribution Date:** The first Business Day 20 days after the Effective Date.

62. **Dominion:** Virginia Electric and Power Company doing business as Dominion Virginia Power, Dominion Resources, DTS and/or DFV.

63. **Dominion Causes of Action:** Any Cause of Action against Dominion.

64. **Dominion IRU Agreement:** A 20-year Dark Fiber IRU Agreement dated March 1, 2004 with Dominion Virginia Power, which provides ETI with the non-exclusive indefeasible right to use dark optical fibers on the fiberoptic communication system owned and operated by Dominion Virginia Power.

65. **Dominion Resources:** Dominion Resources, Inc.

66. **Dominion Virginia Power:** Virginia Electric and Power Company.

67. **DTI:** Dominion Telecom, Inc.

68. **DukeNet:** DukeNet, Inc.

69. **Effective Date:** The effective date of this Plan, as "effective date" is used in Chapter 11 of the Bankruptcy Code, shall be the first (1st) Business Day on or after the Confirmation Date on which (i) no stay of the Confirmation Order is in effect and (ii) all conditions to the effectiveness of the Plan have been satisfied or waived.

70. **ENI:** Elantic Networks, Inc.

71. **Equity:** Holders of any share of common stock or other instrument evidencing an ownership interest in the Debtor whether or not transferable; and any option, warrant or right, contractual or otherwise, to acquire any such interest.

72. **Equity Interest(s):** The interest of any holder of equity/membership in ETI represented by any instrument whether or not transferable.

73. **Equity Initial Proposed Contribution:** Equity's offer to contribute any and all amounts necessary to make the payments required under the Plan including a fifteen percent distribution to General Unsecured Creditors provided (a) it retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of the Debtor's assets.

74. **Equity Final Proposed Contribution:** Equity's final offer to contribute any and all amounts necessary to make the payments required under the Plan including not less than a fifteen percent distribution to General Unsecured Creditors provided (a) it retains its Equity Interests and (b) the Reorganized Debtor retains substantially all of the Debtor's assets.

75. **Estate Property and/or Property:** All property and interests in property belonging to the Debtor pursuant to Bankruptcy Code § 541(a); all Bankruptcy Claims, and, the proceeds of such rights and actions. This term excludes property excluded from the Estate pursuant to Bankruptcy Code §§ 541(a)(6) and (c)(2).

76. **Estate:** The estate created in this Case in accordance with § 541 of the Bankruptcy Code.

77. **Essential Contract(s):** The executory contracts, leases and/or other agreements listed on Exhibit I7 attached to the Disclosure Statement that the Debtor believes, in the exercise of its business judgment, the Assumption of which would be essential to the Debtor's business.

78. **ETE:** Elantic Telecom East, LLC.

79. **ETI:** Elantic Telecom, Inc.

80. **Event of Default:** Failure of Plan payments as defined in Article VI of the Plan.

81. **Executory Contract(s):** All contracts, subject to the provisions of Bankruptcy Code § 365, for which there is performance due from all parties to the contract as defined in Lubrizol Enterprises, Inc. v. Richmond Metal Finishers, Inc., 756 F.2d 1043, 1045 (4th Cir. 1985).

82. **Fee Claim:** A claim for compensation, indemnification or reimbursement of expenses pursuant to §§ 327, 328, 330, 331 or 503(b) of the Bankruptcy Code in connection with this Case.

83. **Filed:** In reference to a document or pleading which must be "filed" with the Court.

84. **Filing Date:** July 19, 2004, the date this Case was filed with the Court.

85. **Final:** In reference to an order, shall mean an order of a court that has not been reversed, modified, amended or stayed, and the time for appeal or to seek review or certiorari or rehearing thereof, has expired and as to which no appeal, review or rehearing is pending, and has become conclusive of all matters adjudicated thereby and is in full force and effect.

86. **Final Cash Collateral Order:** The Final Cash Collateral Order entered on October 20, 2004.

87. **General Unsecured Claim(s):** Any Claim against the Debtor other than the Investors' Secured Claim, an Administrative Expense Claim, an Administrative Tax Claim, a Fee Claim, a Priority Claim, a Claim in Class 6 of a Holder of Beneficial Contract and a Claim in Class 4 of a Holder of Essential Contract. General Unsecured Claims include, but are not limited to, any Rejection Claim.

88. **General Unsecured Creditor(s):** The Holder of any Claim against the Debtor other than the Investors' Secured Claim, an Administrative Expense Claim, an Administrative Tax Claim, a Fee Claim, a Priority Claim, a Secured Claim, a Claim in Class 6 and a Claim in Class 4.

89. **Hearing:** The date on which an actual hearing before the Court is first conducted.

90. **Holder:** The owner of any Claim or Equity Interest.

91. **Huron:** Huron Consulting Group, LLC, financial consultants for the Committee.

92. **Impaired:** Treatment under the Plan that impairs a classified Claim or Equity Interest, or a class of Claims or Equity Interest, in accordance with § 1124 of the Bankruptcy Code.

93. **Initial Offer(s):** A binding, irrevocable offer with a value of not less than \$10,500,000.00 for the purchase of substantially all of the Debtor's operating assets, with the exception of the VTel Assigned Fiber and Related Assets. The offer should be substantially in the form of the Bid Sheet that contains no due diligence, financing, and/or other contingency except regulatory approval; the offer must be accompanied by the signed Asset Purchase Agreement. Received Purchase Offers will not be considered Initial Offers.

94. **Insider(s):** Insiders of the Debtor as such term is defined in § 101(31) of the Bankruptcy Code.

95. **Insider and Related Party Avoidance Actions:** Actions pursuant to Chapter 5 of the Bankruptcy Code which may be pursued against Insiders and Cavalier Telephone.

96. **Interim Cash Collateral Order:** Interim Cash Collateral order entered on July 23, 2004.

97. **Interstate:** Interstate FiberNet.

98. **IP:** Internet provider.

99. **IRS:** The Internal Revenue Service for the United States of America.

100. **IRU:** Indefeasible Right of Use.

101. **Investors:** M/C Partners, BancAmerica and BB&T Capital.

102. **Lease(s):** A contract by which an owner of property conveys exclusive possession, control, use, or enjoyment of it for a specified rent and specified term.

103. **Level 3:** Level 3 Communications, Inc.

104. **Lien(s):** The meaning set forth in § 101 of the Bankruptcy Code.

105. **Liquidation:** The liquidation of the Estate after the Court has, by Final Order, (a) determined that an Additional Offer exceeds the Equity Final Proposed Contribution, (b) approved the Purchaser and, (c) authorized the Closing.

106. **Liquidation Agent:** In the event of Liquidation, that Person selected by majority vote of the Committee, the Debtor and the United States Trustee, with each entitled to one vote, to perform the duties and responsibilities of the Debtor upon Closing.

107. **Liquidation Agent Compensation:** The Liquidation Agent shall be compensated for his/her services pursuant to the terms and conditions of § 326 of the Bankruptcy Code, subject to notice and approval of the Bankruptcy Court.

108. **Loan Documents:** All of the documents evidencing, securing, guarantying or otherwise relating to the obligations of the Debtor to a particular creditor, as may be amended and/or restated consistent with the provisions of this Plan.

109. **Market Value Procedures:** Procedures for the submission, evaluation and, if appropriate, acceptance of higher and better offers than the Equity Initial Proposed Contribution and Equity Final Proposed Contribution:

- a. Any Person desiring additional information about the Debtor in connection with making a potential offer must sign a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement. Upon execution of said agreement, access to relevant information will be provided through the virtual data room previously established by the Debtor.
- b. The Debtor will provide notice of these Market Value Procedures and the ability to make offers to parties identified by the Debtor, its financial advisors, the Committee and its financial advisors.
- c. Initial Offers must have been received by Ms. Suzanne Roski at Suzanne.Roski@PENTAllc.com or fax number (804) 644-7055 on or before April 1, 2005. Thereafter, the Debtor will supply to the Committee's counsel and its financial advisors copies of all Initial Offers provided, however, said professionals shall not disseminate the offers or their contents to any Person including but not limited to the members of the Committee.

- d. Any Person desiring to make any Additional Offer on April 11, 2005 at 1:00 p.m. at the offices of PENTA Advisory Services, LLC, located at 1051 E. Cary Street, Suite 602, Richmond, VA 23219 must:
1. have previously submitted an Initial Offer;
 2. provide \$500,000.00 deposit in collected funds, refundable only if said Person is not ultimately approved as the Purchaser;
 3. have signed a confidentiality agreement substantially in the form of Exhibit 26 attached to the Disclosure Statement;
 4. sign the Asset Purchase Agreement; and
 5. provide evidence reasonably acceptable to the Debtor of said Person's financial ability to close.
- e. No Person, other than (i) a Person who has submitted an Initial Offer and its professionals, (ii) Equity and its professionals, (iii) the Committee's counsel and its financial advisors, and (iv) the Debtor and its professionals, may attend the event on April 11, 2005 at 1:00 p.m. at the offices of PENTA.
- f. The minimum amount of any Additional Offer shall be announced via electronic delivery to all Persons making Initial Offers on or before April 7, 2005.
- g. All Initial Offers and Additional Offers should be submitted on a form substantially in the form of the Bid Sheet attached as Exhibit 27 to the Disclosure Statement.
- h. Offers subject to additional due diligence, financing, and/or any other contingencies except regulatory approval will not be accepted.
- i. Equity may increase the Equity Initial Proposed Contribution.
- j. The Debtor will consult with the Committee's professional throughout the process established by the Market Value Procedures but shall not be obligated to proceed as requested by the Committee.
- k. Initial Offers and Additional Offers will generally be valued by the Debtor as provided on Exhibit 28 attached to the Disclosure Statement. The Debtor will seek input from the Committee's financial advisor in connection with this valuation.
- l. To the extent the Debtor determines that a Person has made an Additional Offer that exceeds the Equity Final Proposed Contribution, the Person that the Debtor determines has submitted

the Additional Offer that most exceeds the Equity Final Proposed Contribution will be selected as the Purchaser and submitted at the Confirmation Hearing for approval by the Bankruptcy Court.

- m. Closing must take place on or before five days after the Effective Date unless otherwise extended by order of the Bankruptcy Court.
- n. To the extent the Debtor determines that the Equity Final Proposed Contribution represents the highest and best value to the Estate, at the Confirmation Hearing, the Debtor will seek approval for (1) Equity to retain its Equity Interests and (2) the Reorganized Debtor to retain substantially all of the Debtor's operating assets, all in exchange for (X) the New Value Contribution and (Y) the payments described in Section III(A) of the Plan including but not limited to a payment of at least 15% of each Allowed General Unsecured Claim regardless of the total amount of Allowed Claims in said class.
- o. Notwithstanding anything to the contrary herein, the Debtor's determination as to values (including, without limitation, the Debtor's valuation of any Initial Offer or Additional Offer) shall not be entitled to the business judgment standard. Any party in interest shall be able to present evidence to the Court concerning value and the Court shall be the final arbiter of highest and best value.

110. **Merger:** The transaction on May 20, 2004, wherein ENI purchased from Dominion Resources all of DTI's outstanding shares for \$100,000.00 and Elantic Networks Merger Sub, Inc., a Virginia corporation and a wholly-owned subsidiary of ENI, was merged with and into DTI.

111. **Mr. Lindsey:** Brett R. Lindsey, President of ETI.

112. **M/C Investors:** M/C Venture Investors, LLC.

113. **M/C IV:** M/C Venture Partners IV, LP.

114. **M/C Partners:** collectively, M/C Investors, M/C IV, M/C V and Chestnut.

115. **M/C V:** M/C Venture Partners V, LP.

116. **MBBC:** MBBC Investment Corporation.

117. **MBBC Claim:** a general unsecured claim of MBBC asserted against the Debtor in the amount of \$18,000,000.00

118. **MBBC Claim Objection:** The objection to the MBBC Claim filed on February 8, 2005 by the Committee.

119. **New Value Contribution(s):** Additional value provided by Equity in the form of Cash infusion to make any and all payments required under the Reorganization aspect of the Plan in the event that the Debtor's operating funds are insufficient. It shall include, but is not limited in value to, a contribution of Cash of not less than \$ 4,000,000.00 to be held in escrow to fund Plan obligations due on or before the Distribution Date.

120. **Norfolk Southern:** Norfolk Southern Corporation.

121. **Nortel Networks:** Nortel Networks Limited.

122. **Notice Cure Period:** Twenty-one (21) days from delivery of written notice from a creditor or the United States Trustee to the Reorganized Debtor of the failure of payment under the Plan (provided that, if the twenty-first day of such 21-day cure period shall fall on a weekend or holiday, the cure period shall be extended through and including the end of the first business day which follows such weekend or holiday)

123. **PENTA:** PENTA Advisory Services, LLC, the financial consultants for the Debtor who initially were employed as Navigant Consulting Inc. The Debtor is in the process of filing an amended application for PENTA's employment.

124. **Order:** An order entered by the Bankruptcy Court.

125. **Odyssev:** Odyssey Telecorp, Inc. or a designated affiliate.

126. **OND:** Old Northside Development, Inc.

127. **OND Agreement:** Agreement between the Debtor and OND for the sale of assets predominantly in the Southeast and Southwest.

128. **On-Net Buildings:** Buildings and end offices/tandems that are on the Debtor's network.

129. **PalmettoNet:** PalmettoNet, Inc.

130. **Person(s):** Any individual, corporation, partnership, association, limited liability company, organization, joint stock company, joint venture, governmental unit or any political subdivision thereof, interest holders, or any other entity.

131. **Petition Date:** July 19, 2004, the date this Case was filed with the Court.

132. **Plan or Plan of Reorganization:** the Debtor's Plan of Reorganization dated January 21, 2005, as the same may be amended or modified from time to time in accordance with the provisions of the Bankruptcy Code and the terms hereof.

133. **Post-Petition:** On or after the Petition Date.

134. **Pre-Merger Debtor:** VPS Communications, Inc. and Dominion Telecom, Inc.

135. **Pre-Petition Loan Agreement:** the Senior Loan and Security Agreement dated May 20, 2004 among the Investors and ETI.

136. **Pre-Petition:** Before the Petition Date.

137. **President:** Mr. Lindsey, as President of the Debtor.

138. **Priority or Priority Claim(s):** The portion of an Allowed Claim that is not a Secured Claim and that is entitled to priority under Bankruptcy Code § 507(a).

139. **Proof(s) of Claim(s):** Claims filed in accordance with § 501 of the Bankruptcy Code.

140. **Provider:** The lessor of communications services provided to the Debtor and/or customers.

141. **Purchaser:** To the extent the Debtor determines that a Person has made an Additional Offer that exceeds the Equity Final Proposed Contribution, the Person that the Debtor determines has submitted the Additional Offer that most exceeds the Equity Final Proposed Contribution and that has signed the Asset Purchase Agreement.

142. **Qwest:** Qwest Communications.

143. **Received Purchase Offers:** The offers for substantially all of the Debtor's operating assets previously received from TelCove and Odyssey.

144. **Rejection Claim:** Any Claim against the Debtor arising from the rejection of any executory contract or unexpired lease, including but not limited to any Claim of a lessor for damages resulting from the rejection of a lease of real property as such claim shall be calculated in accordance with § 502(b)(6) of the Bankruptcy Code.

145. **Reorganization:** The scenario upon which the Reorganized Debtor retains substantially all of the Debtor's assets and Equity retains its Equity Interests.

146. **Reorganized Debtor:** Elantic Telecom, Inc., as it exists on or after the Effective Date.

147. **ROWS:** Rights of Way.

148. **Second Interim Cash Collateral Order:** Interim Cash Collateral Order entered on August 18, 2004.

149. **Secured or Secured Claim(s):** An Allowed Claim secured by a lien, security interest or other charge against or interest in property in which the Debtor has an

interest, which interest was perfected as required by applicable nonbankruptcy law, or which is subject to setoff under § 553 of the Bankruptcy Code. A claim is an Allowed Secured Claim to the extent of, but not exceeding, the value (determined pursuant to § 506 of the Bankruptcy Code) of the interest of the Holder of such Claim in the Debtor's interest in such property, or the extent of the amount subject to setoff. An Allowed Secured Claim includes interest, fees, costs and charges only to the extent they may be Allowed by § 506(b) of the Bankruptcy Code.

150. **Supplemental Distribution Date:** Twenty Business Days from the date upon which the Reorganized Debtor has received collected funds due for the last remaining Cause of Action, other than the Dominion Causes of Action.

151. **T-Cubed:** Thoroughbred Technology and Telecommunications, a subsidiary of Norfolk Southern Corporation.

152. **Tavener & Beran:** Tavener & Beran, PLC, counsel for the Debtor.

153. **Tax Claim:** Claim under § 507(a)(8) of the Bankruptcy Code, specifically including any assessed penalty. Related penalties are General Unsecured Claims.

154. **Telcove:** Telcove Long Haul, L.P., formerly known as Adelpia Business Solutions. Long Haul, L.P., formerly known as Adelpia Business Solutions Operations, Inc.

155. **Telecom:** Telecommunications.

156. **Telergy:** Telergy Network Services, Inc. and Telergy Canada.

157. **Third-Party Avoidance Actions:** Actions pursuant to Chapter 5 of the Bankruptcy Code, which may not be pursued against Insiders, Cavalier Telephone and/or Dominion.

158. **Unclaimed Fund(s):** Any money or property remaining unclaimed sixty (60) days after any distribution made or attempted to be made pursuant to the terms of this Plan.

159. **Unexpired Lease(s):** A lease between the Debtor and a third party, for either real or personal property, which is unexpired and was not terminated prior to the Filing Date.

160. **United States Trustee:** The Office of the United States Trustee.

161. **Unsecured or Unsecured Claim(s):** An Allowed Claim which is not an Administrative Expense, a Priority Claim, nor a Secured Claim.

162. **Virginia:** The Commonwealth of Virginia.

163. **VTel:** Vermont Telephone Company, Inc.

164. **VTel Assigned Fiber and Related Assets:** Collectively, the VTel Plan Assets and the VTel Motion Assets.

165. **VTel Motion Assets:** The assets transferred and the agreements executed pursuant to the VTel Settlement Motion.

166. **VTel Plan Assets:** (a) An indefeasible right of use (IRU) in ten additional dark fibers for a total (including the fibers making up part of the VTel Motion Assets) of 12 dark fibers, from Montreal ETI pop to the Albany ETI pop at 11 North Pearl; (b) an IRU in four additional dark fibers for a total (including the fibers making up part of the VTel Motion Assets) of six dark fibers, from Albany ETI pop at 11 North Pearl to 60 Hudson Street, NYC; (c) the annual maintenance fee will be \$150.00 per route mile (inclusive of the \$50.00 per route mile maintenance fee that VTel will pay to the Debtor in connection with the VTel Motion Assets). The maintenance fee will be billed in increments of \$50.00 per route mile as each of the first three pairs of fiber (inclusive of the fibers making up part of the VTel Motion Assets) is accepted. The fibers making up part of the VTel Plan Assets will be transferred and assigned within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale. While the fibers will be transferred and assigned as set forth in the previous sentence, VTel will have the right to initiate delivery of the fibers on a pair by pair basis by providing to the Debtor written notice requesting delivery. Following receipt of such notice, the Debtor will promptly deliver the requested fibers and the process by which VTel accepts such fiber will commence; (d) in regards to the Albany to NYC route, VTel can sell or lease or trade as dark fiber only four of its total of six fibers; (e) the Debtor will reasonably cooperate with VTel or with VTel customers to not hinder VTel's sale or trade of dark fiber, or sale of services, within terms of this agreement; (f) VTel has the right to install, at VTel's cost, a 10' x 10' lockable cage in each of the Champlain, Chesterfield, Schroon Lake, Queensbury regeneration pops enabling VTel to offer unescorted customer access to racks and equipment inside each cage, and right to bring in independent electric supply from Niagara Mohawk or other vendors; (g) VTel has the right to return to the Debtor any fibers or IRU's, with reasonable notice to the Debtor; and (h) the fiber IRUs will constitute property rights of VTel.

167. **VTel Settlement Motion:** The Debtor's Motion To Approve Compromise With Vermont Telephone Company, Inc., And Memorandum Of Law In Support Thereof filed by the Debtor on February 4, 2005 seeking the approval of a settlement and compromise with VTel.

168. **WilTel:** WilTel Communications, LLC.

169. **Winston & Strawn:** Winston & Strawn, LLP, co-counsel for the Committee.

ARTICLE II
UNCLASSIFIED CLAIMS AND THEIR TREATMENT

A. Administrative Expense Claims

Except to the extent that a Holder of an Allowed Administrative Expense Claim agrees to a different treatment, the Debtor shall pay to each Holder of an Allowed Administrative Expense Claim Cash in an amount equal to such Claim on the later of the Effective Date and the first (1st) Business Day after the date that is thirty (30) calendar days after the date such Administrative Expense Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is reasonably practicable; *provided, however*, that Allowed Administrative Expense Claims representing liabilities incurred in the ordinary course of business by the Debtor, as debtor in possession, or liabilities arising under loans or advances to or other obligations incurred by the Debtor, as debtor in possession, whether or not incurred in the ordinary course of business, shall be paid by the Reorganized Debtor in the ordinary course of business, consistent with past practice and in accordance with the terms and subject to the conditions of any orders or agreements governing, instruments evidencing, or other documents relating to such transactions, or as otherwise provided herein.

1. Bar Date for Administrative Expense Claims

PROOFS OF ADMINISTRATIVE EXPENSE CLAIMS AND REQUESTS FOR PAYMENT OF ADMINISTRATIVE EXPENSE CLAIMS OTHER THAN FEE CLAIMS THAT HAVE ARISEN ON OR AFTER THE PETITION DATE MUST BE FILED AND SERVED PURSUANT TO THE PROCEDURES SET FORTH IN THE CONFIRMATION ORDER OR NOTICE OF ENTRY OF CONFIRMATION ORDER, NOT LATER THAN FORTY-FIVE DAYS AFTER THE EFFECTIVE DATE.

Notwithstanding anything to the contrary herein, no proof of Administrative Expense Claim or application for payment of any Administrative Expense Claim need be filed for the allowance of any: (i) expense or liability incurred in the ordinary course of the Reorganized Debtor's business on or after the Effective Date; (ii) Administrative Expense Claim held by a trade vendor, which administrative liability was incurred in the ordinary course of business of the Debtor and such creditor after the Commencement Date; (iii) Fee Claims; or (iv) fees of the United States Trustee arising under 28 U.S.C. § 1930. All Claims described in clause (i), (ii), and (iv) of the immediately preceding sentence shall be paid by the Reorganized Debtor in the ordinary course of business. Fee Claims shall be paid in accordance with Article II(B) hereof.

Any Person that fails to file a proof of Administrative Expense Claim or request for payment thereof on or before the Administrative Bar Date as required herein shall be forever barred from asserting such Claim against any of the Debtor, the Estate, the Reorganized Debtor or its property and the Holder thereof shall be enjoined from commencing or continuing any action, employment of process or act to collect, offset or recover such Administrative Expense Claim.

B. Fee Claims

All Fee Claims previously approved by Final Order shall be paid on the Effective Date. Persons seeking an award by the Bankruptcy Court of additional Fee Claims incurred through and including the Effective Date shall, unless otherwise ordered by the Bankruptcy Court: (i) file their respective final applications for allowance of compensation for services rendered and reimbursement of expenses incurred by the date that is no later than forty-five (45) days after the Effective Date; and (ii) except as otherwise provided in the Plan, be paid in full in such amounts as are approved by the Bankruptcy Court upon the later of (a) the date upon which the Order relating to any such Fee Claim is entered or (b) upon such other terms as may be mutually agreed upon between the Holder of such Fee Claim and the Debtor.

C. Administrative Tax Claims

Except to the extent that a Holder of an Administrative Tax Claim agrees to a different treatment, Allowed Administrative Tax Claims shall be paid on the later of the Effective Date or the date such Allowed Administrative Tax Claim becomes due and owing.

D. Administrative Expenses Incurred After The Effective Date

Administrative Expenses incurred by the Debtor or the Reorganized Debtor after the Effective Date, including (without limitation) Fee Claims, shall not be subject to application and may be paid by the Reorganized Debtor in the ordinary course of business without further Bankruptcy Court approval.

ARTICLE III
CLASSIFIED CLAIMS AND THEIR TREATMENT

A. Upon Reorganization

To the extent the Debtor determines that the Equity Final Proposed Contribution represents the highest and best value to the Estate, at the Confirmation Hearing, the Debtor will seek approval for (1) Equity to retain its Equity Interests and (2) the Reorganized Debtor to retain substantially all of the Debtor's operating assets (with the exception of the VTel Assigned Fiber and Related Assets), all in exchange for (X) the New Value Contribution and (Y) the payments described in Section III(A) of the Plan including but not limited to payment of at least fifteen percent (15%) of each Allowed Claim on the Plan Distribution Date in Class Seven. Under this Reorganization scenario, the Reorganized Debtor shall retain substantially all of the Debtor's operating assets (except the VTel Assigned Fiber and Related Assets) and Equity shall retain its Equity Interests. Furthermore, under this scenario, the Debtor or Reorganized Debtor, as applicable, shall file all objections, if any, to the allowance of Claims no later than sixty (60) days after the Effective Date. In accordance with Bankruptcy Code §§ 1122 and 1123(a)(1), all Allowed Claims against or interests in the Debtor, other than Claims specified in Bankruptcy Code § 507(a)(1) and (2) are classified and treated as follows:

1. **Class One – Priority Tax Claims**

Class One consists of Priority Tax Claims. Except to the extent that a Holder of an Allowed Tax Priority Tax Claim agrees to a different treatment of such Allowed Priority Tax Claim, the Reorganized Debtor will, at its sole option, pay to each Holder of an Allowed Priority Tax Claim (i) Cash in an amount equal to such Allowed Priority Tax Claim on the later of the Effective Date and the Date on which such Claim becomes an Allowed Priority Tax Claim, or as soon thereafter as is practicable, (ii) deferred Cash payments made on or before the last Business Day of every three-month period following the Effective Date, over a period not exceeding six (6) years after the date of assessment of the tax on which such Claim is based, totaling the principal amount of such Allowed Claim, plus simple interest on any outstanding balance from the Effective Date calculated at the interest rate available on ninety (90) day United States Treasuries on the Effective Date or (iii) such other treatment agreed to by the Allowed Priority Tax Claim Holder and the Debtor.

Class One is Unimpaired.

2. **Class Two - Secured Claims of Investors**

Class Two consists of the outstanding balance, as of the Confirmation Date, of Investors' Secured Claims arising from the Pre-Petition Loan Agreement and Cash Collateral Orders, including all pre-and post-petition outstanding principal, interest, loan fees, actual and reasonable attorney's fees and costs incurred, late charges and other reasonable fees and costs as provided for in the Loan Documents and/or by Order of the Bankruptcy Court and all of the Investors' costs incurred in connection with the Case as Allowed by the Bankruptcy Court. No payment shall be made on behalf of the Investors' Secured Claims until all other payments have been made pursuant to this Plan.

Class Two is Impaired.

3. **Class Three – VTel**

Class Three consist of the Unsecured Claim of VTel.

This Class shall be satisfied with the assignment/transfer of the VTel Plan Assets within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale.

Class Three is Impaired.

4. **Class Four—Unsecured Claims of Holders of Essential Contracts**

Class Four consists of the Unsecured Claims of Holders of Essential Contracts.

Upon (a) Assumption of the respective Essential Contract and (b) Assignment, in some possible instances, of certain agreements (see Exhibit 4 to the Disclosure Statement), the respective Holder of an Allowed Unsecured Claim of an Essential Contract shall be paid in Cash in full or as otherwise agreed.

Class Four is Unimpaired.

5. **Class Five—Unsecured Claims of Holders of Assumed Non-Residential Real Property Leases**

Class Five consists of the Unsecured Claims of Holders of Assumed Non-Residential Real Property Leases.

Upon Assumption of the respective Lease, the respective Holder of an Allowed Unsecured Claim of an Assumed Non-Residential Real Property Lease shall be paid in Cash in full or as otherwise agreed.

Class Five is Unimpaired.

6. **Class Six—Unsecured Claims of Holders of Beneficial Contracts**

Class Six consists of the Unsecured Claims of Holders of Beneficial Contracts.

Upon Assumption of the respective Beneficial Contract, the respective Holder of an Allowed Unsecured Claim of an Assumed Beneficial Contract shall be paid (a) 25% of the amount of the Allowed Claim or (b) the amount agreed to by the Holder as the Debtor may otherwise believe appropriate in the exercise of its business judgment. To the extent any such creditor does not agree to this treatment, its Lease, Executory Contract and/or other agreement shall be rejected and its Allowed Claim shall be treated as a General Unsecured Claim in Class Seven.

Class Six is Impaired.

7. **Class Seven – General Unsecured Claims**

Class Seven consists of all General Unsecured Claims, which are not otherwise addressed in Class Three through Six and/or Class Eight. On the later of the Distribution Date or the Date on which such Claim becomes Allowed, each Holder of an Allowed General Unsecured Claim shall be paid at least fifteen percent (15%) of each Allowed Claim on the Plan Distribution Date regardless of the total amount of Allowed Claims in this class; the fifteen percent (15%) distribution shall increase if the New Value Contribution is greater than the Equity Initial Proposed Contribution. No fewer than three Business Days before the commencement of the Confirmation Hearing, the Debtor shall place in escrow \$984,208.56 (120% of 15% of \$8,201,738.00). Should it appear at the Confirmation Hearing that the escrowed fund is insufficient to meet General Unsecured Claims found reasonably probable to become Allowed, the initial deposit on

the Plan Effective Date shall be increased by 15% of the reasonably probable amount so found.

On or before the Supplemental Distribution Date, each Holder of an Allowed General Unsecured Claim shall be paid its pro rata share of the net proceeds of the Causes of Action, other than the Dominion Causes of Action.

Class Seven is Impaired.

8. Class Eight - Unsecured Claim of MBBC

Class Eight consists of the Unsecured Claim of MBBC in the amount that ultimately is Allowed by the Court. Provided Equity retains its Equity Interests and the Reorganized Debtor retains substantially all of the Debtor's assets (except the VTel Assigned Fiber and Related Assets), this Claim shall not be paid until all other Claims have been paid as provided for in the Plan.

Class Eight is Impaired

9. Class Nine – Equity Security Holders

Class Nine consists of the Holders of Allowed Equity Interests, which are not entitled to and shall not receive a Distribution on account of such Equity Interests pursuant to the Plan. Instead, such Allowed Equity Interests shall be retained, but shall not be entitled to receive any distributions from the Debtor on account of its Claim or interest until all Holders of Allowed Claims have received all payments to which they are entitled under the Plan. In exchange, Equity has agreed to make the New Value Contribution.

Class Nine is Impaired.

B. Upon Liquidation

To the extent substantially all of the Debtor's operating assets, other than the VTel Assigned Fiber and Related Assets, are sold in connection with the Market Value Procedures pursuant to the Asset Purchase Agreement, and the Debtor does not reorganize as provided above, there will be a different treatment for Allowed Claims than that described above. Specifically, Allowed Claims shall be paid from the proceeds of the sale in the manner and priority provided for in the Bankruptcy Code. To insure full and proper payment of all Allowed Administrative and Priority Claims, there will not be a distribution to General Unsecured Creditors under this scenario until on or before one-year from the Effective Date, and said time can be extended by further Order of the Bankruptcy Court upon request by the Liquidation Agent. Under this Liquidation scenario, the Liquidation Agent shall file all objections, if any, to the allowance of Claims no later than sixty (60) days after the Effective Date. In accordance with Bankruptcy Code §§ 1122 and 1123(a)(1), all Allowed Claims against or interests in the

Debtor, other than claims specified in Bankruptcy Code § 507(a)(1) and (2) are classified and treated as follows:

1. Class One – Priority Tax Claims

Class One consists of Priority Tax Claims. Except to the extent that a Holder of an Allowed Tax Priority Tax Claim agrees to a different treatment of such Allowed Priority Tax Claim, at the Closing of the Asset Sale, the Debtor will pay to each Holder of an Allowed Priority Tax Claim Cash in an amount equal to such Allowed Priority Tax Claim. To the extent that a Priority Tax Claim later becomes an Allowed Priority Tax Claim, the Liquidation Agent shall immediately pay to each Holder of the Allowed Priority Tax Claim Cash in an amount equal to such Allowed Priority Tax Claim.

Class One is Unimpaired

2. Class Two - Secured Claims of Investors

Class Two consists of the outstanding balance, as of the Confirmation Date, of Investors' Secured Claims arising from the Pre-Petition Loan Agreement and Cash Collateral Orders, including all pre-and post-petition outstanding principal, interest, loan fees, actual and reasonable attorney's fees and costs incurred, late charges and other reasonable fees and costs as provided for in the Loan Documents and/or by Order of the Bankruptcy Court and all of the Investors' costs incurred in connection with the Case as Allowed by the Bankruptcy Court. At the Closing of the Asset Sale, the Debtor will pay to the Investors the amount of the Investors' Secured Claims arising from the Pre-Petition Loan Agreement and Cash Collateral Orders, including all pre-and post-petition outstanding principal, interest, loan fees, actual and reasonable attorney's fees and costs incurred, late charges and other reasonable fees and costs as provided for in the Loan Documents and/or by Order of the Bankruptcy Court and all of the Investors' costs incurred in connection with the Case as Allowed by the Bankruptcy Court.

Class Two is Impaired.

3. Class Three - VTel

Class Three consists of the Unsecured Claim of VTel.

This Class shall be satisfied with the assignment/transfer of the VTel Plan Assets within 11 days following the date the Court enters an order confirming the Plan but in no event later than the Closing of the Asset Sale.

Class Three is Impaired.

4. Class Four – Assumed Contracts

Class Four consists of the Unsecured Claims of each Person holding a Contract and/or Lease the Purchaser desires to assume. Upon Assumption and Assignment of the respective Contract and/or Lease, the respective Holder of an Allowed Unsecured Claim of the Assumed Contract/Lease shall be paid in Cash in full or as otherwise agreed.

Class Four is Unimpaired.

5. **Classes Five and Six— Reserved**

6. **Class Seven – General Unsecured Claims**

Class Seven consists of all General Unsecured Claims, which are not otherwise addressed in Class Three, Four and/or Eight. On or before one year from the Effective Date unless otherwise extended by a Final Order, each Holder of an Allowed General Unsecured Claim shall be paid its pro rata share of the remaining proceeds from the Asset Sale and the Causes of Action, other than the Dominion Causes of Action, after the payment of (A) all Administrative Expenses and (B) payments to Classes One through Four.

Class Seven is Impaired.

7. **Class Eight -Unsecured Claim of MBBC**

Class Eight consists of the Unsecured Claim of MBBC in the amount of ultimately Allowed by the Court. The Allowed Claim of MBBC shall be (a) included as a Claim in Class Seven and (b) entitled to the same treatment as provided therein.

Class Eight is Impaired

8. **Class Nine – Equity Security Holders**

Class Nine consists of the Holders of Equity Interests, which are not entitled to and shall not receive a Distribution on account of such Interests pursuant to the Plan.

Class Nine is Impaired.

C. **Objections to Classifications**

Under either the Reorganization or Liquidation scenario, any Holder of a Claim or Interest in Classes One through Nine that fails to object in writing to the classifications provided in this Plan and to file such objection with the Bankruptcy Court and to serve such objection upon counsel to the Debtor two (2) Business Days prior to the date first set by the Bankruptcy Court for the Confirmation Hearing shall be deemed to have accepted such classifications and to be bound thereby.

ARTICLE IV

U.S. TRUSTEE'S FEES

Pursuant to Bankruptcy Code § 1129(12), quarterly fees due the United States Trustee will be paid on the Effective Date and continue to be paid until the Case is closed.

**ARTICLE V
MEANS OF EXECUTION AND IMPLEMENTATION**

A. **Manner of Payment Under the Plan**

At the option of the Reorganized Debtor or, in the case of Liquidation, the Liquidation Agent, on behalf of the Estate, any Cash payment to be made hereunder may be made by a check or wire transfer or as otherwise required or provided in applicable agreements.

B. **Time Bar to Cash Payments and Unclaimed Funds**

Checks issued by the Reorganized Debtor or, in the case of Liquidation, the Liquidation Agent on account of Allowed Claims shall be null and void if not negotiated within ninety (90) days from and after the date of issuance thereof. Requests for reissuance of any check shall be made directly to the Reorganized Debtor or the Liquidation Agent, as appropriate, by the Holder of the Allowed Claim with respect to which the check was originally issued. **Any Claim in respect of a voided check shall be made on or before the first anniversary of the date of issuance. After such date, all Claims and respective voided checks shall be discharged and forever barred and the Reorganized Debtor or the Liquidation Agent, on behalf of the Estate, shall retain all moneys related thereto.** Pursuant to Bankruptcy Code § 347, Unclaimed Funds shall become property of, as appropriate, the Reorganized Debtor or the Liquidation Agent on behalf of the Estate.

C. **De Minimis or Fractional Distributions**

No Cash payment of less than ten dollars (\$10.00) shall be made by Reorganized Debtor or the Liquidation Agent on account of any Allowed Claim other than Administrative Tax Claims and Priority Tax Claims, unless a specific request therefore is made in writing by that Claim's Holder. In the event a Holder of an Allowed Claim is entitled to distribution that is not a whole dollar number, the actual payment or issuance made may reflect a round of such fractional portion of such distribution down or up to the nearest whole dollar, but in any case shall not result in a distribution that exceeds the total distribution authorized by the Plan for such Holder.

D. **Setoffs and Recoupment**

Pursuant to §§ 502(d) and 553 of the Bankruptcy Code or applicable non-bankruptcy law, the Debtor, Reorganized Debtor or Liquidation Agent may, but shall not be required to, set off against, or recoup from, any Claim other than Secured Claims and

the payments to be made pursuant to the Plan in respect of such Claim (before any distribution is made on account of such Claim), any claims, rights and Causes of Action of any nature that the Debtor, Reorganized Debtor or Liquidation Agent, on behalf of the Estate, may have against the Holder of such Claim; provided, however, that neither the failure to effect a set off or recoupment nor the allowance of any Claim hereunder shall constitute a waiver or release by the Debtor, Reorganized Debtor or Liquidation Agent of any such Claim, right or cause of action that the Debtor, Reorganized Debtor or Liquidation Agent, on behalf of the Estate, may have against such Holder of a Claim.

E. Treatment of Estate Property

1. Upon Reorganization

The Debtor's Cash and Equity's New Value Contribution will be utilized to fund the Plan. Except as otherwise provided in the Plan, the Reorganized Debtor will retain all Estate Property, in accordance with Bankruptcy Code § 1123(a)(5)(A), subject to all Liens of record as of the Petition Date (the validity, extent and priority of which are subject to determination by the Court except as otherwise provided herein), which shall secure to Holder of such Liens only payments due under this Plan. Any defaults as of the Petition Date are cured by the provisions herein, as they existed on the Filing Date, which shall be enforceable against the Debtor or Reorganized Debtor should the Debtor or Reorganized Debtor default on its obligations under this Plan. The Debtor will assign/transfer to VTel the VTel Assigned Fiber and Related Assets.

2. Upon Liquidation

After the Effective Date and through the Closing, Estate Property shall be liquidated by the Debtor. As provided in § 1123(a)(5) of the Bankruptcy Code, the Debtor will assign/transfer to VTel the VTel Plan Assets. Furthermore, as provided in § 1123(a)(5) of the Bankruptcy Code, the Debtor will assign/transfer, free and clear of all liens, claims and encumbrances with the exception of the obligations associated with the VTel Assigned Fiber and Related Assets, all remaining operating assets requested by the Purchaser to the Purchaser pursuant to the terms and conditions of the Asset Purchase Agreement. Thereafter, all remaining Estate Property shall be liquidated by the Liquidation Agent. The Liquidation Agent shall be compensated for his/her services by the Liquidation Agent Compensation; furthermore, the Liquidation Agent may employ and compensate reasonable, necessary professionals to assist in the administration of the Estate.

F. Corporate Structure of Reorganized Debtor

The officers and directors of the Reorganized Debtor shall be as follows:

Mr. Lindsey	President, Secretary and Treasurer
James F. Wade	Director
Gillis Cashman	Director
George Morgan	Director

Martin Gilmore Director

The Debtor will continue to be managed pursuant to the Cavalier Management Agreement.

G. Executory Contracts and Unexpired Leases

1. Assumption or Rejection of Executory Contracts and Unexpired Leases

The Plan constitutes a motion by the Debtor to assume, as of the Effective Date, all Executory Contracts and Unexpired Leases to which the Debtor is a party, except for an Executory Contract or Unexpired Lease that, prior to the Confirmation Hearing, (a) has been assumed or rejected pursuant to Final Order of the Bankruptcy Court, (b) is included on the Contract Rejection Schedule or (c) is the subject of a separate then pending motion filed under § 365 of the Bankruptcy Code by the Debtor. For purposes hereof, each Executory Contract and Unexpired Lease listed on the Contract Rejection Schedule shall include (i) modifications, amendments, supplements, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such Executory Contract or Unexpired Lease, without regard to whether such agreement, instrument, or other document is listed on the Contract Rejection Schedule and (ii) Executory Contracts or Unexpired Leases appurtenant to the premises listed on the Contract Rejection Schedule including all easements, licenses, permits, rights, privileges, immunities, options, right of first refusal, powers, uses, usufructs, reciprocal easement agreements, vault, tunnel or bridge agreements or franchises, and any other interests in real estate or rights in rem relating to such premises to the extent any of the foregoing are Executory Contracts or Unexpired Leases unless any of the foregoing agreements is assumed. The Confirmation Order shall constitute approval of such rejections pursuant to §§ 365 and 1123 of the Bankruptcy Code. The Debtor may, in the future, identify additional Executory Contracts and Unexpired Leases that it may wish to reject and reserve the right to seek such rejection prior to the Confirmation Hearing.

Any Executory Contracts or Unexpired Leases which (i) have not expired by their own terms on or prior to the Confirmation Hearing, (ii) have not been assumed, assumed and assigned, or rejected prior to the Confirmation Hearing, (iii) have not been rejected pursuant to the terms of the Plan, or (iv) are not the subject of a motion to reject pending as of the Confirmation Hearing, shall be deemed assumed by the Debtor on the Effective Date, and the entry of the Confirmation Order shall constitute approval of such Assumption pursuant to §§ 365(a) and 1123 of the Bankruptcy Code.

2. Cure of Defaults in Connection with Assumption

Any monetary amounts by which each Executory Contract and Unexpired Lease to be assumed pursuant to the Plan is in default will be satisfied, pursuant to § 365(b)(1) of the Bankruptcy Code, at the option of Debtor, Reorganized Debtor or the Liquidation Agent, as the case may be: (a) by payment of the cure amount in Cash on the Effective

Date or as soon as practicable thereafter, or (b) on such other terms as are agreed to by the parties to such Executory Contract or Unexpired Lease.

On or before April 1, 2005, the Debtor will provide to all parties of Executory Contracts who have made written request to Tavenner & Beran evidence of adequate assurance of future performance as required by § 365 of the Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE BELIEVES THAT CURE PAYMENTS ARE DUE PURSUANT TO § 365(b)(1) OF THE BANKRUPTCY CODE IN AN AMOUNT DIFFERENT THAN THAT LISTED ON EXHIBITS 17, 18 AND 19 ATTACHED TO THE DISCLOSURE STATEMENT SUCH COUNTERPARTY MUST FILE AN OBJECTION TO DESIGNATED CURE AMOUNT NOT LATER THAN FIVE (5) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE BELIEVES THERE IS A DISPUTE REGARDING THE ABILITY OF THE DEBTOR, TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

Such objections shall be subject to the jurisdiction of the Bankruptcy Court and shall be resolved by a Final Order. The effective date of the Assumption of an Executory Contract or Unexpired Lease subject to such an objection shall be determined by a Final Order, and the cure payments required by § 365 (b)(1) of the Bankruptcy Code will be made following the entry of a Final Order resolving the dispute and approving the Assumption.

3. Assignment Objections

On or before April 1, 2005, the Debtor will provide to all parties of Executory Contracts identified for Assignment who have made written request to Tavenner & Beran (A) a copy of the transactional document(s) concerning the Assignment and (B) evidence of adequate assurance of future performance as required by § 365 of the Bankruptcy Code. IF A COUNTER PARTY TO ANY EXECUTORY CONTRACT OR UNEXPIRED LEASE IDENTIFIED FOR ASSIGNMENT BELIEVES THAT (1) ASSIGNMENT IS IMPROPER OR (2) THERE IS A DISPUTE REGARDING THE ABILITY TO PROVIDE "ADEQUATE ASSURANCE OF FUTURE PERFORMANCE" WITHIN THE MEANING OF § 365 OF THE BANKRUPTCY CODE UNDER THE CONTRACT OR LEASE TO BE ASSUMED AND ASSIGNED, OR ANY OTHER MATTER PERTAINING TO ASSUMPTION AND ASSIGNMENT, SUCH COUNTERPARTY MUST FILE AN OBJECTION TO THE ASSUMPTION AND ASSIGNMENT OF ITS EXECUTORY CONTRACT OR UNEXPIRED LEASE

BY THE DEBTOR NOT LATER THAN TWO (2) BUSINESS DAYS PRIOR TO THE DATE FIRST SET FOR THE CONFIRMATION HEARING.

Such objections shall be subject to the jurisdiction of the Bankruptcy Court and shall be resolved by a Final Order. The effective date of the Assumption and Assignment of an Executory Contract or Unexpired Lease subject to such an objection shall be determined by a Final Order, and the cure payments required by § 365 (b)(1) of the Bankruptcy Code will be made following the entry of a Final Order resolving the dispute and approving the Assumption and Assignment.

4. Rejection Damage Claims and Bar

IN THE EVENT THAT THE REJECTION OF AN EXECUTORY CONTRACT OR UNEXPIRED LEASE BY THE DEBTOR RESULTS IN DAMAGES TO THE OTHER PARTY OR PARTIES TO SUCH CONTRACT OR LEASE, A CLAIM FOR SUCH DAMAGES, IF NOT HERETOFORE EVIDENCED BY A FILED PROOF OF CLAIM, SHALL BE FOREVER BARRED AND SHALL NOT BE ENFORCEABLE AGAINST THE DEBTOR OR ITS PROPERTIES OR INTERESTS IN PROPERTY AS AGENTS, SUCCESSORS, OR ASSIGNS, UNLESS A PROOF OF CLAIM IS FILED WITH THE BANKRUPTCY COURT AND SERVED UPON COUNSEL FOR THE DEBTOR ON OR BEFORE THIRTY (30) DAYS AFTER THE ENTRY OF AN ORDER BY THE BANKRUPTCY COURT, WHICH MAY BE THE CONFIRMATION ORDER, AUTHORIZING REJECTION OF A PARTICULAR EXECUTORY CONTRACT OR LEASE.

ARTICLE VI EVENT OF DEFAULT AND DEFAULT REMEDIES

A. Events Of Default As To All Creditors And Parties In Interest

As to all creditors and parties in interest, an Event of Default under the Plan shall occur upon the failure of the Reorganized Debtor, or the Liquidation Agent if proceeding under the Liquidation scenario, to make any payment or distribution required under the Plan, which failure remains outstanding at the expiration of the Notice Cure Period, which is twenty-one days from delivery of written notice from a creditor or the United States Trustee to the Reorganized Debtor of the failure of payment under the Plan.

B. Additional Event Of Default As To Taxing Authorities

As to taxing authorities, an Event of Default under the Plan shall also occur upon the failure of the Reorganized Debtor, or the Liquidation Agent if proceeding under the Liquidation scenario, to pay any currently accruing federal tax liability, make any payment or deposit of any tax to a taxing authority, or file any required tax return by the due date of such return, which failure shall remain outstanding at the expiration of the Notice Cure Period.

C. **Cure Of Defaults**

The Debtor expressly reserves the right to effectuate a cure of any default within the Notice Cure Period or by an agreement reached with the party providing written notice of a default.

D. **Default Remedies**

1. **Taxing Authorities**

If a taxing authority declares the Reorganized Debtor to be in default of its obligations under the Plan and the Reorganized Debtor has not cured or otherwise satisfied the default during the Notice Cure Period, then the entire unpaid amount of its Allowed Priority Claim in this case, together with any current unpaid liabilities, shall be due and payable immediately and the taxing authority may collect any unpaid liabilities through the administrative collection provisions of the applicable statute or governing law. The cure of a default to a taxing authority may be effectuated, by less than full payment or immediate complete cure, by an agreement reached between the Reorganized Debtor and the taxing authority declaring the default.

2. **Non-Taxing Authority Creditors**

Upon the occurrence of an Event of Default under the Plan which is not excused, postponed, modified or waived by Order of the Court or by agreement of the parties, and which has not been cured within the applicable Notice Cure Period, the noticing creditor shall be entitled to utilize its federal or state law remedies to collect such unpaid liabilities. As to the Holders of Secured Claims, the terms of their respective Loan Documents and/or executory contract leases as assumed, subject to the modifications contained in this Plan or Court Order, shall determine the rights of such creditor upon a default by the Reorganized Debtor. Unless, otherwise modified by the Plan, the provisions of this Article do not limit any remedies available pursuant to the respective Loan Documents, assumed Executory Contracts or assumed Leases. The cure of a default may be effectuated by less than full payment or an immediate complete cure, if agreed upon by the Reorganized Debtor and the creditor declaring the default.

**ARTICLE VII
EFFECTS OF CONFIRMATION**

A. **Effects of Confirmation**

Except as otherwise expressly provided in this Plan or the Confirmation Order, Confirmation of the Plan shall, in addition to the effects prescribed by Bankruptcy Code § 1141:

(1) **Bind (a) the Debtor and (b) all Holders of Claims and interests,** whether or not they filed a Proof of Claim, whether or not they accept this Plan and

whether or not the Claim or interest of such Holder is impaired or Allowed under the Plan.

(2) **Bind (a) the Debtor and (B) other relevant Persons to the terms and conditions of the respective Contracts as amended by the Plan.**

(3) **Cure all defaults under the agreements between the Debtor and any third party. Unless and until there is an Event of Default under this Plan, Creditors whose Claims are provided for herein shall not be entitled to pursue the Debtor, the Reorganized Debtor or its Collateral except as provided for herein.**

(4) **Discharge as of the Effective Date all of the debts of, Claims against, Liens or encumbrances against and interests in the Debtor or the Reorganized Debtor, its assets, properties and Estate Property with respect to debts, Claims, Liens and interests, whether known or known, direct or indirect, which the Debtor or Reorganized Debtor or any creditor or interest holder of the Debtor, ever had, now or hereafter can, shall or may have, or succeed to, arising from, relating to, or in connection with, whether directly or indirectly, the Case and the provisions of this Plan, which arose at any time prior to the Effective Date. On the Effective Date, as to every discharged Claim and interest, any Holder of such Claim or interest shall be precluded from asserting against the Debtor, either before or after reorganization, or against its assets, properties, or Estate Property, any other or further Claim or interest based upon any document, instrument, act, omission, transaction or other activity of any kind or nature that occurred before the Effective Date. In accordance with the Bankruptcy Code, the discharge provided by §§ 524 and 1141, *inter alia*, acts as an injunction against the commencement or continuation of any action, employment of process or act to collect, offset, enforce or recover the claims discharged hereby, or continue any action or proceeding to foreclosure or otherwise enforce any Lien, claim, encumbrance, mortgage, security agreement, deed of trust, assignment or other instrument, the obligation or Claim for which, has been discharged and provided for in the Plan and the Confirmation Order. Specifically, any defaults as of the Filing Date whether or not reduced to judgment are cured as of the Confirmation Date and rights of creditors are subject to the terms of this Plan. Creditors shall retain all rights, remedies and collateral, including rights against guarantors except as cured by the provisions herein, as described herein, which shall be enforceable against the Reorganized Debtor only if the Reorganized Debtor defaults on its obligations under this Plan.**

B. **Exculpation**

The Debtor, the Investors, Equity and Cavalier Management and each of their respective members, partners, officers, directors, employees and representatives (including any attorneys, financial advisors, investment bankers and other professionals retained by such persons) and each Committee member acting in the capacity as a Committee member and the Committee's attorneys and financial advisors shall have no liability to any person for any act or omission in connection with, or arising out of, the Disclosure Statement, the Plan, the solicitation

of votes for and the pursuit of confirmation of the Plan, the formulation, preparation, implementation or consummation of the Plan or the transactions contemplated thereby, including the pre-petition and post-petition negotiations with respect thereto, the administration of the Plan or the property to be distributed under the Plan or the Chapter 11 Case or any Contract, instrument, release or other agreement or document created or entered into in connection with the Plan, or any other act taken or omitted to be taken in connection with the Chapter 11 Case, except for willful misconduct or gross negligence as determined by a Final Order and, in all respects, shall be entitled to rely upon the advice of counsel to their duties and responsibilities under the Plan and the Chapter 11 Case.

C. Certain Mutual Releases

Except as otherwise specifically provided herein, on and after the Effective Date, each of the Debtor, Reorganized Debtor, present directors and officers of ETI, current management of the Debtor, Debtor's affiliates, Equity, Investors, MBBC, Cavalier Telephone (and all subsidiaries and affiliates and officers, directors, partners, members, attorneys, financial advisors, investment bankers and other professionals, and agents of each of the foregoing), and each Committee member acting in its capacity as a Committee member, and the Committee's attorneys and financial advisors, for good and valuable consideration, including, but not limited to, the commitment, obligation and service of each of the aforementioned to facilitate the expeditious reorganization of the Debtor and the implementation of the restructuring contemplated by the Plan, shall automatically be deemed to have released one another unconditionally and forever from any and all Claims, obligations, rights, suits, damages, Causes of Actions with the exception of Avoidance Actions, if any, against Cavalier Telephone, remedies and liabilities, whatsoever, whether liquidated or unliquidated, fixed or contingent, matured or unmatured, known or unknown, foreseen or unforeseen, existing or hereafter arising, in law, equity or otherwise, that any of the foregoing persons or entities would have been legally entitled to assert (in their own right, whether individually or collectively, or on behalf of the Holder of any Claim or Equity Interest or other person or entity), based in whole or in part upon any act or omission, transaction, agreement, event or other occurrence taking place on or before the Effective Date, relating in any way to the Debtor, the Reorganized Debtor, the Chapter 11 Case, the Plan, the Disclosure Statement, or any related agreements, instruments, or other documents, except for (i) Claims arising under the Plan or any related agreements, instruments, releases, indentures, and other agreements and documents delivered thereunder; and (ii) any intentional acts of the past and present directors and officers of ETI, current management of the Debtor, professionals of the Debtor and its affiliates, which constitute fraud and, when the party bringing the cause of action (or its respective employees, agents, or advisors) did not have actual knowledge of such intentional acts (or the substance of such acts) as of the Effective Date; provided, however, with respect to any intentional acts which constitute fraud, the knowledge of former and existing officers and directors of Elantic Telecom, Inc. shall not be imputed to ETI or the Reorganized Debtor (before or after the Effective Date). Notwithstanding the foregoing, the present directors and officers of ETI and

current management of the Debtor shall not be released or discharged from contractual obligations to the Debtor or Reorganized Debtor with respect to employment and other agreements assumed pursuant to the Plan or otherwise.

D. Injunction as to Debtor and Reorganized Debtor

Except to the extent otherwise provided in the Plan, from and after the Confirmation Date all persons who have held, hold or may hold Claims against or interests in the Debtor are permanently enjoined from taking any of the following actions against any of the Debtor or the Reorganized Debtor on account of any such Claims or interest: (a) commencing or continuing, in any manner or in any place, any action or other proceeding; (b) enforcing or attaching, collecting or recovering, in any manner, any judgment, award, decree or order; (c) creating, perfecting or enforcing any lien or encumbrance; (d) asserting a setoff, right or subrogation or recoupment of any kind against any debt, liability or obligation due to the Debtor; and (e) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan; provided, however, that nothing contained herein shall preclude such persons from exercising their rights pursuant to and consistent with the terms of the Plan.

E. Preservation of Rights of Action

1. Under the Reorganization Scenario.

Except as otherwise provided in this Plan, the Reorganized Debtor shall retain all rights on behalf of the Debtor to commence and pursue any and all Causes of Action (under any theory of law, including, without limitation, the Bankruptcy Code, and in any court or other tribunal including, without limitation, in an adversary proceeding filed in the Chapter 11 Case) to the extent the Reorganized Debtor deems appropriate. Unless Causes of Action against a person or entity are expressly waived, relinquished, released, compromised or settled herein or by any Final Order, the Debtor expressly reserves all Causes of Action for later adjudication, and therefore, no preclusion doctrine, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to causes of action upon or after the confirmation or consummation of the Plan. In addition, the Debtor or Reorganized Debtor expressly reserves the right to pursue or adopt any Claims alleged in any lawsuit in which the Debtor is a defendant or an interested party, against any person or entity, including, without limitation, the plaintiffs and co-defendants in such lawsuits. Except as otherwise provided herein or in any contract, instrument, release, indenture or other agreement entered into in connection with the Plan, in accordance with § 1123(b)(3) of the Bankruptcy Code, any Claims, rights and causes of action that the Debtor or estate may hold against any person or entity shall vest in the Reorganized Debtor, and the Reorganized Debtor shall retain and may exclusively enforce, as the authorized representative of the estate, any and all such Claims, rights, or Causes of Action. Subject to the releases set forth in Section VII(C) above, the Reorganized Debtor may pursue any and all Claims, rights, or Causes of Action, as appropriate, in accordance with the best interests of the Reorganized Debtor, and shall

have the exclusive right, authority, and discretion to institute, prosecute, abandon, settle, or compromise any and all such Claims, rights and Causes of Action without the consent or approval of any third party and without any further order of the Bankruptcy Court.

2. Under the Liquidation Scenario

Except as otherwise provided in this Plan, under the Liquidation scenario, the Estate, through the Liquidation Agent, shall retain all rights on behalf of the Debtor to commence and pursue any and all Causes of Action (under any theory of law, including, without limitation, the Bankruptcy Code, and in any court or other tribunal including, without limitation, in an adversary proceeding filed in the Chapter 11 Case) except the Dominion Causes of Action to the extent the Liquidation Agent deems appropriate. Unless Causes of Action against a person or entity are expressly waived, relinquished, released, compromised or settled herein or by any Final Order, all Causes of Action are expressly reserved for later adjudication, and therefore, no preclusion doctrine, including, without limitation, the doctrines of res judicata, collateral estoppel, issue preclusion, claim preclusion, estoppel (judicial, equitable or otherwise) or laches shall apply to causes of action upon or after the confirmation or consummation of the Plan. In addition, the Estate expressly reserves the right to pursue or adopt any Claims alleged in any lawsuit in which the Estate is a defendant or an interested party, against any person or entity, including, without limitation, the plaintiffs and co-defendants in such lawsuits. Except as otherwise provided herein or in any contract, instrument, release, indenture or other agreement entered into in connection with the Plan, in accordance with § 1123(b)(3) of the Bankruptcy Code, any Claims, rights and Causes of Action except the Dominion Causes of Action that the Debtor or Estate may hold against any person or entity shall vest in the Estate, through the Liquidation Agent, and the Estate, through the Liquidation Agent, shall retain and may exclusively enforce, as the authorized representative of the Estate, any and all such Claims, rights, or Causes of Action except the Dominion Causes of Action. The Dominion Causes of Action shall be transferred and/or assigned to the Purchaser after approval by the Bankruptcy Court.

ARTICLE VIII JURISDICTION OF THE COURT

The Court shall retain jurisdiction of this Chapter 11 Case pursuant to and for the purposes of § 1127(b) of the Bankruptcy Code and for the following purposes:

- (a) Classification of the Claim of any creditor and re-examination of claims which has been Allowed for purposes of voting, and the determination of such objections as may be filed to such claims. The failure by the Debtor to object to, or to examine any Claim for the purposes of voting, shall not be deemed to be a waiver of the Debtor's right to object to, or re-examine the Claim in whole or in part.
- (b) Determine any and all applications for compensation and reimbursement of expenses pursuant to Bankruptcy Code § 330.

- (c) To the extent authorized by the Bankruptcy Code and Bankruptcy Rules, modify the Plan or correct any defect, cure any omission, or reconcile any inconsistency in the Plan or the Confirmation Order as may be necessary to carry out the purposes and intent of the Plan.
- (d) Determine any and all applications, adversary proceedings, and contested or litigated matters pending on the Confirmation Date or arising in or related to the Debtor's reorganization proceedings.
- (e) Determine matters concerning state, local and federal taxes pursuant to Bankruptcy Code §§ 106, 505, 1141 and 1146.
- (f) Determine the validity, priority, enforceability and extent of all liens, encumbrances, mortgages, security agreements, deeds of trust, assignments and other charges and levies which are, or become liens or encumbrances on assets or Estate Property prior to Confirmation.
- (g) Resolve controversies and disputes regarding the interpretation of the Plan.
- (h) Implement the provisions of the Plan and enter any orders in aid of Confirmation and consummation of the Plan including, without limitation, orders to protect the Debtor, the Reorganized Debtor and assets and Estate Property from actions by creditors and/or interest holders of Debtor.
- (i) Enforce the rights of the Debtor and/or Reorganized Debtor under the Plan.
- (j) To take such action to enjoin interference with implementation of the Plan.
- (k) For such other matters as may be set forth in the Confirmation Order.

ARTICLE IX NOTICES

When notice is required under this Plan, it shall be in writing and shall be deemed to have been given by the sending party and received by the receiving party when such notice or request shall have been hand delivered to the person designated below for the receiving party, one (1) business day after transmission by telecopy evidenced by electronic receipt and after transmission by email evidenced by electronic receipt, or three (3) calendar days after such notice shall have been posted in the certified mail of the United States, postage pre-paid, return receipt requested and addressed to the party designated below for such receiving party.

Any notice required by the Plan, or given by any creditor or party in interest concerning the Plan, shall be to all of the following:

Lynn L. Tavener, Esquire
Tavener & Beran, PLC

1015 East Main Street, First Floor
Richmond, VA 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

Lee Barnhill, Esquire
Office of the United States Trustee
600 East Main Street, Suite 301
Richmond, VA 23219
Telephone: (804) 771-2310
Telecopy: (804) 771-2330

A change of address or person designated to receive notice may be effective only by written notice provided to all persons designated above at least five (5) business days prior to the effective date of the change.

ARTICLE X MISCELLANEOUS PROVISIONS

A. Effectuating Documents And Further Transactions

The Debtor and Reorganized Debtor or, under the Liquidation Scenario, the Liquidation Agent shall be authorized to execute, deliver, file or record such stipulations, contracts, instruments, releases and other agreements or documents and take such actions on behalf of it as may be necessary or appropriate to effectuate and further evidence the terms and conditions of this Plan.

B. Committee

From the Confirmation Date up to and including the Effective Date, the members of the Committee appointed pursuant to § 1002 of the Bankruptcy Code and their duly appointed successors shall continue to serve. On the Effective Date, the Committee shall be dissolved and the members thereof and the professionals retained by the Committee (including, without limitation, attorneys, investment advisors, financial advisors, accountants and other professionals) shall be released and discharged from their respective fiduciary obligations, duties and responsibilities.

C. Modification Of Plan

The Debtor reserves the right, in accordance with the Bankruptcy Code and Bankruptcy Rules, to amend or modify this Plan at any time prior to the entry of the Confirmation Order. After the entry of the Confirmation Order, the Debtor may amend or modify this Plan, in accordance with Bankruptcy Code § 1127, or remedy any defect or omission or reconcile any inconsistency in this Plan in such manner as may be necessary to carry out the purpose and intent of this Plan.

D. Withdrawal Or Revocation

The Debtor may withdraw or revoke this Plan at any time prior to the Confirmation Date. If the Debtor revokes or withdraws this Plan prior to the Confirmation Date, or if the Confirmation Date does not occur, this Plan shall be deemed null and void. In such event, nothing contained herein shall be deemed to constitute a waiver or release of any Claim by or against the Debtor or any other person in any further proceedings involving the Debtor.

E. Section 1146 Exemption

Pursuant to § 1146(c) of the Bankruptcy Code, the issuance, transfer or exchange of notes or issuance of debt or equity securities under the Plan, the creation of any mortgage, deed of trust or other security interest, the making of assignment of any lease or sublease, or the making or delivery of any deed or other instrument of transfer under, in furtherance of, or in connection with the Plan, including, without limitation, any merger agreements or agreements of consolidation, deed, bills of sale or assignments executed in connection with any of the transactions contemplated under the Plan, shall not be subject to any stamp, real estate transfer, mortgage recording, sales or other similar tax. Unless expressly provided otherwise, all sale transactions consummated by the Debtor and approved by the Bankruptcy Court on and after the Petition Date through and including the Effective Date, including, without limitation, the sales, if any, by the Debtor of owned property or assets pursuant to § 363(b) of the Bankruptcy Code and the Assumptions, Assignments and sales, if any, by the Debtor of Unexpired Leases of non-residential real property pursuant to § 365(a) of the Bankruptcy Code, shall be deemed to have been made under, in furtherance of, or in connection with the Plan and, therefore, shall not be subject to any stamp, real estate transfer, mortgage recording, sales or other similar tax law.

F. Courts Of Competent Jurisdiction

If the Court abstains from exercising or declines to exercise jurisdiction or is otherwise without jurisdiction over any matter arising out of this Plan, such abstention, refusal or failure of jurisdiction shall have no effect upon and shall not control, prohibit or limit the exercise of jurisdiction by any other court having competent jurisdiction with respect to such matter.

G. Severability

In the event that the Court determines, prior to the Confirmation Date, that any provision of this Plan is invalid, void or unenforceable, the Court shall, with the consent of the Debtor, have the power to alter and interpret such term or provisions to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void, or unenforceable, and term or provision shall then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of this

Plan shall remain in full force and effect and shall in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order shall constitute a judicial determination and shall provide that each term and provision of this Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

H. Governing Law

Except to the extent the Bankruptcy Code or Bankruptcy Rules are applicable, the rights and obligations under this Plan shall be governed by, and construed and enforced in accordance with, the laws of the State of Virginia, without giving effect to the principles of conflicts of law thereof.

I. Headings

Headings are used in this Plan for convenience and reference only, and shall not constitute a part of this Plan for any other purpose.

ARTICLE XI CONCLUSION

The Plan complies with all applicable provisions of Chapter 11, Title 11, United States Code. The Plan is proposed in good faith, is not prohibited by law, and is in the best interests of all parties in interest.

Dated: March 9, 2005

ELANTIC TELECOM, INC.

By: /s/ Lynn L. Tavenner
Counsel

Lynn L. Tavenner, Esquire (Va. Bar No. 30083)
Paula S. Beran, Esquire (Va. Bar No. 34679)
Shannon D. Franklin, Esquire (Va. Bar No. 46864)
Tavenner & Beran, PLC
1015 East Main Street, First Floor
Richmond, Virginia 23219
Telephone: (804) 783-8300
Telecopy: (804) 783-0178

Counsel for the Debtor

Amended and Restated Management Services Agreement

1. **The parties to this Amended and Restated Management Services Agreement** ("Agreement") are Cavalier Telephone, LLC ("Cavalier"), a Virginia limited liability company and Elantic Telecom, Inc., f/k/a Dominion Telecom, Inc. ("Elantic"), a Virginia corporation. The purpose of this Agreement is for Cavalier to provide all services reasonably requested by Elantic to manage and operate Elantic's telecommunications network. Cavalier and Elantic are parties to the Management Services Agreement dated March 1, 2004 ("the Original Agreement"), with Elantic becoming a party to the Original Agreement as the successor in interest to Elantic Networks Merger Sub, Inc. ("Merger Sub"), by operation of law upon the merger of Merger Sub with and into Elantic ("the Merger") prior to the effective time of this Agreement. The parties are entering into this Agreement to make several changes to, but otherwise to reaffirm, the terms and conditions of the Original Agreement. The Original Agreement is hereby amended and restated in its entirety to provide as set forth below.
2. **Cavalier will provide all services reasonably requested by Elantic, and agreed to by Cavalier, to manage and operate Elantic's telecommunications network.** Each party, and its contractors and subcontractors, shall comply with all applicable federal, state and local laws and regulations applicable to activities undertaken pursuant to this Agreement. Elantic agrees to obtain and pay for all private or governmental rights required or necessary to install, maintain and operate the its network.
3. **As necessary or proper to allow Cavalier to perform its obligations under this Agreement,** Elantic will provide Cavalier with access and interconnection to Elantic's network and facilities to the extent reasonably requested by Cavalier, and to the extent permitted by law and by applicable private rights and obligations. Cavalier will provide all services in accordance with all federal, state, and local laws, regulations, codes, and industry standards and practices that Cavalier deems applicable in its commercially reasonable business judgment. Cavalier shall charge Elantic as set forth in Schedule A to this Agreement.
4. **Cavalier will bill Elantic in arrears** at the beginning of each month for charges. Elantic will pay Cavalier interest on amounts not paid by 30 days after invoice date, at an annualized monthly rate of the then-current six-month LIBOR rate plus 4.25%. The parties acknowledge that Elantic may require additional services beyond the scope of services stated in this Agreement and the parties therefore agree to make any changes to this Agreement to accommodate the provision of such other services, including but not limited to any changes that the parties deem advisable to the compensation arrangement set forth above.
5. **Elantic shall indemnify, defend, and save Cavalier harmless from any claim, liability, loss, cost, injury, damage, or other expense that may occur to, be claimed by or with respect to any person or property resulting from any negligence or misconduct by Elantic, its agents, or its employees.** Cavalier shall indemnify, defend, and save Elantic harmless from any claim, liability, loss, cost, injury, damage, or other expense that may occur to, be claimed by or with respect to any person or property resulting from any negligence or misconduct by Cavalier, its agents (other than Elantic), or its employees. Elantic authorizes Cavalier to use subcontractors to perform any of its obligations under this Agreement, and the provisions of this paragraph 5 shall not be construed to require Cavalier to indemnify, defend, or save Elantic or any other person harmless from any claim, liability, loss, cost, injury, damage, or other expense that may occur to, be claimed by or with respect to any person or property resulting from any negligence or misconduct

by any such subcontractors. This paragraph shall not be construed to reduce or eliminate any remedies that the parties may have against each other for breach of any contractual obligation

6. CAVALIER MAKES NO WARRANTIES OR REPRESENTATIONS, EXPRESS OR IMPLIED, EITHER IN FACT OR BY OPERATION OF LAW, STATUTORY OR OTHERWISE, INCLUDING WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR USE, WITH RESPECT TO ANY SERVICES FURNISHED UNDER THIS AGREEMENT. ELANTIC EXPLICITLY ASSUMES THE FULL RISK AND LIABILITY FOR ELANTIC'S PROVISION OF WHOLESALE TELECOMMUNICATIONS OR OTHER SERVICES, AND SHALL DEFEND, INDEMNIFY, AND HOLD CAVALIER HARMLESS FROM, ANY LIABILITY FOR ELANTIC'S PROVISION OF WHOLESALE TELECOMMUNICATIONS OR OTHER SERVICES.

7. This Agreement takes effect on the date of this Agreement immediately upon the occurrence of the Merger. The term of this Agreement shall expire, and this Agreement shall have no further force or effect, as of May 20, 2005. However, the term of this Agreement shall be renewed automatically for one-year periods after the termination of the Agreement's initial one-year term, unless either party provides the other party with 60 days' advance written notice of its end, or unless the parties mutually agree to end it.

8. This Agreement may be terminated immediately if the either party (a) materially or repeatedly breaches the terms of the Agreement, (b) materially or repeatedly violates state or federal criminal law, (c) becomes insolvent or enters into voluntary or involuntary bankruptcy, liquidation, or winding-up proceedings, or (d) enters into a composition with creditors or an arrangement or assignment for the benefit of creditors. Otherwise, either party may terminate this Agreement unilaterally only with written notice to the other party at least 60 days before the expiration of the initial term or any renewal term, or for good cause on 90 days' advance written notice. Material breach of this Agreement shall entitle the non-breaching party to compensation, but neither party shall be liable for any indirect, consequential, special, or punitive damages, unless otherwise specifically set forth elsewhere in this Agreement.

9. Each party shall each maintain insurance of commercially reasonable types and coverage limits and shall ensure that the other party is named as an additional insured on all policies.

10. This Agreement is the entire agreement between the parties, supersedes all previous oral and written negotiations or agreements or understandings, and may be modified only by both parties' written agreement. This Agreement shall not be interpreted to confer any rights upon any third parties, or to create any third-party beneficiaries whatsoever, or to impose any liability in contract, tort, or otherwise on either party to any customer(s) of the other party for any reason whatsoever.

11. Neither party may assign or transfer any of its rights or obligations under this Agreement without prior written consent of the other party, which consent shall not be unreasonably withheld, conditioned, or delayed. Notwithstanding the foregoing provisions, any assignment by Cavalier to its Lenders, represented by Bank of America as Administrative Agent, shall not constitute a violation of this paragraph 11. If Cavalier makes any such assignment, then by action of Bank of America as Administrative Agent,

such assignment shall be effective only if those Lenders agree, in writing with Elantic, to assume and perform all of Cavalier's obligations under this Agreement from and after the effective date of the assignment. Subject to the above provisions restricting assignment, this Agreement shall be binding upon and shall inure to the benefit of the parties and their respective successors and assigns.

12. The parties agree to treat confidential information as follows:

(a) If either party provides confidential information to the other party or, if in the course of performing under this Agreement or negotiating this Agreement a party learns confidential information regarding the facilities or plans of the other party (collectively, the "Confidential Information"), the receiving party shall protect the Confidential Information from disclosure to third parties with the same degree of care accorded its own confidential and proprietary information, but in any case with at least reasonable care. Notwithstanding the foregoing, a party may provide Confidential Information about the other party to its directors, officers, managers, employees, agents, contractors, consultants (collectively, "Representatives"), and to its Affiliates, Lenders, potential assignees, and Representatives of Affiliates, in each case whose access is reasonably necessary for its negotiation and performance of this Agreement. Each such additional recipient of Confidential Information about the other party must be informed of its confidential nature, must be directed to treat the information confidentially and must agree to abide by this Section 13. In any event, each party receiving Confidential Information is liable for any breach of this Section by any Person to which such party discloses Confidential Information in accordance with this Section. In order to be considered "Confidential Information" for purposes of this Agreement, written material must be labeled as such, and information provided orally must be identified as confidential and a written confirmation of the confidential nature of the information must be given to the receiving party promptly after disclosure. The terms of this Agreement are considered Confidential Information for purposes of this Section, except as specifically stated otherwise in this Agreement. All Confidential Information remains the property of the disclosing party and must be returned to the disclosing party or destroyed after the receiving party's need for it has expired or upon the request of the disclosing party.

(b) The obligations set forth in this Section survive expiration or termination of this Agreement for a period of four (4) years, except that, with respect to (i) any Confidential Information designated by the disclosing party as a trade secret and entitled to protection as a trade secret, and (ii) the terms of this Agreement, the obligations set forth in this Section 13 survive expiration or termination of this Agreement indefinitely.

(c) Notwithstanding any other provision in this Article, neither party is required to hold confidential any information that: (i) becomes publicly available other than through the receiving party; (ii) the receiving party is required to disclose by a Governmental Authority, or under applicable law, rule or regulation or pursuant to the receiving party's legal obligations as a publicly held company, but a receiving party subject to any such requirement shall promptly notify the

disclosing party of such requirement; (iii) is independently developed by the receiving party; (iv) becomes available to the receiving party without restriction from a third party that did not violate any confidentiality obligation by such disclosure; or (v) is required by the receiving party's lender and is given to such lender on a confidential basis.

(d) Each party agrees that the disclosing party would be irreparably injured by the breach of this Section 13 by the receiving party or its representatives or other parties to whom the receiving party discloses Confidential Information of the disclosing party, and that the disclosing party may be entitled to equitable relief, including injunctive relief and specific performance, in the event of any breach of the provisions of this Section 13. To the fullest extent permitted by law, such remedies shall not be deemed to be the exclusive remedies for a breach of this Section 13, but may be in addition to all other remedies available at law or in equity.

13. Neither party shall use the name, trade name, service mark or trademark of the other party in any promotional or advertising material without the prior consent of the other party. The parties shall coordinate and cooperate with each other when making public announcements related to the terms of this Agreement and each party has the right to review, comment upon and approve any publicity materials, press releases or other public statements by the other party that refer to, or that describe any aspect of, this Agreement, so long as it exercises such right without unreasonably delaying the release of any such materials, releases, or statements. Notwithstanding anything in this Section 14 to the contrary, either party may, without the other party's approval but after allowing the other party a reasonable opportunity to comment on a proposed press release, issue a press release announcing execution of this Agreement. Such release may disclose the route of the fibers in Elantic's network and the identity of the other party as long as such release does not disclose or provide information enabling the calculation of any pricing under this Agreement.

14. **This Agreement shall not be construed to make the parties partners or joint venturers, nor to confer any right, power, or authorization for either party to represent the other party in any negotiations with third parties. However, Elantic authorizes Cavalier to obtain on Elantic's behalf and at Elantic's expense any equipment or services Cavalier reasonably believes to be necessary to fulfill Cavalier's obligations under this Agreement. Further, notwithstanding any other provision of this Agreement, this Agreement applies only to the services provided to Elantic by Cavalier, and it does not constitute the joint undertaking with Elantic for the furnishing of any service to Elantic's customers or end users. None of the provisions of this Agreement shall apply or extend directly to Elantic's customers or end users. It is the explicit intention of the parties that no customer or end user of Elantic is or shall be entitled to bring any action to enforce any provision of this Agreement against Cavalier.**

15. This Agreement shall not be interpreted or construed to preclude Cavalier or its officers, employees, agents, representatives, members, or affiliates from engaging in any business activities or from performing any services for its or their own account or for

the account of others, including for businesses that may be competing with the business conducted by Elantic.

16. Neither party shall be liable for any failure of performance hereunder due to causes beyond its reasonable control, including but not limited to acts of God, fire, explosion, vandalism, cable cuts, storms or other similar catastrophes; any law, order, regulation, direction, action or request of the United States government, or of any other government, including state and local governments having jurisdiction over either of the parties, or of any department, agency, commission, court, bureau, corporation or other instrumentality of any one or more of said governments, or of any civil or military authority; national emergencies; insurrections, riots, wars, terrorist acts; or strikes, lockouts, work stoppages or other labor disputes or difficulties. Notwithstanding anything to the contrary set forth herein, Elantic agrees that payment obligations hereunder shall be absolute and not subject to delay due to any event of force majeure.

17. The failure of either party to give notice of default or to enforce or insist upon compliance with any of the terms or conditions of this Agreement, the waiver of any term or condition of this Agreement, or the granting of an extension of time for performance, shall not constitute the permanent waiver of any term or condition of this Agreement, and this Agreement and each of its provisions shall remain at all times in full force and effect until modified by the parties in writing.

18. **If any part or provision of this Agreement or any other agreement, document or writing given pursuant to or in connection with this Agreement shall be invalid or unenforceable under applicable law, said part or provision shall be ineffective to the extent of such invalidity only, without in any way affecting the remaining parts or provisions of this Agreement and the parties hereby agree to negotiate with respect to any such invalid or unenforceable part or provision to the extent necessary to render the Agreement valid and enforceable.**

19. To facilitate execution, this Agreement may be executed in as many counterparts as may be required, and it shall not be necessary that the signatures of, or on behalf of, each party, or that the signatures of all persons required to bind any party, appear on each counterpart; but it shall be sufficient that the signature of, or on behalf of, each party, or that the signatures of the persons required to bind any party, appear on one or more of the counterparts. All counterparts shall collectively constitute a single agreement. It shall not be necessary in making proof of this Agreement to produce or account for more than a number of counterparts containing the respective signatures of, or on behalf of, both parties.

20. This Agreement is governed by and shall be construed and enforced in accordance with the laws of the Commonwealth of Virginia, without regard to principles of conflicts or choice of law that would require the application of the domestic substantive law of any other jurisdiction.

IN WITNESS WHEREOF, the parties have caused their duly authorized representatives to execute this Agreement as of May 20, 2004, effective immediately upon the occurrence of the Merger.

*Brad A. Evans, Chief Executive Officer
Cavalier Telephone, LLC*

*David O. Whitt, Assistant Secretary
Elantic Telecom, Inc.*

Schedule A to Management Services Agreement

Functional Area	Support Function	FTE*	Monthly Rate *
Accounting	Payroll	3	\$19,500
	Financial Reporting		
	Accounts Payable		
	Cash Management		
	Business planning		
	Tax compliance		
Human Resources	Recruiting	2	\$13,000
	Benefits Administration		
Engineering	Network Management	2	\$157,500
	Circuit Design		
	Network Backbone Design		
	Locating		
	Transport Engineering		
	Transport Maintenance		
Operations	Network Monitoring (NOC)	16	\$104,000
	Repair Support		
	Dispatch		
	CPE Tech		
	Information Technology		
Customer Operations	Client Solutions Specialist	3	\$15,000
	Client Solutions Support		
	Field Advocate		
Marketing	Public Relations	1	\$7,500
	Advertising - Creative Design		
	Advertising - Procurement		
	Competitive Analysis		
	Product Support / Management		
Sales	Director of Sales	7	\$59,500
	Sales Representatives		
	Sales Engineering - Voice		
	Sales Engineering - Data		
	Proposal Development		
General Corporate	Legal	8	\$100,000
	Regulatory		
	Facilities Management		
	Executive Management		
	Contract Administration		
Billing	Accounts Receivable Management	2	\$9,000
	Collections		
	Bill Presentation and Fulfillment		
Totals		63	\$485,000

*Full Time Equivalent

** Includes 30% add-on for Benefits

SCHEDULE A – IRU CONTRACTS

1. IRU Agreement (IR-1207-0001) by and between Elantic and Level 3 Communications, LLC, dated June 30, 2000 (the "Level 3 IRU Agreement"); as amended October 31, 2001 by that certain First Amendment (IR-1207-0004); [redacted], 2001 by that certain Second Amendment (IR-1207-); November 30, 2001 by that certain Third Amendment (IR-1207-0009) (the "Level 3 Third Amendment"); November 30, 2001 by that certain Fourth Amendment (IR-1207-0010) (the "Level 3 Fourth Amendment"); April 18, 2002 by that certain Fifth Amendment (IR-1207-0014) (the "Level 3 Fifth Amendment"); October 31, 2002, by that certain Sixth Amendment (IR-1207-0017); December 24, 2002, by that certain Seventh Amendment (IR-1207-0018); and January 22, 2003, by that certain Letter Agreement (IR-0860-0019).
2. IRU Agreement (IR-1199-004) by and between Elantic and Williams Communications, LLC, dated September 27, 2001 (the "WITel IRU Agreement"), as amended March 22, 2002 by that certain First Amendment (IR-1199-0007); September 9, 2002 by that certain Second Amendment (IR-1199-); and January 28, 2003 by that certain Third Amendment (IR-1199-0014) (the "WITel Third Amendment").
3. IRU Agreement (IR-1551-0009) by and between Elantic and Qwest Communications, Corporation, dated February 25, 2002 (the "Qwest IRU Agreement").
4. IRU Agreement (IR-1230-0005) by and between Elantic and Business Telecom, Inc., dated May 17, 2002 (the "BTI IRU Agreement"); as amended December 15, 2002 by that certain First Amendment (IR-01230-0006).
5. IRU Agreement by and between Elantic and Xpedius (the "Xpedius Agreement").
6. IRU Agreement (IR-1683-0001) by and between Elantic and PPL FIBERNET, LLC, dated November 15, 2001 (the "PPL IRU Agreement"), as amended October 17, 2002, by that certain First Amendment (IR-1683-0003); and letter dated April 3, 2003 described on Exhibit A of the April 3, 2003 letter, and further described with product order forms, #2 dated March 28, 2003, #3 dated March 28, 2003, #3A dated March 28, 2003, #3B dated March 28, 2003, #4 dated March 28, 2003, #4A dated March 28, 2003, #5 dated March 28, 2003, and #5A dated March 28, 2003 (collectively, the "PPL Amendments").

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SCHEDULE B – IRUs

1. Dallas Loop B2 (12 fibers) and Houston Loop D2 (8 fibers) as described in Article 2 of the Level 3 Fifth Amendment.
2. Nashville to Memphis (6 fibers), Atlanta to Jacksonville (6 fibers), Memphis to Dallas (6 fibers), Dallas to Houston (6 fibers), Houston to New Orleans (6 fibers), Dallas to Ft. Worth (6 fibers), Austin to Ft. Worth (6 fibers), San Antonio to Austin (6 fibers), Houston to San Antonio (6 fibers) and Nashville to Atlanta (6 fibers) as described in Article 1 of the Level 3 Third Amendment.
3. Atlanta Loop A (6 fibers), Dallas Loop A (12 fibers), Dallas Loop B (12 fibers), Houston Loop C (8 fibers), Houston Loop D2 (8 fibers), St. Louis Loop B (8 fibers) and St. Louis Loop C (8 fibers) as described in Exhibit A to the Level 3 Fourth Amendment.
4. Cincinnati to Nashville (6 fibers), St. Louis to Chicago (6 fibers), and Nashville to Atlanta (6 fibers) as described in Exhibit A-2 to the WITel IRU Agreement.
5. Tampa to Daytona (4 fibers), Jacksonville to Miami (12 fibers) and Tampa to Miami (4 fibers) as described in Exhibit A-2 to the WITel Third Amendment.
6. Savannah to Jacksonville (6 fibers) as described in Exhibit A to the Qwest IRU Agreement.
7. Savannah to Raleigh (4 fibers) as described in Exhibit A to the BTI IRU Agreement.
8. Conduit in Atlanta (5.4 miles) as described in _____ to the Xpedius Agreement.
9. Jacksonville metro (6 fibers), Tampa metro (4 fibers), Tampa metro (12 fibers), Miami metro (8 fibers), Miami metro (6 fibers), and Miami metro (2 fibers) all as described in the PPL IRU Agreement and PPL Amendments.

BOS-4177251AMBL

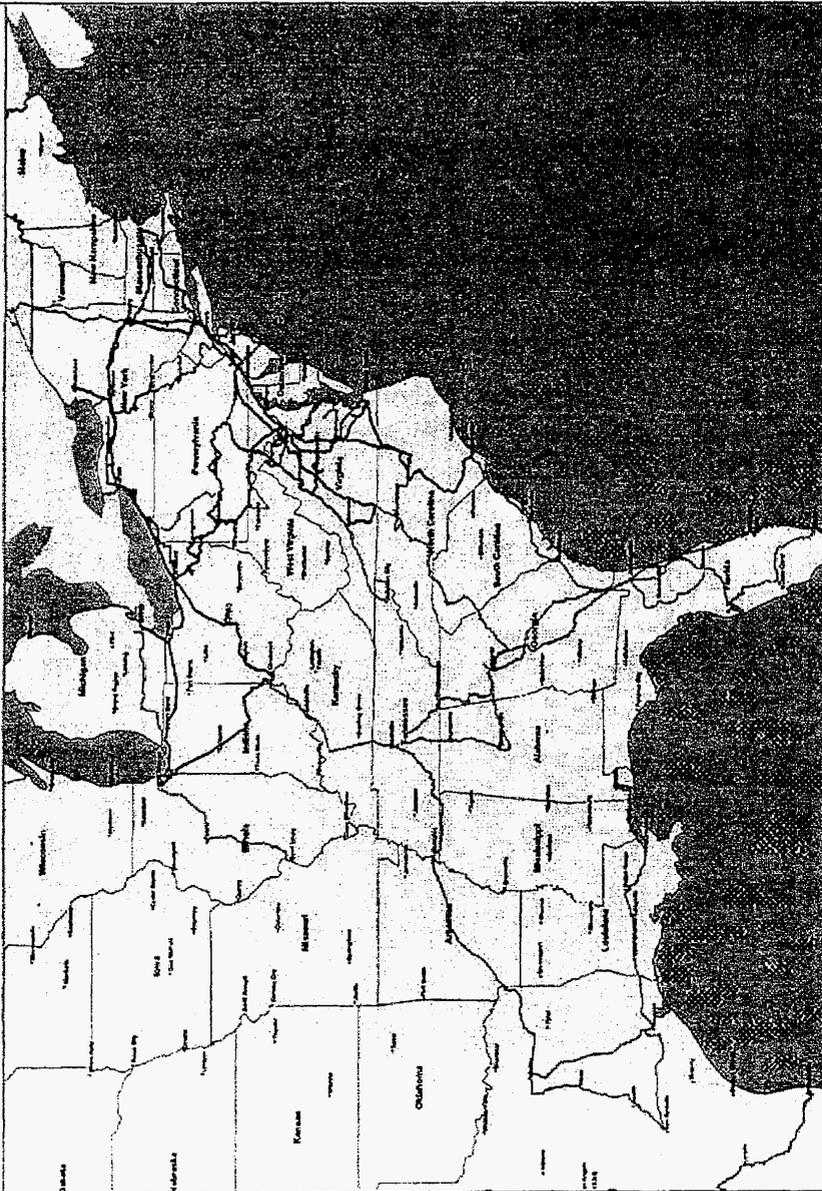
Elantic Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ⁽⁴⁾

ALCATEL ITEMS - ALTOONA LOCATION

Name	Part Number	Description	Total Plug-ins
CIU SHELF	3AG17665AAAA	Communication Infr Unit	62
TEL 502	3AL48914AB	Parallel Alarm & Control	59
BLK 101	3AG17835AA	Blank for TEL 502	349
MSU 102	3AL48918AB	Mass Storage Unit	118
CPC 101	3AG17736AA	Communications Processor	59
OSC 111	3AG17675AD	Optical Supervisory Channel	59
BLK 302	3AG17839AB	Blank for OSC	59
LINE SHELF	3AG17665AB	Optical Line Shelf	63
SPC 501	3AG17734AA	Shelf Processor Card	125
BLK 201	3AG17837AA	Blank for SPC	131
BLK 401	3AG17841AA	Blank for OFA	104
BLK 402	3AG17841AB	Blank for BPM	238
BLK 405	3AG17841AE	Blank for OSM	2
OFA 111	3AG17547AB	Optical Fiber Amp 14db SC	104
OFA 312	3EM02968AEAC	Optical Fiber Amp 17db SC	45
OSM 102	3AG17580AB	Optical Signal Monitor Passive	63
EPM 101	3AG17552AA	External Pump Module +17db	12
TRIB SHELF	3AG17670AB AA	Optical Tributary Shelf	66
CH-23 Term	695-9871-308	Trib 301 192.300 TWA/RWA	28
CH-23 WADM	695-9871-389	Trib 301 192.300 TWA/RLA	14
CH-31 Term	695-9871-324	Trib 301 193.100 TWA/RWA	28
CH-33 Term	695-9871-328	Trib 301 193.300 TWA/RWA	28
CH-35 Term	695-9871-332	Trib 301 193.500 TWA/RWA	28
BLK 501	3AG17844AA	Blank for Trib	402
BLK 502	3AG17844AB	Blank for TCS/WDA	18
TCS 113	3AG17611AL	COMB/SPLITTER	26
TCS 401	3EM01232AA	COMB/SPLITTER	28
WDA 101	3EM00509AA	Wave add/drop odd ch	7
FAN ASSY	3AG17852AB AA	FAN ASSY 1640 OADM	96
SLM-201	3EM02211AA	1603 SMX SHELF ASSY	26
PWR-A01	600308-393-001	POWER SUPPLY	78
COA-607	3AL00380AG	TWO PORT 32 MB	26
NEP-602	3AL00378AE	SHELF PROC W/LAN	26
HIF-F02	3AL00338AB	OC048 XCVR 1310 SC	52
LDR-501	3EM02065AA	DUAL DS-3/STS-1 LINE DRIVER	160
CCM-201	3EM03906AA	ENHANCED SMX 48 STS COMM	50
CLK-202	3AL00124AB	SHELF CLOCK MODULE	52
LIF-D01	3EM02079AA	12XDS-3/STS 1 LOW SPEED ITF	38
LIF F01	3EM04457AA	QUAD OC-3	6
LIF-A02	3AL00428AB	LOW SPEED OC-12 SC	12
CPP 201	3EM02991AA	HEAT BAFFEL	26
FAN 108	625052-000-008	FAN ASSY	26
Rack w/pdu	600008-901-011	7' seismic rack w/pdu @ top	13

Exhibit 5

Telecom Network



Elantec Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ⁽¹⁾

ALCATEL ITEMS - NEW YORK LOCATION

Part Number	Part Description	Total
3AL00424AA02	1603 SM X-CONN MATRIX	53
3AL48029AA04	OCM101 IR OC3 INTFC	1
3AL48029AB03	OCM102 SR OC3 INTFC	32
3AL48031AA04	OC-12 HD TRIB INTFC	1
3AL48031AA05	OC-12 HD TRIB INTFC	4
3AL48031AD01	1648 SM OC12TRIB INTFC	10
3AL48031AJ02	1648 SM OC12TRIB INTFC	5
3AL48815AA06	1648 SM RCV SIG INTFC	33
3AL48817AA06	1648 SM TRMT SIG INTFC	34
3AL48835AA01	COMM SHELFF PROCESSOR	17
3AL48836AA01	TRIB SHLF PROCESSOR	21
3EM00091AB01	SHELFF	24
3EM00097AB01	NEM1	24
3EM00104BA01	1690 OC48 CHANNEL CARD	24
3EM00104BB01	1690 OC48 CHANNEL CARD	24
3EM00104BC01	1690 OC48 CHANNEL CARD	24
3EM00104BD01	1690 OC48 CHANNEL CARD	24
3EM00104BE01	1690 OC48 CHANNEL CARD	24
3EM00104BF01	1690 OC48 CHANNEL CARD	24
3EM00104BG01	1690 OC48 CHANNEL CARD	24
3EM00104BH01	1690 OC48 CHANNEL CARD	24
3EM02212AA02	1603 SMX EXPN SHELFF	12
3EM04378AA	FAN UNIT	20
3EM04630AB01	MDXM-SBF	24
3EM04630AJ01	MDXM 1-4 POWER	24
3EM05646AA01	BLANKS	40
3EM05646AB01	BLANK	40
622-9478-001	ROC-12 DS3 SWITCH	19
644-0009-001	1648 SM RDM ACS	26
644-0009-001-ISS-01	1648 SM RDM ACS	4
644-0010-001	1648 SM RCV TRIB INTFC	29
644-0010-001-ISS-01	1648 SM RCV TRIB INTFC	4
644-0013-001	1648 SM TRIB TRCVR	56
644-0013-001-ISS-01	1648 SM TRIB TRCVR	10
644-0013-001-ISS-02	1648 SM TRIB TRANS	4
644-0018-011-ISS-01	1648 SM OPT TRMTR	12
644-0018-011-ISS-03	1648 SM OPT TRMTR	12
644-0018-011-ISS-05	1648 SM OPT TRMTR	2
644-0018-012-ISS-01	1648 SM OPT TRMTR	24
644-0018-012-ISS-03	1648 SM OPT TRMTR	11
644-0020-011-ISS-03	1648 SM OPT RCVR	52
644-0020-011-ISS-06	1648 SM OPT RCVR	19
644-0028-001	1624 SM/1648 SM PWRSY	28
644-0028-001-ISS-01	1624 SM/1648 SM PWRSY	4
644-0030-002-ISS-01	1648 SM PWRSY MOD	58
644-0030-002-ISS-03	1648 SM PWRSY MOD	6
644-0030-002-REV-C	1648 SM PWRSY MOD	1
644-0030-002-REV-H	1648 SM PWRSY MOD	3
644-0051-001-ISS-01	1624/1648 SM TLM INTFC	13
644-0051-001-ISS-02	1624/1648 SM TLM INTFC	1

Elantec Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ⁽¹⁾

ALCATEL ITEMS - NEW YORK LOCATION - Continued

Part Number	Part Description	Total
644-0081-001-ISS-01	1628 SM DS3/STS INTFC	46
644-0081-001-ISS-02	1628 SM DS3/STS INTFC	7
644-0081-002-ISS-01	MDR-4000S/1648SM INTFC	20
644-0129-001-ISS-01	1648 SM PWRSY MOD	14
695-2175-014	PDU (-24/48 VDC)	16
695-6212-001	1648 SM NON-EMI COMM	22
695-6213-001	1648 SM NON-EMI LN SH	17
695-6214-002	1648 SM COMM SHELFF	14
695-7470-001	1648 SM FR RPTR SHLF	6
695-9643-002	BAFFLE	1
695-9643-003	BAFFLE	2
822-0115-001	ROC-3/24 SYNCHRONIZER	14
822-0294-001-ISS-01	1624 SM/1648 SM INTFC	11
822-0294-001-ISS-02	1624 SM/1648 SM INTFC	3
822-0294-001-REV-N	1625 SM/1648 SM INTFC	1
ASM-DS3	ATM Switching Module	4
BPS-250	250W AC Optional Backup Power Supply	1
CSM-U	2 PORT 155MBPS MULTI FIBER	1
ESM	ETHERNET SWITCHING MODULE	2
ESM 10/100	ETHERNET SWITCHING MODULE	4
MPM-1G	OMNISWITCH MGMT PROC	9
OMNI-5WX-DC	OMNI-5WX-DC	4
OMNI-9WX	SHELFF	1
OMNI-PS5-DC250	OMNI-PS5-DC250	7

ALL MANUFACTURERS OTHER THAN ALCATEL

Part Number	Part Description	Manufacturer
DYNASTAR 500	MULTI-SERVICE PROTOCOL MEDIATION GATEWAY	ACT NETWORKS, INC.
D1M-1A0036	DSX MOD 84 CKT PNL	ADC TELECOMMUNICATIONS
D1M-1B0006	DSX 84-CKT RE X-CONN	ADC TELECOMMUNICATIONS
DSX-4B-06-7A	DSX Patch Panel	ADC TELECOMMUNICATIONS
DSX-4B-12-7A	Termination Non-Modular Front Cross-Connect Panel	ADC TELECOMMUNICATIONS
DSX-4B-24-7A	DS-3 24 CKT MOD PNL	ADC TELECOMMUNICATIONS
DSX-4B-24-7D	DS-3 24CKT MOD PNL	ADC TELECOMMUNICATIONS
DSX-4B-C	DS3 CRS-CONN HSG	ADC TELECOMMUNICATIONS
DSX-4B-M	DS3 CRS-CONN MOD	ADC TELECOMMUNICATIONS
DSX-4B-M-W	DS3 X-CONN BNC MOD	ADC TELECOMMUNICATIONS
DSX4H-W3C	DS3 MOD CKT CAGE	ADC TELECOMMUNICATIONS
DSX-CAP-C	DSX CRS CONN PNL	ADC TELECOMMUNICATIONS
DSX-CEV-56/XC	DSX MOD (56 CKTS)	ADC TELECOMMUNICATIONS
DSX-DR	DSX JK PNL	ADC TELECOMMUNICATIONS
DSX-FP20F	DSX FSEALM PNL	ADC TELECOMMUNICATIONS
FVM-1970TU-LP	OTAU CHASSIS	ADC TELECOMMUNICATIONS

Elantic Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ⁽⁴⁾

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
PWX-01IRGCS10PWDF	POWER WORX FUSE PANEL	ADC TELECOMMUNICATIONS
63054-92	DC-AC INVERTERS	APC CORP
AP9604	SMART SLOT TRIPLE CHASSIS	APC CORP
AP9606	Web/SNMP Management	APC CORP
AP9608	CALL-UPS II REMOTE MANAGEMENT DEVICE	APC CORP
AP9612TH	ENVIRONMENTAL MANAGEMENT CARD	APC CORP
SMART-UPS 2200XL	UNIVERSAL POWER SUPPLY	APC CORP
SU2200RMXLNET	POWER SUPPLY	APC CORP
SU24XLBP	APC BATTERY PACK 120V	APC CORP
NT5C10BB-1	RECT & LVD SHELF	ASTEC ADVANCED POWER SYSTEMS
NT5C10CE	RECT & LVD SHELF	ASTEC ADVANCED POWER SYSTEMS
NT6C14JA	CONT & DISTN PNL	ASTEC ADVANCED POWER
NT6C60PB S-01	ENHANCED PWR ALARM MOD	ASTEC ADVANCED POWER SYSTEMS
CQ1001103	INSTANT INTERNET 100	BAY NETWORKS, INC.
003-0101	FXS CARD	CARRIER ACCESS CORP
003-0145	CONTROLLER CARD	CARRIER ACCESS CORP
003-0154	ACCESS QUAD FRAMER CD	CARRIER ACCESS CORP
050-0003	ACCESS(MDA) MODR BASE	CARRIER ACCESS CORP
740-0017-AJ	ACC NAV CONTR W/GR-303	CARRIER ACCESS CORP
740-0029	WIDE BANK CONTR CARD	CARRIER ACCESS CORP
740-0058	WIDE BANK CONTROLLER	CARRIER ACCESS CORP
930-0020	NAVIGATOR CHASSIS	CARRIER ACCESS CORP
CAC ACCESS BANK	CAC ACCESS BANK	CARRIER ACCESS CORP
34-0935-01	POWER SUPPLY	CISCO SYSTEMS INC
68-0624-01	CATALYST6509 NEBS CHAS	CISCO SYSTEMS INC
68-0723-02	ETHRNT LN CD 48 PT	CISCO SYSTEMS INC
68-0727-02	8 PT ETHERNET LINE CD	CISCO SYSTEMS INC
68-0820-02	8 PT ETHERNET LINE CD	CISCO SYSTEMS INC
68-0820-04	8 PT ETHERNET LINE CD	CISCO SYSTEMS INC
68-0820-06	8 PT ETHERNET LINE CD	CISCO SYSTEMS INC
68-0822-01	ETHRNT LN CD 48 PT	CISCO SYSTEMS INC
68-0928-02	HYDRACRV ETHRNT LN CD	CISCO SYSTEMS INC
800-02388-02	OC-12 ATM LINE CD	CISCO SYSTEMS INC
800-02427-01	ROUTE PROCR MOD	CISCO SYSTEMS INC
800-03002-02	ALARM CARD	CISCO SYSTEMS INC
800-03873-01	4 PT OC3 ATM LN CD	CISCO SYSTEMS INC
800-04780-01	CATALYST6509 CHASSIS	CISCO SYSTEMS INC
800-05022-01	CISCO12000 DS3 LN CD	CISCO SYSTEMS INC
800-05573-01	CISCO12000 80GBPS DC	CISCO SYSTEMS INC
800-06765-02	TIMING COMM & CNTRL CD	CISCO SYSTEMS INC
800-08713-01	OC-12 INTFC CD 1 PT	CISCO SYSTEMS INC
CISCO 12016	FRAME	CISCO SYSTEMS INC
CISCO 2611	ROUTER	CISCO SYSTEMS INC
GE-SX/LH-SC	GIGABIT ETHRNT LN CD	CISCO SYSTEMS INC
PWR600-AC-RPS	POWER SUPPLY	CISCO SYSTEMS INC
WS-C3524-PWR-XLEN	CATALYST 3524-PWR	CISCO SYSTEMS INC
WS-X6408A-GBIC	EXPANSION MODULE	CISCO SYSTEMS INC
005140-1-02	SDSL IAD COPPER ROCKET 408	COPPER MOUNTAIN NETWORKS

Elantic Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ⁽⁴⁾

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
23413013-001-0	DS1 INPUT MODULE	DATUM INC
23413015-000-0	STRATUM 3E CLOCK MODULE	DATUM INC
23413016-000-0	SHELF	DATUM INC
23413017-000-0	DS1 OUTPUT MODULE	DATUM INC
23413158-000-0	CC OUTPUT MODULE	DATUM INC
3024-NEBS	MAGNUM 3000 STACKABLE HUB	GARRETT COMMUNICATIONS
3024-NEBS-SW	MAGNUM 3000 STACKABLE HUB	GARRETT COMMUNICATIONS
3324-NEBS	MAGNUM 3000 STACKABLE HUB	GARRETT COMMUNICATIONS
68000-001-12	XDSL WIDEBAND TEST UN	HARRIS CORPORATION
MJP5E-8-36TB	ENHANCED CAT 5 COMMUNICATION CIRCUIT ACC.	HOMACO INC
JS110100AA REV 001	CPX 1000 SHELF HA ASBY	JETSTREAM COMMUNICATIONS
JS210221 REV 001	CPX-1000 ATM-OC3 MMF	JETSTREAM COMMUNICATIONS
JS210250 REV 001	CPX-1000 ATM-DS3 MOD	JETSTREAM COMMUNICATIONS
JS230201 REV 001	CPX-1000 TDM-8T1 MOD	JETSTREAM COMMUNICATIONS
JS250200 REV 001	CPX-1000 ECHO CANCN	JETSTREAM COMMUNICATIONS
JS650110 REV 001	CPX-1000 CALL PROC MOD	JETSTREAM COMMUNICATIONS
JS650121 REV 001	CPX-1000 HOT SWAP CONT	JETSTREAM COMMUNICATIONS
JS650130 REV 001	CPX-1000 MGMT PROCR	JETSTREAM COMMUNICATIONS
JS650200 REV 001	CPX-1000 PWR SUP MOD	JETSTREAM COMMUNICATIONS
JS650220 REV 001	CPX-1000 FAN MOD	JETSTREAM COMMUNICATIONS
JS650400 REV 001	CPX-1000 ALARM MOD	JETSTREAM COMMUNICATIONS
JS650510 REV 001	CPX1000 DS3 SPLTR ASBY	JETSTREAM COMMUNICATIONS
JS81116100	IAD-FLEX SDSL	JETSTREAM COMMUNICATIONS
JS82008110	1AD801 INTEGRATED ACCESS DEVICE	JETSTREAM COMMUNICATIONS
TEL12-45	SLD LD ACD BAT 46AHR	JOHNSON CONTROLS, INC
2705CF S-2	OPT AMPLR UN	LUCENT (AT&T)
3810-A1-001	3810 STAND ALONE MODEM	LUCENT (AT&T)
739J5 S-1	FT-2000 OC48 TRMTR	LUCENT (AT&T)
739P5 S-1	FT-2000 OC48 TRMTR	LUCENT (AT&T)
839B5 S-1	FT-2000 RECEIVER UN	LUCENT (AT&T)
ED-6G995-31 1	FT-2000 OC-48 ENHNCD	LUCENT (AT&T)
ED-6G999-31 3	FT-2000 OC-48 LOW SPD	LUCENT (AT&T)
J68609H-1	22 TYPE RPTR BAY	LUCENT (AT&T)
J68612A-1	TEL OW SEL UNIT	LUCENT (AT&T)
LAA10 S-4	FT-2000 OC3 INTFC	LUCENT (AT&T)
LAA10 S-5	FT-2000 OC3 INTFC	LUCENT (AT&T)
LAA12B S-1	FT-2000 LS PROT N SW	LUCENT (AT&T)
LAA18 S-6	FT-2000 TIMING GEN UN	LUCENT (AT&T)
LAA21 S-4	FT-2000 OVHD CONTR	LUCENT (AT&T)
LAA23B S-3	FT-2000 CONTROLLER UN	LUCENT (AT&T)
LAA25 S-1	FT-2000 SYS MEM 4MB	LUCENT (AT&T)
LAA25 S-3	FT-2000 SYS MEM 4MB	LUCENT (AT&T)
LAA26 S-1	FT-2000 TRIB OVHDCONT	LUCENT (AT&T)
LAA26 S-2	FT-2000 TRIB OVHD CONT	LUCENT (AT&T)
LAA28 S-1	FT-2000 LINE CTRLD UN	LUCENT (AT&T)
LAA4 S-5	FT-2000 STS1E INTFC	LUCENT (AT&T)
LAA5 S-1	FT-2000 INTERFACE UN	LUCENT (AT&T)
PS1	PACK CKT	LUCENT (AT&T)

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Electronics and Electronics-Related Materials Equipment ⁽⁴⁾

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
PS2	PACK CKT	LUCENT (AT&T)
T939A S-1	FT-2000 OPT INTERFACE	LUCENT (AT&T)
741000 REVA	107A/F REM TST UN	MICRO COMPUTER SYSTEMS
741201 REVA	107A/F REM TST UN	MICRO COMPUTER SYSTEMS
00170-03	SHASTA 5000 BSN CMC CARD	NORTEL NETWORKS
00171-03	SHASTA 5000 BSN SFC CARD	NORTEL NETWORKS
00738-01	SHASTA 5000 BSN SSC CARD	NORTEL NETWORKS
60-24T	BAYSTACK HUB	NORTEL NETWORKS
NT0H01AA S-02	OPTERA 80 OCLD B1 CH1	NORTEL NETWORKS
NT0H10CB S-03	OPTERA 80 OCI 1.25G SR	NORTEL NETWORKS
NT0H30AA S-04	OPTERA 80 OMX B1 4-CH	NORTEL NETWORKS
NT0X50AA	DMS-100 FACE PLT FILR	NORTEL NETWORKS
NT0X50AC	BLANK	NORTEL NETWORKS
NT4K10AB-S03	FLC ACC COM EQPT SHELF	NORTEL NETWORKS
NT4K12AB-S19	FLC COP DISTN SH	NORTEL NETWORKS
NT4K13AA	FACEPLATE	NORTEL NETWORKS
NT4K14BA-S01	S/DMS ACC BRKR INTFC	NORTEL NETWORKS
NT4K14BA-S03	S/DMS ACC BRKR INTFC	NORTEL NETWORKS
NT4K14BA-S04	S/DMS ACC BRKR INTFC	NORTEL NETWORKS
NT4K14BA-S3A	S/DMS ACC BRKR INTFC	NORTEL NETWORKS
NT4K15AA	S/DMS ACC FILTER HW	NORTEL NETWORKS
NT4K16AA	S/DMS ACC LOC CRFT ACC	NORTEL NETWORKS
NT4K18CA-S03	S/DMS ACC COOLING SHLF	NORTEL NETWORKS
NT4K30AA	S/DMS ACC DS-3 I/O CD	NORTEL NETWORKS
NT4K31AA	S/DMS ACC PROT BUS BRG	NORTEL NETWORKS
NT4K32AA S-04	S/DMS ACC DS-1 INPUT	NORTEL NETWORKS
NT4K33AA S-05	S/DMS ACC DS-1 OUTPUT	NORTEL NETWORKS
NT4K50AA	S/DMS ACC LEFT EXT CD	NORTEL NETWORKS
NT4K50BA	S/DMS ACC LEFT EXT CD	NORTEL NETWORKS
NT4K51AA	S/DMS ACC RT EXTN CD	NORTEL NETWORKS
NT4K52BC S-52	S/DMS ACC PROCESSOR	NORTEL NETWORKS
NT4K52FA	S/DMS ACC PROCR CD	NORTEL NETWORKS
NT4K53AB	S/DMS ACC MTCE INTFC	NORTEL NETWORKS
NT4K53AB S-14	S/DMS ACC MTCE INTFC	NORTEL NETWORKS
NT4K53AC S-07	S/DMS ACC MTCE INTFC	NORTEL NETWORKS
NT4K53AD S-01	S/DMS ACC MTCE INTFC	NORTEL NETWORKS
NT4K54AA S-22	S/DMS ACC TST ACC CD	NORTEL NETWORKS
NT4K55AA S-14	S/DMS ACC INTFC LINKS	NORTEL NETWORKS
NT4K55CA S-05	S/DMS ACC INTFC CD	NORTEL NETWORKS
NT4K56AC S-02	S/DMS ACC TRANS INTFC	NORTEL NETWORKS
NT4K56CA S-01	S/DMS ACC TRANS INTFC	NORTEL NETWORKS
NT4K5830	S/DMS ACC FAC PLT 1 HW	NORTEL NETWORKS
NT4K5840	S/DMS ACC FAC PLT 2 HW	NORTEL NETWORKS
NT4K58KA	S/DMS ACC TST ACC I/O	NORTEL NETWORKS
NT4K58MA S-01	S/DMS ACC PWR TERM CD	NORTEL NETWORKS
NT4K58MA S-04	S/DMS ACC PWR TERM CD	NORTEL NETWORKS
NT4K61BA S-01	S/DMS ACC BAT FLT CD	NORTEL NETWORKS
NT4K61BA S-03	S/DMS ACC BAT FLT CD	NORTEL NETWORKS
NT4K62AA S-10	S/DMS ACC PWR CONVR	NORTEL NETWORKS

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Electronics and Electronics-Related Materials Equipment ⁽⁴⁾

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NT4K62AA S-18	S/DMS ACC PWR CONVR	NORTEL NETWORKS
NT4K62AB S-01	S/DMS ACC PWR CONVR	NORTEL NETWORKS
NT4K63AA S-02	S/DMS ACC PWR FILTER	NORTEL NETWORKS
NT4K64BA S-01	S/DMS ACC ALM REL CD	NORTEL NETWORKS
NT4K64CA S-01	S/DMS ACC ALM REL CD	NORTEL NETWORKS
NT4K70AA	S/DMS NB INTERSHELF	NORTEL NETWORKS
NT4K70AA S-06	S/DMS NB INTERSHELF	NORTEL NETWORKS
NT4K73AA S-03	S/DMS ACC MET TST ACC	NORTEL NETWORKS
NT4K73CA S-01	S/DMS ACC MET TST ACC	NORTEL NETWORKS
NT4K75AA S-01	S/DMS ACC TXC CD	NORTEL NETWORKS
NT4S43AA	FUSE PANEL	NORTEL NETWORKS
NT4S95AB	DE-4E LCI/STRU NSR2 HW	NORTEL NETWORKS
NT5C06CC S-32	25AMP MODR PWR RECT	NORTEL NETWORKS
NT5C08AD-46	100 AMP MODR RECT BR	NORTEL NETWORKS
NT5C08AD-61	100 AMP MODR RECT GY	NORTEL NETWORKS
NT5C10BV	MPS MODULAR POWER SHELF	NORTEL NETWORKS
NT5C22AA	HELIOS MINI SYS 500/48	NORTEL NETWORKS
NT6C12GC-61	CB PANEL	NORTEL NETWORKS
NT6C14GM	INTERCONNECT AND DISTRIBUTION UNIT	NORTEL NETWORKS
NT6C18AC 61	ALARM PANEL	NORTEL NETWORKS
NT6C18FO 61	BATTERY RETURN PANEL	NORTEL NETWORKS
NT6C26FB 61	1200-2200 AMP PWR PLT	NORTEL NETWORKS
NT6C34DB	HELIOS DISTN CARD	NORTEL NETWORKS
NT6C34PB	HELIOS CIRCUIT PACK	NORTEL NETWORKS
NT6C60PA S-01	ENHANCED 100A CKT BRKR	NORTEL NETWORKS
NT6C62AA S-01	100A 4-CKT BRKR PANEL	NORTEL NETWORKS
NT6X05EA	ACCESS NODE CARD	NORTEL NETWORKS
NT6X18BA S-06	DMS-100 LN CD TYPE B	NORTEL NETWORKS
NT6X20AA S-30	DMS-200 MSG WTG CONVR	NORTEL NETWORKS
NT6X20AA S-40	DMS-200 MSG WTG CONVR	NORTEL NETWORKS
NT6X21AC S-23	DMS-100 P-PHONE LN	NORTEL NETWORKS
NT6X53AA S-01	DMS-100 PWR CONV 5/15V	NORTEL NETWORKS
NT6X53AA S-90	DMS-100 PWR CONV 5/15V	NORTEL NETWORKS
NT7E01GA S-01	FDN600 INTER RCH CD	NORTEL NETWORKS
NT7E01GA S-04	FDN600 INTER RCH CD	NORTEL NETWORKS
NT7E01GA S-05	FDN600 INTER RCH CD	NORTEL NETWORKS
NT7E02PA S-01	FDN600 INTRA-OFF INTFC	NORTEL NETWORKS
NT7E02PA S-18	FDN600 INTRA-OFF INTFC	NORTEL NETWORKS
NT7E02PB S-17	FDN600 INTER RCH CD	NORTEL NETWORKS
NT7E02PB S-18	FDN600 INTER RCH CD	NORTEL NETWORKS
NT7E02PC S-01	FDN600 LONG RCH CD	NORTEL NETWORKS
NT7E02PD S-01	FDN600 EXTND LG RCH CD	NORTEL NETWORKS
NT7E02PD S-17	FDN600 EXTND LG RCH CD	NORTEL NETWORKS
NT7E04EA S-01	FDN600 DS1/VT MAPPER	NORTEL NETWORKS
NT7E08AA	FDN600 DS3 INTFC	NORTEL NETWORKS
NT7E08AA S-56	FDN600 DS3 INTFC	NORTEL NETWORKS
NT7E08BA	FDN600 DS3 INTFC	NORTEL NETWORKS
NT7E08BB	SPM BACKPLANE	NORTEL NETWORKS
NT7E09AA S-13	FDN600 3 STS-1 INTFC	NORTEL NETWORKS

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Electronics and Electronics-Related Materials Equipment ^(a)

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NT7E14AA	FDN600 DS3 I/O CARD	NORTEL NETWORKS
NT7E17AA	FDN600 DS3 CARR	NORTEL NETWORKS
NT7E19AA	FDN600 ESI CARR	NORTEL NETWORKS
NT7E19AA S-07	FDN600 ESI CARR	NORTEL NETWORKS
NT7E19AA S-09	FDN600 ESI CARR	NORTEL NETWORKS
NT7E20GD S-01	FDN2400 OC-48 PROC	NORTEL NETWORKS
NT7E23AA	FDN600 MTCE INTFC	NORTEL NETWORKS
NT7E24AC S-41	FDN600 OSI CARD	NORTEL NETWORKS
NT7E24BC S-40	FDN600 OPRNS CONTR	NORTEL NETWORKS
NT7E24BC S-52	FDN600 OPRNS CONTR	NORTEL NETWORKS
NT7E27DA S-04	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27DA S-06	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27DA S-07	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27EA S-05	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27EA S-06	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27EA S-07	FDN600 ESI CARD	NORTEL NETWORKS
NT7E27EA S-08	FDN600 ESI CARD	NORTEL NETWORKS
NT7E35AA S-16	S/DMS-TBM RNG LPBK CD	NORTEL NETWORKS
NT7E36AA S-01	S/DMS-TBM BRIDGE CD	NORTEL NETWORKS
NT7E5041	SHELF	NORTEL NETWORKS
NT7E5047	COOLING MODULE	NORTEL NETWORKS
NT7E51AA	TBM COOLING COP KJT	NORTEL NETWORKS
NT7E51CA	TBM COOLING COP OC-12	NORTEL NETWORKS
NT7E55AA	FDN2400 OC48/12 FAN UN	NORTEL NETWORKS
NT7E55AA S-01	FDN2400 OC48/12 FAN UN	NORTEL NETWORKS
NT7E56CA	FDN-600/2400 PWR & ALM	NORTEL NETWORKS
NT7E70AA	FDN600/2400 7FT FR	NORTEL NETWORKS
NT8E01MG S-01	FDN2400 OCI-48 TRMTR	NORTEL NETWORKS
NT8E01MH	FDN2400 OCI-48 TRMTR	NORTEL NETWORKS
NT8E01MH S-25	FDN2400 OCI-48 TRMTR	NORTEL NETWORKS
NT8E01NG S-01	FDN2400 OCI-48 TRMTR	NORTEL NETWORKS
NT8E01NH S-01	FDN2400 OCI-48 TRMTR	NORTEL NETWORKS
NT8E01PB S-20	FDN2400 OCI48 RNG TRMT	NORTEL NETWORKS
NT8E01PC S-20	FDN2400 OCI48 RNG TRMT	NORTEL NETWORKS
NT8E01PW S-01	FDN2400 OCI48 RNG TRMT	NORTEL NETWORKS
NT8E01QC S-19	FDN2400 OCI48 RNG TRMT	NORTEL NETWORKS
NT8E02DB S-39	FDN2400 OCI-48RCVR	NORTEL NETWORKS
NT8E02DC S-36	FDN2400 OCI-48 RCVR	NORTEL NETWORKS
NT8E02DC S-39	FDN2400 OCI-48 RCVR	NORTEL NETWORKS
NT8E02DC S-44	FDN2400 OCI-48 RCVR	NORTEL NETWORKS
NT8E02DE S-01	FDN2400 OC-48 RCVR	NORTEL NETWORKS
NT8E05CC S-16	FDN2400 NET DEMUX MOD	NORTEL NETWORKS
NT8E06AB S-04	FDN2400 RNG DEMUX	NORTEL NETWORKS
NT8E06AB S-07	FDN2400 RNG DEMUX	NORTEL NETWORKS
NT8E06AD S-02	FDN2400 RNG DEMUX	NORTEL NETWORKS
NT8E08BB S-06	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BC S-03	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BC S-06	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BC S-08	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS

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Electronics and Electronics-Related Materials Equipment ^(a)

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NT8E08BD	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BD S-03	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BD S-06	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E08BD S-08	FDN2400 OC3 OPT INTFC	NORTEL NETWORKS
NT8E15AA	FDN2400 DS3 SEL	NORTEL NETWORKS
NT8E17AA	FDN2400 DS3 CARR CARD	NORTEL NETWORKS
NT8E18AC S-01	FDN2400 SW CONT UN	NORTEL NETWORKS
NT8E19AA S-04	FDN2400 ACTIVE CARRIER	NORTEL NETWORKS
NT8E19AA S-05	FDN2400 ACTIVE CARRIER	NORTEL NETWORKS
NT8E19AA S-06	FDN2400 ACTIVE CARRIER	NORTEL NETWORKS
NT8E31BA S-08	FDN2400 STS-48 TRMTR	NORTEL NETWORKS
NT8E31BB S-01	FDN2400 STS-48 TRMTR	NORTEL NETWORKS
NT8E31CA S-20	FDN2400 STS-48 TRMTR	NORTEL NETWORKS
NT8E32AA S-45	FDN2400 STS-48 RCVR	NORTEL NETWORKS
NT8E34AC S-14	FDN2400 OC48 TRMTR	NORTEL NETWORKS
NT8E34AC S-16	FDN2400 OC48 TRMTR	NORTEL NETWORKS
NT8E50AA	FDN2400 TERM SHELF	NORTEL NETWORKS
NT8E54AA	FDN2400 FAN CONT PNL	NORTEL NETWORKS
NT8E57AA	FDN2400 DS3 TERM PNL	NORTEL NETWORKS
NTBP07AA	MAGELLAN COOLING UNIT	NORTEL NETWORKS
NTBP23BA	BLANKS	NORTEL NETWORKS
NTBP52BA	POWER SUPPLY	NORTEL NETWORKS
NTBP52BA S-05	PASSPORT DC PWR CONV	NORTEL NETWORKS
NTBP99AA-S06	PASSPORT DS3/E3 SPRG	NORTEL NETWORKS
NTCA01GK S-01	OC-192 WDM TRANSMITTER	NORTEL NETWORKS
NTCA01HK S-03	OC-192 WDM TRANSMITTER	NORTEL NETWORKS
NTCA01LK S-01	OC-192 WDM TRANSMITTER	NORTEL NETWORKS
NTCA01ZL S-01	OC192 DWDM TRANSMITTER	NORTEL NETWORKS
NTCA02BK S-01	OC-192 SH RCH RCVR	NORTEL NETWORKS
NTCA03MK S-01	OC-192 WDM RGTRMTR	NORTEL NETWORKS
NTCA03VK S-01	OC-192 WDM REGENR UN	NORTEL NETWORKS
NTCA05BA S-07	OC-192 DEMULTIPLEXER	NORTEL NETWORKS
NTCA10CC S-01	DENSE WV DIV MXR FLT	NORTEL NETWORKS
NTCA10DB S-01	DENSE WV DIV MXR FLT	NORTEL NETWORKS
NTCA10DC S-01	DENSE WV DIV MXR FLT	NORTEL NETWORKS
NTCA11NK S-01	OPTICAL AMPLR CD	NORTEL NETWORKS
NTCA11PK S-01	OPTICAL AMPLR CD	NORTEL NETWORKS
NTCA24AA S-04	OC-192 SWITCH CARD	NORTEL NETWORKS
NTCA30AL S-01	OC-48 T/R CARD	NORTEL NETWORKS
NTCA30CK S-06	OC-48 T/R CARD	NORTEL NETWORKS
NTCA34KA S-13	STS-48 T/R CARD	NORTEL NETWORKS
NTCA40AA-S05	OC-192 BREAKER MODULE	NORTEL NETWORKS
NTCA40BA S-01	OC-192 BREAKER MODULE	NORTEL NETWORKS
NTCA41CA S-01	FDN2400 SHELF CONTR	NORTEL NETWORKS
NTCA42AA S-01	MTCE INTFC (MI) CD	NORTEL NETWORKS
NTCA42BA S-01	MTCE INTFC (MI) CD	NORTEL NETWORKS
NTCA44AA S-07	EXT SYNC INTFC (ESI)CD	NORTEL NETWORKS
NTCA48AA S-01	MESSAGE TRNSFR (MX) CD	NORTEL NETWORKS
NTCA49AA S-01	OC-192 FILLER CD	NORTEL NETWORKS

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ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NTCA50BA S-01	PEGASUS OPC CONTR	NORTEL NETWORKS
NTCA51AA S-02	PEGASUS OPC STORAGE CD	NORTEL NETWORKS
NTCA52AA S-02	PEGASUS OPC I/O CD	NORTEL NETWORKS
NTCA59AA S-01	OC-192 FILLER (1 INCH)	NORTEL NETWORKS
NTCA80AB-S01	PEGASUS MAIN TRANS SH	NORTEL NETWORKS
NTCA81AA S-01	OC-192 CONT EQ BKPLN	NORTEL NETWORKS
NTCA81AA S-05	OC-192 CONT EQ BKPLN	NORTEL NETWORKS
NTCA81BA S-01	LOC CRAFT ACC PNL CD	NORTEL NETWORKS
NTCA81GA S-03	OPTERA LH OC-192 SHLF	NORTEL NETWORKS
NTCA82AA	PEGASUS LINE EXTN SHLF	NORTEL NETWORKS
NTCA82AA	PEGASUS LINE EXTN SHLF	NORTEL NETWORKS
NTCA84AB	FIBER MNGR 5 DRAW SHLF	NORTEL NETWORKS
NTCA84AB-S01	FIBER MNGR 5 DRAW SHLF	NORTEL NETWORKS
NTCA85AA-S01	OC-192 FAN SHLF ASBY	NORTEL NETWORKS
NTCA85BA S-08	OC-192 FAN MOD	NORTEL NETWORKS
NTCA85CA S-01	OPTERA LH COOLING SHLF	NORTEL NETWORKS
NTCA85DA S-01	OPTERA LH FAN MODULE	NORTEL NETWORKS
NTCA86BA-S01	OC-192 MAIN RPTR SHLF	NORTEL NETWORKS
NTCA86CA-S01	OC-192 EXTN RPTR SHLF	NORTEL NETWORKS
NTCA88GA S-01	OPTERA LH OC-192 SHELF	NORTEL NETWORKS
NTCA8932	COOLING DIVERTER	NORTEL NETWORKS
NTCA8935	COOLING DIVERTER	NORTEL NETWORKS
NTCA89AD-S02	OC-192 MECHANICAL ASBY	NORTEL NETWORKS
NTCA89GB-S01	OC-192 REPEATER BAY	NORTEL NETWORKS
NTCC14CC S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC14DB S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC14DC S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC14EC S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC14GC S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC14JB S-01	DISPERSION COMPN MOD	NORTEL NETWORKS
NTCC8520	SHELF	NORTEL NETWORKS
NTEP27CA S-01	PASSPORT DC PWR CONVR	NORTEL NETWORKS
NTEX17DA S-01	DMS100 PH IIB IMM CD	NORTEL NETWORKS
NTEX35AAB	1 MEG MODEM CARD	NORTEL NETWORKS
NTEX54CA S-01	DMS100 100BASET DBIC	NORTEL NETWORKS
NTFF01AA-S01	FDN600/2400 FR ASBY	NORTEL NETWORKS
NTFN33DA S-01	PASSPORT CONT PROCR	NORTEL NETWORKS
NTFN47EA	DS1 FP	NORTEL NETWORKS
NTFP18FA S-01	PASSPORT FUNC PROCR	NORTEL NETWORKS
NTHR06CA S-09	PASSPORT15K CONT PROCR	NORTEL NETWORKS
NTHR11BA S-02	PASSPORT15K MAC INTFC	NORTEL NETWORKS
NTHR12AA S-08	PASSPORT15K ALM MOD	NORTEL NETWORKS
NTHR15BA 02	PASSPORT15K PWR INTFC	NORTEL NETWORKS
NTHR16BA 02	PASSPORT15K FABRIC CD	NORTEL NETWORKS
NTHR21CA	4-PORT OC-3C SMIR TAF FUNCT	NORTEL NETWORKS
NTHR23CA	12-PORT DS3 TAF FUNCT	NORTEL NETWORKS
NTHR50AA-S12	PASSPORT CONSTN SHLF	NORTEL NETWORKS
NTHR51AA S-04	PASSPORT 15K RE CLG UN	NORTEL NETWORKS
NTHR64BA	FILLER CARD	NORTEL NETWORKS

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ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NTHR88DA	PSPT15K DS3 CHNZD 4PT	NORTEL NETWORKS
NTJS63AA	PASSPORT DC SHELF ASBY	NORTEL NETWORKS
NTJS95AB	19" E1/DS1 RJ45/RJ48C 1:N Termination Panel	NORTEL NETWORKS
NTJT10AA	SHASTA BSN CHASSIS	NORTEL NETWORKS
NTMX83AA S-01	DMS-100 FLR PLUG-ON	NORTEL NETWORKS
NTMX87AA S-04	DMS-100 QUAD PCM CARR	NORTEL NETWORKS
NTN350AA	S/DMS EXP CRICKET SHLF	NORTEL NETWORKS
NTN351AA	S/DMS EXP I/O MODULE	NORTEL NETWORKS
NTN370AA	S/DMS EXP MNISHLF KIT	NORTEL NETWORKS
NTN375AA S-01	S/DMS EXP CHGR CONT CD	NORTEL NETWORKS
NTN414AA S-01	EXP GX DWDM CP	NORTEL NETWORKS
NTN414AA S-02	EXP GX DWDM CP	NORTEL NETWORKS
NTN421BA S-08	EXPRESS ENHNCD PROCR	NORTEL NETWORKS
NTN425AA S-01	EXPRESS ILAN INTFC CD	NORTEL NETWORKS
NTN450AA	EXPRESS OC-3 SHELF	NORTEL NETWORKS
NTN451BA S-01	EXP GX LEFT INTFC CP	NORTEL NETWORKS
NTN451GA S-01	EXP GX 12.5A I/O PWR	NORTEL NETWORKS
NTN451GA S-02	EXP GX 12.5A I/O PWR	NORTEL NETWORKS
NTN451MA S-01	EXP GX LOAM LEFT CP	NORTEL NETWORKS
NTN455AB	EXPRESS FR LT EXT CARD	NORTEL NETWORKS
NTN458GA	EXPRESS GX OC-48 FAN	NORTEL NETWORKS
NTN458GA S-04	EXPRESS GX OC-48 FAN	NORTEL NETWORKS
NTN458HB S-02	OPTERA3500 FAN MOD	NORTEL NETWORKS
NTN501AA	ANX RNG AMPLR PWR SUP	NORTEL NETWORKS
NTN501BA S-01	ANX RNG AMPLR PWR SUP	NORTEL NETWORKS
NTN502AA S-01	AN-EXP POTS LINE CARD	NORTEL NETWORKS
NTN510AA	S/DMS ACC SHLF PROCR	NORTEL NETWORKS
NTN510AA S-11	S/DMS ACC SHLF PROCR	NORTEL NETWORKS
NTN511AA S-01	ANX INTGRD TST UN	NORTEL NETWORKS
NTN511AA S-03	ANX INTGRD TST UN	NORTEL NETWORKS
NTN515BA	ACC EXP TALK BAT FLT	NORTEL NETWORKS
NTN515BA S-03	ACC EXP TALK BAT FLT	NORTEL NETWORKS
NTN550AA	ACCNODE EXP VOC MOD	NORTEL NETWORKS
NTN551AA	ANX MXR SHELF	NORTEL NETWORKS
NTN553AA 01	ANX24	NORTEL NETWORKS
NTN55655	SHELF	NORTEL NETWORKS
NTNP10AA	S/DMS ACC SUBR INTFC	NORTEL NETWORKS
NTNP10AA-S01	S/DMS ACC SUBR INTFC	NORTEL NETWORKS
NTNP20AA S-01	S/DMS ACC POWER CARD	NORTEL NETWORKS
NTNP29AA	S/DMS ACC FILLER CD	NORTEL NETWORKS
NTNP29AA S-01	S/DMS ACC FILLER CD	NORTEL NETWORKS
NTNP29AB S-01	S/DMS ACC FILLER CD	NORTEL NETWORKS
NTNP29AC	S/DMS ACC FILLER CD	NORTEL NETWORKS
NTNP29AC S-01	S/DMS ACC FILLER CD	NORTEL NETWORKS
NTNP30AA	S/DMS ACC CKT PK ASBY	NORTEL NETWORKS
NTNP30AA	S/DMS ACC CKT PK ASBY	NORTEL NETWORKS
NTNP30AA S-01	S/DMS ACC CKT PK ASBY	NORTEL NETWORKS
NTNP40AA S-01	S/DMS ACC LINE CD	NORTEL NETWORKS
NTRX31DH-S01	DMS-100 AC INVERTER	NORTEL NETWORKS

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Electronics and Electronics-Related Materials Equipment ^(a)

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
NTTR60AA S-01	DMS-100 RING GEN	NORTEL NETWORKS
NTTR73AA S-03	DMS-100 UNIV MTCE PACK	NORTEL NETWORKS
NTTR77AA S-01	DMS-100 REM CONT PACK	NORTEL NETWORKS
NTTR80AA	DMS-100 SRHE FR	NORTEL NETWORKS
NTTR87AA S-01	DMS-100 QUAD PCM CARR	NORTEL NETWORKS
NTZM81AF	ANX WALL MOUNT CABINETS	NORTEL NETWORKS
7742909225	OS-5024-48V	OMNI TELECOMMUNICATIONS
240224-REV-A9	SLIMLINE ENCLR 24 PT	PREMISYS COMMUNICATIONS
DPC100-311	DIGL PTCH CD HW	SPECTRON
ASM	BPX ALM/STAT MON (ASM)	STRATACOM INC - CISCO
090-40002-01	DCD WIRE WRPD PNL	SYMMETRICOM
090-40010-01	DCD-400 CLK INPUT UN	SYMMETRICOM
090-40012-02	DCD TOTA	SYMMETRICOM
090-40019-03-ISS-C-R	DCD-ST2 ENH ST3E CLKCD	SYMMETRICOM
090-45230-01-REV-E	DCD-523 EXPN SHELF	SYMMETRICOM
090-71000-02	TIMESOURCE2500 ST1 UN	SYMMETRICOM
005-0007-1104	FUSE PANEL	TELECT INC
009-0004-1003	DL FP 10/10 POS 15 AMP	TELECT INC
009-0004-1044	-48V MAX FUSE 10 AMP	TELECT INC
009-6211-2100	CKT BRKR PNL 6POS/200A	TELECT INC
010-0000-4010	DSX-1 TELEMUX/4000 SERIES CHASSIS : 16 MOD CAP.	TELECT INC
010-9101-0462	DSX3/4 9100 SER MOD	TELECT INC
097-0128-0001	28 CKT CUST INTF PNL. 100964	TELECT INC
T009-5-1168735		TELECT INC
810550A-REV-L	TITAN-5500 ADMN SHLF	TELLABS INC
810550B-REV-N	TITAN-5500 CTR SW SHLF	TELLABS INC
810550C-REV-K	TITAN-5500 END SW SHLF	TELLABS INC
810550M	TITAN-5500 OCT DS1 SH	TELLABS INC
815381-REV-L	TITAN 532L END SW MOD	TELLABS INC
815382-REV-N	TITAN 532L END SW MOD	TELLABS INC
815384-REV-T	TITAN 532L PR TMG MOD	TELLABS INC
815385-REV-H	TITAN 532L TSLT INTRGG	TELLABS INC
815386-REV-B	TITAN 532L GRP CONTR	TELLABS INC
815387-REV-J	TITAN 532L TST PWR SUP	TELLABS INC
815501A-REV-E	TITAN-5500 PROCR MOD	TELLABS INC
815502BL-REV-E	TITAN-532L DSK/TP MOD	TELLABS INC
815502C-REV-C	TITAN-5500 DSK/TP MOD	TELLABS INC
815504-REV-J	TITAN-5500 ALM INTFC	TELLABS INC
815504-REV-K	TITAN-5500 ALM INTFC	TELLABS INC
815506A-REV-L	TITAN-5500 COMM MOD	TELLABS INC
815506A-REV-M	TITAN-5500 COMM MOD	TELLABS INC
815506A-REV-O	TITAN-5500 COMM MOD	TELLABS INC
815506B-REV-G	TITAN-5500 COMM MOD	TELLABS INC
815507A-REV-G	TITAN-5500 CTR STG MOD	TELLABS INC
815507B-REV-A	TITAN-5500 SYNC INTFC	TELLABS INC
815507-REV-I	TITAN-5500 SYNC INTFC	TELLABS INC
815508-REV-O	TITAN-5500 CTR STG MON	TELLABS INC
815509-REV-AD	TITAN-5500 END STG MOD	TELLABS INC

Elastic Telecom, Inc.
Electronics and Electronics-Related Materials Equipment ^(a)

ALL MANUFACTURERS OTHER THAN ALCATEL - Continued

Part Number	Part Description	Manufacturer
815509-REV-AF	TITAN-5500 END STG MOD	TELLABS INC
815512B-REV-I	TITAN-5500 GR CONTR	TELLABS INC
815518-REV-H	TITAN-5500 T3 LN INTFC	TELLABS INC
815519-REV-T	TITAN-5500 DS3/1 TS1	TELLABS INC
815519-REV-X	TITAN-5500 DS3/1 TS1	TELLABS INC
815534-REV-J	TITAN-5500 NET DISTN	TELLABS INC
815540-REV-D	TITAN-5500/ALARM SHELF	TELLABS INC
818021-REV-M	8021 POWER SUPPLY	TELLABS INC
820550E-REV-F	TITAN-5500 DS3 SHELF	TELLABS INC
825330-REV-X	530 PWR CONVERSION MOD	TELLABS INC
825341-REV-O	532TCS DS3 CONTROLLER	TELLABS INC
825343-REV-J	532TCS DS3 MULDEM	TELLABS INC
825344-REV-H	532TCS DS1 CONVR MOD	TELLABS INC
825345-REV-J	532TCS T3 INTFC MODULE	TELLABS INC
825346-REV-D	532TCS T3 PROTR MOD	TELLABS INC
825347-REV-K	532TCS DS1 SYNC MOD	TELLABS INC
825524-REV-I	TITAN-5500 TMG DISTN	TELLABS INC
835331A-REV-D	532TCS MULTIPOINT JCT	TELLABS INC
835524A-REV-A	TITAN-5500 NTWK TMG	TELLABS INC
835535-REV-C	TITAN-5500 PWRSY MOD	TELLABS INC
845550-REV-C	TITAN-5500 FS/ALM PNL	TELLABS INC
395ALCD14	DGTL MTG W/MAINT CAP	TELTREND INC
ASTS-2ZCU	ASTS 2W HDLSL2 CO UN	TELTREND INC
ASTS-2HRU	ASTS 2W HDLSL2 REM UN	TELTREND INC
ASTS-828-23LE	ASTS 23IN SHLF ASBY	TELTREND INC
ASTS-SCULN	CRAFT INTF RS232	TELTREND INC
DNI5702LS-I2	DS1 NET INTFC CONN	TELTREND INC
DNI5760LN	DS1 NET INTFC CONNR	TELTREND INC
DSA-2280A	DIGITAL SHELF ASSEMBLY	TELTREND INC
DSAWM-204ALCD	4 POS DGTL SHELF ASBY	TELTREND INC
DSM395A-LCD	DIGL NET INTFC ASBY	TELTREND INC
HCU6132	HDSL 4W DEL SYS CO UN	TELTREND INC
HRU670014	HDSL 4W DEL SYS REM UN	TELTREND INC
ISQ4389LN12	INTELIPORT D4 CHAN UN	TELTREND INC
RJ48C-28BA12	28 DS1 RJ48C PATCH PNL	TELTREND INC
TB200		TOLLBRIDGE TECHNOLOGIES
TB50	INTEGRATED ACCESS DEVICE	TOLLBRIDGE TECHNOLOGIES
XP-2	GN NETTEST MODEL XP-2	UNKNOWN
ASTS-AMS23LF	DS3 AUX 2 SLT SHLF	WESTELL INC
NEBS-20-014DC	NEB SERVER 20 TERMINAL SERVER	XYPLEX, INC.

[a] All items and counts are per Telecom Asset Management appraisal dated 10/25/04. It is likely, therefore, that the items and quantities currently on hand vary from the detail presented herein.

Elantec Telecom, Inc.
Materials Asset Inventory ^(a)

Elantec Telecom, Inc.
Materials Asset Inventory ^(a)

OUTSIDE PLANT ASSETS

Description	Quantity	Unit
Outside Plant Equipment		
Handhole, 18" x 48" x 30"	23	Each
Handhole, 30" x 60" x 36"	630	Each
Handhole, 36" x 60" x 36"	20	Each
Handhole, 36" x 60" x 36" w/o lid	2	Each
Handhole, 48" x 72" x 48"	216	Each
Handhole, 48" x 72" x 48" w/o lid	4	Each
Manhole - 48" x 48" x 48" - Concrete	8	Each
Miscellaneous Equipment		
75 KW Generator - Propane	1	Each
Concrete building 12' W x 20' L x 9' H, w HVAC	1	Each
Various Equipment (poles, risers, etc)	Varies	N/A

CONDUIT ASSETS

Description	Quantity	Unit
Outside Plant Equipment		
Innerduct, 1.25" SDR 11, Orange (7,000'/reel)	14,000	Feet
Innerduct, 1.25" SDR 11, Blue (7,000'/reel)	14,000	Feet
Innerduct, 1.25" SDR 11, White (7,000'/reel)	14,000	Feet
Innerduct, 1.25" SDR 11, Tri-wrap YLW/GRN/RED (2,500'/reel)	27,500	Feet
Innerduct, 1.25" SDR 11.5 Aerial (8,000'/reel)	24,000	Feet
Innerduct, 4" SDR 11 Orange (500'/reel)	5,002	Feet
Various PVC / HDPE	11,590	Feet

FIBER CABLE ASSETS

Description	Quantity	Unit
Fiber - 6 Ct - Loose Tube, 6 SM	257,644	Feet
Fiber - 12 Ct - In/Out, Loose Tube, 12 SM	70,267	Feet
Fiber - 24 Ct - Loose Tube, Armored, 96 SM	22,944	Feet
Fiber - 24 Ct - In/Out, Loose Tube, 24 SM	10,541	Feet
Fiber - 48 Ct - In/Out, Loose Tube, 48 SM	27,749	Feet
Fiber - 60 Ct - Loose Tube, 60 SM	16,094	Feet
Fiber - 72 Ct - Loose Tube, 72 SM	30,166	Feet
Fiber - 96 Ct - Loose Tube, Armored, 84 SM, 12 True	47,896	Feet
Fiber - 96 Ct - Loose Tube, 96 SM	29,470	Feet
Fiber - 96 Ct - In/Out, Loose Tube, 96 SM	18,642	Feet
Fiber - 144 Ct - Loose Tube, Armored, 84 SM, 60 True	55,946	Feet
Fiber - 144 Ct - Loose Tube, Armored, 144 SM	37,624	Feet
Fiber - 192 Ct - Loose Tube, Armored, 192 SM	25,594	Feet

FIBER CABLE ASSETS - Continued

Description	Quantity	Unit
Fiber - 192 Ct - Loose Tube, Armored, 144 SM, 48 Leaf	1,756	Feet
Fiber - 192 Ct - Loose Tube, Armored, 132 SM, 60 True	8,870	Feet
Fiber - 240 Ct - Loose Tube, 240 SM	5,332	Feet
Fiber - 288 Ct - Loose Tube, Armored, 288 SM	11,136	Feet
Fiber - 48 Ct - ADSS - Loose Tube, 36 SM, 12 Leaf	4,214	Feet
Fiber - 96 Ct - Loose Tube, 84 SM, 12 True	71,189	Feet
Fiber - 96 Ct - Loose Tube, 96 SM	256,140	Feet
Fiber - 108 Ct - Loose Tube, 84 SM, 24 True	8,062	Feet
Fiber - 144 Ct - Loose Tube, 144 SM	29,984	Feet
Fiber - 288 Ct - Loose Tube, 36 SM, 156 Metrocor, 96 Leaf	160,777	Feet
Fiber - 288 Ct - Loose Tube, 132 SM, 156 Metrocor	1,162	Feet
Fiber - 288 Ct - Loose Tube, 144 SM, 144 Metrocor	116,973	Feet
Fiber - 288 Ct - Loose Tube, 264 SM, 24 Leaf	15,707	Feet
Fiber - 288 Ct - Loose Tube, 288 SM	64,993	Feet
Fiber - 288 Ct - 288 Teralite	87,983	Feet
Fiber - 288 Ct - 144 Teralite, 144 SM	133,999	Feet
Fiber - 336 Ct - Loose Tube, 36 SM, 204 Metrocor, 96 Leaf	119,628	Feet
Fiber - 436 Ct - Loose Tube, 36 SM, 96 Leaf	7,000	Feet
Fiber - 436 Ct - Loose Tube, 36 SM, 276 Metrocor, 120 Leaf	130,464	Feet
Fiber - 436 Ct - Loose Tube, 36 SM, 300 Metrocor, 96 Leaf	79,140	Feet
Fiber - 576 Ct - Loose Tube, 432 SM, 144 Metrocor	31,311	Feet
Fiber - 864 Ct - Ribbon, 576 SM, 144 Metrocor, 144 Leaf	<u>2,322</u>	Feet
Total Fiber -- Feet	1,998,719	
Total Fiber -- Miles	379	

[a] All items and counts are per Telecom Asset Management appraisal dated 10/25/04. It is likely, therefore, that the items and quantities currently on hand vary from the detail presented herein.

Exhibit 8

Elantic Telecom, Inc.
Vehicles InventoryElantic Telecom, Inc.
Other Personal Property^{(a), (b)}
Inventory

Year	Make	Model	Vehicle Location		Asset Description	Quantity
			City	State		
2003	CHEV	2500 HD QUAD CAB 4X4	ASHLAND	VA	#14 AWG GREEN RHH OR RHW-2	4,000
2003	CHEV	2500 HD QUAD CAB 4X4	ALTOONA	PA	#14 AWG RED RHH OR RHW-2	4,000
2004	CHEV	2500 HD QUAD CAB 4X4	CHICAGO	IL	#14 BLACK RHH OR RHW-2	4,000
2004	CHEV	2500 HD QUAD CAB 4X4	ALBANY	NY	#16 AWG BLACK (TFN) PVC INSULATION NYLON	4,000
2001	CHEV	SILV 1500HD CRW 4WD	CHICAGO	IL	#16 AWG RED (TFN) PVC INSULATION, NYLON	4,000
2001	CHEV	SILV 1500HD CRW 4WD	SYRACUSE	NY	#2 AWG PWR RED RHH OR RHW-2	4,000
2001	CHEV	SILVRDO 2500 EXT 4WD	PITTSBURGH	PA	#4 AWG PWR BLACK RHH OR RHW-2	2,000
2003	DODGE	1500 CREW CAB 4X4	TOLEDO	OH	#4 AWG PWR RED RHH OR RHW-2	2,000
2002	FORD	EXPLORER XLS 4X4	BLACKSBURG	VA	#6 AWB PWR BLACK RHH OR RHW-2	2,000
2000	FORD	F150 QUAD CAB 4X4	ALBANY	NY	#6 AWG PWR GREEN RHH OR RHW-2	2,000
2001	FORD	F150 SUPERCREW 4X4	PROVIDENCE	RI	#6 AWG PWR RED RHH OR RHW-2	2,000
2002	FORD	F250 QUAD CAB 4X4	BUFFALO	NY	1 1/2" CORRUGATED INNERDUCT	490
2002	FORD	F250 QUAD CAB 4X4	CLEVELAND	OH	1 1/4 X 1 1/4 LAG SCREW	400
2001	FORD	F350 CREW CAB 4X4	TOLEDO	OH	1 1/4" SPLIT COUPLERS BLACK	620
2001	GMC	2500 HD QUAD CAB 4X4	SYRACUSE	NY	1 POUND FM-200 FIRE EXTINGUISH	2
1992	GMC	YUKON SUV	ASHLAND	VA	1" FIBER OPTIC BLANK DUCT PLUG	11,402
2000	GMC	GMC 4WD VAN	ASHLAND	VA	1" X 7" ROD & TRIPLE NUT (#E102-0053)	176
2000	GMC	MINI VAN	ALEXANDRIA	VA	1.0"X4.0" SELF-LAM. VINYL MARKER 100/RL	60
2002	GMC	NEW SIERA 15 EXT 4WD	ASHLAND	VA	1.25 IN. SCH. 40 11.25D X 36 IN. R BEND	3,000
2002	GMC	NEW SIERA 15 EXT 4WD	NEWARK	NJ	1.25 IN. SCH. 40 22.5D X 36 IN. R BEND	3,982
2000	GMC	SAFARI VAN	ASHLAND	VA	1.25 IN. SCH. 40 45D X 36 IN. R BEND	2,680
1997	HONDA	ATV	SYRACUSE	NY	1.25 IN. SCH. 40 90D X 36 IN. R BEND	585
1997	HONDA	ATV	ALBION	NY	1.25 IN. SCH. 40 PVC CONDUIT 20FT LENGTH	340
1999	HONDA	ATV	SYRACUSE	NY	1.25" SDR11 HDPE blue	17,918
2000	JEEP	CHEROKEE 4DR 4WD	SYRACUSE	NY	1.75" X 3 7/8" TELERGY FIBER OPTIC WARNI	1,968
2001	JEEP	CHEROKEE 4DR 4WD	ASHLAND	VA	1/0 PWR BLACK RHH OR RHW-2	1,000
2000	KEIFFER	TRAILER FOR CABLE	SYRACUSE	NY	1/2 X 1/2 CENTER TO CENTER 19	19
n/a	ROLLINGSTAR	TRAILER FOR SPLICING	QUEENSBURY	NY	1/2" FLAT WASHER ZINC/GOLD (# 30160710)	257
n/a	ROLLINGSTAR	TRAILER FOR SPLICING	SYRACUSE	NY	1/2" MACHINE BOLT EXPANSION ANCHOR POWER	19
2002	UNKNOWN	TRAILER FOR CABLE	TOLEDO	OH	1/2-13 HEX NUT ZINC/GOLD (# 30140710)	100
2002	UNKNOWN	TRAILER FOR CABLE	TOLEDO	OH	1/2-13-1 1/2" GRD 5 HEX HD ZINC/GOLD (#	35
2002	UNKNOWN	TRAILER FOR CABLE	SOUTH BEND	IN	1/2-13X1" GRD 5 HEX HD ZINC/GOLD (# 3011	161
2002	UNKNOWN	TRAILER FOR CABLE	LEECHBURG	PA	1/4" FLAT WASHER ZINC/GOLD (# 30160410)	100
2002	UNKNOWN	TRAILER FOR CABLE	ALTOONA	PA	1/4" LOCK WASHER ZINC/GOLD (# 30150410)	100
2002	ACTIVE	TRAILER FOR CABLE	HAGERSTOWN	MD	1/4-20 HEX NUT ZINC/GOLD (# 30140410)	100
2002	ACTIVE	TRAILER FOR CABLE	RICHMOND	VA	1/4-20X1 1/2" GRD 5 HEX BOLT (# 30060710	100
2001	ACTIVE	TRAILER FOR EMERG	RICHMOND	VA	1/4-20X1" GD 5 HEX BOLT ZINC/GOLD (# 300	100
2001	ACTIVE	TRAILER FOR EMERG	RICHMOND	VA	10' FIBERGLASS EXTENSION LADDER	1
1999	ACTIVE	TRAILER WITH GENERATOR	RICHMOND	VA	10' FIBERGLASS STEP LADDER - 300 LB.	5
1997	CARRY	TRAILER FOR ATV	SYRACUSE	NY	10" RUBBER STRAPS	40
1997	CARRY	TRAILER FOR ATV	ALBION	NY	10" SNOWSHOE KIT - BLACK 2110SP MFSR-12-	8
					10" SNOWSHOE KIT - GRAY (#MFSR12-3K)	50
					100 WATT YELLOW STROBE LIGHT	29
					10-32X1/2 SLOT RD HD ZINC/GOLD (# 300305	50
					10-32X5/16 SLOT RD HD ZINC/GOLD (# 30030	50
					1-1/2" CORE, 7000 LB. TORQUE, 8" DIA TWI	93
					1-1/2" DIA X 8" BRIGHT YELLOW FULL ROUND	27
					1-1/2" DIA X 8" BRIGHT YLW FULL ROUND GU	75
					1-1/2" RACK JUNCTIONS KIT (NEWTON PT.	50

Elantec Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
1-1/4" FIBER OPTIC BLANK DUCT	161
1-1/4" FIBER OPTIC BLANK DUCT PLUGS	402
12334P ANCHORS (ROD) 1IN. X 7FT W/TRIP	22
14-1/2" CABLE TIE (BAG OF 100)	2
15" RUBBER STRAP	28
16" SNOWSHOE FIBEROPTIC STRAND STORAGE B	104
2 " 90 DEGREE HORIZONTAL ELBOW (# FGS-MH	5
2 X 2 VERT. W/1.5" SPACING 1-6' SECTION	1
2" JUNCTION KIT (# FGS-MJWR-C)	20
2" RACK JUNCTIONS KITS (NEWTON PT.	49
2" TO 4" ADAPTER (# FGS-MDSA-AC)	12
2" X 3.5" PEEL N' STICK LABEL-W/LOGO & P	2,550
2.5 POUND ABC FIRE EXTINGUISHER	2
22-2/P SOL TC PVC/PVC 0/A A./POLY W/D NE	2,000
22AWG/4PR/SHIELDED SOL TC PVC/PVC 0/A AL	14,000
23V Main shelf kit.	2
24" X 24" RED FLAGGING W/36" WOOD STAFF,	14
24/2/P SOL TC FFE/PVDF CMP TICABLE LAN/	2,000
25' FIBERGLASS EXTENSION LADDE	1
25 FT DSX-1 CABLE SHIELDED CAC # (005-00	10
250' REEL 1/2" NYLON PULL ROPE	6
28 INCH LAKESIE PLASTIC ORANGE	14
3 INCH HEIGHT CONCRETE GRADING	6
3 INCH HEIGHT CONCRETE GRADING COLLAR	10
3 LB. SLEDGE HAMMER 10-1/2" HANDLE	3
3/0 PWR BLACK RHH OR RHW-2	1,000
3/8 INCH EHS 7 WIRE GALV GUY STRAND	6,619
3/8" FLAT WASHER ZINC/GOLD (# 30160610)	200
3/8" LOCK WASHER ZINC/GOLD (# 30150610)	100
3/8-16 HEX NUT ZINC/GOLD (# 30140610)	100
3/8-16X1 1/2" GRD 5 HEX HD ZINC/GOLD (#	200
3/8-16X1" GRD 5 HEX HD ZINC/GOLD (# 3010	100
3/8X1 1/2 SQ HD LAG ZINC/YELLOW (# 30130	100
3/8X1 SQ HD LAG SCREW ZINC/YELLOW (# 301	100
3/8X2 1/2 SQ HD LAG ZINC/GOLD (# 3013061	50
3/8X3 SQ HD LAG ZINC/GOLD (# 30130710)	100
300 YARD MEASURING WHEEL	19
30-5/8" NATURAL NYLON PAN-T CABLE TIES	1,495
31" RUBBER STRAPS	31
32 PR 24 GA PVC T1/E1 CMR ABAM CABLE	3,050
36 INCH CAST IRON FRAME AND COVER WITH	26
36" REFLECTIVE SAFETY CONE W/6" AND 4"	60
387 AMEREX 11 POUND "HALOTRON" FIRE	2
3M RE-ENTRY KIT FOR 3M 2178 SPLICE CASE	10
3M SCOTCHMARK MINI-MARKER	133
3M TELCOM CC-4 CLEANING SOLVENT (4 QT/CS	16
3R 1310nm Transponder - 1546.12.	4
4 3/8" J BOLT ZINC/GOLD (# 2115810110)	30
4 FT X 6 FT X 4 FT TELERGY PULL BOX	1

Elantec Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
4 IN. SCH. 40 PVC 11.25D BEND	40
4 IN. SCH. 40 PVC CONDUIT (20FT LENGTHS	9
4' WOODEN STEPLADDER - 300 LB.	5
4 X 1 BASES	2,700
4 X 1 INTERMEDIATE SPACER	1,600
4" JUNCTION ASSEMBLY ADC (# FGS-JUNC-A)	13
4" ADC HORIZONTAL T (#FGS-MHRT-A)	5
4" BLANK SOLID DUCT PLUG	455
4" CABLE TIE-NATURAL	3,000
4" CUSTOM CABLE WRAPS	3,744
4" DOWNSPOUT COVER ADC (# FGS-MCDS-AB)	13
4" HORIZONTAL SECTION (# FGS-MSHS-A)	13
4" X 5" ORANGE FLAGS W/ 24" ST	7,198
4" X 5" WHITE FLAGS W/ 24" STA	16,200
45 DEGREE DOWN ELBOW (# FGS-MD4A-C)	21
45 DEGREE DOWN ELBOW (# FGS-MD4E-A)	5
45 DEGREE HORIZONTAL ELBOW (# FGS-MH4A-C	5
45 DEGREE HORIZONTAL ELBOW (# FGS-MH4E-A	5
45 DEGREE INSIDE 1.5" (# 20280010)	15
45 DEGREE INSIDE 2"	5
45 DEGREE OUTSIDE 1.5" (# 20270010)	10
45 DEGREE OUTSIDE 2"	15
45 DEGREE UP ELBOW (# FGS-MU43-A)	5
45 DEGREE UP ELBOW (# FGS-MU4A-C)	30
4FT X 6FT X 4FT CDR HANDHOLE W/TELERGY L	218
4IN. SCH. 40 22.5D ELBOW (CANTEX)	65
4IN. SCH. 40 45D ELBOW (CANTEX)	56
4IN. SCH. 40 90D ELBOW (CANTEX)	20
4IN. SCH. 40 COUPLINGS (CANTEX)	96
5 POUND ABF CO2 FIRE EXTINGUIS	4
5 POUND DRY CHEMICAL FIRE EXTINGUISHER	2
5/16" FLAT WASHER ZINC/GOLD (# 30160510)	100
5/16" LOCK WASHER ZINC/GOLD (# 30150510)	100
5/16-18 HEX NUT ZINC/GOLD (# 30140510)	200
5/16-18X1 1/2" SLOT FLAT HD GRD 5 ZINC/G	100
5/16-18X1" SLOT FLAT HD GRD 5 (# 3009510	100
5/8" FLAT WASHER ZINC/GOLD (# 30160810)	1,047
5/8" LOCK WASHER ZINC/GOLD (30150810)	100
5/8"X72" SPLIT TUBING ZINC/GOLD (# 21101	64
5/8-11 HEX NUT ZINC/GOLD (# 30140810)	400
5/8-11X1 1/2" GRD 5 HEX HD ZINC/GOLD (#	200
5/8-11X1" GRD 5 HEX HD ZINC/GOLD (# 3012	100
5/8-11X48" THREADED ROD ZINC/GOLD	17
50' EXTENSION CORD	5
5IN. CARLON PV-MOLD SCH-40 U-GUARD: 10	8
6' FIBERGLASS STEPLADDER	1
6 OUTLET SURGE PROTECTOR (LEVITON #4800P	9
6 POSITION SC SM PANEL (#APL-6S-9-02)	416
6' WOODEN STEPLADDER TYPE 1A 1	4

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
604880 GREEN BD4 PEDESTLES W/ POSTS (6)	8
64 POS TYCO/AMP (552285-1) PLUG ASSY	70
6AWG THHN-GRN. STRAND GROUNDING CABLE; 5	4
7' Seismic Rack w/PDU at top	1
7IN. RACK STEPS FOR HANDHOLES	1,951
8' FIBERGLASS STEP LADDER	4
8' WOODEN STEP LADDER - 300 LB	5
8" CABLE ID TIES 1000PC/BAG	76
8" CABLE ID TIES 100PC/BAG	5
9" PAPER PLATES 100/PK 12PKCS	76
90 DEGREE DOWN ELBOW (# FGS-CD93-A)	5
90 DEGREE HORIZONTAL ELBOW (# FGS-MH9A-C)	4
90 DEGREE HORIZONTAL ELBOW (# FGS-MH9A-C)	10
90 DEGREE INSIDE 12" X 1.5" (# 20060630)	4
90 DEGREE INSIDE 24" X 1.5" (# 2006113)	4
90 DEGREE INSIDE 24" X 2" (# 20062630)	4
90 DEGREE OUTSIDE 12" X 1.5" (# 2005063)	4
90 DEGREE OUTSIDE 24" X 1.5" (# 2005113)	4
90 DEGREE OUTSIDE 24" X 2" (# 20052630)	4
90 DEGREE UP ELBOW (# FGS-MU93-A)	5
ADC 2 X 2 VERT. W/1.5" SPACING 1-6' SECT	169
ADC 2" LADDER RACK SUPPORT KIT (#FGS-HLR)	36
ADC 24 POS. UNLOADED FRONT CROSS CONNECT	8
ADC 90 DEGREE DOWN ELBOW (# FGS-MD93-A)	5
ADC 90 DEGREE DOWN ELBOW COVER (#FGS-CD9)	5
ADC CROSS (#FGS-MHXP-A)	5
ADC DSR-1 LOOPING PLUG P/N PJ746	50
ADC DSX-1 LOOPING PLUGS (# PJ745)	40
ADC DSX-1 PATCH CORD 6 FT (# PJ772)	30
ADC DSX-1 PATCHCORD 3 FT, (# PJ766)	24
ADC DSX-3 PATCHCORD 6 FT, (#XXC-MMXO-006)	101
ADC DSX-4B-M 3 PORT FRONT CROSS CONNECT	247
ADC DSX-BEST-56 TERM. REAR CROSS-CON PAN	5
ADC STORAGE SPOOLS (# FGS-STOR-A/B)	20
ADC UNIVERSAL MNT. BRACKET (#FGS-HWMB-C)	10
ADC# FGS-MEXP-A/B/F EXPRESS EXIT 2 X 2	10
Adhesive, flush mount fiber marker	10
AERVOE UPSIDEDOWN PAINT; ALERT ORANGE HI	37
AIR FILTER (PLEATED) 16 "W X 2	6
Alarm, remote, NIA	2
Alarm, remote, DPS KDA864-TS	6
Alarm, remote, BAC, DPS KDA 864	1
ANPHENOL 64 POSITION FEMALE (211876)	25
ANTIOXIDENT (#78-32350-30026)	10
ARGUS 30 AMP BREAKER (# 747-016-20)	12
ARNCO (WAVE RIBBED) 1.00 IN. PERMA GUA	17,000
ARNCO (WAVE RIBBED) 1.00IN. PERMA GUARD	12,000
AROW STAPLE GUN 1/4" CROWN (#T-25M)	2
Arrester, ac service power, Joslyn	1

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
ARROW STAPLE GUN 1/2" CROWN (# T-75)	3
Assembly, shelf, SLM201, amx	45
ASTEC BREAKER MID TRIP, 20 AMP P/N A0722	10
ASTEC BREAKER MID TRIP, 30 AMP P/N A0722	8
ASTEC BREAKER MID TRIP, 40 AMP P/N A 072	10
ASTEC BREAKER MID TRIP, 50 AMP P/N A0722	6
ASTEC BREAKER MID TRIP, 60 AMP P/N A0722	10
ASTEC BREAKER MID TRIP, 80 AMP P/N A0722	10
Attenuator, 01db optical, sc/sc	4
Attenuator, 03db optical, sc/sc	9
Attenuator, 04db optical, sc/sc	8
Attenuator, 06db optical, sc/sc	13
Attenuator, 07db optical, sc/sc	13
Attenuator, 08db optical, sc/sc	19
Attenuator, 09db optical, sc/sc	9
Attenuator, 10db optical, sc/sc	9
Attenuator, 13db optical, sc/sc	40
Attenuator, 14db optical, sc/sc	15
Attenuator, 15db optical, sc/sc	21
Attenuator, 5db optical, sc/sc	11
AUG FRAME JUNCTION T (10240110)	20
AUX CLIPS FOR J-BOLTS (NEWTON PT. 003031	150
AUX CLIPS FOR THREADED ROD (NEWTON PT.	151
AUX FRAM SPLICE (# 10300110)	20
AUX FRAME JUNCTION X (10240210)	15
AUX FRAMING MNT ANGLE (# 10480130)	20
AUX JUCT AT WALL (# 10330020)	10
AUX SUPPORT (#10250110)	30
AUX SUPPORT TO WALL ANGLE (#10270110)	10
AVAYA-SCS 1116A 24-25/P SOL TNC PVC ALM	2,000
B1331H ERICO CABLE ADAPTER SLEEVES	200
B6 Mux/Demux.	4
Backboard, 4 89b brackets, blue	4
Backplane, ciop202 ds3 tmux	6
BACK-UP ALARM - 12V, 9706	23
Battery, alkaline " 9v "	46
Battery, alkaline " aa "	10
Battery, alkaline " c "	6
Battery, alkaline " d "	93
Battery, alkaline "aaa"	82
Bay, HD, for DS1s, ADC	1
BD-2 & BD-3 PEDASTAL STAKES #(MS1342)	35
BD-2 & BD-3 PEDASTAL STAKES #(MS1342)	60
BD2 DISTRIBUTION PEDESTAL (MARCONI #F6048	52
BD3 DISTRIBUTION CLOSURE (MARCONI #F6048	41
BD3 DISTRIBUTION PEDESTAL (MAR	1
BD3 DISTRIBUTION PEDESTALS #F604860 MARC	186
BELDIN 735A.12 TYPE DS3-4 COAX CABLE	960
B-LINE 1/2 - 13 NUT (N225WO)	500

Elantic Telecom, Inc.
Other Personal Property^{(a), (b)}
Inventory

Asset Description	Quantity
B-LINE 1/2" FENDER WASHER (2FFW)	500
B-LINE 1/2" WASHER (1/2FW)	400
B-LINE 3/8" WASHER (3/8FW)	500
B-LINE 5/16" WASHER (5/16W)	500
B-LINE 5/8" NUT (N255W0)	1,300
B-LINE 5/8" WASHER (5/8FW)	400
B-LINE BEAM CLAMPS (B321-3)	248
B-LINE CORNER (B143)	150
B-LINE CROSS PLATE (B-132)	150
B-LINE FLAT PLATE (B341)	150
B-LINE FOUR HOLE T (B136)	150
B-LINE STRUT SECTIONS (B22SHPLN120)	190
B-LINE THREADED ROD PROTECTION (SB-301)	250
BLNK101, Blank for TEL501	119
BLNK201, Blank for SPC	47
BLNK302, Blank for OSC	6
BLNK401, Blank for OFA	72
BLNK405, Blank for OSM	4
BLNK501, Blank for TRB	202
BLNK502, Blank for TCS	23
Block, connecting 66m1-50 50 pair	5
BLUE DOT GLOVES - LARGE	58
Bnc insert/withdrawal tool, bt2000	1
Bolt, "j"	75
Bolt, clip "j"	30
Bolt, spanner "j"	10
Bracket, L, 2"	158
Bracket, wall support 12"	6
BRADY RIBBON CASSETTE (PT. #30306)	3
Breaker, 10 amp, mid-trip	10
Breaker, 100 amp, mag, tog, 65vdc, long	12
Breaker, 100 amp, mid-trip	6
Bridging clips (25 per pack)	20
BROWN JERSEY WORK GLOVES	8
BURIED SVC. WIRE SPLICE KIT	130
BURNDY 1 HOLE LUG FOR # AWG (# YA6C-LBOX)	50
BURNDY 1 HOLE LUG FOR #1/0 CABLE (# YA25)	25
BURNDY 1 HOLE LUG FOR #14AWG (# YAE12N B)	50
BURNDY 1 HOLE LUG FOR #14AWG (# YAE12N2 B)	47
BURNDY 1 HOLE LUG FOR #2 AWG (# YA2C-L2)	49
BURNDY 1 HOLE LUG FOR #2/0 CABLE (# YA26)	100
BURNDY 1 HOLE LUG FOR #3/0 CABLE (# YA27)	100
BURNDY 1 HOLE LUG FOR #4 AWG (# YA4C-L B)	50
BURNDY 1 HOLE LUG FOR #4/0 CABLE (# YA28)	99
BURNDY 1 HOLE LUG FOR #8 AWG (# YA8C-L1)	50
BURNDY 2 HOLE LUG FOR #1/0 CABLE (# YA25)	25
BURNDY 2 HOLE LUG FOR #2 AWG (# YA2CL-2T)	50
BURNDY 2 HOLE LUG FOR #2/0 CABLE (# YA26)	100
BURNDY 2 HOLE LUG FOR #3/0 CABLE (# YA27)	100

Elantic Telecom, Inc.
Other Personal Property^{(a), (b)}
Inventory

Asset Description	Quantity
BURNDY 2 HOLE LUG FOR #4 AWG (# YA4C-2LN)	50
BURNDY 2 HOLE LUG FOR #4 AWG (# YA4CL-2T)	50
BURNDY 2 HOLE LUG FOR #4/0 CABLE (# YA28)	100
BURNDY 2 HOLE LUG FOR #6 AWG (# YA6CL-2T)	41
BURNDY 2 HOLE LUG FOR #6 AWG (# YA6CL-2T)	50
BURNDY 2 HOLE LUG FOR #6 AWG (# YA6CL-2T)	50
BURNDY 2 HOLE LUG FOR #8 AWG (# 7YA8CL-2)	50
BURNDY 90 DEGREE LUG FOR # 1/0 CABLE (#	25
BURNDY 90 DEGREE LUG FOR #14AWG (# YAV14)	49
BURNDY 90 DEGREE LUG FOR #2 AWG (# YAV2C)	49
BURNDY 90 DEGREE LUG FOR #4 AWG (# YA4C-	49
BURNDY 90 DEGREE LUG FOR #6 AWG (# YA6C-	50
BURNDY 90 DEGREE LUG FOR #8 AWG (# YA8C-	50
BURNDY GROUND CLAMP TYPE GC-A FOR PIPE 1	20
BURNDY GROUND CLAMP TYPE GC-A PIPE 1/2-3	20
BUSSMAN 1 AMP FUSE (# 701-1A)	20
BUSSMAN 1 AMP FUSE (# GMT-1)	9
BUSSMAN 1/2 AMP FUSE (# 70G-1/2A)	10
BUSSMAN 1/4 AMP FUSE (# 70K-1/4A)	20
BUSSMAN 10 AMP FUSE (# 70N-10A)	20
BUSSMAN 10 AMP FUSE (# GMT 10)	9
BUSSMAN 10 AMP FUSE (# TPS-10)	25
BUSSMAN 1-1/2 AMP FUSE (# GMT 1-1/2 AMP)	20
BUSSMAN 1-1/3 AMP FUSE (# 70A-1-1/3A)	20
BUSSMAN 1-1/3 AMP FUSE (# GMT 1-1/3)	10
BUSSMAN 12 AMP FUSE (# GMT 12)	10
BUSSMAN 15 AMP FUSE (# GMT 15)	6
BUSSMAN 15 AMP FUSE (# TPS-15)	25
BUSSMAN 2 AMP FUSE (# 70B2A)	20
BUSSMAN 20 AMP FUSE (# TPS-20)	25
BUSSMAN 3 AMP FUSE (# 70C-3A)	20
BUSSMAN 3 AMP FUSE (# GMT-3)	7
BUSSMAN 30 AMP FUSE (# TPS-30)	10
BUSSMAN 3-1/2 AMP FUSE (# 70J3-1/2A)	20
BUSSMAN 4 AMP FUSE (# GMT 4)	7
BUSSMAN 40 AMP FUSE (# TPS-40)	25
BUSSMAN 5 AMP FUSE (# 70D-5A)	20
BUSSMAN 5 AMP FUSE (# GMT 5)	8
BUSSMAN 50 AMP FUSE (# TPS-60)	49
BUSSMAN 6 AMP FUSE (# 70L-6A)	20
BUSSMAN 60 AMP FUSE (# TPS-60)	25
BUSSMAN 70 AMP FUSE (# TPS-70)	25
BUSSMAN 7-1/2 AMP FUSE (# GMT 7-1/2)	10
BUSSMAN 8 AMP FUSE (# 70M-8A)	20
CA BRACKET, STAND OFF 3"	25
CA RACK SPLICE OF DIFF SIZE (# 20360010)	10
CA RACK SUPP TO SIDE BAR (# 20810010)	5
CA RACK WALL SUP 24" X 1.5"	10
CA RACK WALL SUPP. 12" X 1.5" (# 2065063)	10

Elantec Telecom, Inc.
Other Personal Property ^(a) ^(b)
Inventory

Asset Description	Quantity
CA RACK WALL SUPP. 24" X 2"	10
CA RACK WALL SUPP. 5" X 1.5"	10
Cabinet, splice, 864 splice capacity	4
Cable assy, 25 pr x 40 ft trw male connec	5
Cable assy, 60", bnc, alcatel 1603/12 shelf	211
CABLE CADDY, 15" WIDE X 18" DE	2
Cable grip, fiber optics, 1" male threaded	4
CABLE RACK HOOK (7 1/2 INCH)	212
CABLE RACK HOOK (10 INCH)	356
CABLE RACK HOOK (4 INCH)	185
CABLE RACK SPLICE 1.5" (# 20110010)	20
CABLE RACK SPLICE 2" (# 20110110)	20
CABLE RACK WALL FEET 1.5" (# 20260010)	10
CABLE RACK WALL FEET 2" (# 20260110)	10
Cable tie bars for unequal flange 23" rack	28
CABLE TIE MNT PAND ABMS-A-C 100/BAG (#	1
Cable, bracket, 5"	23
Cable, 25 Pin DSUB, 25'	2
Cable, power harness, 1603 smx 22"	25
Cable, power harness, 1603 smx 40"	2
Cable, stub, connectorized, yellow	4
Cable, support bar 4x23	18
Cable, fiber 2.0mm mu-mu 19"	23
Cable, fiber, mu-mu, single mode, 36"	8
CARLON QUICK SET CLEAR CEMENT 32OZ	8
CARLON QUICK SET PVC CEMENT 16	12
CAT 3-100 PR/24AWG-BACKBONE CABLE, 1M	2
CAT 3-50PR/24AWG./BACKBN CABLE, 1M FT/RO	2
CAT 5 24-4P UTP-CMP SOL BC LEVEL 5 FEP/F	2,000
CAUTION: FIBEROPTIC CABLE - CA	3
CAUTION: FIBEROPTIC CABLE - CA	5
C-CEMENT 12/BOX	30
C-CLIP 1.5" (# 20540010)	50
C-CLIP 2" (# 20540110)	10
CCM101 X-Connect, 3AL00424AA	2
CDR #TA12-3660-36*-0255 HANDHOLE	24
CDR #TA12-4878-48 HAND HOLE	6
CEILING COLLAR TAPE 1-1/2 X 60	3
CEILING COLLAR TAPE 1-1/2 X 60 (80-6104	12
Centest DT3 test card, ct650-dt3	3
Channel bracket, aux, junctioning 2"x1"x	50
Chassis, alarm remote, DPS, KDA 864	6
Chassis, fiber patch, 23 inch linxs	5
Ciop 401, 12x ds3/sts1 input/output panel	85
Circuit breaker, 20amp	1
Circuit breaker, 30amp	8
Circuit breaker, 50amp	6
Clamp, cable rack splice	8
Cleaner, f/o replacement reel	2

Elantec Telecom, Inc.
Other Personal Property ^(a) ^(b)
Inventory

Asset Description	Quantity
Cleaner, F/O connector, (brick)	1
Cleaner, hand (w/lanolin)	4
CLEAR HEAT SHRINK 1/4 IN X 25 FT REEL (P	9
CLEAR HEAT SHRINK 1/8 IN X 25 FT (REEL)	5
CLEAR HEAT SHRINK TUBING 1/2 IN X 25 FT	9
CLEAR HEAT SHRINK TUBING 3/8 IN X 25 FT	9
CLOTH WORK GLOVES, BROWN	4
COA 607 w/Two RS232 Ports, 32MB, for ATM	13
COA 609 w/ Two RS232 Ports, 16 MB,	5
Comm shelf processor	3
COMSCOPE 734C1 20-1/C SOL BC 75OHM COAX	1,000
CONCRETE GRADE RINGS	2
CONCRETE MIX; 80 LB. BAG (SAKRETE)	50
Connector, BNC, series 734 male	97
Connector, BNC, series 735, milestek	382
Connector, BNC, series 735 male	211
Connector, plug, rj11	143
Connector, plug, rj45	100
Connector, bnc-male for rg58u cable	45
COOPER-MCGRAW LOCKING CLIP FOR MANHOLE	194
COOPER-MCGRAW LOCKING CLIP FOR MANHOLE	400
COPPER GROUND RODS - 5/8" X 8'; 50/BOX.	153
Cord, reel, industrial duty, 13a/600v	19
CORE FIBER PAPER 40" X 48" X .015" PRE-C	10
CORNER CLAMP 1.5" (# 20140010)	19
CORNER CLAMP 2" (# 20140110)	20
Coupler, duct, anodized, 1.25	640
COVER (# FGS-CH9E-A)	10
COVER (# FGS-MCDS-AB)	3
COYOTE 3-SECTION END PLATE KIT PT. #8080	5
Coyote future cable plug for f/o splice	14
Cpc 101, communications processor	11
CPE-24S/12 FIBER ENCLOSURE KIT	6
CPE-24S/24 FIBER ENCLOSURE KIT	15
Crimp tool die, crimpex ii	4
Crimp tool for bnc connectors,	2
CROSS (# FGS-CHXP-A)	10
CROSS (# FGS-MHXP-C)	14
CUSTOM TELERGY PRE-COILED SNAP-ON MARKER	9,237
CUSTOM TELERGY PRE-COILED SNAP-ON MARKER	9,302
CUSTOMER INTERFACE PANEL, 28 CIRCUIT, TE	5
CUSTOMER PREMISE ENCLOSURE (TYCO # CPE-1	31
CUSTOMER PREMISE ENCLOSURE (TYCO # CPE-2	25
DEM-COTE BRIGHT RED SPRAY PAIN	11
DEM-COTE FLAT BLACK SPRAY PAIN	12
DEM-COTE YELLOW (CATERPILLER)	13
DE-SOLV-IT CABLE CLEANER (4 GAL/CS) (#40	8
D'GEL CABLE GEL SOLVENT 1 GALL	17
Dmi301, ds1 intermediate mux, w/pm	183

Elantic Telecom, Inc.
Other Personal Property ^(a), ^(b)
Inventory

Asset Description	Quantity
DO NOT USE 45 DEGREE OUTSIDE 1.5" (# 2	5
DOWN SPOUT (# FGS-MDSP-A)	8
DPS, Bas access pkg	2
DPS, entry control unit	18
DPS, keypad device	46
DPS, Netguardian	1
DPS, Temp/Humidity Sensor	2
DR RUBBER TAPE 2" X .045 X 15'	15
DS1 Circuit guard plug, PLG-100051	14
Ds1 floating interface,alcatel 1603/12	10
Ds1 virtual trib interface,alcatel	20
Ds1 wirewrap connector kit,alcatel	5
DS1WW201 Wire Wrap Panel, 3AL00430AA	2
DS3 Circuit Guard Plug, cjp-m-red	53
Ds3 module for 20 slot jackfield	23
Ds3 module for 24 slot jackfield	2
Ds3/sts1 switch card	4
Ds3/sts1, quad interface,alcatel	1
DS3-4 COAX JKT & BUNDLED 26AWG SOL SPC	2,095
DUCT SEALING FOAM; 12 X 6 OZ.	97
ELECTRICAL COATING-SCOTCHKOTE	20
END CAP W/1 FLEX HOSES (# FGS-KT03-A1)	10
END CAP W/2 FLEX HOSES (# FGS-KT03-A)	9
END CLOSING BAR (# 20852030)	24
END CLOSING BAR 12" X 1.5" (# 20850730)	24
END CLOSING BAR 15" X 2" (# 20852130)	25
END CLOSING BAR 24" X 1.5" (# 20851130)	25
END CLOSING BAR 24" X 2" (# 20852530)	25
END CLOSING BAR 5" X1.5" (# 20850130)	25
Enhanced OSC (2-fiber system).	4
Ethernet, hub garret 12 port	3
Ethernet, hub garret 24 port	14
EXISTING THREADED ROD BRACKET (# FGS-HET	20
EXTENDED DOWNSPOUT (# FGS-MDSP-C)	29
F/o optic patch panel-144,rtc-144-19-a	12
F/o panel-blank plate,for rtc-36 panel	99
F/o patch panel-144 port-preloaded	1
F/o pnl-23" mounting bracket, bkt-r72a	60
F/o pnl-coupler plate (sc)	167
F/o pnl-splice kit,p/n r48s	32
F/o splice closure c-cement	17
F/o underground splice closure tray	45
Fan assembly, individual 1640 shelves	5
Fan,1603smx shelf,w/filter,fan 108, 1ru	32
FIBER ARRANGEMENT CONSUMABLE KIT (#FAC-2	18
FIBER OPTIC FUSION SPLICE PROTECTOR 42MM	1,500
FIBER OPTIC ORANGE MARKING FLAG W/BLK LT	10,500
FIBER OPTIC SPLICE CLOSURE AC	44
FIBER OPTIC SPLICE CLOSURE FOSC 400 D5 3	8

Elantic Telecom, Inc.
Other Personal Property ^(a), ^(b)
Inventory

Asset Description	Quantity
FIBER OPTIC SPLICE CLOSURE FOSC-600-D4-N	23
FIBER OPTIC SPLICE CLOSURE FOSC-D/GEL-NT	7
FIBER OPTIC SPLICE CLOSURE TRAY FOSC ACC	114
FIBER OPTIC STRAND STORAGE BRACKET 20"-2	16
FIBER PATCH CABINET	21
FIBER RACK MOUNT PATCH/SPLICE ENCL (FONS	6
FIBER RACK MOUNT SPLICE CABINET	22
FIBER RACK MOUNT SPLICE ENCLOS	8
FILTER - MARVAIR 25"W X 16"L X 2"D PLEAT	24
Filter, 1640 OADM fan	11
FILTER, PLEATED, 16 X 30 X 2 FOR HVAC	12
Filter,1603 smx fan	71
FILTER-HVAC; 28-1/2 X 29-1/2 X 4 PLEATED	12
FILTER-LEIBERT 16"W X 20"L X 4"D STANDAR	6
FILTER-LEIBERT 24"W X 18"L X 2	26
FILTER-LEIBERT 25"W X 20"L X 4"D	12
FILTER-LEIBERT 28-1/2" X 29-1/2" X 2" DP	18
FILTER-LEIBERT 36"W X 21"L X 2	16
FILTERS, PLEATED; 28-1/2 X 29-1/2 X 4 DP	12
FIRE EXTINGUISHER SIGN-GLOW IN THE DARK	46
FIRST AID KIT REFILL - CRUSADE	23
FLAGGER PADDLES-OCTAGON PANEL W/RED/ORNG	16
FLAGGER VEST SZ. XL ORANGE W/NEON STRIPI	17
FLAGGER VEST SZ. XXXL ORG W/NEON STRIPES	27
FLAGGER VESTS SZ. LG ORANGE W/NEON STRIP	7
FLEECE LINERS-SHOULDER LENGTH	14
FLEXIBLE FABRIC CONDUIT MAXCELL #	1,980
FLOOR ARGUS 60 AMP BREAKER (# 747-019-20	12
FOSC-ACC-D-TRAY-RIBBON FOR FOSC 600 SPLI	49
Frame Harness Kit, 7&8", w/o PDU	1
Framing channel 24", auxiliary	10
Framing channel,cap,rubber finishing cap	25
Framing channel,cap,rubber finishing cap	54
Fuse panel, A/B, 20 pos	12
Fuse panel, DC, 30 AMP	1
Fuse panel,telect 20 position	5
Fuse,20 amp, ktk, fast acting	4
Fuse,3ag 2 1/2 amp (fb)	2
Fuse,gmt 1 1/3 amp (fb)	11
Fuse,gmt 1/2 amp (fb)	17
Fuse,gmt 1/4 amp (fb)	6
Fuse,gmt 10 amp (fb)	6
Fuse,gmt 15 amp (fb)	9
Fuse,gmt 2 amp (fb)	6
Fuse,gmt 3 amp (fb)	13
Fuse,gmt 3/4 amp (fb)	12
Fuse,gmt 5 amp (fb)	9
Fuse,gmt 7 1/2 amp (fb)	7
Fuse,wer 5 amp (fb)	3

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
GR1151L ERICO 5/8 COPPER GRND ROD 1SHOT-	500
GRAY NON PL POP BOX (# 3NP2P24-GY-P-ESS-	4,000
GRAY PL. POP BOX (CWC 3P2P24-GY-P-ESS-PP	2,000
GRN 430 PULL LINE 6500 FT. (#78-3310-214	2
Ground bar,23" rack	8
Ground bar,insulated 1/4"x4"x20" copper	8
GROUND ROD CLAMP; 50/BOX	188
GROUNDING HOUSING AMP (# 1-775259-0)	32
GT1161L ERICO 5/8 COPPER GRND ROD TO CPR	100
HANDHOLE & COVER 12" X 12" X 12" 20K LOA	20
Handhole, 30"w x 60" L x 36 D	60
Hd repeater power supply	6
Heat baffle w/coax distribution,cpp101	3
HEAT SHRINK HSTT75-Q (#78-4983-76577)	5
HEAT SHRINK TUBING; BLACK, 1/8 IN X 4 FT	10
HIF H02 High Speed OC48 LR 1550 nm SC	39
HIF02 Transceiver, 3AL00338AB	24
HIVIZ V-GUARD ORANGE HARD HATS	3
HOLBROOK-SDR11 PLASTIC PIPE 6IN. YELLOW	800
HORIZONTAL STRAIGHT SECTION (# FGS-MSHA-	53
HORIZONTAL T (# FGS-MHTA-C)	4
HORIZONTAL T(# FGS-CHRT-A)	15
Hose clamp 1-in	1
HOT/COLD 12OZ. INSULATED CUPS 1000/CNT.	17
ID PRO LABELER	4
IDEAL RJ11/RJ45 TERM KIT (89-3250-33704)	2
Impact tool blade,at&t 110 type	1
Impact tool,automatic 110 block	2
INACTIVE ID	290
INSULATED BUSHING FOR 4" RIGID	104
Insulator pad for 23" unequal flange rac	15
Insulator polyster-fiberglass, 3063-4	17
ISOPROPYL ALCOHOL - 99% PURE/1 GALLON	5
Jack,dual tel/data	55
Jack,tel modular 6 cond.	24
Jackfield,digital signal (dsx-1) 23"	2
Jumper, mu to mu 2.0 mm,single,.2 meter	17
Jumper, mu to mu 2.0 mm,single,.38 meter	142
Jumper, mu to mu 2.0 mm,single,.41 meter	184
Jumper, mu to mu 2.0 mm,single,3 meter	120
JUNCTION KIT (# FGS-MJWR-C)	4
JUNCTION KIT (# FGS-MJWR-A)	22
KDA 864, Conn/No exp,-48V,212	1
KINCO 1927 SC LEATHER GLOVES W/HEAT KEEP	18
KINCO 1927 SC LEATHER GLOVES W/HEAT KEEP	54
Kit, 2-6 Htap, w/cover	99
KLEIN TIN SNIPS	8
KLEIN WIRE CUTTERS - 25 1/2"	1
KLIN KNIFE AND SCISSOR KIT (#46037)	4

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
KRONE HINGED LABEL HOLDER (6089 2 015-01	20
KRONE NUMBERING TABS 0-9	4
KRONE NUMBERING TABS 10-100	4
Label, adhesive, fiber conduit, 4"x4"	4,000
Label, cable, F/O wrap around	265
Label, Thermal Portable, vinyl	2
Label, Thermal Portable, vinyl/1.90X50ft	3
Laceing string,at&t,9 ply polyester waxe	32
LADDER RACK 12" X 1.5 (# 20032130)	20
LADDER RACK 15" X 2" (# 200352)	20
LADDER RACK 24" X 1.5" (# 20032630)	25
LADDER RACK 24" X 2" (# 200356)	20
Lamp, projector, modular, 500 watt	1
Lan 201, super usi-lan	10
LARGE 3 PC DELUXE PVC RAINSUIT	30
LARGE METAL D RING 3 1/2"H, 5	50
LARGE METAL D RING 3 1/2"H, 5 1/2"W	25
LASER LIGHT EAR PLUGS, CORDED	12
LAZY LUG GROUNDING BUSHING WIR	8
L-BRACKET 2" (# 21052913)	30
Ldr 501, dual ds-3/sts1 line driver	505
LEATHER WORK GLOVES - L	49
LEATHER WORK GLOVES - XL	45
LEATHER WORK GLOVES MEDIUM	108
LG J-BOLT 4 7/8" ZINC/GOLD (# 2115810210	10
LG. ORANGE SAFETY VEST W/ REFLECTIVE STR	12
Lif d01 12x ds3/sts-1 low speed interfac	138
LIFA02 OC-12 Drop, 3AL00428AB	3
LIFF01 OC-3 Drop, 3EM0445744	28
LIFH02, Low Speed OC-12, 1310 nm, LR, S	9
Line cord,cat 5 14 ft.Data	2
Line cord,cat 5, 7 ft. Data	6
Line cord,cat 5,25 ft.Data	6
Line cord,p/p 4cond 7'	19
Line shelf power supply	9
Lock, keyless combination	1
Lock, push button door	4
LUFKIN HI-VIS 25' TAPE MEASURE P/N 5MC52	2
Lug, flex long, skv 1/4 #6	50
MANHOLE AND COLLAR: MANHOLE 56IN. H, COL	2
MANHOLE CONCRETE BASE	7
MANHOLE CONCRETE COLLARS	4
MANHOLE CONCRETE TOPS	4
MANHOLE COVER HOOKS 24" (#PRYMHH)	8
MANHOLE COVER LIFTER	11
MANHOLE GUARD-STEEL, 3 SIDED W/ ORANGE/	2
MANHOLE HOOK RACK 7.5"	142
MANUFACTURED WORKHORSE RAGS 8 BX/CS	31
Marker, flush mount fiber	33

Exhibit 9

Elantic Telecom, Inc.
Other Personal Property^(a) (b)
Inventory

Asset Description	Quantity
Marker, flush mount fiber-NY ONLY	50
Marker, orange, omni telephone	624
Marker,permanent red	4
MARKING WAND W3/4" HANDLE FOR UPSIDE	5
MECHANICAL FIBER SPLICE	75
MEDIUM PVC CEMENT	5
METRO TAGGING TIE STRAP - 6" 2 TIES/TAG	6
Modem, dc power, 19"rack mount 33.6k us	5
Modem, dc powered, cable 50' rs232	9
MODULAR ADAPTER PANEL 6 POS. ST SM	472
MONARCH MOLDING SPUDGER, SHARP WIRE	1
MOORE BLUE DIAMOND 4 IN. SDR 11 HDPE	8,390
MSA CAP MOUNTED EAR MUFF	48
MSA ORANGE HARDHAT W/ RATCHET	390
Msu 102, mass storage unit	29
MULE PULL TAPE, 1250 LBS, 1/2", 3M FT/	15,000
Multimeter,digital	2
MXTRIB10 data cable kit	1
MXTRIB10 Expansion Kit	1
MXTRIB9 data cable kit	1
MXTRIB9 Expansion Kit	1
NEP602, w/OSI Lan, 3AL00378AE	31
NEP603, w/out OSI Lan, 3AL00378AF	2
Network element processor	2
NEUSES CABLE SEWING NEEDLE (# N-287)	4
NEUSES FLAT METAL NEEDLE (#N-284)	4
NEWTON 2" FIBER MGMT. LADER RACK KIT	30
NEWTON 23" DSX NETWORK BAY PT. #00440101	3
NEWTON NETWORK BAY 2" REAR GUARD KIT PT.	8
OATLEY MEDIUM PVC CEMENT	5
Oc-12 high speed inter,Hif902 or hif904	1
Oc-3 high speed interface	2
Oc-3 high speed interface card	4
Oc-3 low speed interface	17
Oc-3 low speed interface, lif405	67
Oc-3 low speed interface, ocm 101	2
Oc-48 receiver 1310/1550nm	8
Oc-48 transmitter 1550nm	6
Ocm704, oc12 multimode trib interface	7
Ocm712,oc12 long reach trib in	6
OCT 211, Optical Tx 1310nm SC	9
OFA111, Opt Fiber Amp, 14dBm SC	4
OFA312, Optic Fiber Amp, 17dBm SC with	1
ONE INCH GLOW ORANGE FLAG TAPE	12
ONE INCH SMFP FLOURESCENT PINK	24
OPTICAL SPLICE ENCLOSURE (TYCO #288 OSC-	5
ORANGE FIBER OPTIC WARNING STI	3,590
ORANGE MESH SAFETY VEST -- HEA	58
ORANGE SAFETY FENCE 48 IN X 50 FT. ROLL,	14

Exhibit 9

Elantic Telecom, Inc.
Other Personal Property^(a) (b)
Inventory

Asset Description	Quantity
Organizer, Cable 19"	4
Osc 111, optic supervisory channel,	77
OSC-144 WALL MOUNT ENCLOSURE	4
OSC-288 WALL MOUNT ENCLOSURE	8
Osm 102, optical signal monitor,passive	9
OSM CP.	6
P48 SOIL PROBE	1
PANDUIT 1/2 " HEAT SHRINKING TUBING	15
PANDUIT 1/4 " HEAT SHRINKING TUBING - WH	23
PANDUIT CABLE TIE MOUNTS (#TM3S8-C)	500
PANDUIT COUPLERS (#FCF2X2LG)	20
PANDUIT COVER (#C2LG6)	30
PANDUIT DUCT FITTINGS (#FT2X2LG)	20
PANDUIT GROMET EDGING 100' L (#GEE144F-C	4
PANDUIT GROMET EDGING, 100' L(#GEE144F-C	1
PANDUIT HEAT SHRINK HSTT25 BLACK (# 78-4	5
PANDUIT HEAT SHRINK HSTT38-Q (# 78-4983-	9
PANDUIT PVC TUBING (#TV105-222.5M20)	5
PANDUIT SPIRAL WRAP (#T62F-C)	5
PANDUIT WIRING DUCT (E2X2LG6)	30
PANDUIT.5" BLACK ON WHITE INDUSTRIAL TAP	15
Panel, cross-asile, telect	6
Panel, Fuse, ktk/gmt	8
Panel, hinged netguardian, dps	8
Panel, Patch cpp201, fiber/coax, 4 rs	45
Panel,blank rack 2-unit, 23"	9
Patch cable,/fo,sm lc to sc, 1 meter	70
Patch cable,/fo,sm sc to sc 1 meter	19
Patch cable,/fo,sm sc to sc 15 meter	46
Patch cable,/fo,sm sc to sc 20 Meter	26
Patch cable,/fo,sm sc to sc 25 meter	17
Patch cable,/fo,sm sc to sc 3 meters	94
Patch cable,/fo,sm sc to sc 8 inches	72
Patch cable,/fo,sm sc to st, 10 meter	60
Patch cable,/fo,sm sc to st, 20 meter	8
Patch cable,/fo,sm sc to st, 5 meter	28
Patch cable,/fo d4 to sc(sm), (obsolete)	13
Patch cable,/fo sc to sc (mm)	32
Patch cable,/fo sc to sc (sm),10 meters	24
Patch cable,/fo,sm, sc to sc, 1.5 ft	24
Patch cable,/fo,sm, sc to sc, 4.5 ft	21
Patch cable,/fo,sm, sc to sc, 5 meters	34
Patch cord,dual bantam	10
Patch panel, MOD-TAP T1, 19"	7
Patching cable,/fo d4 to d4	5
Patching cable,/fo d4 to d4	20
Patching cable,/fo, singlemode sc to fc	2
Persistent Storage CP.	3
Pigtail, /fo,sc,ls fiber	100

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
Pigtail, f/o cable to d4	10
Pigtail, f/o cable to sma	12
Pigtail, f/o to itt conn.	10
Pigtail, f/o, sc, 3 meters	780
PINK PLASTIC SHEETING ; 12' X 200', 4MIL	23
PIPE SUPORT (# 10420730)	7
PIPE WRENCH	2
PLASTIC FLASHLIGHT PT. #2V819	4
PLASTIC FORKS 1000/CASE	11
PLASTIC KNIVES 1000/CASE	15
Plastic rivets, used on channel rack, 100	78
PLASTIC SPOONS 1000/CASE	12
PMM CP.	9
POLAROID 600 TWIN PACK FILM	2
POLYDOME-6' WHITE W/ ANCHOR, O	12
POLYDOME-6FT WHITE W/ ANCHOR, ORANGE	144
POWER BRACKET 2" SLIDE BAR	30
POWER CABLE BRACKET 1 1/2" SIDE BAR	20
POWER CABLE BRACKET 2" SIDE BAR	20
Power distribution unit, 48v Alcatel 1603	1
POWER PYLON SHOVEL W/FIBERGLASS HANDLE	16
Power strip, rack mount, 19"- 83f8129	5
Power supply, pwra01, alcatel, 1603/12	89
POWERBRACKET 1 1/2" SLIDE BAR (# 2106001	30
POWERS #06306 EXPANSION ANCHOR, 3/8" X 1	2
Processor Element Module.	3
Proctector, UG, Cable stubs, No. AC	764
PSU 202, PWR SUP, common shelf	9
PTD182 SIGN-FIRE EXTINGUISHER, WALL STAN	35
PULLING LUBE 1-QT. (# 78-3310-35211)	4
PULLOVER BOOTS SZ 10	9
PULLOVER BOOTS SZ 11	6
PULLOVER BOOTS SZ 12	6
PULLOVER BOOTS SZ 14	2
PULLOVER BOOTS SZ 15	5
Pwr Dist Unit,	1
PYRAMID AERIAL DUCT 1.25 IN. SDR 11.5	48,050
PYRAMID FIGURE 8 AERIAL DUCT 1.25 IN. S	20,000
QUICK SET CLEAR CEMENT 32OZ	2
Rack adapter, 19 TO 23	45
RACK EXTENDERS (# 208681130)	219
RACK GROUND BAR 19" (# 40280013)	5
RACK GROUND BAR 23"	5
RACK INSTALLATION KIT CAC # (710-0016)	11
Rack spacer, 6" steel	15
Rack spacer, 8" steel	8
Rack, shelf, 23"	2
Rack, unequal flange 7', 23" eqpt. rack	10
RAYCHEM SMOUV 1120-01 62 MM SINGLE FUSIO	2,000

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
RAYCHEM SMOUV 1120-02 45MM SINGLE FUSION	2,000
Rcn 102, bidirectional ring controller	7
Receive access card	9
Receive line interface	9
RECHARGEABLE HALOGEN LIGHT BOX #45116	7
RED DEVIL SILICONE ADHESIVE SEALANT	23
REFLECTABLE DRY CHEMICAL FIRE	4
REFLECTIVE NUMBER & LETTER KIT	3
RHINO-X HD CAN LINER 40X48 CORELESS-250/	29
RIB BAK SIGN POST 6FT 1.12# DELINEATOR P	1,540
RIBBON FIBER SPLICE TRAY (TYCO #USY-8000	100
Rod, threaded, 5/8-11, 6" long, zinc plat	35
Rod, ground 5/8" with 4ft tail	5
RUBBER END CAPS 1.5"	30
RUBBER END CAPS 2" (#1058100)	30
SAFETY GLASSES CLEAR 1/EA	292
SC/SC UPC S MODE DUPLEX 12 METER	9
SC/SC UPC S MODE DUPLEX 1.5 METER	22
SC/SC UPC S MODE DUPLEX 10 METER	55
SC/SC UPC S MODE DUPLEX 4 METER	26
SC/SC UPC S MODE DUPLEX 5 METER	57
SC/SC UPC S MODE DUPLEX 7 METER	31
SC/UPC 12 FIBER SZ 9/125" SM 10 METER	2
SC/UPC 12 FIBER SZ 9/125" SM 3 METER	24
SC/UPC 12 FIBER SZ 9/125" SM 30 METER	20
SCOTCH SUPER 88; 1-1/2" X 44'	68
SCOTCHLOCK UR2 CONNECTORS 1000/BK	2,700
SCOTCHLOCK UY CONNECTORS 1000/	3,900
SCOTCHLOCK UY CONNECTORS IN CA	7
Screw, 12-24 x 1/2	6
Screw, pan type f 10-24 x 1/2 tapping	6
SC-SC UPC S MODE DUPLEX 2 METER	22
Sealant, rtv silicone rubber	5
Serial telemetry interface	8
Shelf 1603/12	2
Shelf clock	60
Shelf COM CP, without OSC (Secondary She	4
Shelf processor card	2
Shelf, SMX SLM101, 625690-000-001	2
SHERMAN RILEY COUPLERS 1.30	491
SHERMAN RILEY COUPLERS 1.66	361
SIMPLEX DUCT PLUG 1 1/4" SPLIT	506
SIMPLEX DUCT PLUG: 1 1/4" SPLI	1,332
SIMPLEX DUCT PLUGS 1.25" SPLIT 50/BOX	674
SIMPLEX DUCT PLUGS: 1.25IN. SPLIT 50/BO	150
SIMPLEX DUCT PLUGS: 1.25IN. SPLIT 50/BO	250
SIMPLEX DUCT PLUGS: 1.25IN. SPLIT 50/BO	1,994
SIMPLEX DUCT PLUGS: 1.25IN. SPLIT 50/BO	4,564
SIMPLEX DUCT PLUGS: 1.25" SPLI	812

Elantec Telecom, Inc.
Other Personal Property^{(a), (b)}
Inventory

Asset Description	Quantity
SM J-BOLT ZINC/GOLD (# 2125600010)	50
SNOW SCRAPER/BRUSH	13
SO CABLE 10AWG 10-3C PORTABLE CORD (SOOW)	1,000
SO CABLE 12AWG 12-3C PORTABLE CORD (SOOW)	1,940
Software, 1648 ADM,	1
Software, HD Repeater	1
SOIL PROBE	13
SOLVENT WIPES TYPE HP (NEEDS M	288
Spc 501, shelf processor card	38
SPIRAL WRAP T62F-C (#78-4983-70615)	3
Splice enclosure, f/o, p/n b8341-wsp	1
Splice enclosure, f/o, p/n b8341-x	1
Splice enclosure, f/o, p/n b8341-y	1
Splice enclosure, f/o, p/n cn2016a	2
Splice tray, f/o	4
Splice, butt 16-14 blue	1
Splice, f/o fusion-sleeve	2,816
Splice, f/o fusion-sleeve, .4 or larger	100
Splice, f/o mechanical	30
Spoolboard, 16 gb20 distribution rings	1
ST/SC UPC S MODE DUPLEX 12 METER	11
ST/SC UPC S MODE DUPLEX 1 METER	60
ST/SC UPC S MODE DUPLEX 10 METER	32
ST/SC UPC S MODE DUPLEX 2 METER	62
ST/SC UPC S MODE DUPLEX 3 METER	25
ST/SC UPC S MODE DUPLEX 4 METER	39
ST/SC UPC S MODE DUPLEX 5 METER	42
ST/SC UPC S MODE DUPLEX 7 METER	38
ST/SC UPS S MODE DUPLEX 1.5 METER	35
ST/ST UPC S MODE DUPLEX 1 METER	14
ST/ST UPC S MODE DUPLEX 1.5 METER	56
ST/ST UPC S MODE DUPLEX 10 METER	34
ST/ST UPC S MODE DUPLEX 2 METER	44
ST/ST UPC S MODE DUPLEX 3 METER	22
ST/ST UPC S MODE DUPLEX 4 METER	37
ST/ST UPC S MODE DUPLEX 5 METER	48
ST/ST UPC S MODE DUPLEX 7 METER	42
STACKABLE CABLE SPACER (#T&B TCP360)	1,896
STANDARD DOWN SPOUT W/COVER (# FGS-MSDS-	12
Standoff, rack (nylon)	6
STRONGWELL 4FT X 6FT X 4FT HANDHOLE	17
STS102, ds3/sts1 interface card,	13
SUPP CA RACK TO WALL CLIP 1.5"	20
SUPP CA RACK TO WALL CLIP 2"	20
SURVEYORS' PINK FLAG TAPE	45
Swabs, alcohol free, 1.25mm	1
Swabs, alcohol free, 2.5mm	15
Switch, door entry alarm	14
Synchronizer	8

Elantec Telecom, Inc.
Other Personal Property^{(a), (b)}
Inventory

Asset Description	Quantity
T1 CROSS CONNECT WIRE-5 WIRE/24AWG, 1M F	12
T12 POINT INDENT CRIMPER BNC/PL11 (#101-	3
Tag, f/o cable id, dominion telecom	1,261
Tape cassette, brother tz241 18mm	8
Tape cassette, brother tz231 12mm	8
Tape, f/o, marker, warning	5
TCS401, Combiner-Splitter, 80CH, Group A	2
TEL502, Parallel Alarm & Control,	23
TELECT 10 AMP BREAKER (# 090-0052-0010)	12
TELECT 20 AMP BREAKER (# 090-0052-0020)	12
TELECT 30 AMP BREAKER (# 090-0052-0030)	12
TELECT 40 AMP BREAKER (# 090-0052-0040)	12
TELECT 50 AMP BREAKER (# 090-0052-0050)	12
TELECT 60 AMP BREAKER (# 090-0052-0060)	12
TELECT 70 AMP BREAKER (# 090-0052-0070)	12
TELERGY 3PCS HANDHOLE LID	15
TELERGY ALUMINUM WARNING SIGN-	3,662
TELERGY OSP FIELD CONST. DLY P	15
Terminal, #6, 1 hole, straight	203
Terminal, #6, 2 hole, standard barrel, 45 de	30
Terminal, #6, 2 hole, straight, long barrel	151
Terminal, #6, 2 hole, straight, standard bar	110
Terminal, ring 12-10 awg 10 stud	13
Terminal, ring 16-14 awg 5-6 stud	1
Terminal, ring 22-18 awg 8 stud	2
Terminator, bnc covered	36
THOMAS BETTS CABLE FASTENING SYSTEM TVC	6
THOMAS BETTS MOUNTING BASE TC5355 FOR TY	721
TOP SUPPORT FROM AUX CHNL (# 10320110)	10
TOUCH UP PAINT	10
Transmit access card	8
Transmit line interface, Th201	9
Tray, patch, 23 inch, 24 port, linxs, TFA	2
Tray, patch, 23 inch, 12 port, linxs, TFA	5
Tray, storage, 23 inch, linxs,	7
TRB301 (WADM) e/w TWA/RLA 192.200 THz	8
TRB301 (WADM) e/w TWA/RLA 192.500 THz	1
TRB301 (WADM) e/w TWA/RLA 192.800 THz	1
TRB301 (WADM) e/w TWA/RLA 192.900 THz	2
TRB301 (WADM) e/w TWA/RLA 192.300 THz,	13
TRB301 (WADM) e/w TWA/RLA 192.400 THz,	9
TRB301 (WADM) e/w TWA/RLA 192.700 THz,	2
TRB301 e/w TWA & RWA 192.500 THz, CH 2	4
TRB301 e/w TWA/RWA 192.200 THz, CH 22	16
TRB301 e/w TWA/RWA 192.600 THz, CH 26	5
TRB301 e/w TWA/RWA 192.800 THz, CH 28	1
TRB301 e/w TWA/RWA 193.000 THz, CH 30	3
TRB301 e/w TWA/RWA 193.100 THz, CH 31	12
TRB301 e/w TWA/RWA 193.300 THz, CH 33	2

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
TRB301 e/w TWA/RWA 193.400 THz, CH 34	22
TRB301 e/w TWA/RWA 193.550 THz, CH 35	10
TRB301 e/w TWA/RWA 193.600 THz, CH 36	2
TRB301 e/w TWA/RWA 193.700 THz, CH 37	2
TRB301 e/w TWA/RWA 192.300 THz, CH 23	13
TRB301 e/w TWA/RWA 192.400 THz, CH 24	1
TRB301 e/w TWA/RWA 193.200 THz, CH 32	18
TRB301, 192.700 THz, CH 27, Terminal	1
Trib shelf processor	5
Trib transceiver	12
TRIPLEX DUCT PLUG	77
TRIPLEX DUCT PLUG JMS # 40T167S	128
TROMPETER COAX CRIMP TOOL, FRAME ONLY	4
TROMPETER MINI COAX BNC TESTER (#052X180	3
TYCO/AMP 2-552496-1 COVER (# 216043)	13
TYEWRAAPS T&B TY528Y	9
TYPE HP CLEANER DE-GREASER 1 G	20
Tyrap,black- 3 1/2"	40
Tyrap,black- 7 1/2"	97
Tyrap,black-11"	5
Tyrap,black-14"	4
Tyrap,white- 3 1/2"	2
UNIVERSAL MNT. BRACKET (#FGS-HWMB-C)	13
UNIVERSAL PREMISE ENCLOSURE AND SIDEKICK	7
UNIVERSAL SPLICE TRAY (TYCO # UST-4850)	60
UNIVERSAL SPLICE TRAY (TYCO #UST-4854)	197
UPSIDEDOWN PAINT-WATERBASED/FLOURESCENT	112
UPSIDEDOWN WHITE MARKING PAINT	50
UTILITY POLE 35 FT CLASS 5 (SPP)	2
UTILITY POLE 40 FT CLASS (SPP)	5
UVEX SAFETY GLASSES BELT POUCH	25
UVEX SAFETY GLASSES CORDS 25/P	52
UVEX SAFETY GLASSES SOFT POUCH	25
UVEX SAFETY SUN GLASSES; SERIES 3000, MO	34
Velcro, 1/2" one-wrap, white, 25 yd	40
VERT CA RACK SUPP 1.5	6
VERT CA RACK SUPP 2" (# 20370110)	6
VERTICAL SLOTTED 1.5" SPACING (# FGS-MSH	24
V-GUARD WHITE HARD HAT X/RATCH	37
VINYL ELECTRIC TAPE #37 3/4 X 66' 50RL/	24
VINYL EXAMINING GLOVES, PRE-PO	4
VOLTAGE DETECTOR-FLUKE, MODEL C9970	20
Vscc cross-connect	4
Vtg301, ds-1 line interface unit, w/pm	249
Washer, square, w/ 7/16" hole,	44
Wavelength Add/Drop (Ch 22, 24, 26, 28)	1
WAXED POLYESTER LACING; 12 PLY	21
WD40	25
WDA101, Wavelength add/drop	11

Elantic Telecom, Inc.
Other Personal Property ^{(a), (b)}
Inventory

Asset Description	Quantity
WESTWARD TAPE REEL; 1/2 IN. X 100 FT. TA	5
WHITE TYVEK COVERALLS SZ. XXL 25/CS	62
WHITE TYVEK COVERALLS XL	42
WHT. 2-PLY PAPER TOWELS 30 RIS/CTN.	65
WINDSHIELD WASHER SOLVENT	94
WIRE MNGMT PANEL 19" (# 41340230)	5
WIRE MNGMT PANEL 23" (# 41340130)	5
WIRE STRIPPER/CUTTER (#R4473)	4
Wire, tracer, 3 pair	20,948
Wire,cross-connect 5-cond 24awg	2
Wire,strand,6 awg,blk, 100 feet reel	600
Wire,strand,6 awg,grn, 100 feet reel	54
Wire,strand,6 awg,red,100 ft reel	400
Wire,stranded 14 awg blk	2
Wire,stranded 14 awg red	2
Wire,stranded 16 awg green	9
Wire,stranded 18 awg blk	2
Wire,stranded 18 awg red	1
Wire,tracer,conduit tracer wire	1
Wire-wrap adapter kit	5
Wirewrap bit (22/24 awg)	1
WOODEN STAKES .5" X 1.5" X 36"	367
WOODEN STAKES 1/2" X 1-1/2" X 36" 25/BUN	1,250
Wrist strap,anti-static,adjustable	8
XL. 3-PC. DELUXE PVC RAINSUIT YELLOW	20
XL. ORANGE SAFETY VEST W/ REFLECTIVE STR	16
XXL. 3-PC. DELUXE PVC RAINSUIT YELLOW	26
XXL. ORANGE SAFETY VEST W/ REF	22
XXXL. 3-PC. DELUXE PVC RAINSUI	22
XXXL. ORANGE SAFETY VEST W/ RE	17

(a) Inventory, materials and assets not included in the TAM appraisal due to their de minimus values.

(b) All items and counts are as of the Merger (5/20/04). It is likely, therefore, that the items and quantities currently on hand vary from the detail presented herein.

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^(a)

Description	Quantity	Location ^(b)
Bookcase metal 5ft	1	Alexandria POP
Bookcase wood	2	Alexandria POP
Bookcase metal 2ft	1	Alexandria POP
Bookcase metal 4ft	1	Alexandria POP
Fax 770	1	Alexandria POP
Metal Desk	2	Alexandria POP
Monitor 17 inch	2	Alexandria POP
Printer 722c	1	Alexandria POP
Table wood/laminated	1	Alexandria POP
Desk Chair	2	Altoona POP
Two Drawer Lateral File Cabinet	2	Altoona POP
Workstation (8' X 8')	2	Altoona POP
Desk Chair	2	Pittsburgh POP
Two Drawer Lateral File Cabinet	2	Pittsburgh POP
Workstation (8' X 8')	2	Pittsburgh POP
AC Unit	2	Syracuse Warehouse
Book Shelves (Wooden)	1	Syracuse Warehouse
Breakroom Chairs	4	Syracuse Warehouse
Breakroom Table	1	Syracuse Warehouse
Cabinet (Wood)	1	Syracuse Warehouse
CAD Plotter	2	Syracuse Warehouse
Chalk Board (3' X 5')	1	Syracuse Warehouse
Coat Racks	1	Syracuse Warehouse
Coffee Maker	1	Syracuse Warehouse
Conference Table	2	Syracuse Warehouse
Credenza	2	Syracuse Warehouse
Desk	5	Syracuse Warehouse
Four Drawer Lateral File Cabinet	3	Syracuse Warehouse
HP Card Printer	1	Syracuse Warehouse
Key Box	1	Syracuse Warehouse
Laser Jet 1200 Series	1	Syracuse Warehouse
Laser Jet 4 Plus	1	Syracuse Warehouse
Metal Book Shelves	2	Syracuse Warehouse
Microwave	1	Syracuse Warehouse
Microwave Cart	2	Syracuse Warehouse
Oak Chair	13	Syracuse Warehouse
Office Chair	1	Syracuse Warehouse
Printer	1	Syracuse Warehouse
Printer	2	Syracuse Warehouse
Refrigerator	1	Syracuse Warehouse
Scanner/Fax	1	Syracuse Warehouse
Stools	2	Syracuse Warehouse
Tall Book Shelf (Black)	1	Syracuse Warehouse
Three Drawer Lateral File Cabinet	2	Syracuse Warehouse
Toaster Oven	1	Syracuse Warehouse
Trash Cans (Small)	5	Syracuse Warehouse
Trash Cans (Tall)	2	Syracuse Warehouse
Two Drawer Lateral File Cabinet	1	Syracuse Warehouse
White Board (3' X 3')	1	Syracuse Warehouse

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^(a)

Description	Quantity	Location ^(b)
White Boards (3' X 4')	1	Syracuse Warehouse
White Boards (4' X 6')	4	Syracuse Warehouse
Work Tables (2' X 5')	1	Syracuse Warehouse
Work Tables (Small)	3	Syracuse Warehouse
Workstation	2	Syracuse Warehouse
1 10 Block (Rolls)	3	Richmond Warehouse
20 amp Power Unit	1	Richmond Warehouse
AM/FM/TV Tuner	3	Richmond Warehouse
Amplifier	3	Richmond Warehouse
APC UPS	1	Richmond Warehouse
Appliance Mover	1	Richmond Warehouse
Arm Chairs	7	Richmond Warehouse
Art Work (Plate/Bowl/11 Balls)	1	Richmond Warehouse
Assorted Dumb Bell Weights	18	Richmond Warehouse
Assorted Fiber Cable Box	1	Richmond Warehouse
Assorted Workstation Parts	82	Richmond Warehouse
Audio Video Control Processor	1	Richmond Warehouse
Banding Unit	1	Richmond Warehouse
Bar Stool (beige)	2	Richmond Warehouse
Black Cabinet w/ Projector Equipment	1	Richmond Warehouse
Black Control Center Cabinet	4	Richmond Warehouse
Black Electronic Cabinet	1	Richmond Warehouse
Black Pedestal	1	Richmond Warehouse
Black Storage Cabinet	1	Richmond Warehouse
Black Tool Box w/ Assorted Cable Ends	1	Richmond Warehouse
Black Tool Case (empty)	1	Richmond Warehouse
Black Wall Cabinet	1	Richmond Warehouse
Blue Print Rack	1	Richmond Warehouse
Bookshelf Metal 4' Tall	3	Richmond Warehouse
Bookshelf Metal 5'	2	Richmond Warehouse
Bookshelf Wood (Oak) 4' Tall	1	Richmond Warehouse
Bowl w/ 3 Wiska Balls	1	Richmond Warehouse
Break Room Chair	2	Richmond Warehouse
Break Room Chairs	20	Richmond Warehouse
Break Room Tables	5	Richmond Warehouse
Broadcast Vision Box	1	Richmond Warehouse
Buffet Cabinet (Cherry)	1	Richmond Warehouse
Cabinet 1 1/2' X 4' two drawer	1	Richmond Warehouse
Camera	2	Richmond Warehouse
Cart 4/2 Rubber Wheels	1	Richmond Warehouse
Cart w/ 4 Wheels	1	Richmond Warehouse
Chair Cart	1	Richmond Warehouse
Chairs	8	Richmond Warehouse
Christmas Decorations (Assorted)	2	Richmond Warehouse
Christmas Tree	1	Richmond Warehouse
Cisco Catalyst 4000	1	Richmond Warehouse
Clock	4	Richmond Warehouse
Cloth Benches	4	Richmond Warehouse
Coat Rack	1	Richmond Warehouse

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^(a)

Description	Quantity	Location ^(b)
Coat Rack (Wooden)	1	Richmond Warehouse
Coffee Machine & Pots	2	Richmond Warehouse
Coffee Machine & Pots	1	Richmond Warehouse
Coffee Machine & Stainless Steel Pots	3	Richmond Warehouse
Combo Chalk/White Board	5	Richmond Warehouse
Commercial Processor	1	Richmond Warehouse
Conference Room Chairs	40	Richmond Warehouse
Conference Room Chairs	8	Richmond Warehouse
Conference Room Table	3	Richmond Warehouse
Conference Room Table (Glass Top)	1	Richmond Warehouse
Conference Room Table 8' Oval	1	Richmond Warehouse
Conference Room Table Large	1	Richmond Warehouse
Conference Table	2	Richmond Warehouse
Conference Table (3' X 6')	2	Richmond Warehouse
Conference Table (Gray)	1	Richmond Warehouse
Conference Table (Round)	1	Richmond Warehouse
Conference Table 6'	1	Richmond Warehouse
Conference Table Round	1	Richmond Warehouse
Conference Table Small	1	Richmond Warehouse
Conference Room Chairs Cloth	4	Richmond Warehouse
Control Cabinet Complete	1	Richmond Warehouse
Control Processor	3	Richmond Warehouse
Control Switch	1	Richmond Warehouse
Copier Image Runner 330	1	Richmond Warehouse
Corner Table	1	Richmond Warehouse
Corning Cable System	1	Richmond Warehouse
Crestron Video Conferencing System	3	Richmond Warehouse
Crestron Processor	1	Richmond Warehouse
Crunch Bar	1	Richmond Warehouse
Desk (Cherry)	1	Richmond Warehouse
Desk Chair	154	Richmond Warehouse
Desk Chair	31	Richmond Warehouse
Desk Credenza (Cherry)	1	Richmond Warehouse
Desk Return (Cherry)	1	Richmond Warehouse
Digital Color Printer 8100C	1	Richmond Warehouse
Digital CPU	1	Richmond Warehouse
Digital Image Projector	4	Richmond Warehouse
Digital Lightwave Unit	2	Richmond Warehouse
Dishwasher	2	Richmond Warehouse
Dolley 4 Wheel	2	Richmond Warehouse
Drill & Charger	1	Richmond Warehouse
DVD Player	5	Richmond Warehouse
Easle Stand (Wood)	1	Richmond Warehouse
Electric Pallet Jack	1	Richmond Warehouse
Electric Vacuum	2	Richmond Warehouse
Electronic Wireless Keypad	1	Richmond Warehouse
End Table	6	Richmond Warehouse
Equalizer	1	Richmond Warehouse
Equipment Racks	4	Richmond Warehouse

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^(a)

Description	Quantity	Location ^(b)
Executive Lobby	1	Richmond Warehouse
Executive Office	6	Richmond Warehouse
Executive Office	1	Richmond Warehouse
Exercise Bike	2	Richmond Warehouse
Exercise Mats	3	Richmond Warehouse
EXFO Electrical Optical Engineering	1	Richmond Warehouse
EXFO FTB-400 Universal Test System	9	Richmond Warehouse
EXFO Optical Equip Case (empty)	3	Richmond Warehouse
EXFO Unit Part #FTB-3922x-BR23BL-E1	1	Richmond Warehouse
Extron Audio Video Box	1	Richmond Warehouse
Extron Switch Panel	1	Richmond Warehouse
Fax & Copier Machine	1	Richmond Warehouse
Fax & Copier Machine	1	Richmond Warehouse
Fax Machine	1	Richmond Warehouse
Fax Machine	1	Richmond Warehouse
Fiber Cable (Yellow) 2 sm	10	Richmond Warehouse
Figurines on Tables	3	Richmond Warehouse
Figurines on Tables (Glass Rocks)	2	Richmond Warehouse
File Cabinet Two Drawer (1 1/2' X 2 1/2")	1	Richmond Warehouse
Five Drawer Metal Lateral File Cabinets	59	Richmond Warehouse
Floor Lamp (blue)	1	Richmond Warehouse
Folding Chair	57	Richmond Warehouse
Forklift	1	Richmond Warehouse
Four Drawer Metal Lateral File Cabinets	2	Richmond Warehouse
Four Drawer Metal Lateral File Cabinets	22	Richmond Warehouse
Freeboard Remote Wireless Keyboard	1	Richmond Warehouse
Gender Main Amplifier	1	Richmond Warehouse
Glass Top Table (4' X 4')	1	Richmond Warehouse
Guest Chairs	44	Richmond Warehouse
Guest Chairs	4	Richmond Warehouse
Hand Truck	2	Richmond Warehouse
Heat Gun	2	Richmond Warehouse
Image Projection Racks	1	Richmond Warehouse
Imax Projection Screen	4	Richmond Warehouse
Large Cabinet (Cherry)	1	Richmond Warehouse
Large Conference Room Table	1	Richmond Warehouse
Large Conference Room Table (Cherry)	1	Richmond Warehouse
Large Table Umbrella	3	Richmond Warehouse
Large Trash Can	4	Richmond Warehouse
Large Weighing Scale	1	Richmond Warehouse
Leather Conference Chairs	46	Richmond Warehouse
Leather Desk Chair	3	Richmond Warehouse
Long Work Table (12' X 3')	1	Richmond Warehouse
Luggage Rack	1	Richmond Warehouse
Mail Cabinet Large (Cherry)	2	Richmond Warehouse
Mail Cabinet Wooden 12 Slots	1	Richmond Warehouse
Mail Cabinet Wooden 24 Slots	1	Richmond Warehouse
Mail Cart	1	Richmond Warehouse
Mail Sorter Cabinet 24 Slots	1	Richmond Warehouse

Elantec Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies^(a)

Description	Quantity	Location ^(b)
Manual Pallet Jack	1	Richmond Warehouse
Marantz DVD Player	1	Richmond Warehouse
Measuring Wheel	1	Richmond Warehouse
Metal 5 Drawer Cabinets	1	Richmond Warehouse
Metal Easle	1	Richmond Warehouse
Metal Key Box	1	Richmond Warehouse
Metal Office Cart w/ Wheels	1	Richmond Warehouse
Metal Shelf	1	Richmond Warehouse
Metal Shelf (tall)	3	Richmond Warehouse
Metal Storage Cabinets (4)	4	Richmond Warehouse
Microwave Oven	4	Richmond Warehouse
Microwave Oven	1	Richmond Warehouse
Mirror Screen	1	Richmond Warehouse
Mita Fax LDC-770	1	Richmond Warehouse
Monitoring Workstations	9	Richmond Warehouse
OE Modulator	3	Richmond Warehouse
Office Chair	90	Richmond Warehouse
Optra Color 1200 Printer	1	Richmond Warehouse
Optra M410 Printer	1	Richmond Warehouse
Optra T614 Printer	1	Richmond Warehouse
Outside Trash Receptacle	1	Richmond Warehouse
Overhead Projector	4	Richmond Warehouse
Panasonic VCR Player AG1-980	1	Richmond Warehouse
Paper Cart	1	Richmond Warehouse
Patio Chair	12	Richmond Warehouse
Patio Table	3	Richmond Warehouse
Picture	33	Richmond Warehouse
Picture Tell CPU	1	Richmond Warehouse
Power Strips	3	Richmond Warehouse
President Office	1	Richmond Warehouse
Printer	2	Richmond Warehouse
Projection Screen	1	Richmond Warehouse
Projector	1	Richmond Warehouse
Projector	2	Richmond Warehouse
Projector Model DLV1280-DX	1	Richmond Warehouse
Projector Panel	1	Richmond Warehouse
Push Pin Board (2' X 3')	5	Richmond Warehouse
Push Pin Board (3' X 4')	1	Richmond Warehouse
Racks w/ Phone Equipment	3	Richmond Warehouse
Radio Detection Units	2	Richmond Warehouse
Reception Desk (two piece)	1	Richmond Warehouse
Refrigerator	1	Richmond Warehouse
Refrigerator	4	Richmond Warehouse
Refrigerator	1	Richmond Warehouse
Refrigerator (small)	1	Richmond Warehouse
Remote	3	Richmond Warehouse
Remote Control	1	Richmond Warehouse
Royal Blue Vases (Small)	4	Richmond Warehouse
Ryobi Drill and Vacuum Set	1	Richmond Warehouse

Elantec Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies^(b)

Description	Quantity	Location ^(b)
SCR Charger FLX	1	Richmond Warehouse
Security Receptionist Desk (two pieces)	1	Richmond Warehouse
Serving Tray	1	Richmond Warehouse
Shredder	2	Richmond Warehouse
Shredder (EBA Tranator 2000)	1	Richmond Warehouse
Small Weighing Scale	1	Richmond Warehouse
Smart Board	2	Richmond Warehouse
Smart Screen	1	Richmond Warehouse
Sofa	2	Richmond Warehouse
Sony Video Projector	1	Richmond Warehouse
Stair Stepper	2	Richmond Warehouse
Stand	1	Richmond Warehouse
Step Ladder 4'	1	Richmond Warehouse
Step Stool	2	Richmond Warehouse
Stereo Preamp Mixer	1	Richmond Warehouse
Switch Panel	3	Richmond Warehouse
T-1000 CAM T1 Channel Access Monitor	1	Richmond Warehouse
Table (2' X 6')	1	Richmond Warehouse
Table (3' X 3')	1	Richmond Warehouse
Table (3' X 4')	1	Richmond Warehouse
Table (3' X 6')	7	Richmond Warehouse
Table (3' X 6')	1	Richmond Warehouse
Table (4' X 4')	2	Richmond Warehouse
Table (Small Round)	1	Richmond Warehouse
Table 2' X 6' Oval	1	Richmond Warehouse
Table 2' X 6' Square	1	Richmond Warehouse
Table 3' X 3'	1	Richmond Warehouse
Table 3' X 6'	1	Richmond Warehouse
Table Cart	1	Richmond Warehouse
Tack Boards (2' X 3')	1	Richmond Warehouse
Tall Metal Cabinet/Combo	4	Richmond Warehouse
Tall Metal Equipment Cabinet (empty)	1	Richmond Warehouse
Tall Metal Two Door Cabinet	1	Richmond Warehouse
Tall Trash Can	13	Richmond Warehouse
Tall Two Door Metal Cabinet	6	Richmond Warehouse
Telephone Labs	3	Richmond Warehouse
Television 35"	1	Richmond Warehouse
Three Drawer Pedestal Cabinet	30	Richmond Warehouse
Three Drawer Pedestal Cabinets	231	Richmond Warehouse
Toaster	2	Richmond Warehouse
Tool Bag (standard)		Richmond Warehouse
Tool Bag (standard) w/ Butt Set	1	Richmond Warehouse
Tool Box w/ Electronic Equipment	1	Richmond Warehouse
Tool Box w/ Misc Tools	2	Richmond Warehouse
Tool Set	1	Richmond Warehouse
Training Tables	15	Richmond Warehouse
Trash Cans (Small)	159	Richmond Warehouse
Trash Cans (Small)	30	Richmond Warehouse
Treadmill	3	Richmond Warehouse

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^[a]

Description	Quantity	Location ^[b]
T-Star 1000 T-Carrier Analyzer/Simulator	1	Richmond Warehouse
TTC2000 T-Berd 2310	1	Richmond Warehouse
TV 25"	2	Richmond Warehouse
TV Cart	1	Richmond Warehouse
TV Stand	2	Richmond Warehouse
Two Door Cart on Wheels	1	Richmond Warehouse
Two Drawer Metal Lateral File Cabinets	4	Richmond Warehouse
Two Drawer Pedestal File Cabinet	30	Richmond Warehouse
Two Drawer Pedestal File Cabinets	127	Richmond Warehouse
Typewriter	1	Richmond Warehouse
U-Shaped Office	27	Richmond Warehouse
U-Shaped Office	7	Richmond Warehouse
Utility Cart	2	Richmond Warehouse
Utility Cart (2' X 1 1/2")	2	Richmond Warehouse
VCR Player	1	Richmond Warehouse
VCR Player	5	Richmond Warehouse
Video Camera	1	Richmond Warehouse
Video Conference Phone	1	Richmond Warehouse
Wall Divider Partition 26'	1	Richmond Warehouse
Water Cooler	2	Richmond Warehouse
Weight Bench	2	Richmond Warehouse
Weight Unit	1	Richmond Warehouse
White Board (2' X 1')	1	Richmond Warehouse
White Board (2' X 3')	10	Richmond Warehouse
White Board (3' X 3')	2	Richmond Warehouse
White Board (3' X 4')	15	Richmond Warehouse
White Board (3' X 4') Closet	1	Richmond Warehouse
White Board (4' X 4')	9	Richmond Warehouse
White Board (4' X 6')	10	Richmond Warehouse
White Board (4' X 8')	6	Richmond Warehouse
White Boards (1 1/2' X 2')	1	Richmond Warehouse
White Boards (2' X 3')	3	Richmond Warehouse
White Boards (3' X 4')	4	Richmond Warehouse
White Boards (4' X 6')	1	Richmond Warehouse
Wireless Control Box	2	Richmond Warehouse
Wooden Easle	2	Richmond Warehouse
Work Table (3' X 6')	1	Richmond Warehouse
Workbench	1	Richmond Warehouse
Workbench Chair	1	Richmond Warehouse
Workstation	7	Richmond Warehouse
Workstation (10' X 10')	8	Richmond Warehouse
Workstation (8' X 8')	22	Richmond Warehouse
Workstation Table Top	3	Richmond Warehouse
Workstations	125	Richmond Warehouse

Elantic Telecom, Inc.
Other Personal Property
Office Equipment, Furnishings and Supplies ^[a]

Description	Quantity	Location ^[b]
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Notes:

[a] All items and counts are as of the Merger (5/20/04). It is likely, therefore, that the items and quantities currently on hand vary from the detail presented herein.

[b] The address for each location is listed below:

Alexandria POP 907 Glebe Rd. Alexandria, VA	Altoona POP 9th Avenue & 17th Street Altoona, PA
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Pittsburgh POP Allegheny Center Mall Pittsburgh, VA	Richmond Warehouse 3903 Castlewood Rd. Richmond, VA
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Syracuse Warehouse
6341 Thompson Rd.
Syracuse, NY

Elantic Telecom, Inc.
Real Property

Elantic Telecom, Inc.
POPS and On-Net Buildings

Count	Property Description
1	40' x 50' structure with 18.2 acres located in Orleans County, NY (Barre Regen)
2	40' x 50' structure with 4.65 acres located in Clinton County, NY (Champlain Regen)
3	25' x 40' structure with 1 acre located in Columbia County, NY (Livingston Regen)
4	40' x 50' structure with 2 acres located in Montgomery County, NY (Sammonville #2 Regen)
5	40' x 50' structure with 1 acre located in Seneca County, NY (Waterloo Regen)
6	Vacant land (5 acres) located in Seneca County, NY (Waterloo Regen)
7	40' x 50' structure with 1.5 acres located in Oneida County, NY (Whitestown #2 Regen)

POP Locations

Count	Address	State
1	300 Windsor St, 1st Fl	Hartford CT
2	54 Meadow St, 6th Fl	New Haven CT
3	86 Viaduct Rd, 1st Fl	Stamford CT
4	1275 K Street NW	Washington DC
5	800 Oliver St, Suite 3	Indianapolis IN
6	506 West South St, 1st Fl	South Bend IN
7	One Summer St, 6th Fl	Boston MA
8	1 Federal St, Bldg 104B	Springfield MA
9	474 Main St, 2nd Fl	Worcester MA
10	111 Market Place, 7th Fl	Baltimore MD
11	1265 Maryland Ave, 1st Fl	Hagerstown MD
12	1686 Howard Street, 1st Fl	Detroit MI
13	214 Robeson St, 2nd Fl	Fayetteville NC
14	213 N Harrington St, 1st Fl	Raleigh NC
15	66 Vepco St, 1st Fl	Roanoke Rapids NC
16	143 N. Washington St, 2nd Fl	Rocky Mount NC
17	3255 Burnt Mill Drive, Suite 1& 2	Wilmington NC
18	11 N. Pearl St, 6th Fl	Albany NY
19	70 Henry St.	Binghamton NY
20	350 Main Pl, 2nd Fl	Buffalo NY
21	47 Pinckney Rd	Ithaca (Dryden) NY
22	111 8th Ave, 15th Fl	New York City #1 NY
23	60 Hudson Street, 23rd Fl	New York City #2 NY
24	60 Hudson Street, 19th Fl	New York City #3 NY
25	20 S. Hamilton St	Poughkeepsie NY
26	1 West Main, Suite 610	Rochester NY
27	109 S. Warren St, 7th Fl	Syracuse NY
28	130 Park Pl, 2nd Fl	Watertown NY
29	312 Plum St, 7th Fl, Suite 775	Cincinnati OH
30	200 W Prospect Ave, 7th Fl	Cleveland OH
31	180 E. Broad St, 8th Fl, Suite 806	Columbus OH
32	14 Bainbridge St, 1st Fl	Dayton OH
33	62 North Fearing Blvd, 1st Fl	Toledo OH
34	120 S. Walnut, 1st Fl	Youngstown OH
35	Station Mall, 9th & 17th St, #10	Altoona PA
36	800 Ayers Rd. (LeMoynes)	Harrisburg PA
37	1003 Broad St, 1st Floor	Johnstown PA
38	401 N. Broad St, 3rd Fl, Suite 323	Philadelphia Temp PA
39	1500 Allegheny Ctr Mall, Suite 108	Pittsburgh PA
40	375 Promenade	Providence RI
41	907 West Glebe Road, 1st Fl	Alexandria VA
42	21715 Filigree Court, 1st Floor	Ashburn VA
43	324 W. Main St, 1st Fl	Charlottesville VA
44	Iris Ln (Rte 740), 1st Fl	Danville VA
45	1291 Brunswick Rd, 1st Fl	Emporia VA
46	1401 Powhatan St, 1st Fl	Fredericksburg VA
47	160B North Mason St, 1st Fl	Harrisonburg VA
48	30A Catoctin Circle SE, Bsmt	Leesburg VA
49	1724 Lovitt Ave, 1st Fl	Norfolk VA
50	101 Rawlings Lane, 1st Fl	Petersburg VA
51	11513 Sunset Hills Blvd., 1st Fl	Reston VA

Elantic Telecom, Inc.
POPS and On-Net Buildings

POP Locations - Continued

Count	Address	City	State
52	701 East Cary St, Bsmt Suite 1B	Richmond # 1	VA
53	110 Church St, Bsmt	Roanoke (Salem)	VA
54	620 Fraser Lane, 1st Fl	Staunton	VA

ON-Net Buildings

Count	Address	City	State
1	1275 K Street NW	Washington	DC
2	1220 L Street NW	Washington	DC
3	600 S. Federal, 7th FL.	Chicago	IL
4	165 Halsey	Newark	NJ
5	158 State St	Albany	NY
6	75 Everett Road	Albany	NY
7	194 Washington Ave, Suite 502	Albany	NY
8	99 Washington Ave (1 Commerce Plaza)	Albany	NY
9	21 Eagle St.	Albany	NY
10	40 N. Pearl St	Albany	NY
11	Empire State Plaza	Albany	NY
12	80 State St.	Albany	NY
13	4301 Main St.	Amherst	NY
14	55 Kings Highway	Amherst	NY
15	4380 Main St	Amherst	NY
16	300 Smallwood Drive	Amherst	NY
17	291 Windermere Boulevard	Amherst	NY
18	64 Henry St	Binghamton	NY
19	44 Hawley St	Binghamton	NY
20	38 Hawley St	Binghamton	NY
21	65 Franklin St	Buffalo	NY
22	1 HSBC Center	Buffalo	NY
23	100 High St.	Buffalo	NY
24	240 Scott St	Buffalo	NY
25	95 Franklin St	Buffalo	NY
26	259 Delaware Ave.	Buffalo	NY
27	703 Washington St	Buffalo	NY
28	128 Dearborn St.	Buffalo	NY
29	25 Delaware Ave	Buffalo	NY
30	325 Delaware Ave	Buffalo	NY
31	6002 Route 31	Cicero	NY
32	5703 Enterprise Parkway	Dewitt	NY
33	1900 Dodge Road	E Amherst	NY
34	151 Paradise Road	E Amherst	NY
35	8730 Transit Road	E Amherst	NY
36	7 Central Park Place	Homer	NY
37	58 Clinton Park	Homer	NY
38	80 South West St.	Homer	NY
39	113 Innovation Lane	Liverpool	NY
40	4338 Wetzel Road	Liverpool	NY
41	506 Old Liverpool Rd	Liverpool	NY
42	60 Hudson St	New York	NY
43	111 8th Ave.	New York	NY

Elantic Telecom, Inc.
POPS and On-Net Buildings

ON-Net Buildings - Continued

Count	Address	City	State
44	4 Burnett Blvd.	Poughkeepsie	NY
45	201 S. State Street	Syracuse	NY
46	404 Smith St.	Syracuse	NY
47	6311 Court Street Road	Syracuse	NY
48	250 Harrison	Syracuse	NY
49	421 Montgomery St.	Syracuse	NY
50	4900 Broad Road	Syracuse	NY
51	475 Irving Ave	Syracuse	NY
52	220 S. Warren St	Syracuse	NY
53	1621 Euclid Street, 2nd Fl	Cleveland	OH
54	4000 Chester Avenue, 1st Fl	Cleveland	OH
55	1845 Ft. Meyers Dr. (Rosslyn)	Arlington	VA
56	3225 South Eads St, 1st Floor	Arlington	VA
57	21715 Filigree Court, 1st Floor	Ashburn	VA
58	2411 Dulles Corner Park, 1st Floor	Chantilly	VA
59	2917 Eskridge Road	Fairfax	VA
60	602 Old Point Rd, 1st Fl	Hampton	VA
61	13241 Woodland Park Road	Herndon	VA
62	1755 Old Meadow Road, 1st Floor	McLean	VA
63	5500 Cox Road	Richmond	VA
64	5000 Dominion Blvd, Floor 1B	Richmond	VA
65	111 South 6th Street, Room L-150	Richmond	VA
66	100 Westgate	Richmond	VA
67	8502 A Tyco Rd	Vienna	VA

Elantic Telecom, Inc.
 Projected Amount of Professional Fees & Expense:^(a)
 as of Effective Date

	Debtor's Professionals				Creditors' Committee				Total
	Tavener & Beran	Navigant Consulting	Telecom Asset Mgt.	Subtotal	Cantor Arkema	Huron Consulting	Winston & Strawn	Subtotal	
July - August Invoice	\$ 80,690	\$ 30,250	\$ 10,000	\$ 120,940	\$ -	\$ -	\$ -	\$ -	\$ 120,940
Less: Amount Paid	(80,690)	(30,250)	(10,000)	(120,940)	-	-	-	-	(120,940)
August Balance Due									
September	50,880	31,434	20,000	102,314	8,454	43,332	51,966	103,752	206,066
Less: Amount Paid	(50,880)	(31,434)	(20,000)	(102,314)	(8,454)	(43,332)	(51,966)	(103,752)	(206,066)
September Balance Due									
October	58,747	27,466	-	86,213	17,860	43,068	64,808	125,735	211,948
Less: Amount Paid	(58,747)	(27,466)	-	(86,213)	(17,860)	(43,068)	(64,808)	(125,735)	(211,948)
October Balance Due									
November	86,232	66,026	-	152,258	7,127	39,020	37,844	83,991	236,249
Less: Amount Paid	(86,232)	(66,026)	-	(152,258)	(7,127)	(39,020)	(37,844)	(83,991)	(236,249)
November Balance Due									
December	65,000	44,483	-	109,483	5,000	56,316	40,000	101,316	210,799
Less: Amount Paid	(52,000)	(35,085)	-	(87,085)	(4,000)	(45,367)	(32,000)	(81,367)	(168,452)
December Balance Due	13,000	9,398	-	22,398	1,000	10,949	8,000	19,949	42,347
January	92,874	89,215	-	182,088	4,833	60,000	37,394	102,227	284,315
Less: Amount Paid	(76,358)	(71,407)	-	(147,765)	(3,887)	(48,000)	(30,071)	(81,959)	(229,724)
January Balance Due	16,516	17,807	-	34,323	946	12,000	7,323	20,268	54,591
February	100,000	100,000	-	200,000	6,000	60,000	50,000	116,000	316,000
Less: Amount Paid	(80,000)	(80,000)	-	(160,000)	(4,800)	(48,000)	(40,000)	(92,800)	(252,800)
February Balance Due	20,000	20,000	-	40,000	1,200	12,000	10,000	23,200	63,200
March	100,000	100,000	-	200,000	6,000	50,000	50,000	106,000	306,000
Less: Amount Paid	-	-	-	-	-	-	-	-	-
March Balance Due	100,000	100,000	-	200,000	6,000	50,000	50,000	106,000	306,000
April	100,000	100,000	-	200,000	4,000	50,000	50,000	104,000	304,000
Less: Amount Paid	-	-	-	-	-	-	-	-	-
April Balance Due	100,000	100,000	-	200,000	4,000	50,000	50,000	104,000	304,000
Total Invoice Amounts	734,424	588,873	30,000	1,353,297	59,274	401,735	382,012	843,021	2,196,317
Less: Amounts Paid	(484,908)	(341,668)	(30,000)	(856,575)	(46,128)	(266,787)	(256,689)	(569,604)	(1,426,179)
Balance Due	\$ 249,516	\$ 247,205	\$ -	\$ 496,721	\$ 13,146	\$ 134,949	\$ 125,323	\$ 273,417	\$ 770,138

(a) Assumes all First Interim Fee Applications approved and holdback balances paid in full.

Description	Estimated Amount (\$)
A.P.W. TAX COLLECTOR	2,089.25
ALBANY COUNTY / CITY OF ALBANY	267.11
ALBANY COUNTY / CITY OF ALBANY	246.71
ALBANY COUNTY / CITY OF ALBANY	6.30
ALBANY COUNTY / CITY OF ALBANY	6,472.55
ALBANY COUNTY / CITY OF ALBANY	1,751.54
ALBANY COUNTY / CITY OF ALBANY	151.54
ALBANY COUNTY / CITY OF ALBANY	19.97
ALBANY COUNTY / CITY OF ALBANY	2,077.06
ALBANY COUNTY / CITY OF ALBANY	13.27
ALBANY COUNTY / CITY OF ALBANY	5,540.10
ALBANY COUNTY / CITY OF ALBANY	7,489.27
ALBANY COUNTY / CITY OF ALBANY	1,440.22
ALBANY COUNTY / CITY OF ALBANY	11,027.71
ALBANY COUNTY / CITY OF ALBANY	45.22
ALBANY COUNTY / CITY OF ALBANY	31,139.52
ALBANY COUNTY / CITY OF ALBANY	18.42
ALBANY COUNTY / CITY OF ALBANY	5,011.31
ALBANY COUNTY / CITY OF ALBANY	1,306.61
ALBANY COUNTY / CITY OF ALBANY	270.62
ALBANY COUNTY / CITY OF ALBANY	10,091.57
ALBANY COUNTY / CITY OF ALBANY	688.28
ALBANY COUNTY / CITY OF ALBANY	3,917.9
ALBANY COUNTY / CITY OF ALBANY	34,848.8
ALBANY COUNTY / CITY OF ALBANY	64.43
ALBANY COUNTY / CITY OF ALBANY	12.83
ALBANY COUNTY / CITY OF ALBANY	14,608.19
ALBANY COUNTY / CITY OF ALBANY	83.53
ALBANY COUNTY / CITY OF ALBANY	0.54
ALBANY COUNTY / CITY OF ALBANY	316.33
ALBANY COUNTY / CITY OF ALBANY	1,592.85
ALBANY COUNTY / CITY OF ALBANY	421.45
ALBANY COUNTY / CITY OF ALBANY	91.50
ALBANY COUNTY / CITY OF ALBANY	1,637.73
ALBANY COUNTY / CITY OF ALBANY	974.23
ALBANY COUNTY / CITY OF ALBANY	4,735.89
ALBANY COUNTY / CITY OF ALBANY	7,781.12
ALBANY COUNTY / CITY OF ALBANY	5.30
ALBANY COUNTY / CITY OF ALBANY	4,899.13
ALBANY COUNTY / CITY OF ALBANY	57,742.5
ALBANY COUNTY / CITY OF ALBANY	17.45
ALBANY COUNTY / CITY OF ALBANY	369.43
ALBANY COUNTY / CITY OF ALBANY	4.17
ALBANY COUNTY / CITY OF ALBANY	5,399.90
ALBANY COUNTY / CITY OF ALBANY	33.67
ALBANY COUNTY / CITY OF ALBANY	6,808.39
ALBANY COUNTY / CITY OF ALBANY	336.94
ALBANY COUNTY / CITY OF ALBANY	2,891.23
ALBANY COUNTY / CITY OF ALBANY	30.79
ALBANY COUNTY / CITY OF ALBANY	310.23
ALBANY COUNTY / CITY OF ALBANY	2,577.10
ALBANY COUNTY / CITY OF ALBANY	822.19
ALBANY COUNTY / CITY OF ALBANY	132.25
ALBANY COUNTY / CITY OF ALBANY	47.04
ALBANY COUNTY / CITY OF ALBANY	106.73
ALBANY COUNTY / CITY OF ALBANY	90.84
ALBANY COUNTY / CITY OF ALBANY	3,167.25
ALBANY COUNTY / CITY OF ALBANY	5,688.78
ALBANY COUNTY / CITY OF ALBANY	702.12
ALBANY COUNTY / CITY OF ALBANY	27.00
ALBANY COUNTY / CITY OF ALBANY	11,320.40
ALBANY COUNTY / CITY OF ALBANY	884.02
ALBANY COUNTY / CITY OF ALBANY	97.99
ALBANY COUNTY / CITY OF ALBANY	1,346.46
ALBANY COUNTY / CITY OF ALBANY	69.97
ALBANY COUNTY / CITY OF ALBANY	47.27

Elantic Telecom, Inc.
 Schedule of Estimated Administrative Claims - Taxes

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
BLADEN COUNTY	PROPERTY TAXES	288.08
BLIND BROOK SD	PROPERTY TAXES	37.85
BLOUNT COUNTY	PROPERTY TAXES	871.85
BOLIVIA TOWN OF	PROPERTY TAXES	2.33
BOLTON TOWN OF	PROPERTY TAXES	16.33
BOSTON CITY OF	PROPERTY TAXES	22,909.14
BOTETOURT COUNTY	PROPERTY TAXES	993.75
BOWIE COUNTY	PROPERTY TAXES	195.69
BRANCHVILLE TOWN OF	PROPERTY TAXES	973.25
BRANTLEY COUNTY	PROPERTY TAXES	238.65
BRECKINRIDGE COUNTY	PROPERTY TAXES	446.72
BREMEN CITY OF	PROPERTY TAXES	10.59
BRENTWOOD CITY OF	PROPERTY TAXES	9.24
BRIGHTON CENTRAL SD / TOWN OF BRIGHTON	PROPERTY TAXES	606.54
BROCTON CENTRAL SD / TOWN OF PORTLAND	PROPERTY TAXES	120.11
BRUNSWICK COUNTY (NC)	PROPERTY TAXES	247.49
BRUNSWICK COUNTY / TOWN OF BELVILLE	PROPERTY TAXES	4.16
BRYAN COUNTY	PROPERTY TAXES	37.89
BUCHANAN CITY OF	PROPERTY TAXES	103.19
SUFFALO CITY OF ASSESSMENT & TAXATION DEPT	PROPERTY TAXES	52,768.60
BUTLER COUNTY (KY)	PROPERTY TAXES	276.23
BUTTLER COUNTY (OH)	PROPERTY TAXES	1,701.20
BYRON BERGEN CENTRAL SD / TOWN OF BATAVIA	PROPERTY TAXES	76.81
BYRON BERGEN CENTRAL SD / TOWN OF STAFFORD	PROPERTY TAXES	139.21
CALDWELL COUNTY	PROPERTY TAXES	25.25
CALEDONIA MUMFORD SD	PROPERTY TAXES	114.68
CALEDONIA MUMFORD SD / TOWN OF CHILI	PROPERTY TAXES	72.68
CALEDONIA MUMFORD SD / TOWN OF WHEATLAND	PROPERTY TAXES	126.39
CALHOUN COUNTY	PROPERTY TAXES	383.70
CAMP CENTRAL APPRAISAL DISTRICT	PROPERTY TAXES	379.26
CAMPBELL COUNTY	PROPERTY TAXES	574.53
CANAJOHARIE CENTRAL SD	PROPERTY TAXES	121.64
CANAJOHARIE VILLAGE OF	PROPERTY TAXES	32.55
CANASTOTA CENTRAL SD	PROPERTY TAXES	719.81
CANASTOTA CENTRAL SD / TOWN OF LENOX	PROPERTY TAXES	2,286.39
CANASTOTA CENTRAL SD / TOWN OF SULLIVAN	PROPERTY TAXES	405.33
CANTON TOWN OF	PROPERTY TAXES	203.24
CAROLINA SHORES TOWN OF	PROPERTY TAXES	3.11
CARROLL COUNTY (GA)	PROPERTY TAXES	112.72
CARROLL COUNTY (KY)	PROPERTY TAXES	85.31
CASS COUNTY	PROPERTY TAXES	1,331.01
CASTILE VILLAGE OF	PROPERTY TAXES	156.94
CASWELL COUNTY	PROPERTY TAXES	400.36
CATSKILL CENTRAL SD	PROPERTY TAXES	227.24
CATSKILL CENTRAL SD / TOWN OF ATHENS	PROPERTY TAXES	1,650.38
CATTARAUGUS COUNTY / TOWN OF PERRYSBURG	PROPERTY TAXES	46.57
CATTARAUGUS COUNTY / VILLAGE OF PERRYSBURG	PROPERTY TAXES	10.89
CAYUGA COUNTY / TOWN OF AURELIUS	PROPERTY TAXES	131.62
CAYUGA COUNTY / TOWN OF BRUTUS	PROPERTY TAXES	701.58
CAYUGA COUNTY / TOWN OF MENTZ	PROPERTY TAXES	1,335.63
CAYUGA COUNTY / TOWN OF MONTEZUMA	PROPERTY TAXES	52.36
CAYUGA COUNTY / TOWN OF THROOP	PROPERTY TAXES	13.22
CECIL COUNTY	PROPERTY TAXES	470.98
CENTRAL SQUARE C S D	PROPERTY TAXES	9,421.71
CENTRAL SQUARE VILLAGE OF	PROPERTY TAXES	11,900.40
CHAMBERLAIN CITY OF	PROPERTY TAXES	1,464.81
CHAMPLAIN VILLAGE OF	PROPERTY TAXES	134.51
CHARLESTON COUNTY	PROPERTY TAXES	368.36
CHARLOTTESVILLE CITY OF	PROPERTY TAXES	6,676.68
CHARLTON COUNTY	PROPERTY TAXES	137.63
CHARLTON TOWN OF	PROPERTY TAXES	107.74
CHATHAM CENTRAL SD	PROPERTY TAXES	224.78
CHATHAM COUNTY	PROPERTY TAXES	79.67
CHATHAM SD / TOWN OF CANAAN	PROPERTY TAXES	7,757.57
CHATHAM SD / TOWN OF CHATHAM	PROPERTY TAXES	62.44
CHATHAM TOWN OF	PROPERTY TAXES	132.27
CHATTOOGA COUNTY	PROPERTY TAXES	98.67

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
CHAUTAUQUA COUNTY / TOWN OF HANOVER	PROPERTY TAXES	79.65
CHAUTAUQUA COUNTY / TOWN OF POMPERE	PROPERTY TAXES	18.46
CHAUTAUQUA COUNTY / TOWN OF WESTFIELD	PROPERTY TAXES	130.87
CHAUTAUQUA COUNTY OF FINANCE DEPT	PROPERTY TAXES	1,717.99
CHAZY CENTRAL SD	PROPERTY TAXES	15,137.52
CHAZY TOWN OF	PROPERTY TAXES	1,032.95
CHEEKTOWAGA CENTRAL SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES	264.18
CHEEKTOWAGA SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES	881.68
CHESTERFIELD COUNTY	PROPERTY TAXES	8,518.24
CHILI CENTRAL SD / TOWN OF GATES	PROPERTY TAXES	51.57
CHILI TOWN OF	PROPERTY TAXES	348.73
CHITTENANGO CENTRAL SD	PROPERTY TAXES	6,611.59
CHITTENANGO CENTRAL SD / TOWN OF LENOX	PROPERTY TAXES	80.56
CHITTENANGO CENTRAL SD / TOWN OF SULLIVAN	PROPERTY TAXES	264.56
CHURCHVILLE CHILI SD	PROPERTY TAXES	1,417.33
CITY OF NEW YORK FINANCE DEPARTMENT	PROPERTY TAXES	123,412.26
CLARENCE CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES	203.03
CLARENCE CENTRAL SD / TOWN OF LANCASTER	PROPERTY TAXES	18.28
CLARENCE CENTRAL SD / TOWN OF NEWSTEAD	PROPERTY TAXES	2.93
CLARK COUNTY (AR)	PROPERTY TAXES	181.16
CLARK COUNTY (OH)	PROPERTY TAXES	1,075.57
CLARKE COUNTY (VA)	PROPERTY TAXES	17,070.56
CLARKSTOWN CENTRAL SD / TOWN OF CLARKSTOWN	PROPERTY TAXES	59.53
CLARKSTOWN SD / TOWN OF CLARKSTOWN	PROPERTY TAXES	34.04
CLEAR SPRING TOWN OF	PROPERTY TAXES	308.26
CLEBURNE COUNTY	PROPERTY TAXES	554.96
CLIFTON SPRINGS VILLAGE OF	PROPERTY TAXES	16.91
CLINTON CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES	452.38
CLINTON COUNTY	PROPERTY TAXES	11,361.21
CLINTON SD / TOWN OF WHITESTOWN	PROPERTY TAXES	424.44
CLYDE SAVANNAH SD / TOWN OF TYRE	PROPERTY TAXES	127.07
COLLETON COUNTY	PROPERTY TAXES	88.70
COLMBIANO COUNTY	PROPERTY TAXES	586.34
COLORADO COUNTY	PROPERTY TAXES	88.44
COLUMBIA CITY OF	PROPERTY TAXES	15.40
COLUMBIA COUNTY / TOWN OF CANAAN	PROPERTY TAXES	1,672.46
COLUMBIA COUNTY / TOWN OF CHATHAM	PROPERTY TAXES	29.68
COLUMBIA COUNTY / TOWN OF CLERMONT	PROPERTY TAXES	206.20
COLUMBIA COUNTY / TOWN OF LIVINGSTON	PROPERTY TAXES	2,576.25
COLUMBIANA COUNTY	PROPERTY TAXES	295.11
COLUMBUS COUNTY (NC)	PROPERTY TAXES	1.97
COMAL COUNTY	PROPERTY TAXES	66.72
COPENHAGEN CENTRAL SD / TOWN OF RUTLAND	PROPERTY TAXES	722.88
CORNWALL CENTRAL SD / TOWN OF CORNWALL	PROPERTY TAXES	83.35
CORSICANA INDEPENDENT SD	PROPERTY TAXES	6.71
CORTLAND COUNTY OF	PROPERTY TAXES	121.14
COVENTRY TOWN OF	PROPERTY TAXES	186.35
COXSACKIE ATHENS CENTRAL SD	PROPERTY TAXES	7,481.50
COXSACKIE ATHENS CENTRAL SD / TOWN OF COXSACKIE	PROPERTY TAXES	3,534.62
COXSACKIE-ATHENS SD / TOWN OF ATHENS	PROPERTY TAXES	3,162.74
CRAWFORD COUNTY	PROPERTY TAXES	359.99
CRITTENDEN COUNTY	PROPERTY TAXES	123.09
CROSSBY INDEPENDENT SD	PROPERTY TAXES	31.85
CULLMAN COUNTY	PROPERTY TAXES	62.33
CULPEPER COUNTY	PROPERTY TAXES	131.43
CUMBERLAND CITY OF	PROPERTY TAXES	4,611.68
CUMBERLAND COUNTY	PROPERTY TAXES	1,602.68
CUYAHOGA COUNTY	PROPERTY TAXES	47,605.83
CYPRESS FAIRBANKS CITY OF INDEPENDENT SD	PROPERTY TAXES	39.46
DALLAS CENTRAL APPRAISAL DIST.	PROPERTY TAXES	5,321.99
DANSVILLE CENTRAL SD / TOWN OF WEST SPARTA	PROPERTY TAXES	1,481.50
DANVILLE CITY OF	PROPERTY TAXES	278.56
DARIEN TOWN OF	PROPERTY TAXES	32.71
DAVIDSON COUNTY	PROPERTY TAXES	15.86
DAVISS COUNTY	PROPERTY TAXES	99.12
DAYTON INDEPENDENT SD	PROPERTY TAXES	21.23
DAYVILLE FIRE DISTRICT	PROPERTY TAXES	13.26

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [s]
DEDHAM TOWN OF	PROPERTY TAXES	503.31
DEERFIELD TOWN OF	PROPERTY TAXES	347.40
DEKALB COUNTY (GA)	PROPERTY TAXES	114.04
DEKALB COUNTY (IN)	PROPERTY TAXES	1,944.69
DELAWARE COUNTY	PROPERTY TAXES	96.79
DERBY CITY OF	PROPERTY TAXES	96.15
DETROIT CITY OF	PROPERTY TAXES	10,961.99
DEVERS CITY OF INDEPENDENT SD	PROPERTY TAXES	12.67
DINWIDDIE COUNTY	PROPERTY TAXES	515.73
DOLGEVILLE CENTRAL SD / TOWN OF MANHEIM	PROPERTY TAXES	8.49
DOUGLAS COUNTY	PROPERTY TAXES	108.34
DRYDEN TOWN OF	PROPERTY TAXES	2,885.94
DUBLIN CITY OF	PROPERTY TAXES	0.05
DUNKIRK CITY SD	PROPERTY TAXES	117.53
DUNN CITY OF	PROPERTY TAXES	13.36
DUTCHESS COUNTY / TOWN OF MILAN	PROPERTY TAXES	606.71
EAGLEVILLE CITY OF	PROPERTY TAXES	5.09
EAST DUBLIN CITY OF	PROPERTY TAXES	0.58
EAST GREENBUSH CENTRAL SD	PROPERTY TAXES	16,635.10
EAST GREENBUSH CENTRAL SD / TOWN OF EAST GREENBUSH	PROPERTY TAXES	30,286.93
EAST GREENBUSH CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES	53.68
EAST GREENBUSH CENTRAL SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES	169.92
EAST GREENBUSH CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES	79.93
EAST HARTFORD TOWN OF	PROPERTY TAXES	230.07
EAST RAMPO CENTRAL SD / TOWN OF RAMPO	PROPERTY TAXES	131.89
EAST SYRACUSE MINOA SD	PROPERTY TAXES	47.43
EAST SYRACUSE MINOA SD / TOWN OF MANLIUS	PROPERTY TAXES	47.43
EAST SYRACUSE MINOA SD / TOWN OF SULLIVAN	PROPERTY TAXES	109.66
EAST SYRACUSE VILLAGE OF	PROPERTY TAXES	4.55
EAST SYRACUSE-MINOA SD / TOWN OF DEWITT	PROPERTY TAXES	8,077.50
EASTCHESTER UFSO	PROPERTY TAXES	101.97
EASTFORD TOWN OF	PROPERTY TAXES	10.64
EASTON TOWN OF	PROPERTY TAXES	18.17
EDEN CENTRAL SD / TOWN OF EDEN	PROPERTY TAXES	13.70
EDEN CENTRAL SD / TOWN OF EVANS	PROPERTY TAXES	130.59
EDGE MONT UFSO / TOWN OF GREENBURGH	PROPERTY TAXES	320.74
ELBA CENTRAL SD (M & T BANK)	PROPERTY TAXES	6,015.53
ELBA SD / TOWN OF BATAVIA	PROPERTY TAXES	1,605.27
ELBA SD / TOWN OF ELBA	PROPERTY TAXES	470.18
ELBA TOWN OF	PROPERTY TAXES	809.45
ELIZABETH TOWN LEWIS CENTRAL SD / TOWN OF ELIZABETH TOWN	PROPERTY TAXES	7,936.35
ELIZABETH TOWN LEWIS CENTRAL SD / TOWN OF LEWIS	PROPERTY TAXES	9,986.52
ELIZABETH TOWN LEWIS CENTRAL SD / TOWN OF WESTPORT	PROPERTY TAXES	1,798.55
ELKHART COUNTY	PROPERTY TAXES	13,399.73
ELKTON TOWN OF	PROPERTY TAXES	213.38
ELLIS COUNTY	PROPERTY TAXES	335.74
EMPORIA CITY OF	PROPERTY TAXES	558.29
ENNIS INDEPENDENT SD	PROPERTY TAXES	226.79
ERIE COUNTY (OH)	PROPERTY TAXES	2,993.41
ERIE COUNTY (OH) / MILAN TOWNSHIP	PROPERTY TAXES	1,452.24
ERIE COUNTY / CITY OF LACKAWANNA	PROPERTY TAXES	17.95
ERIE COUNTY / NO TOWN	PROPERTY TAXES	2,491.39
ERIE COUNTY / TOWN OF AMHERST	PROPERTY TAXES	3,596.54
ERIE COUNTY / TOWN OF CHEEKTOWAGA	PROPERTY TAXES	340.25
ERIE COUNTY / TOWN OF ELMA	PROPERTY TAXES	405.94
ERIE COUNTY / TOWN OF EVANS	PROPERTY TAXES	34.40
ERIE COUNTY / TOWN OF LANCASTER	PROPERTY TAXES	24.41
ERIE COUNTY / TOWN OF MARILLA	PROPERTY TAXES	5,176.42
ERIE COUNTY / VERMILION TOWNSHIP	PROPERTY TAXES	1,663.46
ERIE COUNTY OF COMMISSIONER OF FINANCE	PROPERTY TAXES	12,700.35
ERIE TOWNSHIP OF	PROPERTY TAXES	6,151.25
ESSEX COUNTY / TOWN OF CHESTERFIELD	PROPERTY TAXES	1,746.52
ESSEX COUNTY / TOWN OF ELIZABETH TOWN	PROPERTY TAXES	2,208.16
ESSEX COUNTY / TOWN OF LEWIS	PROPERTY TAXES	2,402.67
ESSEX COUNTY / TOWN OF MORIAH	PROPERTY TAXES	140.93
ESSEX COUNTY / TOWN OF NORTH HUDSON	PROPERTY TAXES	2,646.61
ESSEX COUNTY / TOWN OF SCHROON	PROPERTY TAXES	2,622.24

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [s]
ESSEX COUNTY / TOWN OF WESTPORT	PROPERTY TAXES	714.64
EST RAMAPO CENTRAL SD / TOWN OF CLARKSTOWN	PROPERTY TAXES	11.69
FAIRFAX CITY OF	PROPERTY TAXES	14,910.21
FAIRFAX COUNTY	PROPERTY TAXES	15,135.99
FAIRPORT CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES	2,885.52
FALLS COUNTY	PROPERTY TAXES	19.10
FARMINGTON TOWN OF	PROPERTY TAXES	1,628.55
FAUQUIER COUNTY	PROPERTY TAXES	4,185.89
FAYETTE COUNTY	PROPERTY TAXES	542.21
FAYETTEVILLE CITY OF	PROPERTY TAXES	7.70
FAYETTEVILLE-MANLIUS SD / TOWN OF MANLIUS	PROPERTY TAXES	105.46
FEDERAL COMMUNICATIONS COMMISSION	OTHER	1,529.42
FLOYD COUNTY	PROPERTY TAXES	306.64
FOLKSTON CITY OF	PROPERTY TAXES	4.93
FONDA FULTONVILLE CENTRAL SD	PROPERTY TAXES	15,614.62
FORESTVILLE CENTRAL SD	PROPERTY TAXES	108.13
FORESTVILLE CENTRAL SD / TOWN OF HANOVER	PROPERTY TAXES	230.23
FORESTVILLE CENTRAL SD / TOWN OF PERRYSBURG	PROPERTY TAXES	19.22
FORESTVILLE VILLAGE OF	PROPERTY TAXES	4.80
FORT BEND CO M.U.D. #21	PROPERTY TAXES	14.13
FORT BEND COUNTY	PROPERTY TAXES	372.32
FORT BEND ISD	PROPERTY TAXES	5.39
FORT PLAIN CENTRAL SD	PROPERTY TAXES	121.95
FORT PLAIN VILLAGE OF	PROPERTY TAXES	26.12
FOXBOROUGH TOWN OF	PROPERTY TAXES	24.61
FRANKFORD SCHUYLER CENTRAL SD / TOWN OF SCHUYLER	PROPERTY TAXES	84.98
FRANKLIN CITY OF (TN)	PROPERTY TAXES	10.01
FRANKLIN CITY OF (VA)	PROPERTY TAXES	1,309.72
FRANKLIN COUNTY (OH)	PROPERTY TAXES	230.57
FREDERICK CITY OF	PROPERTY TAXES	2,591.84
FREDERICK COUNTY (MD)	PROPERTY TAXES	48,501.37
FREDERICK COUNTY (VA)	PROPERTY TAXES	340.47
FREDERICKSBURG CITY OF	PROPERTY TAXES	10,579.62
FREDONIA CENTRAL SD	PROPERTY TAXES	346.24
FREESTONE COUNTY	PROPERTY TAXES	293.98
FRENCHTOWN CHARTER TOWNSHIP OF	PROPERTY TAXES	4,805.81
FRONTIER CENTRAL SD / TOWN OF HAMBURG	PROPERTY TAXES	108.03
FROSTBURG CITY OF	PROPERTY TAXES	3.92
FULTON COUNTY (GA)	PROPERTY TAXES	189.19
FULTON COUNTY (OH)	PROPERTY TAXES	5,127.99
FUNKSTOWN TOWN OF	PROPERTY TAXES	270.86
GARRETT COUNTY	PROPERTY TAXES	118.25
GATES CHILI CENTRAL SD / TOWN OF CHILI	PROPERTY TAXES	1,549.20
GATES CHILI CENTRAL SD / TOWN OF GATES	PROPERTY TAXES	283.17
GAUCA COUNTY	PROPERTY TAXES	81.92
GENESSEE COUNTY / TOWN OF BATAVIA	PROPERTY TAXES	469.69
GENESSEE COUNTY / TOWN OF ELBA	PROPERTY TAXES	89.91
GENESSEE COUNTY / TOWN OF LEROY	PROPERTY TAXES	98.83
GENESSEE COUNTY / TOWN OF PEMBROKE	PROPERTY TAXES	32.07
GENESSEE COUNTY / TOWN OF STAFFORD	PROPERTY TAXES	21.95
GENESSEE COUNTY / VILLAGE OF ELBA	PROPERTY TAXES	57.68
GEORGETOWN COUNTY	PROPERTY TAXES	193.22
GERMANTOWN CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES	5,133.19
GIBRALTAR CITY OF	PROPERTY TAXES	3,585.71
GOWANDA CENTRAL SD / TOWN OF PERRYSBURG	PROPERTY TAXES	161.19
GOWANDA CENTRAL SD / TOWN OF PERSIA	PROPERTY TAXES	4.73
GOWANDA SD / TOWN OF COLLINS	PROPERTY TAXES	74.59
GREENE COUNTY (OH)	PROPERTY TAXES	14,209.59
GREENE COUNTY (VA)	PROPERTY TAXES	340.26
GREENE COUNTY / TOWN OF ATHENS	PROPERTY TAXES	963.06
GREENE COUNTY / TOWN OF COXSACKIE	PROPERTY TAXES	792.12
GREENPORT TOWN OF	PROPERTY TAXES	554.81
GREENSVILLE COUNTY	PROPERTY TAXES	843.55
GRIMES COUNTY	PROPERTY TAXES	72.61
GUADALUPE COUNTY	PROPERTY TAXES	86.85
GUILDFORD SD	PROPERTY TAXES	108.44
GUILDFORD COUNTY	PROPERTY TAXES	5,103.31

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
HAGERSTOWN CITY OF	PROPERTY TAXES	200.41
HALIFAX COUNTY	PROPERTY TAXES	752.58
HAMDEN TOWN OF	PROPERTY TAXES	101.02
HAMILTON COUNTY	PROPERTY TAXES	726.00
HAMPTON CITY OF	PROPERTY TAXES	7,116.84
HANCOCK COUNTY	PROPERTY TAXES	114.80
HANOVER COUNTY	PROPERTY TAXES	44,768.27
HANOVER COUNTY TREASURER	OTHER	3.85
HARALSON COUNTY	PROPERTY TAXES	93.60
HARDIN COUNTY (KY)	PROPERTY TAXES	53.71
HARDIN COUNTY (TN)	PROPERTY TAXES	73.14
HARDIN-JEFFERSON	PROPERTY TAXES	23.06
HARNETT COUNTY	PROPERTY TAXES	74.66
HARRIS COUNTY	PROPERTY TAXES	167.09
HARRISON CENTRAL SD	PROPERTY TAXES	33.37
HARRISON COUNTY	PROPERTY TAXES	6,638.79
HARRISON TOWN/VILLAGE OF	PROPERTY TAXES	9.82
HARRISONBURG CITY OF	PROPERTY TAXES	556.27
HARTFORD CITY OF	PROPERTY TAXES	14,506.99
HARTFORD COUNTY	PROPERTY TAXES	483.44
HEMPSTEAD COUNTY	PROPERTY TAXES	138.18
HENRICO COUNTY	PROPERTY TAXES	155,142.68
HENRIETTA TOWN OF	PROPERTY TAXES	1,164.29
HENRY COUNTY (GA)	PROPERTY TAXES	1.99
HENRY COUNTY (VA)	PROPERTY TAXES	435.71
HERKIMER CENTRAL SD / TOWN OF HERKIMER	PROPERTY TAXES	60.63
HERKIMER COUNTY / CITY OF LITTLE FALLS	PROPERTY TAXES	10.56
HERKIMER COUNTY / TOWN OF COLUMBIA	PROPERTY TAXES	123.83
HERKIMER COUNTY / TOWN OF DANUBE	PROPERTY TAXES	22.92
HERKIMER COUNTY / TOWN OF FRANKFORT	PROPERTY TAXES	44,720.05
HERKIMER COUNTY / TOWN OF GERMAN FLATTS	PROPERTY TAXES	12,518.20
HERKIMER COUNTY / TOWN OF HERKIMER	PROPERTY TAXES	11.89
HERKIMER COUNTY / TOWN OF LITCHFIELD	PROPERTY TAXES	46.34
HERKIMER COUNTY / TOWN OF LITTLE FALLS	PROPERTY TAXES	3.86
HERKIMER COUNTY / TOWN OF MANHEIM	PROPERTY TAXES	620.50
HERKIMER COUNTY / TOWN OF SCHUYLER	PROPERTY TAXES	29.83
HERKIMER COUNTY / TOWN OF STARK	PROPERTY TAXES	7,994.33
HERKIMER COUNTY OF TREASURERS OFFICE	PROPERTY TAXES	66,424.27
HIGHLAND CENTRAL SD / TOWN OF LLOYD	PROPERTY TAXES	13.16
HILL COUNTY	PROPERTY TAXES	76.76
HOLLAND CENTRAL SD / TOWN OF ELMA	PROPERTY TAXES	2,357.63
HOLLEY CENTRAL SD / TOWN OF CLARENDON	PROPERTY TAXES	4,060.90
HOPEWELL CITY OF	PROPERTY TAXES	1,403.90
HOPKINTON TOWN OF	PROPERTY TAXES	81.58
HORRY COUNTY	PROPERTY TAXES	146.62
HOT SPRING COUNTY	PROPERTY TAXES	188.32
HOUSTON INDEPENDENT SD	PROPERTY TAXES	28.02
HOWARD COUNTY	PROPERTY TAXES	1,171.73
JUDSON CITY SD	PROPERTY TAXES	1,931.59
JUDSON CITY SD / TOWN OF LIVINGSTON	PROPERTY TAXES	2,636.27
JUDE PARK CENTRAL SD	PROPERTY TAXES	22.94
ICHABOD CRANE CENTRAL SD / TOWN OF CHATHAM	PROPERTY TAXES	390.32
ICHABOD CRANE CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES	30.59
ICHABOD CRANE CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES	8.78
ILION CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES	4,714.12
ILION CENTRAL SD / TOWN OF SCHUYLER	PROPERTY TAXES	4.93
ILLINOIS DEPARTMENT OF REVENUE	OTHER	821.56
INC CCRS SD / TOWN OF CHAMPLAIN	PROPERTY TAXES	13,178.03
INC SNKS SD / TOWN OF BEEKMANTOWN	PROPERTY TAXES	547.48
IROQUOIS CENTRAL SD / TOWN OF MARILLA	PROPERTY TAXES	22,865.78
IS. E OF WIGHT COUNTY	PROPERTY TAXES	277.57
ITASCA CITY OF	PROPERTY TAXES	0.62
ITHACA CITY OF	PROPERTY TAXES	3,675.49
J E TAX COLLECTOR DISTRICT OFFICE	PROPERTY TAXES	13,781.44
JAMESVILLE-DEWITT SD / TOWN OF DEWITT	PROPERTY TAXES	148.24
JAMESVILLE-DEWITT SD / TOWN OF DEWITT	PROPERTY TAXES	9,630.57
JASPER COUNTY	PROPERTY TAXES	313.37

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
JEFFERSON COUNTY (AL)	PROPERTY TAXES	2,027.38
JEFFERSON COUNTY (KY)	PROPERTY TAXES	735.50
JEFFERSON COUNTY (TX)	PROPERTY TAXES	44.91
JEFFERSON COUNTY / TOWN OF RUTLAND	PROPERTY TAXES	943.14
JEFFERSON COUNTY / WATERTOWN	PROPERTY TAXES	581.37
JEFFERSON DAVIS PARISH OF	PROPERTY TAXES	330.39
JERSEY VILLAGE CITY OF	PROPERTY TAXES	1.00
JESUP CITY OF	PROPERTY TAXES	5.03
JOHNSON COUNTY (TX)	PROPERTY TAXES	72.16
JOHNSTON COUNTY	PROPERTY TAXES	1,621.12
JONES COUNTY	PROPERTY TAXES	152.73
JORDAN ELBRIDGE SD / TOWN OF BRUTUS	PROPERTY TAXES	781.75
JORDAN ELBRIDGE SD / TOWN OF ELBRIDGE	PROPERTY TAXES	10,233.64
JORDAN ELBRIDGE SD / TOWN OF VAN BUREN	PROPERTY TAXES	39.87
JORDAN ELBRIDGE SD / TOWN OF VANBUREN	PROPERTY TAXES	82.24
JUDSON INDEPENDENT SD	PROPERTY TAXES	28.03
KAUFMAN COUNTY	PROPERTY TAXES	424.06
KENTUCKY STATE OF	PROPERTY TAXES	2,204.81
KILLINGLY TOWN OF	PROPERTY TAXES	173.13
KINGSTON SD	PROPERTY TAXES	365.84
KLEIN INDEPENDENT SD	PROPERTY TAXES	31.02
LACKAWANNA CITY SD	PROPERTY TAXES	23.69
LAKE COUNTY (IN)	PROPERTY TAXES	76,502.38
LAKE COUNTY (OH)	PROPERTY TAXES	12,548.16
LAKE GEORGE SD	PROPERTY TAXES	2,303.69
LAKE SHORE CENTRAL SD / TOWN OF BRANT	PROPERTY TAXES	81.05
LAKE SHORE CENTRAL SD / TOWN OF EDEN	PROPERTY TAXES	70.29
LAKE SHORE CENTRAL SD / TOWN OF EVANS	PROPERTY TAXES	32.14
LAKELAND CENTRAL SD	PROPERTY TAXES	6,694.20
LANCASTER CENTRAL SD / TOWN OF LANCASTER	PROPERTY TAXES	60.68
LAPORTE COUNTY	PROPERTY TAXES	409.06
LASALLE TOWNSHIP OF	PROPERTY TAXES	2,473.51
LAURENS COUNTY	PROPERTY TAXES	112.27
LAWRENCE COUNTY	PROPERTY TAXES	93.15
LEE TOWN OF	PROPERTY TAXES	82.75
LEESBURG TOWN OF	PROPERTY TAXES	733.98
LEON COUNTY	PROPERTY TAXES	8.02
LEON INDEPENDENT SD	PROPERTY TAXES	15.25
LEROY CENTRAL SD / TOWN OF LEROY	PROPERTY TAXES	138.11
LEROY CENTRAL SD / TOWN OF STAFFORD	PROPERTY TAXES	35.46
LEROY TOWN OF	PROPERTY TAXES	4,541.24
LEWIS SD / TOWN OF LEWIS	PROPERTY TAXES	721.10
LEXINGTON CITY OF	PROPERTY TAXES	219.68
LIBERTY COUNTY (GA)	PROPERTY TAXES	127.06
LIBERTY COUNTY (TX)	PROPERTY TAXES	76.83
LINCOLN COUNTY	PROPERTY TAXES	66.98
LITTLE FALLS CENTRAL SD	PROPERTY TAXES	68.76
LITTLE FALLS CENTRAL SD / CITY OF LITTLE FALLS	PROPERTY TAXES	48.86
LITTLE FALLS CENTRAL SD / TOWN OF DANUBE	PROPERTY TAXES	53.32
LITTLE FALLS CENTRAL SD / TOWN OF LITTLE FALLS	PROPERTY TAXES	25.11
LITTLE FALLS CITY OF	PROPERTY TAXES	98.55
LIVERPOOL SD / TOWN OF SALINA	PROPERTY TAXES	1,543.98
LIVERPOOL SD TOWN OF CLAY	PROPERTY TAXES	3,773.31
LIVERPOOL VILLAGE OF	PROPERTY TAXES	9.73
LIVINGSTON COUNTY / TOWN OF WEST SPARTA	PROPERTY TAXES	603.76
LOCKPORT CITY	PROPERTY TAXES	72.44
LOCKPORT CITY SD	PROPERTY TAXES	4,204.49
LOCKPORT CITY SD / LOCKPORT CITY	PROPERTY TAXES	311.20
LOGAN COUNTY	PROPERTY TAXES	141.30
LONG COUNTY	PROPERTY TAXES	93.25
LONOKE COUNTY	PROPERTY TAXES	146.86
LORAIN COUNTY / BRIGHTON TWP	PROPERTY TAXES	0.89
LORAIN COUNTY / CITY OF AVON LAKE	PROPERTY TAXES	776.16
LORAIN COUNTY / COLUMBIA TWP	PROPERTY TAXES	14.84
LORAIN COUNTY / EATON TWP	PROPERTY TAXES	10.87
LORAIN COUNTY / GRAFTON TWP	PROPERTY TAXES	10.98
LORAIN COUNTY / LAGRANGE TWP	PROPERTY TAXES	23.65

Elantec Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
LORAIN COUNTY / LORAIN CITY	PROPERTY TAXES	2,567.27
LORAIN COUNTY / PITTSFIELD TWP	PROPERTY TAXES	1.20
LORAIN COUNTY / ROCHESTER TWP	PROPERTY TAXES	11.13
LORAIN COUNTY / SHEFF LAKE CITY	PROPERTY TAXES	220.75
LORAIN COUNTY / SHEFFIELD TWP	PROPERTY TAXES	254.44
LORAIN COUNTY / WELLINGTON TWP	PROPERTY TAXES	17.88
LOUDOUN COUNTY	PROPERTY TAXES	15,167.33
LUCAS COUNTY	PROPERTY TAXES	1,952.74
LUCAS COUNTY / TOLEDO CITY / TOLEDO CSD	PROPERTY TAXES	25,713.29
LUDOWICI CITY OF	PROPERTY TAXES	3.65
LUMBERTON CITY OF	PROPERTY TAXES	39.68
LYNCHBURG CITY OF	PROPERTY TAXES	532.53
LYNCOURT SD / TOWN OF SALINA	PROPERTY TAXES	91.98
MADISON COUNTY (AL)	PROPERTY TAXES	1,292.25
MADISON COUNTY (TX)	PROPERTY TAXES	22.61
MADISON COUNTY (VA)	PROPERTY TAXES	609.03
MADISON COUNTY / TOWN OF LENOX	PROPERTY TAXES	589.27
MADISON COUNTY / TOWN OF SULLIVAN	PROPERTY TAXES	1,133.04
MADISON COUNTY / VILLAGE OF CANASTOTA	PROPERTY TAXES	389.44
MAGNAM TRUCK & AUTO	OTHER	3,758.69
MAHONING COUNTY	PROPERTY TAXES	13,358.56
MANASSAS CITY OF	PROPERTY TAXES	2,882.10
MANCHESTER TOWN OF (CT)	PROPERTY TAXES	243.53
MANCHESTER TOWN OF (NY)	PROPERTY TAXES	1,618.55
MANCHESTER VILLAGE OF	PROPERTY TAXES	2,973.31
MANSFIELD TOWN OF	PROPERTY TAXES	14.63
MARSHALL COUNTY	PROPERTY TAXES	334.36
MARTINSVILLE CITY OF	PROPERTY TAXES	345.28
MAURY COUNTY	PROPERTY TAXES	111.63
MCDOWELL COUNTY	PROPERTY TAXES	20.76
MCLENNAN COUNTY	PROPERTY TAXES	1,179.94
MECKLENBURG COUNTY	PROPERTY TAXES	4,267.92
MEDINA CENTRAL SD	PROPERTY TAXES	4,534.82
MEMPHIS CITY OF	PROPERTY TAXES	73.01
MENANDS COMMON SD / TOWN OF COLONIE	PROPERTY TAXES	983.93
MENANDS UNION FREE SD / TOWN OF COLONIE	PROPERTY TAXES	12.40
MENANDS VILLAGE OF	PROPERTY TAXES	239.94
MERCER COUNTY	PROPERTY TAXES	271.88
MERIDEN CITY OF	PROPERTY TAXES	18.96
MESQUITE CITY OF	PROPERTY TAXES	329.69
METROPOLITAN TRUSTEE	PROPERTY TAXES	54.86
MEXICO CENTRAL SD	PROPERTY TAXES	1.93
MIDDLESEX COUNTY / TOWN OF WAYLAND	PROPERTY TAXES	22.73
MILDRED INDEPENDENT SD	PROPERTY TAXES	14.12
MILLER COUNT	PROPERTY TAXES	136.00
MINEOLA CITY OF INDEPENDENT SD	PROPERTY TAXES	190.84
MISSOURI CITY OF	PROPERTY TAXES	7.42
MOHAWK CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES	47,435.83
MOHONASEN SD / TOWN OF GUILDERLAND	PROPERTY TAXES	265.51
MOHONASEN SD / TOWN OF ROTTERDAM	PROPERTY TAXES	4,539.66
MONROE CHARTER TOWNSHIP OF	PROPERTY TAXES	7,933.00
MONROE COUNTY (AR)	PROPERTY TAXES	90.54
MONROE COUNTY (NY)	PROPERTY TAXES	392.84
MONROE COUNTY / TOWN OF BRIGHTON	PROPERTY TAXES	273.30
MONROE COUNTY / TOWN OF CHILI	PROPERTY TAXES	166.12
MONROE COUNTY / TOWN OF GATES	PROPERTY TAXES	163.36
MONROE COUNTY / TOWN OF MENDON	PROPERTY TAXES	12.72
MONROE COUNTY / TOWN OF NEW PALTZ	PROPERTY TAXES	27.95
MONROE COUNTY / TOWN OF OGDEN	PROPERTY TAXES	16.38
MONROE COUNTY / TOWN OF PERINTON	PROPERTY TAXES	519.25
MONROE COUNTY / TOWN OF PITTSFORD	PROPERTY TAXES	870.38
MONROE COUNTY / TOWN OF ROCHESTER	PROPERTY TAXES	29.99
MONROE COUNTY / TOWN OF WHEATLAND	PROPERTY TAXES	41.49
MONROE TOWN OF	PROPERTY TAXES	163.12
MONROE WOODBURY CSD / TOWN OF TUXEDO	PROPERTY TAXES	82.08
MONROE WOODBURY CSD / TOWN OF WOODBUFY	PROPERTY TAXES	156.06
MONTEZUMA VILLAGE OF	PROPERTY TAXES	530.51

Elantec Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
MONTGOMER COUNTY / TOWN OF CANAJOHARIE	PROPERTY TAXES	58.72
MONTGOMER COUNTY / TOWN OF FLORIDA	PROPERTY TAXES	62.40
MONTGOMER COUNTY / TOWN OF GLEN	PROPERTY TAXES	75.71
MONTGOMER COUNTY / TOWN OF MINDEN	PROPERTY TAXES	84.37
MONTGOMER COUNTY / TOWN OF MOHAWK	PROPERTY TAXES	2.74
MONTGOMER COUNTY / TOWN OF ROOT	PROPERTY TAXES	43.59
MONTGOMERY COUNTY (GA)	PROPERTY TAXES	46.45
MONTGOMERY COUNTY (MD)	PROPERTY TAXES	1,917.60
MONTGOMERY COUNTY (NY)	PROPERTY TAXES	12,837.91
MONTGOMERY COUNTY (OH)	PROPERTY TAXES	1,142.54
MONTGOMERY COUNTY (TX)	PROPERTY TAXES	313.68
MONTGOMERY COUNTY (VA)	PROPERTY TAXES	49.11
MONTGOMERY COUNTY / CITY OF AMSTERDAM	PROPERTY TAXES	5.60
MOORE COUNTY	PROPERTY TAXES	5.39
MORGAN COUNTY	PROPERTY TAXES	293.69
MORIAH CENTRAL SD	PROPERTY TAXES	415.80
MORIAH SD / TOWN OF MORIAH	PROPERTY TAXES	453.80
MORRIS COUNTY	PROPERTY TAXES	231.24
MORROW COUNTY / CARDINTON LINCOLN	PROPERTY TAXES	12.89
MORROW COUNTY / EDISON CORPORATION	PROPERTY TAXES	2.23
MORROW COUNTY / GILEAD CARDINGTON LI	PROPERTY TAXES	10.15
MORROW COUNTY / NORTH BLOOMFIELD GAL	PROPERTY TAXES	8.92
MORROW COUNTY / WASHINGTON NORTHMOR	PROPERTY TAXES	14.89
MORROW COUNTY / WESTFIELD BUCKEYE VA	PROPERTY TAXES	13.47
MOUNT PLEASANT CITY OF	PROPERTY TAXES	11.55
MOUNT VERNON CITY OF	PROPERTY TAXES	10.62
N Y STATE CORPORATION TAX	OTHER	5,004.11
NASH COUNTY	PROPERTY TAXES	10,948.37
NATICK TOWN OF	PROPERTY TAXES	43.93
NAVARRO CENTRAL	PROPERTY TAXES	7.95
NAVARRO COUNTY	PROPERTY TAXES	5.40
NELSON COUNTY	PROPERTY TAXES	902.31
NEVADA COUNTY	PROPERTY TAXES	117.19
NEW BRAUNFELS CITY OF NEW BRAUNFELS INDEPENDENT SD	PROPERTY TAXES	47.30
NEW BRITAIN CITY OF	PROPERTY TAXES	58.52
NEW CANAAN TOWN OF	PROPERTY TAXES	81.13
NEW HANOVER COUNTY	PROPERTY TAXES	172.83
NEW HARTFORD TOWN OF	PROPERTY TAXES	151.31
NEW HAVEN CITY OF	PROPERTY TAXES	990.74
NEW HAVEN TOWN OF	PROPERTY TAXES	79.44
NEW JERSEY DEPARTMENT OF LABOR	OTHER	48.52
NEW LEBANON CENTRAL SD	PROPERTY TAXES	2,984.43
NEW LEBANON CENTRAL SD / TOWN OF CANAAN	PROPERTY TAXES	488.89
NEW LEBANON CENTRAL SD / TOWN OF CHATHAM	PROPERTY TAXES	31.39
NEW LEBANON CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES	9.64
NEW LEBANON CENTRAL SD / TOWN OF STEPHENTOWN	PROPERTY TAXES	37.52
NEW LEBANON TOWN OF	PROPERTY TAXES	712.27
NEW PALTZ SD / TOWN OF NEW PALTZ	PROPERTY TAXES	105.93
NEW ROCHELLE CITY OF	PROPERTY TAXES	305.54
NEW YORK MILLS UNION FREE SD / TOWN OF WHITESTOWN	PROPERTY TAXES	485.38
NEW YORK MILLS VILLAGE OF	PROPERTY TAXES	260.01
NEWBURGH ENLARGED CITY SD	PROPERTY TAXES	61.40
NEWBURGH SD / TOWN OF NEWBURGH	PROPERTY TAXES	87.93
NEWINGTON TOWN OF	PROPERTY TAXES	52.29
NEWSTEAD TOWN OF	PROPERTY TAXES	1.95
NEWTON CITY OF	PROPERTY TAXES	1,438.43
NEWTON COUNTY	PROPERTY TAXES	129.20
NIAGARA COUNTY / CITY OF NORTH TONAWANDA	PROPERTY TAXES	1,248.19
NIAGARA COUNTY / TOWN OF LOCKPORT	PROPERTY TAXES	731.58
NIAGARA COUNTY / TOWN OF PENDLETON	PROPERTY TAXES	568.80
NIAGARA COUNTY / TOWN OF ROYALTON	PROPERTY TAXES	858.70
NOBLE COUNTY	PROPERTY TAXES	4,540.05
NORFOLK CITY OF	PROPERTY TAXES	16,265.29
NORFOLK SOUTHERN CORPORATION	PROPERTY TAXES	4,142.25
NORMANVILLE INDEPENDENT SD	PROPERTY TAXES	5.22
NORTH COLLINS CENTRAL SD / TOWN OF BRANT	PROPERTY TAXES	61.95
NORTH COLLINS CENTRAL SD / TOWN OF NORTH COLLINS	PROPERTY TAXES	140.88

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]	Claimant	Description	Estimated Amount [a]
			PALMER TOWN OF	PROPERTY TAXES	229.84
NORTH COLLINS VILLAGE OF	PROPERTY TAXES	17.91	PALMYRA CENTRAL SD / TOWN OF MACEDON	PROPERTY TAXES	945.90
NORTH COLONIE CENTRAL SD / TOWN OF COLONIE	PROPERTY TAXES	1,845.34	PEARL RIVER USD / TOWN OF ORANGETOWN	PROPERTY TAXES	25.09
NORTH COLONIE SD / TOWN OF COLONIE	PROPERTY TAXES	7,985.41	PEMBROKE CENTRAL SD	PROPERTY TAXES	650.50
NORTH FOREST INDEPENDENT SD	PROPERTY TAXES	14.68	PEMBROKE CENTRAL SD / TOWN OF PEMBROKE	PROPERTY TAXES	156.10
NORTH GREENBUSH COMMON SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES	22.04	PENDER COUNTY	PROPERTY TAXES	647.15
NORTH HAVEN TOWN OF	PROPERTY TAXES	158.88	PENNSYLVANIA COMMONWEALTH OF PENNSYLVANIA PUBLIC UTILITY	PROPERTY TAXES	421.01
NORTH PROVIDENCE TOWN OF	PROPERTY TAXES	259.11	PENNSYLVANIA USE	OTHER	558.46
NORTH STAR TOWNSHIP OF	PROPERTY TAXES	269.02	PERRYBURG VILLAGE OF	PROPERTY TAXES	4.80
NORTH SYRACUSE SD / TOWN OF SALINA	PROPERTY TAXES	751.70	PERU CENTRAL SD	PROPERTY TAXES	3,564.60
NORTH SYRACUSE SD / TOWN OF CICERO	PROPERTY TAXES	4,721.43	PERU CENTRAL SD / TOWN OF PERU	PROPERTY TAXES	3,643.58
NORTH SYRACUSE SD / TOWN OF CLAY	PROPERTY TAXES	1,040.45	PERU CENTRAL SD / TOWN OF PLATTSBURG	PROPERTY TAXES	2,798.14
NORTH SYRACUSE VILLAGE OF	PROPERTY TAXES	193.03	PERU TOWN OF	PROPERTY TAXES	937.93
NORTH TONAWANDA CITY	PROPERTY TAXES	6,597.80	PETERSBURG CITY OF	PROPERTY TAXES	1,132.76
NORTH TONAWANDA CITY SD	PROPERTY TAXES	8,190.70	PHELPS CLIFTON CENTRAL SD / TOWN OF MANCHESTER	PROPERTY TAXES	93.05
NORTH WARREN CENTRAL SD	PROPERTY TAXES	4,601.86	PHELPS CLIFTON CENTRAL SD / TOWN OF PHELPS	PROPERTY TAXES	233.30
NORTHEASTERN CLINTON CENTRAL SD	PROPERTY TAXES	13,203.32	PHELPS CLIFTON CENTRAL SD / VILLAGE OF CLINTON SPRINGS	PROPERTY TAXES	60.77
NYS OFFICE OF REAL PROPERTY SERVICES	PROPERTY TAXES	2,517.45	PHELPS CLIFTON SPRINGS SD / ONTARIO COUNTY	PROPERTY TAXES	1,239.59
NYS OFFICE OF REAL PROPERTY SERVICES	OTHER		PHELPS CLIFTON SPRINGS SD / TOWN OF MANCHESTER	PROPERTY TAXES	3,951.48
OAKLAND TOWN OF	PROPERTY TAXES	663.26	PHELPS CLIFTON SPRINGS SD / TOWN OF PHELPS	PROPERTY TAXES	3,508.70
OGDEN TOWN OF	PROPERTY TAXES	1,594.35	PHELPS TOWN OF	PROPERTY TAXES	552.42
OHIO COUNTY (IN)	PROPERTY TAXES	53.07	PIERCE COUNTY	PROPERTY TAXES	79.78
OHIO COUNTY (KY)	PROPERTY TAXES	429.48	PINE PLAINS CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES	1,088.86
OLDHAM COUNTY	PROPERTY TAXES	354.18	PITTSFORD CENTRAL SD	PROPERTY TAXES	3,817.36
ONEIDA CITY SD / CITY OF ONEIDA	PROPERTY TAXES	1,116.41	PITTSFORD CENTRAL SD / TOWN OF MENDON	PROPERTY TAXES	57.24
ONEIDA COUNTY / CITY OF ONEIDA	PROPERTY TAXES	406.80	PITTSFORD CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES	625.98
ONEIDA COUNTY / TOWN OF MARCY	PROPERTY TAXES	31.45	PITTSFORD CENTRAL SD / TOWN OF PITTSFORD	PROPERTY TAXES	157.81
ONEIDA COUNTY / TOWN OF MARSHALL	PROPERTY TAXES	12,514.91	PITTSFORD VILLAGE OF	PROPERTY TAXES	22.35
ONEIDA COUNTY / TOWN OF NEW HARTFORD	PROPERTY TAXES	2,137.21	PITTSYLVANIA COUNTY	PROPERTY TAXES	1,509.14
ONEIDA COUNTY / TOWN OF VERNON	PROPERTY TAXES	1.63	PLATTSBURGH CITY OF SCHOOL DISTRICT	PROPERTY TAXES	459.28
ONEIDA COUNTY / TOWN OF VERONA	PROPERTY TAXES	25.39	PLATTSBURGH TOWN OF	PROPERTY TAXES	1,798.05
ONEIDA COUNTY / TOWN OF WESTMORELAND	PROPERTY TAXES	25.94	POLK COUNTY	PROPERTY TAXES	24.80
ONEIDA COUNTY / TOWN OF WHITESTOWN	PROPERTY TAXES	169.22	POMFRET TOWN OF	PROPERTY TAXES	173.40
ONEIDA COUNTY FINANCE DEPT - NEW YORK MILLS UFS	PROPERTY TAXES	1,645.76	PORT BYRON CENTRAL SD	PROPERTY TAXES	108.54
ONONDAGA COUNTY / TOWN OF CAMILLUS	PROPERTY TAXES	1,633.51	PORT BYRON CENTRAL SD / MONTEZUMA VILLAGE	PROPERTY TAXES	2,215.70
ONONDAGA COUNTY / TOWN OF CICERO	PROPERTY TAXES	964.45	PORT BYRON CENTRAL SD / TOWN OF MENTZ	PROPERTY TAXES	4,551.44
ONONDAGA COUNTY / TOWN OF CLAY	PROPERTY TAXES	605.66	PORT BYRON CENTRAL SD / TOWN OF MONTEZUMA	PROPERTY TAXES	218.71
ONONDAGA COUNTY / TOWN OF DEWITT	PROPERTY TAXES	3,628.59	PORT BYRON CENTRAL SD / TOWN OF THROOP	PROPERTY TAXES	51.88
ONONDAGA COUNTY / TOWN OF ELBRIDGE	PROPERTY TAXES	1,738.89	PORTAGE COUNTY / ATWATER TWP	PROPERTY TAXES	784.49
ONONDAGA COUNTY / TOWN OF GEDDES	PROPERTY TAXES	477.50	PORTAGE COUNTY / BRIMFIELD TWP	PROPERTY TAXES	18.15
ONONDAGA COUNTY / TOWN OF MANLIUS	PROPERTY TAXES	24.60	PORTAGE COUNTY / EDINBURG TWP	PROPERTY TAXES	141.27
ONONDAGA COUNTY / TOWN OF ONONDAGA	PROPERTY TAXES	104.43	PORTAGE COUNTY / FRANKLIN TWP	PROPERTY TAXES	967.73
ONONDAGA COUNTY / TOWN OF SALINA	PROPERTY TAXES	328.82	PORTAGE COUNTY / KENT CITY	PROPERTY TAXES	14.64
ONONDAGA COUNTY / VAN BUREN	PROPERTY TAXES	26.06	PORTAGE COUNTY / RAVENNA TWP	PROPERTY TAXES	593.84
ONONDAGA COUNTY OF CHIEF FISCAL OFFICER	PROPERTY TAXES	4,809.28	PORTAGE COUNTY / ROOTSTOWN TWP	PROPERTY TAXES	693.35
ONTARIO COUNTY	PROPERTY TAXES	5,714.40	PORTAGE COUNTY / STREETSBORO	PROPERTY TAXES	143.81
ONTARIO COUNTY / TOWN OF FARMINGTON	PROPERTY TAXES	19.59	PORTER COUNTY / BURNS HARBOR	PROPERTY TAXES	232.59
ONTARIO COUNTY / TOWN OF MANCHESTER	PROPERTY TAXES	12.96	PORTER COUNTY / CHESTERTON	PROPERTY TAXES	249.24
ONTARIO COUNTY / TOWN OF PHELPS	PROPERTY TAXES	36.74	PORTER COUNTY / JACKSON TOWNSHIP	PROPERTY TAXES	133.80
ONTARIO COUNTY / TOWN OF VICTOR	PROPERTY TAXES	19.45	PORTER COUNTY / PINE TWP MICH CITY SCHOOL	PROPERTY TAXES	216.78
ONTARIO COUNTY / VILLAGE OF CLIFTON SPRINGS	PROPERTY TAXES	14.18	PORTER COUNTY / PORTAGE CORP.	PROPERTY TAXES	625.11
OPPENHEIM EPHRAATAH CENTRAL SD	PROPERTY TAXES	6.61	PORTER COUNTY / WESTCHESTER TOWNSHIP	PROPERTY TAXES	55.63
ORANGE COUNTY (NC)	PROPERTY TAXES	14.99	PORTERDALE CITY OF	PROPERTY TAXES	0.36
ORANGE COUNTY / TOWN OF CORNWALL	PROPERTY TAXES	13.68	PRAIRIE COUNTY	PROPERTY TAXES	117.50
ORANGE COUNTY / TOWN OF NEW WINDSOR	PROPERTY TAXES	9.84	PRATTSBURG CENTRAL SD / TOWN OF PRATTSBURG	PROPERTY TAXES	1,921.86
ORANGE COUNTY / TOWN OF NEWBURGH	PROPERTY TAXES	22.96	PRINCE WILLIAM COUNTY	PROPERTY TAXES	6,447.45
ORANGE COUNTY / TOWN OF TUXEDO	PROPERTY TAXES	27.07	PUBLIC UTILITIES COMMISSION OF OHIO	PROPERTY TAXES	16.13
ORANGE COUNTY / TOWN OF WOODBURY	PROPERTY TAXES	28.89	PUTNAM VALLEY TOWN OF	PROPERTY TAXES	675.58
ORANGE TOWN OF	PROPERTY TAXES	11.77	QUEENSBURY SD	PROPERTY TAXES	11,179.67
ORANGETOWN TOWN OF	PROPERTY TAXES	16.74	QUIMAN CITY OF INDEPENDENT SD	PROPERTY TAXES	217.86
ORISKANY CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES	4,554.71	RAMAPO CENTRAL SD / TOWN OF RAMAPO	PROPERTY TAXES	201.62
ORLEANS COUNTY / TOWN OF CLARENDON	PROPERTY TAXES	783.78	RAVENA COEYMAN'S SELKIRK CENTRAL SD / TOWN OF COEYMAN'S	PROPERTY TAXES	119.34
OSWEGO COUNTY - ALBION	PROPERTY TAXES	889.63	RAVENA COEYMAN'S SELKIRK CENTRAL SD / TOWN OF NEW SCOTLAND	PROPERTY TAXES	30.06
OSWEGO COUNTY - HASTINGS	PROPERTY TAXES	3,991.91	RCS CENTRAL SD / TOWN OF BETHLEHEM	PROPERTY TAXES	1,386.05
OTIS TOWN OF	PROPERTY TAXES	55.63	RED HOOK CENTRAL SD	PROPERTY TAXES	6.75
OTTAWA COUNTY	PROPERTY TAXES	2,074.66	RED HOOK CENTRAL SD / TOWN OF CLERMONT	PROPERTY TAXES	1,091.07
OWEN D. YOUNG CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES	1,973.04	RED HOOK CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES	1,080.96
PAGE COUNTY	PROPERTY TAXES	1,259.00			

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [s]
RED HOOK CENTRAL SD / TOWN OF MILAN	PROPERTY TAXES	3,804.69
RED JACKET CENTRAL SD	PROPERTY TAXES	5,720.67
REDDING FIRE DISTRICT ONE	PROPERTY TAXES	5.78
REDDING TOWN OF	PROPERTY TAXES	24.44
RENSSELAER CITY OF	PROPERTY TAXES	3,200.38
RENSSELAER CITY SD	PROPERTY TAXES	5,249.72
RENSSELAER COUNTY / CITY OF RENSSELAER	PROPERTY TAXES	666.05
RENSSELAER COUNTY / TOWN OF BERLIN	PROPERTY TAXES	4,044.57
RENSSELAER COUNTY / TOWN OF EAST GREENBUSH	PROPERTY TAXES	6,828.91
RENSSELAER COUNTY / TOWN OF NASSAU	PROPERTY TAXES	1,510.48
RENSSELAER COUNTY / TOWN OF NORTH GREENBUSH	PROPERTY TAXES	87.66
RENSSELAER COUNTY / TOWN OF SAND LAKE	PROPERTY TAXES	55.52
RENSSELAER COUNTY / TOWN OF SCHODACK	PROPERTY TAXES	1,340.18
RENSSELAER COUNTY / TOWN OF STEPHENTOWN	PROPERTY TAXES	1,033.62
RHEINBECK CENTRAL SD	PROPERTY TAXES	902.47
RHEINBECK CENTRAL SD / TOWN OF MILAN	PROPERTY TAXES	156.11
RICHARDS CITY OF INDEPENDENT SD	PROPERTY TAXES	795.02
RICHLAND COUNTY	PROPERTY TAXES	404,538.06
RICHMOND CITY OF	PROPERTY TAXES	7.61
RICHMOND COUNTY	PROPERTY TAXES	4.20
RICHMOND HILL CITY OF	PROPERTY TAXES	182.57
RIPLEY CENTRAL SD	PROPERTY TAXES	656.12
ROANOKE CITY OF	PROPERTY TAXES	993.93
ROANOKE COUNTY	PROPERTY TAXES	427.75
ROANOKE RAPIDS CITY OF	PROPERTY TAXES	281.57
ROBESON COUNTY	PROPERTY TAXES	377.69
ROCHESTER CITY OF	PROPERTY TAXES	1,285.73
ROCKBRIDGE COUNTY	PROPERTY TAXES	79.52
ROCKDALE COUNTY	PROPERTY TAXES	263.80
ROCKINGHAM COUNTY (NC)	PROPERTY TAXES	366.31
ROCKINGHAM COUNTY (VA)	PROPERTY TAXES	15.79
ROCKLAND COUNTY / TOWN OF CLARKSTOWN	PROPERTY TAXES	33.54
ROCKLAND COUNTY / TOWN OF RAMAPO	PROPERTY TAXES	2,270.60
ROCKY MOUNT CITY OF	PROPERTY TAXES	1.62
ROSSVILLE CITY OF	PROPERTY TAXES	135.06
ROUSES POINT VILLAGE OF	PROPERTY TAXES	86.30
ROYALTON HARTLAND CENTRAL SD	PROPERTY TAXES	3,586.85
ROYALTON HARTLAND CENTRAL SD / TOWN OF ROYALTON	PROPERTY TAXES	5,243.91
RUSH HENRIETTA CENTRAL SD / TOWN OF HENRIETTA	PROPERTY TAXES	815.74
RUSH HENRIETTA SD / TOWN OF BRIGHTON	PROPERTY TAXES	155.22
RUSSELL TOWN OF	PROPERTY TAXES	22.40
RUTHERFORD COUNTY	PROPERTY TAXES	23.44
RYE BROOK TOWN OF	PROPERTY TAXES	48.61
SAINT CLAIR COUNTY	PROPERTY TAXES	183.77
SAINT JOHN'SVILLE CENTRAL SD	PROPERTY TAXES	87.13
SAINT JOHN'SVILLE CENTRAL SD / TOWN OF DANUBE	PROPERTY TAXES	5,417.80
SAINT JOHN'SVILLE CENTRAL SD / TOWN OF MANHEIM	PROPERTY TAXES	3,860.35
SAINT JOSEPH COUNTY	PROPERTY TAXES	23.51
SAINT PAULS TOWN OF	PROPERTY TAXES	1,620.55
SALEM CITY OF	PROPERTY TAXES	161.48
SALINE COUNTY	PROPERTY TAXES	4,513.64
SANDUSKY COUNTY	PROPERTY TAXES	2.91
SANDYFIELD TOWN OF	PROPERTY TAXES	760.47
SARATOGA COUNTY / TOWN OF CLIFTON PARK	PROPERTY TAXES	273.71
SARATOGA COUNTY / TOWN OF HALFMOON	PROPERTY TAXES	609.94
SARATOGA COUNTY / TOWN OF MALTA	PROPERTY TAXES	392.09
SARATOGA COUNTY / TOWN OF MOREAU	PROPERTY TAXES	630.97
SARATOGA COUNTY / TOWN OF WILTON	PROPERTY TAXES	4,016.40
SARATOGA SPRINGS CITY OF	PROPERTY TAXES	3,006.43
SARATOGA SPRINGS CITY SD	PROPERTY TAXES	245.16
SARATOGA SPRINGS CITY SD / TOWN OF MALTA	PROPERTY TAXES	2,723.64
SARATOGA SPRINGS CITY SD / TOWN OF WILTON	PROPERTY TAXES	143.91
SAUGERTIES CENTRAL SD / TOWN OF SAUGERTIES	PROPERTY TAXES	27.41
SAVANNAH CITY OF	PROPERTY TAXES	68.16
SCARSDALE SD	PROPERTY TAXES	17.28
SCARSDALE VILLAGE OF	PROPERTY TAXES	740.12
SCHALMONT CENTRAL SD	PROPERTY TAXES	

Elastic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [s]
SCHALMONT CENTRAL SD / TOWN OF DUANESBURG	PROPERTY TAXES	2,134.78
SCHALMONT CENTRAL SD / TOWN OF PRINCETOWN	PROPERTY TAXES	5,948.90
SCHALMONT CENTRAL SD / TOWN OF ROTTERDAM	PROPERTY TAXES	17,237.50
SCHENECTADY COUNTY / TOWN OF DUANESBURG	PROPERTY TAXES	692.21
SCHENECTADY COUNTY / TOWN OF PRINCETOWN	PROPERTY TAXES	952.38
SCHENECTADY COUNTY / TOWN OF ROTTERDAM	PROPERTY TAXES	6,806.40
SCHODACK CENTRAL SD	PROPERTY TAXES	176.82
SCHODACK CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES	189.20
SCHROON LAKE CENTRAL SD	PROPERTY TAXES	537.72
SCHROON LAKE CENTRAL SD / TOWN OF NORTH HUDSON	PROPERTY TAXES	6,607.63
SCHROON LAKE CENTRAL SD / TOWN OF SCHROON	PROPERTY TAXES	6,264.27
SCOTT CITY OF	PROPERTY TAXES	0.58
SENECA COUNTY	PROPERTY TAXES	1,537.02
SENECA COUNTY / TOWN OF JUNIUS	PROPERTY TAXES	22.73
SENECA COUNTY / TOWN OF SENECA FALLS	PROPERTY TAXES	340.09
SENECA COUNTY / TOWN OF TYRE	PROPERTY TAXES	345.48
SENECA COUNTY / TOWN OF WATERLOO	PROPERTY TAXES	1,917.44
SENECA FALLS CENTRAL SD / TOWN OF SENECA FALLS	PROPERTY TAXES	1,779.62
SENECA FALLS CENTRAL SD / TOWN OF TYRE	PROPERTY TAXES	1,227.42
SHARON TOWN OF	PROPERTY TAXES	113.95
SHELBY COUNTY (AL)	PROPERTY TAXES	1,142.95
SHELBY COUNTY (TN)	PROPERTY TAXES	85.64
SHELBY TOWN OF	PROPERTY TAXES	1,062.32
SHELBYVILLE CITY OF	PROPERTY TAXES	6.16
SHELDON INDEPENDENT SD	PROPERTY TAXES	28.54
SHELTON CITY OF	PROPERTY TAXES	64.75
SHENANDOAH COUNTY	PROPERTY TAXES	975.02
SHENENDEHOWA CENTRAL SD / TOWN OF CLIFTON PARK	PROPERTY TAXES	7,666.06
SHENENDEHOWA CENTRAL SD / TOWN OF HALFMOON	PROPERTY TAXES	2,635.56
SHENENDEHOWA CENTRAL SD / TOWN OF MALTA	PROPERTY TAXES	1,989.45
SHIVELY CITY OF	PROPERTY TAXES	40.07
SIMPSON COUNTY	PROPERTY TAXES	207.92
SLOAN UNION FREE SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES	107.63
SMITH COUNTY	PROPERTY TAXES	6.19
SOLVAY SCHOOL SD / TOWN OF GEDDES	PROPERTY TAXES	2,116.90
SOLVAY SCHOOL SD TOWN OF GEDDES	PROPERTY TAXES	0.05
SOLVAY VILLAGE OF	PROPERTY TAXES	832.79
SOPERTON CITY OF	PROPERTY TAXES	1.39
SOUTH GLENS FALLS CENTRAL SD / TOWN OF MOREAU	PROPERTY TAXES	4,841.89
SOUTH GLENS FALLS CENTRAL SD / TOWN OF WILTON	PROPERTY TAXES	4,630.13
SOUTH JEFFERSON CENTRAL SD / WATERTOWN	PROPERTY TAXES	1,104.99
SOUTH ORANGETOWN USD / TOWN OF ORANGETOWN	PROPERTY TAXES	26.80
SOUTHAMPTON COUNTY	PROPERTY TAXES	1,930.62
SPENCERPORT CENTRAL SD	PROPERTY TAXES	2,675.14
SPENCERPORT CENTRAL SD / TOWN OF OGDEN	PROPERTY TAXES	40.13
SPENCERPORT SD / TOWN OF GATES	PROPERTY TAXES	461.77
SPRING BRANCH INDEPENDENT SD	PROPERTY TAXES	18.78
SPRING HILL CITY OF	PROPERTY TAXES	3.08
SPRING INDEPENDENT SD	PROPERTY TAXES	38.51
SPRINGFIELD CITY OF	PROPERTY TAXES	9,361.52
ST JOHN'SVILLE CENTRAL SD	PROPERTY TAXES	180.89
ST. FRANCIS COUNTY	PROPERTY TAXES	770.00
ST. MATTHEWS CITY OF	PROPERTY TAXES	24.18
STAFFORD COUNTY	PROPERTY TAXES	510.31
STAMFORD CITY OF	PROPERTY TAXES	1,283.73
STARK COUNTY	PROPERTY TAXES	740.51
STARPOINT CENTRAL SD / TOWN OF PENDLETON	PROPERTY TAXES	2,437.76
STATE OF MICHIGAN	OTHER	7.70
STAUNTON CITY OF	PROPERTY TAXES	829.46
STOCKBRIDGE VALLEY SD / CITY OF ONEIDA	PROPERTY TAXES	75.94
STURBRIDGE TOWN OF	PROPERTY TAXES	136.84
SUFFOLK CITY OF	PROPERTY TAXES	3,791.79
SUGAR LAND CITY OF	PROPERTY TAXES	18.98
SUMMIT COUNTY	PROPERTY TAXES	2,420.11
SURRY COUNTY	PROPERTY TAXES	2,507.16
SWEET HOME CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES	4,915.39
SWITZERLAND COUNTY	PROPERTY TAXES	58.56

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
SYRACUSE CITY OF	PROPERTY TAXES	25,746.53
TALLADEGA COUNTY	PROPERTY TAXES	686.75
TARRANT COUNTY	PROPERTY TAXES	466.36
TEXAS STATE COMPTROLLER	OTHER	145.97
TOMBALL INDEPENDENT SD	PROPERTY TAXES	11.02
TOOMBS COUNTY	PROPERTY TAXES	25.76
TOWN OF HAMBURG SD	PROPERTY TAXES	26.08
TOWN OF NEWSTEAD SD	PROPERTY TAXES	11,027.71
TRAVIS COUNTY	PROPERTY TAXES	110.74
TRENTLEN COUNTY	PROPERTY TAXES	62.56
TRIMBLE COUNTY	PROPERTY TAXES	234.52
TRUMBULL COUNTY	PROPERTY TAXES	910.07
TUXEDO UNION FREE SD / TOWN OF TUXEDO	PROPERTY TAXES	23.98
TWHOGS COUNTY	PROPERTY TAXES	43.80
ULSTER COUNTY / TOWN OF ESOPUS	PROPERTY TAXES	3.17
ULSTER COUNTY / TOWN OF LLOYD	PROPERTY TAXES	2.54
ULSTER COUNTY / TOWN OF SAUGERTIES	PROPERTY TAXES	34.90
ULSTER COUNTY / TOWN OF ULSTER	PROPERTY TAXES	34.89
UNION FREE SD	PROPERTY TAXES	75.70
UNION FREE SD (WEST SENECA)	PROPERTY TAXES	107.63
UNIVERSAL SERVICE ADMIN. CO.	OTHER	29,823.29
UTICA CITY SD	PROPERTY TAXES	141.72
VA DEPARTMENT OF TAXATION	OTHER	14,950.74
VAN ZANDT	PROPERTY TAXES	83.00
VERNON VERONA SHERRILL CENTRAL SD	PROPERTY TAXES	370.47
VERNON VERONA SHERRILL CENTRAL SD / CITY OF ONEIDA	PROPERTY TAXES	235.40
VERNON VERONA SHERRILL CENTRAL SD / TOWN OF VERNON	PROPERTY TAXES	11.12
VERNON VERONA SHERRILL CENTRAL SD / TOWN OF VERONA	PROPERTY TAXES	168.92
VICTOR CENTRAL SD	PROPERTY TAXES	212.00
VICTOR CENTRAL SD / TOWN OF FARMINGTON	PROPERTY TAXES	2,467.22
VICTOR CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES	77.81
VICTOR CENTRAL SD / TOWN OF VICTOR	PROPERTY TAXES	99.56
VIDALIA CITY OF	PROPERTY TAXES	24.08
WACO CITY OF	PROPERTY TAXES	0.85
WAKE COUNTY	PROPERTY TAXES	7,097.84
WALKER COUNTY / CITY OF CHICKAMAUGA	PROPERTY TAXES	2.11
WALKER COUNTY / CITY OF FORT OGLETHORPE	PROPERTY TAXES	5.03
WALKER COUNTY / CITY OF LAFAYETTE	PROPERTY TAXES	2.74
WALKER COUNTY / CITY OF ROSSVILLE	PROPERTY TAXES	3.66
WALKER COUNTY / UNINCORPORATE	PROPERTY TAXES	106.98
WALLINGFORD TOWN OF	PROPERTY TAXES	116.83
WALLKILL SD	PROPERTY TAXES	111.89
WALLKILL SD / TOWN OF NEWBURGH	PROPERTY TAXES	76.08
WARREN COUNTY (NY)	PROPERTY TAXES	6,334.36
WARREN COUNTY (OH)	PROPERTY TAXES	13.18
WARREN COUNTY (VA)	PROPERTY TAXES	575.17
WARREN COUNTY / TOWN OF BOLTON	PROPERTY TAXES	535.92
WARREN COUNTY / TOWN OF WARRENSBURG	PROPERTY TAXES	486.59
WARREN TOWN OF	PROPERTY TAXES	39.83
WARRENSBURG CENTRAL SD / TOWN OF WARRENSBURG	PROPERTY TAXES	2,830.69
WARRENSBURG SD	PROPERTY TAXES	10,329.86
WARRENTON TOWN OF	PROPERTY TAXES	6.88
WASHINGTON COUNTY	PROPERTY TAXES	37,469.48
WATERLOO CENTRAL SD / TOWN OF JUNIUS	PROPERTY TAXES	112.44
WATERLOO CENTRAL SD / TOWN OF SENECA FALLS	PROPERTY TAXES	719.81
WATERLOO CENTRAL SD / TOWN OF TYKE	PROPERTY TAXES	42.91
WATERLOO CENTRAL SD / TOWN OF WATERLOO	PROPERTY TAXES	16.99
WATERLOO CENTRAL SD / TOWN OF WATERLOO	PROPERTY TAXES	9,661.14
WATERTOWN CITY SD	PROPERTY TAXES	777.03
WATERTOWN CITY SD / WATERTOWN	PROPERTY TAXES	1,065.78
WAYNE COUNTY	PROPERTY TAXES	155.01
WAYNE COUNTY / TOWN OF MACEDON	PROPERTY TAXES	209.53
WAYNESBORO CITY OF	PROPERTY TAXES	448.28
WEEDSPORT CENTRAL SD	PROPERTY TAXES	2,166.33
WEEDSPORT CENTRAL SD / TOWN OF BRUTUS	PROPERTY TAXES	2,286.06
WELLSVILLE CENTRAL SD	PROPERTY TAXES	203.84
WEST GENESEE SD / TOWN OF CAMILLUS	PROPERTY TAXES	7,088.69

Elantic Telecom, Inc.
Schedule of Estimated Administrative Claims - Taxes

Claimant	Description	Estimated Amount [a]
WEST GENESEE SD / TOWN OF VAN BUREN	PROPERTY TAXES	75.35
WEST GENESEE SD / TOWN OF VANBUREN	PROPERTY TAXES	342.50
WEST HARTFORD TOWN OF	PROPERTY TAXES	70.04
WEST HAVEN CITY OF	PROPERTY TAXES	184.73
WEST SENECA SD / TOWN OF HAMBURG	PROPERTY TAXES	7.96
WEST SENECA TOWN OF	PROPERTY TAXES	189.05
WEST VIRGINIA STATE OF AUDITORS OFFICE	PROPERTY TAXES	26,604.15
WESTFIELD CENTRAL SD	PROPERTY TAXES	330.30
WESTFIELD CENTRAL SD / TOWN OF WESTFIELD	PROPERTY TAXES	463.45
WESTFIELD CITY OF	PROPERTY TAXES	158.34
WESTFIELD VILLAGE OF	PROPERTY TAXES	33.62
WESTHILL SD / TOWN OF ONONDAGA	PROPERTY TAXES	815.65
WESTMORELAND CENTRAL SD / TOWN OF WESTMORELAND	PROPERTY TAXES	179.74
WESTMORELAND CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES	44.32
WESTMORELAND SD / TOWN OF WHITESTOWN	PROPERTY TAXES	45.65
WESTPORT CENTRAL SD / TOWN OF WESTPORT	PROPERTY TAXES	1,395.29
WHARTON COUNTY	PROPERTY TAXES	35.95
WHEATLAND CHILI CENTRAL SD	PROPERTY TAXES	700.24
WHEATLAND CHILI CENTRAL SD / TOWN OF CHLI	PROPERTY TAXES	749.25
WHEATLAND CHILI CENTRAL SD / TOWN OF WHEATLAND	PROPERTY TAXES	61.97
WHEATKERS TOWN OF	PROPERTY TAXES	613.74
WHITE PLAINS CITY OF	PROPERTY TAXES	69.83
WHITESBORO CENTRAL SD / TOWN OF MARCY	PROPERTY TAXES	157.98
WHITESBORO CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES	3,978.49
WHITESBORO CSD / TOWN OF DEERFIELD	PROPERTY TAXES	2,159.40
WHITESBORO SD / TOWN OF SCHUYLER	PROPERTY TAXES	62.97
WHITESTOWN TOWN OF	PROPERTY TAXES	1,129.46
WILLIAMS COUNTY	PROPERTY TAXES	1,950.31
WILLIAMS COUNTY / CENTER TOWNSHIP	PROPERTY TAXES	790.12
WILLIAMSON COUNTY (TN)	PROPERTY TAXES	311.02
WILLIAMSON COUNTY (TX)	PROPERTY TAXES	62.31
WILLIAMSPORT TOWN OF	PROPERTY TAXES	11,177.79
WILLIAMSVILLE CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES	9,662.55
WILLINGTON TOWN OF	PROPERTY TAXES	25.36
WILTON TOWN OF	PROPERTY TAXES	16.86
WOOD COUNTY	PROPERTY TAXES	685.00
WORCESTER CITY OF	PROPERTY TAXES	4,582.66
WYANDOTTE CITY OF	PROPERTY TAXES	2,014.05
WYNANTSKILL UNION FREE SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES	127.17
YONKERS CITY OF	PROPERTY TAXES	5,626.77
YORK COUNTY	PROPERTY TAXES	900.49
Sub-Total		2,786,349.35
ESTIMATE FOR ADDITIONAL ADMINISTRATIVE TAXES [b]		85,000.00
TOTAL		\$ 2,871,349.35 [d]

Notes:

[a] While the Debtor has preliminarily estimated its projected administrative tax claims as shown herein, the Debtor does not concede that these amounts are actually due and payable, that they will not change or that they will ultimately be "ALLOWED". In fact, on December 15, 2004, the Debtor filed with the Virginia State Corporation Commission a petition for review and correction concerning assessment of the value of property subject to local taxation for tax year 2004.

[b] Estimate for tax bills received not yet reviewed.

[c] Balance of estimated administrative tax claims differs from the Administrative Tax amount listed on Exhibit 25. The balance of \$2.1 million listed on Exhibit 25 is the total estimated claim amount listed above, less \$744k projected to be paid prior to the Effective Date.

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [g]
A.P.W.TAX COLLECTOR	PROPERTY TAXES		\$	\$	\$ 141.26
ABERDEEN CITY OF	PROPERTY TAXES		173.76		190.85
ACADIA PARISH OF	PROPERTY TAXES		160.49		176.28
AKRON CENTRAL SD / TOWN OF NEWSTEAD	PROPERTY TAXES				0.43
ALBANY CITY OF	PROPERTY TAXES		215.47		
ALBANY CITY SD	PROPERTY TAXES		-		437.71
ALBANY COUNTY / CITY OF ALBANY	PROPERTY TAXES				
ALBANY COUNTY / TOWN OF BETHLEHEM	PROPERTY TAXES				
ALBANY COUNTY / TOWN OF COEYMANS	PROPERTY TAXES		64.41		
ALBANY COUNTY / TOWN OF COLONIE	PROPERTY TAXES				
ALBANY COUNTY / TOWN OF NEW SCOTLAND	PROPERTY TAXES				
ALBANY SD / CITY OF ALBANY	PROPERTY TAXES		155.27		
ALBEMARLE COUNTY	PROPERTY TAXES	76	8,692.31	9,302.00	8,470.00
ALBION CENTRAL SD	PROPERTY TAXES		8,246.98		506.38
ALDEN SD / TOWN OF MARILLA	PROPERTY TAXES				97.38
ALDEN-GSD	PROPERTY TAXES				745.65
ALDINE INDEPENDENT SD	PROPERTY TAXES		32.31		32.31
ALEXANDRIA CITY OF	PROPERTY TAXES	42	36,813.42	74,066.00	70,546.00
ALIEF INDEPENDENT SD	PROPERTY TAXES		13.16		13.16
ALLEGANY COUNTY	PROPERTY TAXES		3,272.92		3,594.84
ALLEGHANY TOWNSHIP OF	PROPERTY TAXES		1,408.49		101.87
ALTMAR VILLAGE OF	PROPERTY TAXES		363.00		47.19
AMHERST CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES				682.34
AMHERST COUNTY	PROPERTY TAXES		287.71		476.70
AMHERST TOWN OF	PROPERTY TAXES		432.13		
AMSTERDAM CITY OF	PROPERTY TAXES		0.79		0.66
AMSTERDAM CITY SD	PROPERTY TAXES		23.26		23.26
APPLING COUNTY	PROPERTY TAXES		68.78		68.78
ARLINGTON CENTRAL SD	PROPERTY TAXES		0.86		0.87
ARLINGTON COUNTY	OTHER TAX	166(A), 325		20,208.83	11,732.53
ARLINGTON COUNTY	PROPERTY TAXES		6,736.41		
ASHFORD TOWN OF	PROPERTY TAXES		5.64		5.64
ASHLAND COUNTY	PROPERTY TAXES	1	3,409.90	1,782.00	1,620.00
ASHLAND TOWN OF	PROPERTY TAXES		218.79		240.30
ASHTABULA CITY OF	PROPERTY TAXES		93.69		
ASHTABULA COUNTY	PROPERTY TAXES	59	3,449.18	1,536.38	1,536.38
ATHENS VILLAGE OF	PROPERTY TAXES	67	73.50	547.44	547.44
ATTLEBORO CITY OF	PROPERTY TAXES		6.18		6.18
AUGUSTA COUNTY	PROPERTY TAXES	247	1,102.58	1,527.00	1,442.00
AUSABLE TOWN OF	PROPERTY TAXES				
AUSABLE VALLEY CENTRAL SD	PROPERTY TAXES		857.54		320.22
AUSABLE VALLEY CENTRAL SD / TOWN OF CHESTERFIELD	PROPERTY TAXES				526.13
AUSTIN COUNTY	PROPERTY TAXES				3.78
AVERILL PARK CENTRAL SD	PROPERTY TAXES		1.02		31.04
AVERILL PARK CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES				386.64
AVERILL PARK CENTRAL SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES				5.17
AVERILL PARK CENTRAL SD / TOWN OF SAND LAKE	PROPERTY TAXES				24.99

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [g]
AVERILL PARK CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES				0.28
AVERILL PARK CENTRAL SD / TOWN OF STEPHENTOWN	PROPERTY TAXES				365.12
BALDWINVILLE SD / TOWN OF VAN BUREN	PROPERTY TAXES		12.33		2.28
BALLSTON SPA CENTRAL SD	PROPERTY TAXES		517.15		
BALLSTON SPA CENTRAL SD / TOWN OF MALTA	PROPERTY TAXES				460.35
BARBARA MILLINGTON SD	PROPERTY TAXES		219.18		240.74
BARRE TOWN OF	PROPERTY TAXES		6,951.99		
BASTROP COUNTY	PROPERTY TAXES	298	21.82	39.99	21.96
BATAVIA CITY SD	PROPERTY TAXES		40.65		221.30
BATAVIA CITY SD / CITY OF BATAVIA	PROPERTY TAXES		513.91		1,639.23
BATAVIA CITY SD / GENESSEE COUNTY	PROPERTY TAXES				586.51
BATAVIA TOWN OF	PROPERTY TAXES				
BEAUFORT COUNTY (RI)	PROPERTY TAXES		410.51		
BEAUFORT COUNTY (SC)	PROPERTY TAXES	233	-	61.00	61.00
BECKET TOWN OF	PROPERTY TAXES	194	29.43	73.54	73.54
BEDFORD COUNTY	PROPERTY TAXES	190	145.50	118.00	118.00
BEDFORD COUNTY (TN)	PROPERTY TAXES				64.80
BEEKMAN CENTRAL SD / TOWN OF BEEKMANTOWN	PROPERTY TAXES				214.16
BEEKMANTOWN CENTRAL SD	PROPERTY TAXES		5,888.61		
BEEKMANTOWN CENTRAL SD / TOWN OF PLATTSBURGH	PROPERTY TAXES				384.11
BEEKMANTOWN TOWN OF	PROPERTY TAXES				
BELL COUNTY	PROPERTY TAXES	299	68.40	124.88	66.39
BELVILLE TOWN OF	PROPERTY TAXES		10.87		
BENSON TOWN OF	PROPERTY TAXES		19.29		19.29
BERLIN CENTRAL SD	PROPERTY TAXES				1,171.13
BERLIN CENTRAL SD / TOWN OF STEPHENTOWN	PROPERTY TAXES				66.54
BERLIN TOWN OF	PROPERTY TAXES		6.63		6.63
BETHLEHEM CENTRAL SD	PROPERTY TAXES		89.61		91.04
BETHLEHEM CENTRAL SD / TOWN OF NEW SCOTLAND	PROPERTY TAXES		-		4.73
BETHLEHEM TOWN OF	PROPERTY TAXES		287.10		
BEXAR COUNTY	PROPERTY TAXES	87	33.24	145.59	145.59
BLADEN COUNTY	PROPERTY TAXES		808.62		205.50
BLIND BROOK SD	PROPERTY TAXES				2.36
BLOUNT COUNTY	PROPERTY TAXES	171	534.90	1,132.47	816.93
BOLIVIA TOWN OF	PROPERTY TAXES		1.52		1.66
BOLTON TOWN OF	PROPERTY TAXES		16.98		16.98
BOSTON CITY OF	PROPERTY TAXES		19,241.81		31,306.45
BOTETOURT COUNTY	PROPERTY TAXES	3	317.84	1,929.00	1,929.00
BOWIE COUNTY	PROPERTY TAXES		127.30		139.82
BRANCHVILLE TOWN OF	PROPERTY TAXES		70.95		694.26
BRANTLEY COUNTY	PROPERTY TAXES		2,014.82		170.24
BRECKINRIDGE COUNTY	PROPERTY TAXES				898.93
BREMEN CITY OF	PROPERTY TAXES				7.56
BRENTWOOD CITY OF	PROPERTY TAXES		2.64		6.59
BRIGHTON CENTRAL SD / TOWN OF BRIGHTON	PROPERTY TAXES		-		41.01
BRIGHTON TOWN OF	PROPERTY TAXES		87.31		
BROCTON CENTRAL SD / TOWN OF PORTLAND	PROPERTY TAXES		15.71		8.12

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
BRUNSWICK COUNTY	PROPERTY TAXES	156	682.31	321.47	321.47
BRUNSWICK COUNTY (NC)	PROPERTY TAXES			-	176.55
BRUNSWICK COUNTY / TOWN OF BELVILLE	PROPERTY TAXES			-	2.97
BRYAN COUNTY	PROPERTY TAXES			-	27.03
BUCHANAN CITY OF	PROPERTY TAXES		76.90	-	73.61
BUFFALO CITY OF	SPECIAL FRANCHISE TAX	140		147,148.00	114,233.00
BUFFALO CITY OF	PROPERTY TAXES		36,378.24	-	36,283.30
BUTLER COUNTY (KY)	PROPERTY TAXES			-	197.05
BUTLER COUNTY (OH)	PROPERTY TAXES		2,737.20	-	2,163.20
BYRON BERGEN CENTRAL SD	PROPERTY TAXES		12.65	-	
BYRON BERGEN CENTRAL SD / TOWN OF BATAVIA	PROPERTY TAXES			-	5.19
BYRON BERGEN CENTRAL SD / TOWN OF STAFFORD	PROPERTY TAXES			-	9.41
CALDWELL COUNTY	PROPERTY TAXES		22.27	-	18.01
CALEDONIA MUMFORD CENTRAL SD	PROPERTY TAXES		73.12	-	
CALEDONIA MUMFORD SD	PROPERTY TAXES			-	7.75
CALEDONIA MUMFORD SD / TOWN OF CHILI	PROPERTY TAXES			-	4.91
CALEDONIA MUMFORD SD / TOWN OF WHEATLAND	PROPERTY TAXES			-	8.55
CALHOUN COUNTY	PROPERTY TAXES	292	237.04	501.00	275.14
CAMP CENTRAL APPRAISAL DISTRICT	PROPERTY TAXES		246.72	-	270.98
CAMPBELL COUNTY	PROPERTY TAXES		179.82	-	409.84
CANAAN TOWN OF	PROPERTY TAXES		17,640.98	-	
CANAJOHARIE CENTRAL SD	PROPERTY TAXES		-	-	8.23
CANAJOHARIE VILLAGE OF	PROPERTY TAXES		5.68	-	5.68
CANASTOTA CENTRAL SD	PROPERTY TAXES		222.43	-	48.67
CANASTOTA CENTRAL SD / TOWN OF LENOX	PROPERTY TAXES			-	637.00
CANASTOTA CENTRAL SD / TOWN OF SULLIVAN	PROPERTY TAXES			-	27.41
CANASTOTA VILLAGE OF	PROPERTY TAXES		67.90	-	
CANTON TOWN OF	PROPERTY TAXES		132.21	-	145.21
CAROLINA SHORES TOWN OF	PROPERTY TAXES		2.02	-	2.22
CARROLL COUNTY (GA)	PROPERTY TAXES		78.25	-	80.40
CARROLL COUNTY (KY)	PROPERTY TAXES			-	171.66
CASS COUNTY	PROPERTY TAXES		865.84	-	951.00
CASS VILLAGE OF	PROPERTY TAXES		27.37	-	27.37
CASWELL COUNTY	PROPERTY TAXES		286.05	-	286.05
CATSKILL CENTRAL SD	PROPERTY TAXES		39.62	-	15.37
CATSKILL CENTRAL SD / TOWN OF ATHENS	PROPERTY TAXES			-	111.59
CATTARAUGUS COUNTY / TOWN OF PERRYSBURG	PROPERTY TAXES		-	-	
CATTARAUGUS COUNTY / VILLAGE OF PERRYSBURG	PROPERTY TAXES			-	1.90
CAYUGA COUNTY	PROPERTY TAXES		2,342.80	-	
CAYUGA COUNTY / TOWN OF AURELIUS	PROPERTY TAXES			-	-
CAYUGA COUNTY / TOWN OF BRUTUS	PROPERTY TAXES			-	-
CAYUGA COUNTY / TOWN OF MENTZ	PROPERTY TAXES			-	-
CAYUGA COUNTY / TOWN OF MONTEZUMA	PROPERTY TAXES			-	-
CAYUGA COUNTY / TOWN OF THROOP	PROPERTY TAXES			-	-
CECIL COUNTY	PROPERTY TAXES		306.38	-	336.51
CENTRAL SQUARE C S D	PROPERTY TAXES		-	-	637.06
CENTRAL SQUARE VILLAGE OF	PROPERTY TAXES		978.63	-	7,610.87

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
CHAMBERLAIN CITY OF	PROPERTY TAXES		952.88		1,046.60
CHAMPLAIN TOWN OF	PROPERTY TAXES		302.15		
CHAMPLAIN VILLAGE OF	PROPERTY TAXES		23.46		23.46
CHARLESTON COUNTY	PROPERTY TAXES		2,346.85		262.76
CHARLOTTEVILLE CITY OF	PROPERTY TAXES	91	3,659.09	2,971.00	2,706.00
CHARLTON COUNTY	PROPERTY TAXES		89.39		98.18
CHARLTON TOWN OF	PROPERTY TAXES		10.28		7.29
CHATHAM CENTRAL SD	PROPERTY TAXES		4.61		15.20
CHATHAM COUNTY	PROPERTY TAXES	62	96.94	201.23	201.23
CHATHAM SD / TOWN OF CANAAN	PROPERTY TAXES			-	524.53
CHATHAM SD / TOWN OF CHATHAM	PROPERTY TAXES			-	4.22
CHATHAM TOWN OF	PROPERTY TAXES		86.05		94.51
CHATTOOGA COUNTY	PROPERTY TAXES		64.34		70.35
CHAUTAUQUA COUNTY	PROPERTY TAXES		1,117.57		1,227.45
CHAUTAUQUA COUNTY / TOWN OF HANOVER	PROPERTY TAXES			-	
CHAUTAUQUA COUNTY / TOWN OF POMFRET	PROPERTY TAXES			-	
CHAUTAUQUA COUNTY / TOWN OF WESTFIELD	PROPERTY TAXES			-	
CHAZY CENTRAL SD	PROPERTY TAXES		351.03		1,023.51
CHAZY TOWN OF	PROPERTY TAXES		-		
CHEEKTOWAGA CENTRAL SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES		518.98		17.86
CHEEKTOWAGA SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES			-	59.61
CHESTERFIELD COUNTY	PROPERTY TAXES		13,148.28		13,130.99
CHICKAMAUGA CITY OF	PROPERTY TAXES		2.95		
CHILI CENTRAL SD / TOWN OF GATES	PROPERTY TAXES		12.25		3.49
CHILI TOWN OF	PROPERTY TAXES		69.88		
CHITTENANGO CENTRAL SD	PROPERTY TAXES		144.72		447.04
CHITTENANGO CENTRAL SD / TOWN OF LENOX	PROPERTY TAXES			-	5.45
CHITTENANGO CENTRAL SD / TOWN OF SULLIVAN	PROPERTY TAXES			-	17.89
CHURCHVILLE CHILI SD	PROPERTY TAXES			-	95.83
CITY OF NEW YORK FINANCE DEPARTMENT	PROPERTY TAXES	322	160,304.18	117,087.00	8,344.60
CLARENCE CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES			-	13.73
CLARENCE CENTRAL SD / TOWN OF CLARENCE	PROPERTY TAXES		3.87		-
CLARENCE CENTRAL SD / TOWN OF LANCASTER	PROPERTY TAXES			-	1.24
CLARENCE CENTRAL SD / TOWN OF NEWSTEAD	PROPERTY TAXES			-	0.20
CLARENDON TOWN OF	PROPERTY TAXES		2,516.20		
CLARK COUNTY (AR)	PROPERTY TAXES		364.54		364.54
CLARK COUNTY (OH)	PROPERTY TAXES	163, 164, 165, 169, 170	994.27	2,465.36	1,620.75
CLARKE COUNTY (VA)	PROPERTY TAXES		5,836.62		12,177.25
CLARKSTOWN CENTRAL SD / TOWN OF CLARKSTOWN	PROPERTY TAXES			-	4.02
CLARKSTOWN SD / TOWN OF CLARKSTOWN	PROPERTY TAXES		187.19		2.30
CLEAR SPRING TOWN OF	PROPERTY TAXES		200.53		220.25
CLEBURNE COUNTY	PROPERTY TAXES		340.48		395.88
CLERMONT TOWN OF	PROPERTY TAXES		487.48		
CLIFTON SPRINGS VILLAGE OF	PROPERTY TAXES		2.95		2.95
CLINTON CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES			-	30.59
CLINTON COUNTY	PROPERTY TAXES		14,757.45		768.20
CLINTON SD / TOWN OF WHITESTOWN	PROPERTY TAXES			-	28.70

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
CLYDE SAVANNAH CSD	PROPERTY TAXES		91.30		
CLYDE-SAVANNAH SD / TOWN OF TYRE	PROPERTY TAXES		-		8.59
COLLETON COUNTY	PROPERTY TAXES		594.97		63.27
COLMBIANO COUNTY	PROPERTY TAXES		-		807.95
COLONIE TOWN MENANDS UNION FREE SD / TOWN OF COLONIE	PROPERTY TAXES		18.75		
COLORADO COUNTY	PROPERTY TAXES		-		63.10
COLORADO COUNTY OF CENTRAL APPRAISAL DISTRICT	PROPERTY TAXES		58.62		-
COLUMBIA CITY OF	PROPERTY TAXES		7.08		10.98
COLUMBIA COUNTY / TOWN OF CANAAN	PROPERTY TAXES				
COLUMBIA COUNTY / TOWN OF CHATHAM	PROPERTY TAXES				
COLUMBIA COUNTY / TOWN OF CLERMONT	PROPERTY TAXES				
COLUMBIA COUNTY / TOWN OF LIVINGSTON	PROPERTY TAXES				
COLUMBIANA COUNTY	PROPERTY TAXES				
COLUMBUS COUNTY	PROPERTY TAXES	176	191.97	425.23	425.23
COMAL COUNTY	PROPERTY TAXES		52.96		1.41
COMMISSIONER OF MOTOR VEHICLES	NY SALES TAX/VEHICLE REG	300	34.03	148.51	47.59
COMMONWEALTH OF PENNSYLVANIA DEPT OF TRANS.	PA. SALES TAX/VEHICLE REG		8,020.08		
CONNECTICUT DEPT OF REVENUE	SALES & USE TAX		1,801.53		
COPENHAGEN CENTRAL SD / TOWN OF RUTLAND	PROPERTY TAXES	270		505.00	500.00
CORNWALL CENTRAL SD	PROPERTY TAXES		11.19		48.88
CORNWALL CENTRAL SD / TOWN OF CORNWALL	PROPERTY TAXES		-		5.64
CORSICANA INDEPENDENT SD	PROPERTY TAXES	116	11.17	69.19	69.19
CORTLAND COUNTY	PROPERTY TAXES		78.80		
CORTLAND COUNTY OF	PROPERTY TAXES		-		86.55
COVENTRY TOWN OF	PROPERTY TAXES	287	193.78	243.00	243.00
COXSACKIE ATHENS CENTRAL SD	PROPERTY TAXES		32.91		505.86
COXSACKIE ATHENS CENTRAL SD / TOWN OF COXSACKIE	PROPERTY TAXES				240.35
COXSACKIE-ATHENS SD / TOWN OF ATHENS	PROPERTY TAXES				213.85
CRAWFORD COUNTY	PROPERTY TAXES	6	496.05	259.00	236.00
CRITTENDEN COUNTY	PROPERTY TAXES	11	247.70	156.00	156.00
CROSBY INDEPENDENT SD	PROPERTY TAXES		22.75		22.75
CULLMAN COUNTY	PROPERTY TAXES	172	38.18	80.96	80.96
CULPEPER COUNTY	PROPERTY TAXES		93.75		93.75
CUMBERLAND CITY OF	PROPERTY TAXES		2,999.95		3,295.02
CUMBERLAND COUNTY	PROPERTY TAXES	288	1,010.09	456.00	456.00
CUYAHOGA COUNTY	PROPERTY TAXES	69	107,681.59	56,287.00	51,170.00
CYPRESS FAIRBANKS CITY OF INDEPENDENT SD	PROPERTY TAXES		28.19		28.19
DALLAS CENTRAL APPRAISAL DIST.	PROPERTY TAXES	47	6,987.95	6,780.00	6,780.00
DANSVILLE CENTRAL SD	PROPERTY TAXES	159	92.59	1,924.37	1,924.37
DANSVILLE CENTRAL SD / TOWN OF WEST SPARTA	PROPERTY TAXES				100.17
DANVILLE CITY OF	PROPERTY TAXES	204	1,486.07	805.00	805.00
DARJEN TOWN OF	PROPERTY TAXES		42.56		23.37
DAVIDSON COUNTY	PROPERTY TAXES		10.32		11.33
DAVISS COUNTY	PROPERTY TAXES				70.71
DAYTON INDEPENDENT SD	PROPERTY TAXES		10.68		15.14
DAYVILLE FIRE DISTRICT	PROPERTY TAXES		18.18		9.46
DEDHAM TOWN OF	PROPERTY TAXES		18.90		34.03

Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
DEERFIELD TOWN OF	PROPERTY TAXES				
DEKALB COUNTY (GA)	PROPERTY TAXES	88	81.32	148.13	148.13
DEKALB COUNTY (IN)	PROPERTY TAXES		7,536.55		3,915.27
DELAWARE COUNTY	PROPERTY TAXES		1,016.36		69.05
DEPARTMENT OF MOTOR VEHICLES	VA. SALES TAX/VEHICLE REG		3,431.73		
DERBY CITY OF	PROPERTY TAXES		68.59		68.59
DETROIT CITY OF	PROPERTY TAXES	181, 274	7,551.61	15,102.15	14,604.66
DEVERS CITY OF INDEPENDENT SD	PROPERTY TAXES		7.75		9.04
DRWIDDIE COUNTY	PROPERTY TAXES		355.96		367.90
DOLGEVILLE CENTRAL SD / HERKIMER COUNTY	PROPERTY TAXES		0.55		
DOLGEVILLE CENTRAL SD / TOWN OF MANHEIM	PROPERTY TAXES				0.57
DOUGLAS COUNTY	PROPERTY TAXES		83.60		77.28
DRYDEN TOWN OF	PROPERTY TAXES		1,877.34		2,061.99
DUBLIN CITY OF	PROPERTY TAXES		-		0.03
DUNKIRK CITY SD	PROPERTY TAXES		10.81		7.94
DUNN CITY OF	PROPERTY TAXES		-		9.53
DUTCHESS COUNTY	PROPERTY TAXES		1,637.25		
DUTCHESS COUNTY / TOWN OF MILAN	PROPERTY TAXES				
EAGLEVILLE CITY OF	PROPERTY TAXES		1.33		3.63
EAST DUBLIN CITY OF	PROPERTY TAXES		0.41		0.41
EAST GREENBUSH CENTRAL SD	PROPERTY TAXES		220.14		1,124.79
EAST GREENBUSH CENTRAL SD / TOWN OF EAST GREENBUSH	PROPERTY TAXES				2,047.87
EAST GREENBUSH CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES				3.63
EAST GREENBUSH CENTRAL SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES				11.49
EAST GREENBUSH CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES				5.40
EAST HARTFORD TOWN OF	PROPERTY TAXES	139	239.24	312.30	312.30
EAST RAMPO CENTRAL SD / TOWN OF RAMPO	PROPERTY TAXES				8.92
EAST SYRACUSE MINOA SD	PROPERTY TAXES		3.50		3.21
EAST SYRACUSE MINOA SD / TOWN OF MANLIUS	PROPERTY TAXES				3.21
EAST SYRACUSE MINOA SD / TOWN OF MANLIUS	PROPERTY TAXES		3.99		
EAST SYRACUSE VILLAGE OF	PROPERTY TAXES				7.51
EAST SYRACUSE VILLAGE OF	PROPERTY TAXES		0.79		0.79
EAST SYRACUSE MINOA SD / TOWN OF DEWITT	PROPERTY TAXES				546.17
EASTCHESTER UFSO	PROPERTY TAXES				6.90
EASTFORD TOWN OF	PROPERTY TAXES		0.72		0.72
EASTON TOWN OF	PROPERTY TAXES		18.89		18.89
EDEN CENTRAL SD / TOWN OF EDEN	PROPERTY TAXES		3.50		0.93
EDEN CENTRAL SD / TOWN OF EVANS	PROPERTY TAXES		8.83		8.83
EDGEMONT UFSO / TOWN OF GREENBURGH	PROPERTY TAXES				21.69
ELBA CENTRAL SD	PROPERTY TAXES		3.50		
ELBA CENTRAL SD (M & T BANK)	PROPERTY TAXES				406.74
ELBA SD / TOWN OF BATAVIA	PROPERTY TAXES				108.54
ELBA SD / TOWN OF ELBA	PROPERTY TAXES				31.79
ELBA TOWN OF	PROPERTY TAXES				
ELBA VILLAGE OF	PROPERTY TAXES		20.12		
ELBRIDGE VILLAGE OF	PROPERTY TAXES				
ELIZABETHTOWN LEWIS CENTRAL SD	PROPERTY TAXES		457.20		

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
ELIZABETHTOWN LEWIS CENTRAL SD / TOWN OF ELIZABETHTOWN	PROPERTY TAXES				536.62
ELIZABETHTOWN LEWIS CENTRAL SD / TOWN OF LEWIS	PROPERTY TAXES				675.25
ELIZABETHTOWN LEWIS CENTRAL SD / TOWN OF WESTPORT	PROPERTY TAXES				121.61
ELKHART COUNTY	PROPERTY TAXES	134	29,715.90	34,736.00	34,736.00
ELKTON TOWN OF	PROPERTY TAXES		138.81		132.46
ELLIS COUNTY	PROPERTY TAXES		218.40		239.88
EMPORIA CITY OF	PROPERTY TAXES		147.53		398.25
ENNIS INDEPENDENT SD	PROPERTY TAXES		16,496.90		162.04
ERIE COUNTY (NY)	PROPERTY TAXES		4,124.82		4,124.82
ERIE COUNTY (OH)	PROPERTY TAXES				98.19
ERIE COUNTY (OH) / MILAN TOWNSHIP	PROPERTY TAXES				
ERIE COUNTY / CITY OF LACKAWANNA	PROPERTY TAXES				
ERIE COUNTY / NO TOWN	PROPERTY TAXES				
ERIE COUNTY / TOWN OF AMHERST	PROPERTY TAXES				
ERIE COUNTY / TOWN OF CHEEKTOWAGA	PROPERTY TAXES				
ERIE COUNTY / TOWN OF ELMA	PROPERTY TAXES				
ERIE COUNTY / TOWN OF EVANS	PROPERTY TAXES				
ERIE COUNTY / TOWN OF LANCASTER	PROPERTY TAXES				
ERIE COUNTY / TOWN OF MARILLA	PROPERTY TAXES				
ERIE COUNTY / VERMILION TOWNSHIP	PROPERTY TAXES				4,547.01
ERIE COUNTY OF COMMISSIONER OF FINANCE	PROPERTY TAXES				9,059.77
ERIE TOWNSHIP OF	PROPERTY TAXES		4,001.45		4,395.04
ESSEX COUNTY	PROPERTY TAXES		22,707.01		
ESSEX COUNTY / TOWN OF CHESTERFIELD	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF ELIZABETHTOWN	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF LEWIS	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF MORIAH	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF NORTH HUDSON	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF SCHROON	PROPERTY TAXES				
ESSEX COUNTY / TOWN OF WESTPORT	PROPERTY TAXES				
EST RAMAPO CENTRAL SD / TOWN OF CLARKSTOWN	PROPERTY TAXES				0.79
FAIRFAX CITY OF	PROPERTY TAXES	4 (AVR), 282	15,575.43	22,587.00	20,245.00
FAIRFAX COUNTY	PROPERTY TAXES	326	14,932.37	19,489.31	1,039.93
FAIRPORT CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES				195.10
FALLS COUNTY	PROPERTY TAXES		12.43		13.65
FARMINGTON TOWN OF	PROPERTY TAXES				
FAUQUIER COUNTY	PROPERTY TAXES	184	9,643.10	20,081.00	19,141.00
FAYETTE COUNTY	PROPERTY TAXES		387.40		387.40
FAYETTEVILLE CITY OF	PROPERTY TAXES	333	7.16	10.00	5.49
FAYETTEVILLE MANLIUS SD / TOWN OF MANLIUS	PROPERTY TAXES		8.42		
FAYETTEVILLE-MANLIUS SD / TOWN OF MANLIUS	PROPERTY TAXES				7.13
FEDERAL COMMUNICATIONS COMMISSION	OTHER				1,091.01
FLOYD COUNTY	PROPERTY TAXES		218.82		218.74
FOLKSTON CITY OF	PROPERTY TAXES		3.22		3.54
FONDA FULTONVILLE CENTRAL SD	PROPERTY TAXES		33.11		1,055.79
FORESTVILLE CENTRAL SD	PROPERTY TAXES		48.14		7.31
FORESTVILLE CENTRAL SD / TOWN OF HANOVER	PROPERTY TAXES				15.57

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
FORESTVILLE CENTRAL SD / TOWN OF PERRYSBURG	PROPERTY TAXES				1.30
FORESTVILLE VILLAGE OF	PROPERTY TAXES		0.84		0.84
FORT BEND CO M.U.D. #21	PROPERTY TAXES		10.10		10.10
FORT BEND COUNTY	PROPERTY TAXES	83	358.29	1,633.00	1,633.00
FORT BEND ISD	PROPERTY TAXES	84	99.33	594.53	594.53
FORT PLAIN CENTRAL SD	PROPERTY TAXES		11.51		8.25
FORT PLAIN VILLAGE OF	PROPERTY TAXES		4.55		4.55
FORT WORTH CITY OF	PROPERTY TAXES	132		98.42	98.42
FORT WORTH ISD	PROPERTY TAXES	133		164.74	164.74
FOXBOROUGH TOWN OF	PROPERTY TAXES		16.01		17.58
FRANKFORT SCHUYLER CENTRAL SD	PROPERTY TAXES		11.24		
FRANKFORT SCHUYLER CENTRAL SD / TOWN OF SCHUYLER	PROPERTY TAXES				5.75
FRANKLIN CITY OF (TN)	PROPERTY TAXES	101	2.97	14.00	14.00
FRANKLIN CITY OF (VA)	PROPERTY TAXES		87.95		87.95
FRANKLIN COUNTY	PROPERTY TAXES		2,256.10		
FRANKLIN COUNTY (OH)	PROPERTY TAXES				240.61
FREDERICK CITY OF	PROPERTY TAXES		1,686.02		1,851.85
FREDERICK COUNTY (MD)	PROPERTY TAXES	66		724.22	659.46
FREDERICK COUNTY (VA)	PROPERTY TAXES		118,236.26		1,318.19
FREDERICKSBURG CITY OF	PROPERTY TAXES	183	5,061.55	7,705.51	7,149.35
FREDONIA CENTRAL SD	PROPERTY TAXES		22.36		250.39
FREESTONE COUNTY	PROPERTY TAXES		191.24		210.05
FRENCHTOWN CHARTER TOWNSHIP OF	PROPERTY TAXES		3,126.23		3,433.72
FRONTIER CENTRAL SD / TOWN OF HAMBURG	PROPERTY TAXES		14.38		7.30
FROSTBURG CITY OF	PROPERTY TAXES		2.55		2.80
FULTON COUNTY (GA)	PROPERTY TAXES		259.91		134.95
FULTON COUNTY (OH)	PROPERTY TAXES		2,767.82		3,957.98
FUNKSTOWN TOWN OF	PROPERTY TAXES		176.20		193.53
GARRETT COUNTY	PROPERTY TAXES		76.93		84.49
GATES CHILI CENTRAL SD / TOWN OF CHILI	PROPERTY TAXES		111.16		104.75
GATES CHILI CENTRAL SD / TOWN OF GATES	PROPERTY TAXES				19.15
GATES TOWN OF	PROPERTY TAXES		528.16		
GEAUGA COUNTY	PROPERTY TAXES	320	1,390.41	367.00	58.43
GENESEE COUNTY	PROPERTY TAXES		2,375.86		
GENESEE COUNTY / TOWN OF BATAVIA	PROPERTY TAXES				
GENESEE COUNTY / TOWN OF ELBA	PROPERTY TAXES				
GENESEE COUNTY / TOWN OF LEROY	PROPERTY TAXES				
GENESEE COUNTY / TOWN OF PEMBROKE	PROPERTY TAXES				
GENESEE COUNTY / TOWN OF STAFFORD	PROPERTY TAXES				
GENESEE COUNTY / VILLAGE OF ELBA	PROPERTY TAXES				10.06
GEORGETOWN COUNTY	PROPERTY TAXES		1,250.36		137.84
GEORGIA DEPT OF REVENUE	INCOME / SALES / USE TAX	273	-	3,000.00	3,000.00
GERMANTOWN CENTRAL SD	PROPERTY TAXES		90.16		
GERMANTOWN CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES				347.08
GIBRALTAR CITY OF	PROPERTY TAXES	315	2,332.54	4,114.72	2,561.97
GOWANDA CENTRAL SD	PROPERTY TAXES		208.43		-
GOWANDA CENTRAL SD / TOWN OF PERRYSBURG	PROPERTY TAXES				10.90

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. (a)	Schedule E Amount	POC Amount	Anticipated Allowed Amt (a)
GOWANDA CENTRAL SD / TOWN OF PERSIA	PROPERTY TAXES				0.32
GOWANDA SD / TOWN OF COLLINS	PROPERTY TAXES				5.04
GREENE COUNTY	PROPERTY TAXES		26,897.46	-	
GREENE COUNTY (OH)	PROPERTY TAXES			-	19,570.74
GREENE COUNTY (VA)	PROPERTY TAXES			-	242.72
GREENE COUNTY / TOWN OF ATHENS	PROPERTY TAXES				
GREENE COUNTY / TOWN OF COXSACKIE	PROPERTY TAXES				
GREENPORT TOWN OF	PROPERTY TAXES		1,200.63		52.88
GREENSBORO CITY OF	PROPERTY TAXES	318		21,750.00	-
GREENSVILLE COUNTY	PROPERTY TAXES	15	306.39	1,925.00	1,925.00
GREENWICH TOWN OF	PROPERTY TAXES		96.28	-	
GRIMES COUNTY	PROPERTY TAXES	295	51.81	100.41	51.81
GUADALUPE COUNTY	PROPERTY TAXES	301	64.24	112.81	61.97
GUILDERLAND SD	PROPERTY TAXES				7.33
GUILFORD COUNTY	PROPERTY TAXES	319	27,322.49	6,761.68	3,640.58
HAGERSTOWN CITY OF	PROPERTY TAXES		130.37	-	143.19
HALIFAX COUNTY	PROPERTY TAXES	185	2,154.65	977.55	977.55
HAMBURG TOWN OF	PROPERTY TAXES		0.97		
HAMBURG TOWN OF SCHOOL DISTRICT	PROPERTY TAXES		3.52		1.76
HAMDEN TOWN OF	PROPERTY TAXES	54	105.04	133.22	133.22
HAMILTON COUNTY	PROPERTY TAXES	18, 19, 20, 21, 22, 23, 24	855.53	695.00	550.00
HAMPTON CITY OF	PROPERTY TAXES	222	4,827.31	6,784.00	6,459.00
HANCOCK COUNTY	PROPERTY TAXES				231.01
HANOVER COUNTY	PROPERTY TAXES	294	42,579.42	66,631.33	31,935.36
HANOVER COUNTY	HANOVER CO. VEHICLE LICENSE		5.00		
HANOVER COUNTY TREASURER	OTHER				2.75
HARALSON COUNTY	PROPERTY TAXES				66.77
HARALSON COUNTY OF	PROPERTY TAXES	195	70.02	121.58	121.58
HARDIN COUNTY (KY)	PROPERTY TAXES				38.32
HARDIN COUNTY (TN)	PROPERTY TAXES		57.45		52.17
HARDIN JEFFERSON	PROPERTY TAXES		16.48		
HARDIN-JEFFERSON	PROPERTY TAXES				16.45
HARNETT COUNTY	PROPERTY TAXES		194.61		53.26
HARRIS COUNTY	PROPERTY TAXES		119.39		119.39
HARRISON CENTRAL SD	PROPERTY TAXES				2.26
HARRISON COUNTY	PROPERTY TAXES		43,116.72		4,735.77
HARRISON TOWN VILLAGE OF	PROPERTY TAXES		19.75		
HARRISON TOWN/VILLAGE OF	PROPERTY TAXES				7.00
HARRISONBURG CITY OF	PROPERTY TAXES		418.96	-	402.28
HARTFORD CITY OF	PROPERTY TAXES		9,912.25	-	10,348.53
HARTFORD COUNTY	PROPERTY TAXES		314.48	-	345.41
HASTINGS TOWN OF	PROPERTY TAXES				
HEMPSTEAD COUNTY	PROPERTY TAXES		278.05	-	278.05
HENRICO COUNTY	PROPERTY TAXES		140,299.25		146,575.16
HENRIETTA TOWN OF	PROPERTY TAXES		3,106.08		
HENRY COUNTY (GA)	PROPERTY TAXES		1.29		1.42
HENRY COUNTY (VA)	PROPERTY TAXES		201.55		310.81

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. (a)	Schedule E Amount	POC Amount	Anticipated Allowed Amt (a)
HERKIMER CENTRAL SD	PROPERTY TAXES		73.44		
HERKIMER CENTRAL SD / TOWN OF HERKIMER	PROPERTY TAXES				4.10
HERKIMER COUNTY	PROPERTY TAXES		86,280.63		
HERKIMER COUNTY / CITY OF LITTLE FALLS	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF COLUMBIA	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF DANUBE	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF FRANKFORT	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF GERMAN FLATTS	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF HERKIMER	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF LITCHFIELD	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF LITTLE FALLS	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF MANHEIM	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF SCHUYLER	PROPERTY TAXES				
HERKIMER COUNTY / TOWN OF STARK	PROPERTY TAXES				
HERKIMER COUNTY OF TREASURERS OFFICE	PROPERTY TAXES				4,491.32
HIGHLAND CENTRAL SD	PROPERTY TAXES		1.77		
HIGHLAND CENTRAL SD / TOWN OF LLOYD	PROPERTY TAXES				0.89
HILL COUNTY	PROPERTY TAXES	296	54.59	248.69	54.76
HOLLAND CENTRAL SD / TOWN OF ELMA	PROPERTY TAXES				127.82
HOLLEY CENTRAL SD	PROPERTY TAXES		146.21		
HOLLEY CENTRAL SD / TOWN OF CLARENDON	PROPERTY TAXES				274.58
HOPWELL CITY OF	PROPERTY TAXES		459.99		1,001.47
HOPKINTON TOWN OF	PROPERTY TAXES		53.07		58.29
HORRY COUNTY	PROPERTY TAXES		934.59		104.60
HOT SPRING COUNTY	PROPERTY TAXES	38	378.96	244.62	244.62
HOUSTON INDEPENDENT SD	PROPERTY TAXES		20.02		20.02
HOWARD COUNTY	PROPERTY TAXES		762.22		837.19
HUDSON CITY OF SCHOOL DISTRICT	PROPERTY TAXES		308.96		
HUDSON CITY SD	PROPERTY TAXES				130.61
HUDSON CITY SD / TOWN OF LIVINGSTON	PROPERTY TAXES				178.25
HURON COUNTY	PROPERTY TAXES	12	182.30		
HYDE PARK CENTRAL SD	PROPERTY TAXES		1.54		1.56
ICHABOD CRANE CENTRAL SD	PROPERTY TAXES		5.62		
ICHABOD CRANE CENTRAL SD / TOWN OF CHATHAM	PROPERTY TAXES				26.39
ICHABOD CRANE CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES				2.07
ICHABOD CRANE CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES				0.59
ILION CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES				318.75
ILION CENTRAL SD / TOWN OF SCHUYLER	PROPERTY TAXES				0.33
ILLINOIS DEPARTMENT OF REVENUE	STATE OF IL VEHICLE USE TAX		1,067.15		
ILLINOIS DEPARTMENT OF REVENUE	OTHER				586.06
INC CCRS SD / TOWN OF CHAMPLAIN	PROPERTY TAXES				
INC SSRS SD / TOWN OF BEEKMANTOWN	PROPERTY TAXES				
JROQUOIS CENTRAL SD / TOWN OF MARILLA	PROPERTY TAXES				1,546.09
JSLE OF WIGHT COUNTY	PROPERTY TAXES				198.01
ITASCA CITY OF	PROPERTY TAXES		2,391.27		0.44
ITHACA CITY OF	PROPERTY TAXES				2,626.12
J E DISTRICT OFFICE	PROPERTY TAXES		214.38		

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
J E TAX COLLECTOR DISTRICT OFFICE	PROPERTY TAXES				931.84
JAMESVILLE DEWITT SD / TOWN OF DEWITT	PROPERTY TAXES		9.72		-
JAMESVILLE-DEWITT SD / TOWN OF DEWITT	PROPERTY TAXES				661.20
JASPER COUNTY	PROPERTY TAXES				223.54
JASPER COUNTY (GA)	PROPERTY TAXES		1,365.31		
JASPER COUNTY (SC)	PROPERTY TAXES		66.93		
JEFFERSON COUNTY (AL)	PROPERTY TAXES		1,369.41		1,446.23
JEFFERSON COUNTY (KY)	PROPERTY TAXES				524.67
JEFFERSON COUNTY (NY)	PROPERTY TAXES	269(A/R), 280		11,038.00	10,534.00
JEFFERSON COUNTY (TX)	PROPERTY TAXES		30.06		32.03
JEFFERSON COUNTY / TOWN OF RUTLAND	PROPERTY TAXES				
JEFFERSON COUNTY / WATERTOWN	PROPERTY TAXES				
JEFFERSON DAVIS PARISH OF	PROPERTY TAXES		214.92		236.06
JERSEY VILLAGE CITY OF	PROPERTY TAXES		0.71		0.71
JESUP CITY OF	PROPERTY TAXES		3.46		3.59
JOHNSON COUNTY	PROPERTY TAXES		50.38		51.47
JOHNSTON COUNTY	PROPERTY TAXES		779.93		1,156.42
JONES COUNTY	PROPERTY TAXES		99.36		109.13
JORDAN ELBRIDGE SD / TOWN OF BRUTUS	PROPERTY TAXES				52.86
JORDAN ELBRIDGE SD / TOWN OF ELBRIDGE	PROPERTY TAXES				691.95
JORDAN ELBRIDGE SD / TOWN OF VAN BUREN	PROPERTY TAXES		4.20		2.70
JORDAN ELBRIDGE SD / TOWN OF VANBUREN	PROPERTY TAXES				5.56
JUDSON INDEPENDENT SD	PROPERTY TAXES		14.43		20.00
KAUFMAN COUNTY	PROPERTY TAXES	104	262.16	926.77	926.77
KENTUCKY STATE	PROPERTY TAXES		4,436.70		
KENTUCKY STATE OF	PROPERTY TAXES				4,436.70
KILLINGLY TOWN OF	PROPERTY TAXES	75	180.04	224.88	224.88
KINGSTON SD	PROPERTY TAXES		51.61		24.74
KLEIN INDEPENDENT SD	PROPERTY TAXES		22.16		22.16
LACKAWANNA CITY OF	PROPERTY TAXES		3.11		
LACKAWANNA CITY SD	PROPERTY TAXES				1.60
LAKE COUNTY (IN)	PROPERTY TAXES		139,738.93		137,758.74
LAKE COUNTY (OH)	PROPERTY TAXES	148		717.00	717.00
LAKE GEORGE SD	PROPERTY TAXES		70.16		189.57
LAKE SHORE CENTRAL SD / TOWN OF BRANT	PROPERTY TAXES		10.46		5.48
LAKE SHORE CENTRAL SD / TOWN OF EDEN	PROPERTY TAXES		3.50		4.76
LAKE SHORE CENTRAL SD / TOWN OF EVANS	PROPERTY TAXES		4.56		2.17
LAKELAND CENTRAL SD	PROPERTY TAXES				452.63
LANCASTER CENTRAL SD / TOWN OF LANCASTER	PROPERTY TAXES				4.10
LANCASTER TOWN OF	PROPERTY TAXES		11.04		
LAPORTE COUNTY	PROPERTY TAXES		14,407.82		823.14
LASALLE TOWNSHIP OF	PROPERTY TAXES		1,609.04		1,767.31
LAURENS COUNTY	PROPERTY TAXES	8	162.24	171.00	156.00
LAWRENCE COUNTY	PROPERTY TAXES		63.17		66.45
LEE TOWN OF	PROPERTY TAXES		5.60		59.12
LEESBURG TOWN OF	PROPERTY TAXES		786.38		523.58
LEON COUNTY	PROPERTY TAXES	297	5.22	10.43	5.73

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
LEON INDEPENDENT SD	PROPERTY TAXES		9.92		10.90
LEROY CENTRAL SD	PROPERTY TAXES		4.57		
LEROY CENTRAL SD / TOWN OF LEROY	PROPERTY TAXES				9.34
LEROY CENTRAL SD / TOWN OF STAFFORD	PROPERTY TAXES				2.40
LEROY TOWN OF	PROPERTY TAXES				
LEWIS SD / TOWN OF LEWIS	PROPERTY TAXES				48.76
LEXINGTON CITY OF	PROPERTY TAXES		143.85		158.87
LIBERTY COUNTY (GA)	PROPERTY TAXES				90.63
LIBERTY COUNTY (TX)	PROPERTY TAXES		44.65		54.80
LINCOLN COUNTY	PROPERTY TAXES		35.92		47.78
LITTLE FALLS CENTRAL SD	PROPERTY TAXES		5.12		4.65
LITTLE FALLS CENTRAL SD / CITY OF LITTLE FALLS	PROPERTY TAXES				3.30
LITTLE FALLS CENTRAL SD / TOWN OF DANUBE	PROPERTY TAXES				3.61
LITTLE FALLS CENTRAL SD / TOWN OF LITTLE FALLS	PROPERTY TAXES				1.70
LITTLE FALLS CITY OF	PROPERTY TAXES		70.30		70.30
LIVERPOOL SD / TOWN OF CLAY	PROPERTY TAXES		271.20		
LIVERPOOL SD / TOWN OF SALINA	PROPERTY TAXES		20.08		104.39
LIVERPOOL SD TOWN OF CLAY	PROPERTY TAXES				255.13
LIVERPOOL VILLAGE OF	PROPERTY TAXES		1.70		1.70
LIVINGSTON COUNTY / TOWN OF WEST SPARTA	PROPERTY TAXES				
LIVINGSTON TOWN OF	PROPERTY TAXES		2,971.35		
LOCKPORT CITY	PROPERTY TAXES				
LOCKPORT CITY OF	PROPERTY TAXES		331.46		
LOCKPORT CITY SD	PROPERTY TAXES		91.20		
LOCKPORT CITY SD / LOCKPORT CITY	PROPERTY TAXES				284.29
LOGAN COUNTY	PROPERTY TAXES		284.34		21.04
LONG COUNTY	PROPERTY TAXES		64.05		284.34
LONOKE COUNTY	PROPERTY TAXES	16	295.52	181.00	66.59
LORAIN COUNTY	PROPERTY TAXES		3,366.44		181.00
LORAIN COUNTY / BRIGHTON TWP	PROPERTY TAXES				0.64
LORAIN COUNTY / CITY OF AVON LAKE	PROPERTY TAXES				553.67
LORAIN COUNTY / COLUMBIA TWP	PROPERTY TAXES				10.59
LORAIN COUNTY / EATON TWP	PROPERTY TAXES				7.75
LORAIN COUNTY / GRAFTON TWP	PROPERTY TAXES				7.83
LORAIN COUNTY / LAGRANGE TWP	PROPERTY TAXES				16.87
LORAIN COUNTY / LORAIN CITY	PROPERTY TAXES				3,537.62
LORAIN COUNTY / PITTSFIELD TWP	PROPERTY TAXES				0.86
LORAIN COUNTY / ROCHESTER TWP	PROPERTY TAXES				7.94
LORAIN COUNTY / SHEFF LAKE CITY	PROPERTY TAXES				157.47
LORAIN COUNTY / SHEFFIELD TWP	PROPERTY TAXES				181.50
LORAIN COUNTY / WELLINGTON TWP	PROPERTY TAXES				12.75
LOUDOUN COUNTY	PROPERTY TAXES	324	14,652.20		10,819.59
LUCAS COUNTY	PROPERTY TAXES				2,690.81
LUCAS COUNTY / TOLEDO CITY / TOLEDO CSD	PROPERTY TAXES				35,432.07
LUCAS COUNTY OF	PROPERTY TAXES	198, 199	38,122.88	167,603.00	167,603.00
LUDOWICI CITY OF	PROPERTY TAXES				2.60
LUMBERTON CITY OF	PROPERTY TAXES		115.58		28.30

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
LYNCHBURG CITY OF	PROPERTY TAXES		28.25		36.01
LYNCOURT SD / TOWN OF SALINA	PROPERTY TAXES		3.35	-	6.22
MADISON COUNTY (AL)	PROPERTY TAXES		-	-	921.83
MADISON COUNTY (TX)	PROPERTY TAXES		16.47	-	16.13
MADISON COUNTY (VA)	PROPERTY TAXES		3,511.62	-	434.45
MADISON COUNTY / TOWN OF LENOX	PROPERTY TAXES			-	
MADISON COUNTY / TOWN OF SULLIVAN	PROPERTY TAXES				
MADISON COUNTY / VILLAGE OF CANASTOTA	PROPERTY TAXES				67.90
MAGNAM TRUCK & AUTO	OTHER				2,681.25
MAGNAM TRUCK AND AUTO	OHIO VEHICLE SALES TAX		4,882.28		
MAHONING COUNTY	PROPERTY TAXES		15,698.68		17,101.07
MANASSAS CITY OF	PROPERTY TAXES		241.57		194.87
MANCHESTER TOWN OF (CT)	PROPERTY TAXES	44	253.24	316.33	316.33
MANCHESTER TOWN OF (NY)	PROPERTY TAXES				
MANCHESTER VILLAGE OF	PROPERTY TAXES		49.41		518.47
MANSFIELD TOWN OF	PROPERTY TAXES		15.21		15.21
MARILLA TOWN OF SCHOOL	PROPERTY TAXES		2,230.21		-
MARSHALL COUNTY	PROPERTY TAXES				238.51
MARTINSVILLE CITY OF	PROPERTY TAXES	147	355.02	386.26	351.14
MARYLAND STATE OF CENTRAL COLLECTION UNIT	OTHER	317		1,053.00	
MAURY COUNTY	PROPERTY TAXES		78.43		79.62
MCDOWELL COUNTY	PROPERTY TAXES		14.81	-	14.81
MCLENNAN COUNTY	PROPERTY TAXES		767.56		843.06
MECKLENBURG COUNTY	PROPERTY TAXES		12,008.28		3,044.51
MEDINA CENTRAL SD	PROPERTY TAXES		180.84		306.62
MEMPHIS CITY OF	PROPERTY TAXES		50.56		52.08
MENANDS COMMON SD / TOWN OF COLONIE	PROPERTY TAXES				66.53
MENANDS UNION FREE SD / TOWN OF COLONIE	PROPERTY TAXES				0.84
MENANDS VILLAGE OF	PROPERTY TAXES		41.84		41.84
MENDON TOWN OF	PROPERTY TAXES		8.57		
MERCER COUNTY	PROPERTY TAXES	127, 128, 129, 130	675.59	353.15	321.04
MERIDEN CITY OF	PROPERTY TAXES	158	1.28	24.63	24.63
MESQUITE CITY OF	PROPERTY TAXES	283, 284	125.15	428.00	428.00
METROPOLITAN	PROPERTY TAXES		19.19		
METROPOLITAN TRUSTEE	PROPERTY TAXES				39.13
MEXICO CENTRAL SD	PROPERTY TAXES		0.04		0.13
MIDDLESEX COUNTY / TOWN OF WAYLAND	PROPERTY TAXES		-		1.54
MILDRED INDEPENDENT SD	PROPERTY TAXES	49	10.07	62.87	62.87
MILLER COUNT	PROPERTY TAXES				273.66
MILLER COUNTY	PROPERTY TAXES		273.66		-
MINEOLA CITY OF INDEPENDENT SD	PROPERTY TAXES	289	124.15	238.40	238.40
MISSOURI CITY OF	PROPERTY TAXES		5.30		5.30
MOHAWK CENTRAL SD	PROPERTY TAXES		3,095.75		-
MOHAWK CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES				3,207.41
MOHONASEN CENTRAL SD / TOWN OF GUILDERLAND	PROPERTY TAXES		448.88		
MOHONASEN SD	PROPERTY TAXES		2.35		
MOHONASEN SD / TOWN OF GUILDERLAND	PROPERTY TAXES				17.95

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
MOHONASEN SD / TOWN OF ROTTERDAM	PROPERTY TAXES			-	334.00
MONROE CHARTER TOWNSHIP OF	PROPERTY TAXES		5,160.50	-	5,668.08
MONROE COUNTY (AR)	PROPERTY TAXES		182.18	-	182.18
MONROE COUNTY (NY)	PROPERTY TAXES		96.24	-	
MONROE COUNTY / TOWN OF BRIGHTON	PROPERTY TAXES			-	
MONROE COUNTY / TOWN OF CHILI	PROPERTY TAXES				
MONROE COUNTY / TOWN OF GATES	PROPERTY TAXES				
MONROE COUNTY / TOWN OF MENDON	PROPERTY TAXES				
MONROE COUNTY / TOWN OF NEW PALTZ	PROPERTY TAXES				
MONROE COUNTY / TOWN OF OGDEN	PROPERTY TAXES				
MONROE COUNTY / TOWN OF PERINTON	PROPERTY TAXES				
MONROE COUNTY / TOWN OF PITTSFORD	PROPERTY TAXES				
MONROE COUNTY / TOWN OF ROCHESTER	PROPERTY TAXES				
MONROE COUNTY / TOWN OF WHEATLAND	PROPERTY TAXES				
MONROE TOWN OF	PROPERTY TAXES				
MONROE WOODBURY CSD / TOWN OF TUXEDO	PROPERTY TAXES		111.45	-	169.62
MONROE WOODBURY CSD / TOWN OF WOODBURY	PROPERTY TAXES				5.55
MONROE WOODBURY CSD SCHOOL	PROPERTY TAXES				10.55
MONTEZUMA VILLAGE OF	PROPERTY TAXES		34.15		
MONTGOMER COUNTY / TOWN OF CANAJOHARIE	PROPERTY TAXES				
MONTGOMER COUNTY / TOWN OF FLORIDA	PROPERTY TAXES				
MONTGOMER COUNTY / TOWN OF GLEN	PROPERTY TAXES				
MONTGOMER COUNTY / TOWN OF MINDEN	PROPERTY TAXES				
MONTGOMER COUNTY / TOWN OF MOHAWK	PROPERTY TAXES				
MONTGOMER COUNTY / TOWN OF ROOT	PROPERTY TAXES				
MONTGOMERY COUNTY (GA)	PROPERTY TAXES		34.91		33.13
MONTGOMERY COUNTY (MD)	PROPERTY TAXES		2,613.33		129.66
MONTGOMERY COUNTY (NY)	PROPERTY TAXES				
MONTGOMERY COUNTY (OH)	PROPERTY TAXES				1,574.38
MONTGOMERY COUNTY (TX)	PROPERTY TAXES	85	221.51	448.77	448.77
MONTGOMERY COUNTY (VA)	PROPERTY TAXES		23,074.05		87.73
MONTGOMERY COUNTY / CITY OF AMSTERDAM	PROPERTY TAXES				
MOORE COUNTY	PROPERTY TAXES				3.84
MORGAN COUNTY	PROPERTY TAXES				209.50
MORGAN COUNTY OF	PROPERTY TAXES	202	180.27	381.48	381.48
MORIAH CENTRAL SD	PROPERTY TAXES		23.59		28.11
MORIAH SD / TOWN OF MORIAH	PROPERTY TAXES				30.68
MORRIS COUNTY	PROPERTY TAXES		150.43		165.22
MORROW COUNTY	PROPERTY TAXES		846.29		
MORROW COUNTY / CARDINGTON LINCOLN	PROPERTY TAXES				9.19
MORROW COUNTY / EDISON CORPORATION	PROPERTY TAXES				1.59
MORROW COUNTY / GILEAD CARDINGTON LI	PROPERTY TAXES				7.24
MORROW COUNTY / NORTH BLOOMFIELD GAL	PROPERTY TAXES				6.36
MORROW COUNTY / WASHINGTON NORTHMOR	PROPERTY TAXES				10.62
MORROW COUNTY / WESTFIELD BUCKEYE VA	PROPERTY TAXES				9.61
MOUNT PLEASANT CITY OF	PROPERTY TAXES		17.50		8.24
MOUNT VERNON CITY OF	PROPERTY TAXES		43.03		

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
N Y STATE CORPORATION TAX	OTHER				3,569.67
NASH COUNTY	PROPERTY TAXES		7,810.00		7,810.00
NASHVILLE COUNTY	PROPERTY TAXES	175		3,543.36	3,543.36
NATICK TOWN OF	PROPERTY TAXES		28.58		31.39
NAVARRO CENTRAL	PROPERTY TAXES		5.67		5.67
NAVARRO COUNTY	PROPERTY TAXES	105	17.57	106.69	106.69
NELSON COUNTY	PROPERTY TAXES		308.49		643.66
NEVADA COUNTY	PROPERTY TAXES		235.82		235.82
NEW BRAUNFELS CITY OF NEW BRAUNFELS INDEPENDENT SD	PROPERTY TAXES				33.79
NEW BRAUNFELS INDEPENDENT SD / CITY OF NEW BRAUNFELS	PROPERTY TAXES		33.79		
NEW BRITAIN CITY OF	PROPERTY TAXES	126	3.96	76.02	76.02
NEW CANAAN TOWN OF	PROPERTY TAXES		55.02		59.84
NEW HANOVER COUNTY	PROPERTY TAXES		497.02		123.28
NEW HARTFORD TOWN OF	PROPERTY TAXES				
NEW HAVEN CITY OF	PROPERTY TAXES	56	520.48	1,286.90	1,286.90
NEW HAVEN TOWN OF	PROPERTY TAXES				5.37
NEW JERSEY DEPARTMENT OF LABOR	OTHER				34.83
NEW LEBANON CENTRAL SD	PROPERTY TAXES		255.81		269.41
NEW LEBANON CENTRAL SD / TOWN OF CANAAN	PROPERTY TAXES				33.06
NEW LEBANON CENTRAL SD / TOWN OF CHATHAM	PROPERTY TAXES				2.12
NEW LEBANON CENTRAL SD / TOWN OF NASSAU	PROPERTY TAXES				0.65
NEW LEBANON CENTRAL SD / TOWN OF STEPHENTOWN	PROPERTY TAXES				2.54
NEW LEBANON TOWN OF	PROPERTY TAXES		1,245.08		
NEW PALTZ SD	PROPERTY TAXES		16.33		
NEW PALTZ SD / TOWN OF NEW PALTZ	PROPERTY TAXES				7.16
NEW PALTZ TOWN OF	PROPERTY TAXES		156.86		-
NEW ROCHELLE CITY OF	PROPERTY TAXES	290	227.36	319.81	7.14
NEW SCOTLAND TOWN OF	PROPERTY TAXES		36.31		-
NEW YORK CORPORATION TAX	NEW YORK GROSS REC TAX	39	6,500.00	8,967.00	8,967.00
NEW YORK MILLS UNION FREE SD / TOWN OF WHITESTOWN	PROPERTY TAXES				32.82
NEW YORK MILLS VILLAGE OF	PROPERTY TAXES		45.34		45.34
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE	OTHER	323	-	20,344.09	-
NEWBURGH ENLARGED CITY SD	PROPERTY TAXES		20.75		4.15
NEWBURGH SD / TOWN OF NEWBURGH	PROPERTY TAXES				5.95
NEWINGTON TOWN OF	PROPERTY TAXES	103	3.54	34.24	34.24
NEWSTEAD TOWN OF	PROPERTY TAXES		0.31		0.13
NEWSTEAD TOWN OF SD	PROPERTY TAXES		11.79		745.65
NEWTON CITY OF	PROPERTY TAXES		935.72		1,027.75
NEWTON COUNTY	PROPERTY TAXES		80.96		92.16
NIAGARA COUNTY	PROPERTY TAXES		4,513.92		-
NIAGARA COUNTY / CITY OF NORTH TONAWANDA	PROPERTY TAXES				-
NIAGARA COUNTY / TOWN OF LOCKPORT	PROPERTY TAXES				-
NIAGARA COUNTY / TOWN OF PENDLETON	PROPERTY TAXES				-
NIAGARA COUNTY / TOWN OF ROYALTON	PROPERTY TAXES				-
NO PROOF OF CLAIM FILED	PROPERTY TAXES				
NOBLE COUNTY	PROPERTY TAXES	92	28,527.95	9,983.00	
NORFOLK CITY OF	PROPERTY TAXES	331	8,210.88	9,291.79	9,063.95

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
NORFOLK SOUTHERN CORPORATION	PROPERTY TAXES		2,959.61		2,959.61
NORMANEE CITY OF	PROPERTY TAXES		0.05		
NORMANEE INDEPENDENT SD	PROPERTY TAXES	167	3.72	22.61	22.61
NORTH CAROLINA	INCOME/FRANCHISE TAX	203		50,610.00	40,821.00
NORTH COLLINS CENTRAL SD / TOWN OF BRANT	PROPERTY TAXES		8.69		4.19
NORTH COLLINS CENTRAL SD / TOWN OF NORTH COLLINS	PROPERTY TAXES		9.47		9.53
NORTH COLLINS VILLAGE OF	PROPERTY TAXES		3.12		3.12
NORTH COLONIE CENTRAL SD / TOWN OF COLONIE	PROPERTY TAXES		198.91		124.78
NORTH COLONIE SD / TOWN OF COLONIE	PROPERTY TAXES				539.94
NORTH FOREST INDEPENDENT SD	PROPERTY TAXES		10.49		10.49
NORTH GREENBUSH COMMON SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES				1.49
NORTH HAVEN TOWN OF	PROPERTY TAXES		165.22		165.22
NORTH PROVIDENCE TOWN OF	PROPERTY TAXES		168.56		185.13
NORTH STAR TOWNSHIP OF	PROPERTY TAXES		368.22		192.21
NORTH SYRACUSE SD / TOWN OF CICERO	PROPERTY TAXES		139.65		
NORTH SYRACUSE SD / TOWN OF CLAY	PROPERTY TAXES		79.08		
NORTH SYRACUSE SD / TOWN OF SALINA	PROPERTY TAXES		5.70		50.83
NORTH SYRACUSE SD TOWN OF CICERO	PROPERTY TAXES				365.85
NORTH SYRACUSE SD TOWN OF CLAY	PROPERTY TAXES				70.35
NORTH SYRACUSE VILLAGE OF	PROPERTY TAXES		13.07		137.92
NORTH TONAWANDA CITY	PROPERTY TAXES				4,706.53
NORTH TONAWANDA CITY OF	PROPERTY TAXES		8,570.10		
NORTH TONAWANDA CITY SD	PROPERTY TAXES				553.82
NORTH WARREN CENTRAL SD	PROPERTY TAXES		124.88		311.16
NORTHEASTERN CLINTON CENTRAL SD	PROPERTY TAXES		285.14		892.76
NYS OFFICE OF REAL PROPERTY SERVICES	PROPERTY TAXES				985.48
NYS OFFICE OF REAL PROPERTY SERVICES	OTHER				
OAKLAND TOWN OF	PROPERTY TAXES		431.46		473.90
ODY HERKIMER COUNTY TRUST	PROPERTY TAXES		1,285.23		
ODGEN TOWN OF	PROPERTY TAXES		2,637.19		
OHIO COUNTY (IN)	PROPERTY TAXES		95.58		95.58
OHIO COUNTY (KY)	PROPERTY TAXES		864.23		864.23
OLDHAM COUNTY	PROPERTY TAXES		869.35		252.66
ONEIDA CITY SD	PROPERTY TAXES		32.78		
ONEIDA CITY SD / CITY OF ONEIDA	PROPERTY TAXES				75.49
ONEIDA COUNTY	PROPERTY TAXES		55,843.92		
ONEIDA COUNTY / CITY OF ONEIDA	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF MARCY	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF MARSHALL	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF NEW HARTFORD	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF VERNON	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF VERONA	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF WESTMORELAND	PROPERTY TAXES				
ONEIDA COUNTY / TOWN OF WHITESTOWN	PROPERTY TAXES				
ONEIDA COUNTY FINANCE DEPT - NEW YORK MILLS UFS	PROPERTY TAXES				70.71
ONONDAGA COUNTY	PROPERTY TAXES		23,047.64		
ONONDAGA COUNTY / TOWN OF CAMILLUS	PROPERTY TAXES				

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Elastic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
ONONDAGA COUNTY / TOWN OF CICERO	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF CLAY	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF DEWITT	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF ELBRIDGE	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF GEDDES	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF MAMLIUS	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF ONONDAGA	PROPERTY TAXES		-		
ONONDAGA COUNTY / TOWN OF SALINA	PROPERTY TAXES		-		
ONONDAGA COUNTY / VAN BUREN	PROPERTY TAXES		-		
ONONDAGA COUNTY OF CHIEF FISCAL OFFICER	PROPERTY TAXES		-		
ONTARIO COUNTY	PROPERTY TAXES	330	7,422.63	393.94	4,076.36
ONTARIO COUNTY / TOWN OF FARMINGTON	PROPERTY TAXES				
ONTARIO COUNTY / TOWN OF MANCHESTER	PROPERTY TAXES				
ONTARIO COUNTY / TOWN OF PHELPS	PROPERTY TAXES				
ONTARIO COUNTY / TOWN OF VICTOR	PROPERTY TAXES				
ONTARIO COUNTY / VILLAGE OF CLIFTON SPRINGS	PROPERTY TAXES		-		
OPPENHEIM EPHRAHIM CENTRAL SD	PROPERTY TAXES				0.45
OPPENHEIM EPHRAHIM CENTRAL SD / HERKIMER COUNTY	PROPERTY TAXES		0.13		
ORANGE COUNTY (NC)	PROPERTY TAXES		10.71		10.71
ORANGE COUNTY (NV)	PROPERTY TAXES		333.24		
ORANGE COUNTY / TOWN OF CORNWALL	PROPERTY TAXES				
ORANGE COUNTY / TOWN OF NEW WINDSOR	PROPERTY TAXES				
ORANGE COUNTY / TOWN OF NEWBURGH	PROPERTY TAXES				
ORANGE COUNTY / TOWN OF TUXEDO	PROPERTY TAXES				
ORANGE COUNTY / TOWN OF WOODBURY	PROPERTY TAXES				
ORANGE TOWN OF	PROPERTY TAXES	10	12.24	15.00	15.00
ORANGETOWN TOWN OF	PROPERTY TAXES		3.25		1.13
ORISKANY CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES				307.97
ORLEANS COUNTY / TOWN OF CLARENDON	PROPERTY TAXES				
OSWEGO COUNTY	PROPERTY TAXES		9,907.41		
OSWEGO COUNTY - ALBION	PROPERTY TAXES				
OSWEGO COUNTY - HASTINGS	PROPERTY TAXES				
OTIS TOWN OF	PROPERTY TAXES				
OTTAWA COUNTY	PROPERTY TAXES	37	36.20		39.76
OTTAWA COUNTY	PROPERTY TAXES		1,611.01	1,117.22	1,015.66
OWEN D. YOUNG CENTRAL SD / TOWN OF GERMAN FLATTS	PROPERTY TAXES				133.41
PAGE COUNTY	PROPERTY TAXES		399.39		898.10
PALMER TOWN OF	PROPERTY TAXES		149.51		164.22
PALMYRA CENTRAL SD / TOWN OF MACEDON	PROPERTY TAXES				63.96
PARISH TOWN OF	PROPERTY TAXES				
PEARL RIVER USD / TOWN OF ORANGETOWN	PROPERTY TAXES				1.97
PEMBROKE CENTRAL SD	PROPERTY TAXES		30.55		43.98
PEMBROKE CENTRAL SD / TOWN OF PEMBROKE	PROPERTY TAXES				10.55
PENDER COUNTY	PROPERTY TAXES				461.65
PENNSYLVANIA COMMONWEALTH OF PENNSYLVANIA PUBLIC UTILITY	PROPERTY TAXES		1,152.66		300.81
PENNSYLVANIA DEPT OF REVENUE	INCOME/FRANCHISE	155	-	642,153.00	10,095.00
PENNSYLVANIA UNIVERSAL SVCS	PA. UNIVERSAL SVC FUND		1,747.20		
PENNSYLVANIA USF	OTHER				398.38

Elastic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
PERINTON TOWN OF	PROPERTY TAXES		3,753.38		
PERRYSBURG TOWN OF	PROPERTY TAXES		150.31		
PERRYSBURG VILLAGE OF	PROPERTY TAXES		2.74		0.84
PERSIA TOWN OF	PROPERTY TAXES		0.56		
PERU CENTRAL SD	PROPERTY TAXES		4,630.18		2,542.80
PERU CENTRAL SD / TOWN OF PERU	PROPERTY TAXES				246.36
PERU CENTRAL SD / TOWN OF PLATTSBURG	PROPERTY TAXES				189.20
PERU TOWN OF	PROPERTY TAXES				
PETERSBURG CITY OF	PROPERTY TAXES	9	1,317.08	1,123.00	1,022.00
PHELPS CLIFTON CENTRAL SD / TOWN OF MANCHESTER	PROPERTY TAXES				6.29
PHELPS CLIFTON CENTRAL SD / TOWN OF PHELPS	PROPERTY TAXES		-		15.77
PHELPS CLIFTON CENTRAL SD / VILLAGE OF CLINTON SPRINGS	PROPERTY TAXES				4.11
PHELPS CLIFTON SPRINGS SD / ONTARIO COUNTY	PROPERTY TAXES		83.81		83.81
PHELPS CLIFTON SPRINGS SD / TOWN OF MANCHESTER	PROPERTY TAXES				267.18
PHELPS CLIFTON SPRINGS SD / TOWN OF PHELPS	PROPERTY TAXES				237.24
PHELPS TOWN OF	PROPERTY TAXES				
PHOENIX CENTRAL SD	PROPERTY TAXES				
PIERCE COUNTY	PROPERTY TAXES	267	55.76	104.00	104.00
PINE PLAINS CENTRAL SD	PROPERTY TAXES		20.48		
PINE PLAINS CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES				73.62
PITTSFORD CENTRAL SD	PROPERTY TAXES		282.62		256.11
PITTSFORD CENTRAL SD / TOWN OF MENDON	PROPERTY TAXES				3.87
PITTSFORD CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES				42.33
PITTSFORD CENTRAL SD / TOWN OF PITTSFORD	PROPERTY TAXES				10.67
PITTSFORD TOWN OF	PROPERTY TAXES		1,452.09		
PITTSFORD VILLAGE OF	PROPERTY TAXES		3.89		3.89
PITTSYLVANIA COUNTY	PROPERTY TAXES		468.57		1,076.54
PLATTSBURGH CITY OF SCHOOL DISTRICT	PROPERTY TAXES				31.05
PLATTSBURGH CITY OF SD	PROPERTY TAXES		31.05		
PLATTSBURGH TOWN OF	PROPERTY TAXES		580.41		318.75
POLK COUNTY	PROPERTY TAXES	157	61.09	135.71	135.71
POMFRET TOWN OF	PROPERTY TAXES		181.35		11.72
PORT BYRON CENTRAL SD	PROPERTY TAXES		324.06		7.34
PORT BYRON CENTRAL SD / MONTEZUMA VILLAGE	PROPERTY TAXES				149.82
PORT BYRON CENTRAL SD / TOWN OF MENTZ	PROPERTY TAXES				307.75
PORT BYRON CENTRAL SD / TOWN OF MONTEZUMA	PROPERTY TAXES				14.79
PORT BYRON CENTRAL SD / TOWN OF THROOP	PROPERTY TAXES				3.51
PORTAGE COUNTY	PROPERTY TAXES	30	4,676.53	2,222.00	2,222.00
PORTAGE COUNTY / ATWATER TWP	PROPERTY TAXES				559.61
PORTAGE COUNTY / BRIMFIELD TWP	PROPERTY TAXES				12.95
PORTAGE COUNTY / EDINBURG TWP	PROPERTY TAXES				100.77
PORTAGE COUNTY / FRANKLIN TWP	PROPERTY TAXES				690.33
PORTAGE COUNTY / KENT CITY	PROPERTY TAXES				10.45
PORTAGE COUNTY / RAVENNA TWP	PROPERTY TAXES				423.62
PORTAGE COUNTY / ROOTSTOWN TWP	PROPERTY TAXES				494.60
PORTAGE COUNTY / STREETSBOBO	PROPERTY TAXES				102.59
PORTER COUNTY / BURNS HARBOR	PROPERTY TAXES	316	6,960.04	1,965.48	468.04

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [e]
PORTER COUNTY / CHESTERTON	PROPERTY TAXES		7,031.76		501.53
PORTER COUNTY / JACKSON TOWNSHIP	PROPERTY TAXES		3,827.61		269.25
PORTER COUNTY / PINE TWP MICH CITY SCHOOL	PROPERTY TAXES		3,658.81		436.22
PORTER COUNTY / PORTAGE	PROPERTY TAXES		16,703.77		
PORTER COUNTY / PORTAGE CORP.	PROPERTY TAXES				1,257.90
PORTER COUNTY / WESTCHESTER TOWNSHIP	PROPERTY TAXES		1,579.30		111.94
PORTERDALE CITY OF	PROPERTY TAXES		0.24		0.26
PRAIRIE COUNTY	PROPERTY TAXES	32	236.44	152.62	152.62
PRATTSBURG CENTRAL SD / TOWN OF PRATTSBURG	PROPERTY TAXES				129.95
PRINCE WILLIAM COUNTY	PROPERTY TAXES		9,234.11		9,295.01
PROOF OF CLAIM FILED [a]	PROPERTY TAXES				
PUBLIC UTILITIES COMMISSION OF OHIO	PROPERTY TAXES				13.95
PUBLIC UTILITIES COMMISSION OF OHIO ATTN FISCAL OFFICE	PROPERTY TAXES		13.95		
FUTNAM VALLEY TOWN OF	PROPERTY TAXES				755.92
QUEENSBURY SD	PROPERTY TAXES				
QUEENSBURY UNION FREE SD	PROPERTY TAXES		7,909.69		-
QUITMAN CITY OF INDEPENDENT SD	PROPERTY TAXES		141.72		155.66
RAMAPO CENTRAL SD / TOWN OF RAMAPO	PROPERTY TAXES		-		13.64
RAMAPO TOWN OF	PROPERTY TAXES		396.47		-
RAVENA COEYMANS SELKIRK CENTRAL SD / TOWN OF COEYMANS	PROPERTY TAXES				8.07
RAVENA COEYMANS SELKIRK CENTRAL SD / TOWN OF NEW SCOTLAND	PROPERTY TAXES				2.03
RAVENA COEYMANS SELKIRK SD	PROPERTY TAXES		126.03		
RCS CENTRAL SD / TOWN OF BETHLEHEM	PROPERTY TAXES		19.01		93.72
RED HOOK CENTRAL SD	PROPERTY TAXES		5,716.03		0.46
RED HOOK CENTRAL SD / TOWN OF CLERMONT	PROPERTY TAXES				73.77
RED HOOK CENTRAL SD / TOWN OF LIVINGSTON	PROPERTY TAXES				73.09
RED HOOK CENTRAL SD / TOWN OF MILAN	PROPERTY TAXES				257.26
RED JACKET CENTRAL SD	PROPERTY TAXES		250.89		386.81
REDDING FIRE DISTRICT ONE	PROPERTY TAXES		7.52		4.13
REDDING TOWN OF	PROPERTY TAXES		25.42		25.42
RENSSELAER CITY OF	PROPERTY TAXES		1,266.63		
RENSSELAER CITY SD	PROPERTY TAXES				354.96
RENSSELAER COUNTY / CITY OF RENSSELAER	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF BERLIN	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF EAST GREENBUSH	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF NASSAU	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF NORTH GREENBUSH	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF SAND LAKE	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF SCHODACK	PROPERTY TAXES				
RENSSELAER COUNTY / TOWN OF STEPHENTOWN	PROPERTY TAXES				
RHEINBECK CENTRAL SD	PROPERTY TAXES				69.89
RHINEBECK CENTRAL SD	PROPERTY TAXES		1,085.23		
RHINEBECK CENTRAL SD / TOWN OF MILAN	PROPERTY TAXES				61.02
RICHARDS CITY OF INDEPENDENT SD	PROPERTY TAXES		97.65		107.25
RICHLAND COUNTY	PROPERTY TAXES		1,095.50		1,095.50
RICHMOND CITY OF	PROPERTY TAXES	186	221,556.75	424,013.00	385,823.00
RICHMOND CITY OF	CITY OF RICHMOND PSC TAX		1,074.53		

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [e]
RICHMOND COUNTY	PROPERTY TAXES		5.43		5.43
RICHMOND HILL CITY OF	PROPERTY TAXES		2.50		3.00
RIPLEY CENTRAL SD	PROPERTY TAXES		24.03		12.34
ROANOKE CITY OF	PROPERTY TAXES		468.04		468.04
ROANOKE COUNTY	PROPERTY TAXES		296.11		709.02
ROANOKE RAPIDS CITY OF	PROPERTY TAXES		1,248.94		305.14
ROBESON COUNTY	PROPERTY TAXES		806.14		200.85
ROCHESTER CITY OF	PROPERTY TAXES		480.29		25.54
ROCKBRIDGE COUNTY	PROPERTY TAXES	25	333.43		760.47
ROCKDALE COUNTY	PROPERTY TAXES	328	85.55	103.29	56.72
ROCKINGHAM COUNTY (NC)	PROPERTY TAXES		-		188.18
ROCKINGHAM COUNTY (VA)	PROPERTY TAXES		1,171.48		816.50
ROCKLAND COUNTY / TOWN OF CLARKSTOWN	PROPERTY TAXES				
ROCKLAND COUNTY / TOWN OF RAMAPO	PROPERTY TAXES				
ROCKY MOUNT CITY OF	PROPERTY TAXES		5,918.58		1,619.73
ROSSVILLE CITY OF	PROPERTY TAXES		1.16		1.15
ROUSES POINT VILLAGE OF	PROPERTY TAXES		23.55		23.55
ROYALTON HARTLAND CENTRAL SD	PROPERTY TAXES		478.30		5.84
ROYALTON HARTLAND CENTRAL SD / TOWN OF ROYALTON	PROPERTY TAXES				242.53
RUSH HENRIETTA CENTRAL SD / TOWN OF HENRIETTA	PROPERTY TAXES		210.33		354.57
RUSH HENRIETTA SD / TOWN OF BRIGHTON	PROPERTY TAXES		32.64		55.16
RUSSELL TOWN OF	PROPERTY TAXES		100.97		110.90
RUTHERFORD COUNTY	PROPERTY TAXES	151, 152	15.98	66.00	66.00
RUTLAND TOWN OF	PROPERTY TAXES		2,388.96		
RYE BROOK TOWN OF	PROPERTY TAXES		15.35		16.15
SAINTE-CLAIR COUNTY	PROPERTY TAXES	95	31.62	66.96	66.96
SAINTE-JOHN-VILLE CENTRAL SD	PROPERTY TAXES		22.74		
SAINTE-JOHN-VILLE CENTRAL SD / TOWN OF DANUBE	PROPERTY TAXES				
SAINTE-JOHN-VILLE CENTRAL SD / TOWN OF MANHEIM	PROPERTY TAXES				
SAINTE-JOSEPH COUNTY	PROPERTY TAXES		43,148.81		7,768.13
SAINTE-PAULS TOWN OF	PROPERTY TAXES		16.80		16.80
SALEM CITY OF	PROPERTY TAXES		490.51		1,156.01
SALINE COUNTY	PROPERTY TAXES	17	324.94	210.00	210.00
SANDUSKY COUNTY	PROPERTY TAXES	14	6,398.96	2,710.00	2,710.00
SANDYFIELD TOWN OF	PROPERTY TAXES		8.42		2.08
SARATOGA COUNTY	PROPERTY TAXES		9,729.87		
SARATOGA COUNTY / TOWN OF CLIFTON PARK	PROPERTY TAXES				
SARATOGA COUNTY / TOWN OF HALFMOON	PROPERTY TAXES				
SARATOGA COUNTY / TOWN OF MALTA	PROPERTY TAXES				
SARATOGA COUNTY / TOWN OF MOREAU	PROPERTY TAXES				
SARATOGA COUNTY / TOWN OF WILTON	PROPERTY TAXES				
SARATOGA SPRINGS CITY OF	PROPERTY TAXES		2,612.71		2,869.69
SARATOGA SPRINGS CITY SD	PROPERTY TAXES		571.24		203.28
SARATOGA SPRINGS CITY SD / TOWN OF MALTA	PROPERTY TAXES				16.58
SARATOGA SPRINGS CITY SD / TOWN OF WILTON	PROPERTY TAXES				184.16
SAUGERTIES CENTRAL SD / TOWN OF SAUGERTIES	PROPERTY TAXES		24.38		9.73
SAVANNAH CITY OF	PROPERTY TAXES				19.56

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. (a)	Schedule E Amount	POC Amount	Anticipated Allowed Amt (a)
SCARSDALE SD	PROPERTY TAXES				4.61
SCARSDALE VILLAGE OF	PROPERTY TAXES	329	3.01	118.74	3.01
SCHALMONT CENTRAL SD	PROPERTY TAXES		4,457.48		16,224
SCHALMONT CENTRAL SD / TOWN OF DUANESBURG	PROPERTY TAXES				144.55
SCHALMONT CENTRAL SD / TOWN OF PRINCETOWN	PROPERTY TAXES				402.24
SCHALMONT CENTRAL SD / TOWN OF ROTTERDAM	PROPERTY TAXES		-		1,165.52
SCHENECTADY COUNTY / TOWN OF DUANESBURG	PROPERTY TAXES		-		
SCHENECTADY COUNTY / TOWN OF PRINCETOWN	PROPERTY TAXES		-		
SCHENECTADY COUNTY / TOWN OF ROTTERDAM	PROPERTY TAXES		-		
SCHODACK CENTRAL SD	PROPERTY TAXES		16.84		11.96
SCHODACK CENTRAL SD / TOWN OF SCHODACK	PROPERTY TAXES				12.79
SCHROEPPEL TOWN OF	PROPERTY TAXES				
SCHROON LAKE CENTRAL SD	PROPERTY TAXES		9,787.99		35.68
SCHROON LAKE CENTRAL SD / TOWN OF NORTH HUDSON	PROPERTY TAXES				446.78
SCHROON LAKE CENTRAL SD / TOWN OF SCHROON	PROPERTY TAXES				423.56
SCOTT CITY OF	PROPERTY TAXES		0.38		0.41
SENECA COUNTY	PROPERTY TAXES		1,208.81		1,096.43
SENECA COUNTY / TOWN OF JUNIUS	PROPERTY TAXES				
SENECA COUNTY / TOWN OF SENECA FALLS	PROPERTY TAXES				
SENECA COUNTY / TOWN OF TYRE	PROPERTY TAXES				
SENECA COUNTY / TOWN OF WATERLOO	PROPERTY TAXES				
SENECA FALLS CENTRAL SD / TOWN OF SENECA FALLS	PROPERTY TAXES				120.33
SENECA FALLS CENTRAL SD / TOWN OF TYRE	PROPERTY TAXES		1,364.18		82.99
SENECA FALLS TOWN OF	PROPERTY TAXES		2,901.12		
SHARON TOWN OF	PROPERTY TAXES		77.81		7.70
SHELBY COUNTY (AL)	PROPERTY TAXES		675.24		815.32
SHELBY COUNTY (TN)	PROPERTY TAXES	182	38.34	115.14	115.14
SHELBY TOWN OF	PROPERTY TAXES		3,292.96		
SHELBYVILLE CITY OF	PROPERTY TAXES		42.18		4.39
SHELDON INDEPENDENT SD	PROPERTY TAXES		20.39		20.39
SHELTON CITY OF	PROPERTY TAXES	70	67.33	170.72	170.72
SHENANDOAH COUNTY	PROPERTY TAXES		638.45		671.68
SHENENDEHOWA CENTRAL SD	PROPERTY TAXES		9,068.19		
SHENENDEHOWA CENTRAL SD / TOWN OF CLIFTON PARK	PROPERTY TAXES				518.35
SHENENDEHOWA CENTRAL SD / TOWN OF HALFMOON	PROPERTY TAXES				178.21
SHENENDEHOWA CENTRAL SD / TOWN OF MALTA	PROPERTY TAXES		-		134.52
SHIVELY CITY OF	PROPERTY TAXES				80.63
SIMPSON COUNTY	PROPERTY TAXES				148.32
SLOAN UNION FREE SD / TOWN OF CHEEKTOWAGA	PROPERTY TAXES				7.28
SMITH COUNTY	PROPERTY TAXES		4.03		4.42
SOLWAY SCHOOL SD / TOWN OF GEDDES	PROPERTY TAXES				143.13
SOLWAY SCHOOL SD TOWN OF GEDDES	PROPERTY TAXES				
SOLWAY SD / TOWN OF GEDDES	PROPERTY TAXES				
SOLWAY VILLAGE OF	PROPERTY TAXES		46.99		
SOPERTON CITY OF	PROPERTY TAXES	293	145.22	1,247.14	145.22
SOUTH GLENS FALLS CENTRAL SD	PROPERTY TAXES		14.76		0.59
SOUTH GLENS FALLS CENTRAL SD / TOWN OF MOREAU	PROPERTY TAXES		106.76		-
	PROPERTY TAXES				327.39

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. (a)	Schedule E Amount	POC Amount	Anticipated Allowed Amt (a)
SOUTH GLENS FALLS CENTRAL SD / TOWN OF WILTON	PROPERTY TAXES				313.07
SOUTH JEFFERSON CENTRAL SD / WATERTOWN	PROPERTY TAXES				74.71
SOUTH ORANGETOWN USD / TOWN OF ORANGETOWN	PROPERTY TAXES				1.81
SOUTHAMPTON COUNTY	PROPERTY TAXES		-		1,329.99
SPENCERFORT CENTRAL SD	PROPERTY TAXES		-		180.88
SPENCERFORT CENTRAL SD / TOWN OF OGDEN	PROPERTY TAXES		-		2.71
SPENCERFORT SD / TOWN OF GATES	PROPERTY TAXES		-		31.22
SPRING BRANCH INDEPENDENT SD	PROPERTY TAXES		13.42		13.42
SPRING HILL CITY OF	PROPERTY TAXES				2.20
SPRING INDEPENDENT SD	PROPERTY TAXES		27.52		27.52
SPRINGFIELD CITY OF	PROPERTY TAXES		6,079.99		6,678.02
ST JOHNSVILLE CENTRAL SD	PROPERTY TAXES				12.24
ST. FRANCIS COUNTY	PROPERTY TAXES	65	543.31	350.71	350.71
ST. MATTHEWS CITY OF	PROPERTY TAXES				48.66
STAFFORD COUNTY	PROPERTY TAXES	146	592.67	431.28	392.40
STAMFORD CITY OF	PROPERTY TAXES		667.45		1,334.90
STARK COUNTY	PROPERTY TAXES		1,020.39		1,020.39
STARPOINT CENTRAL SD	PROPERTY TAXES		1,630.46		
STARPOINT CENTRAL SD / TOWN OF PENDLETON	PROPERTY TAXES				164.83
STATE OF MICHIGAN	MI. DEPT OF CONS AND IND		10.00		
STATE OF MICHIGAN	OTHER				5.49
STATE OF OHIO	FRANCHISE / USE TAX	89		200,439.00	157,202.00
STATE OF RHODE ISLAND	RI SALES TAX/VEHICLE REG	61	1,387.02	7,681.00	7,681.00
STAUNTON CITY OF	PROPERTY TAXES		56.08		56.08
STOCKBRIDGE VALLEY SD	PROPERTY TAXES		6.39		
STOCKBRIDGE VALLEY SD / CITY OF ONEIDA	PROPERTY TAXES				5.13
STURBRIDGE TOWN OF	PROPERTY TAXES		10.70		9.25
SUFFOLK CITY OF	PROPERTY TAXES		1,191.32		2,704.87
SUGAR LAND CITY OF	PROPERTY TAXES	82	13.54	41.08	41.08
SUMMIT COUNTY	PROPERTY TAXES	265	3,334.82	1,743.00	1,585.00
SURRY COUNTY	PROPERTY TAXES		808.12		1,788.48
SWEET HOME CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES				332.36
SWITZERLAND COUNTY	PROPERTY TAXES		72.32		105.44
SYRACUSE CITY OF	PROPERTY TAXES		1,392.68		1,740.86
TALLADEGA COUNTY	PROPERTY TAXES		421.66		489.89
TARRANT COUNTY	PROPERTY TAXES	48	86.74	199.98	199.98
TAX PERIOD UNKNOWN - ASSUME FULL YEAR TAX	PROPERTY TAXES				
TENNESSEE DEPT OF REVENUE	FRANCHISE / TELECOM TAX	63, 64	-	49,264.80	9,227.80
TERRY COUNTY	PROPERTY TAXES	303		68.44	
TEXAS STATE COMPTROLLER	OTHER				104.13
TOMBALL INDEPENDENT SD	PROPERTY TAXES		7.87		7.87
TOOMBS COUNTY	PROPERTY TAXES		18.41		18.41
TRAVIS COUNTY	PROPERTY TAXES		75.62		79.00
TREUTLEN COUNTY	PROPERTY TAXES		103.13		44.63
TRIMBLE COUNTY	PROPERTY TAXES		471.91		471.91
TRUMBULL COUNTY	PROPERTY TAXES	115, 335	1,254.05	6,076.62	595.92
TUXEDO UNION FREE SD	PROPERTY TAXES		31.65		

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
TUXEDO UNION FREE SD / TOWN OF TUXEDO	PROPERTY TAXES				1.62
TWIGGS COUNTY	PROPERTY TAXES				31.24
ULSTER COUNTY	PROPERTY TAXES		488.32		
ULSTER COUNTY / TOWN OF ESOPUS	PROPERTY TAXES				
ULSTER COUNTY / TOWN OF LLOYD	PROPERTY TAXES				
ULSTER COUNTY / TOWN OF SAUGERTIES	PROPERTY TAXES				
ULSTER COUNTY / TOWN OF ULSTER	PROPERTY TAXES				
UNION FREE SD	PROPERTY TAXES				5.12
UNION FREE SD (WEST SENECA)	PROPERTY TAXES				7.28
UNIVERSAL SERVICE ADMIN. CO.	OTHER				21,274.39
UNIVERSAL SERVICE ADMINISTRATIVE CO	(ISAC		15,996.42		
USAC (FEDERAL COMMUNICATIONS COMMISSION)	FCC INTERSTATE TEL SVC		1,091.01		
UTICA CITY OF	PROPERTY TAXES		33.20		
UTICA CITY SD	PROPERTY TAXES				9.58
VA DEPARTMENT OF TAXATION	OTHER				10,665.08
VAN ZANDT	PROPERTY TAXES				59.21
VAN ZANDT APPRAISAL DISTRICT	PROPERTY TAXES		69.80		
VERNON VERONA SHERRILL CENTRAL SD	PROPERTY TAXES		39.27		25.65
VERNON VERONA SHERRILL CENTRAL SD / CITY OF ONEIDA	PROPERTY TAXES				15.92
VERNON VERONA SHERRILL CENTRAL SD / TOWN OF VERNON	PROPERTY TAXES				0.75
VERNON VERONA SHERRILL CENTRAL SD / TOWN OF VERONA	PROPERTY TAXES				11.42
VICTOR CENTRAL SD	PROPERTY TAXES		275.37		14.33
VICTOR CENTRAL SD / TOWN OF FARMINGTON	PROPERTY TAXES				166.82
VICTOR CENTRAL SD / TOWN OF PERINTON	PROPERTY TAXES				5.26
VICTOR CENTRAL SD / TOWN OF VICTOR	PROPERTY TAXES				6.73
VIDALIA CITY OF	PROPERTY TAXES		15.67		17.21
VIRGINIA DEPT. OF TAXATION	VIRGINIA MINIMUM TAX		19,420.00		
WACO CITY OF	PROPERTY TAXES	302	0.55	1,470.18	0.60
WAKE COUNTY	PROPERTY TAXES	332	18,349.20	9,219.61	5,063.23
WALKER COUNTY	PROPERTY TAXES	189	80.39	152.89	152.89
WALKER COUNTY / CITY OF CHICKAMAUGA	PROPERTY TAXES				1.50
WALKER COUNTY / CITY OF FORT OGLETHORPE	PROPERTY TAXES				3.59
WALKER COUNTY / CITY OF LAFAYETTE	PROPERTY TAXES				1.96
WALKER COUNTY / CITY OF ROSSVILLE	PROPERTY TAXES				2.61
WALKER COUNTY / UNINCORPORATE	PROPERTY TAXES				76.31
WALLINGFORD TOWN OF	PROPERTY TAXES	137	59.41	148.42	148.42
WALLKILL SD	PROPERTY TAXES		27.20		7.57
WALLKILL SD / TOWN OF NEWBURGH	PROPERTY TAXES				5.14
WARREN COUNTY	PROPERTY TAXES	291		114.14	114.14
WARREN COUNTY (NY)	PROPERTY TAXES				
WARREN COUNTY (OH)	PROPERTY TAXES		218.35		9.40
WARREN COUNTY (VA)	PROPERTY TAXES		10,811.63		410.30
WARREN COUNTY / TOWN OF BOLTON	PROPERTY TAXES				
WARREN COUNTY / TOWN OF WARRENSBURG	PROPERTY TAXES				
WARREN TOWN OF	PROPERTY TAXES		51.73		54.42
WARRENSBURG CENTRAL SD / TOWN OF WARRENSBURG	PROPERTY TAXES				191.40
WARRENSBURG SD	PROPERTY TAXES		337.43		698.47

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Exhibit 15

Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. [a]	Schedule E Amount	POC Amount	Anticipated Allowed Amt [a]
WARRENTON TOWN OF	PROPERTY TAXES	58	4.91	20.15	18.15
WASHINGTON COUNTY	PROPERTY TAXES		24,335.16		26,728.78
WATERLOO CENTRAL SD / TOWN OF JUNIUS	PROPERTY TAXES				7.60
WATERLOO CENTRAL SD / TOWN OF SENECA FALLS	PROPERTY TAXES				48.67
WATERLOO CENTRAL SD / TOWN OF TYRE	PROPERTY TAXES				2.90
WATERLOO CENTRAL SD / TOWN OF WATERLOO	PROPERTY TAXES				655.75
WATERLOO SD	PROPERTY TAXES		4,604.66		
WATERTOWN CITY SD	PROPERTY TAXES				52.54
WATERTOWN CITY SD / WATERTOWN	PROPERTY TAXES				72.06
WATERTOWN TOWN OF	PROPERTY TAXES		2,220.47		
WAYLAND TOWN OF	PROPERTY TAXES		0.52		
WAYNE COUNTY	PROPERTY TAXES	90	699.66	2,309.31	2,309.31
WAYNE COUNTY / TOWN OF MACEDON	PROPERTY TAXES				
WAYNESBORO CITY OF	PROPERTY TAXES		186.09		319.78
WEEDSPORT CENTAL SD	PROPERTY TAXES		270.60		146.47
WEEDSPORT CENTAL SD / TOWN OF BRUTUS	PROPERTY TAXES				154.57
WELLSVILLE CENTRAL SD	PROPERTY TAXES				13.78
WEST GENESEE SD / TOWN OF CAMILLUS	PROPERTY TAXES				479.31
WEST GENESEE SD / TOWN OF VAN BUREN	PROPERTY TAXES		3.21		5.10
WEST GENESEE SD / TOWN OF VANBUREN	PROPERTY TAXES				23.16
WEST HARTFORD TOWN OF	PROPERTY TAXES	220	36.42	91.00	91.00
WEST HAVEN CITY OF	PROPERTY TAXES		12.50		12.50
WEST SENECA SD / TOWN OF HAMBURG	PROPERTY TAXES				0.54
WEST SENECA TOWN OF	PROPERTY TAXES		122.98		135.08
WEST VIRGINIA STATE OF AUDITORS OFFICE	PROPERTY TAXES	73,196	19,275.37	33,574.00	
WESTFIELD CENTRAL SD	PROPERTY TAXES		59.87		22.33
WESTFIELD CENTRAL SD / TOWN OF WESTFIELD	PROPERTY TAXES				31.34
WESTFIELD CITY OF	PROPERTY TAXES		5.26		10.71
WESTFIELD VILLAGE OF	PROPERTY TAXES		5.86		5.86
WESTHILL SD / TOWN OF ONONDAGA	PROPERTY TAXES				55.15
WESTMORELAND CENTAL SD / TOWN OF WESTMORELAND	PROPERTY TAXES				12.15
WESTMORELAND CENTRAL SD	PROPERTY TAXES		233.84		
WESTMORELAND CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES				3.00
WESTMORELAND SD / TOWN OF WHITESTOWN	PROPERTY TAXES				3.09
WESTPORT CENTRAL SD	PROPERTY TAXES		1,557.63		
WESTPORT CENTRAL SD / TOWN OF WESTPORT	PROPERTY TAXES				94.34
WHARTON COUNTY	PROPERTY TAXES	86	18.28	110.94	110.94
WHEATLAND CALEDONIA MUMFORD SD	PROPERTY TAXES		7.61		
WHEATLAND CHILI CENTRAL SD	PROPERTY TAXES		4.17		47.35
WHEATLAND CHILI CENTRAL SD / TOWN OF CHILI	PROPERTY TAXES				50.66
WHEATLAND CHILI CENTRAL SD / TOWN OF WHEATLAND	PROPERTY TAXES				4.19
WHEATLAND TOWN OF	PROPERTY TAXES		62.56		
WHITAKERS TOWN OF	PROPERTY TAXES	192	1,599.78	797.21	797.21
WHITE PLAINS CITY OF	PROPERTY TAXES		114.64		4.72
WHITESBORO CENTRAL SD / TOWN OF MARCY	PROPERTY TAXES				10.68
WHITESBORO CENTRAL SD / TOWN OF WHITESTOWN	PROPERTY TAXES				269.01
WHITESBORO CSD / TOWN OF DEERFIELD	PROPERTY TAXES				146.01

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Elantic Telecom, Inc.
Schedule of Priority Claims - Taxes

Claimant	Description	Claim No. (a)	Schedule E Amount	POC Amount	Anticipated Allowed Amt (a)
WHITESBORO SD	PROPERTY TAXES		2.78		
WHITESBORO SD / TOWN OF SCHUYLER	PROPERTY TAXES		-		4.26
WHIESTOWN TOWN OF	PROPERTY TAXES		153.07		
WILLIAMS COUNTY	PROPERTY TAXES	143	2,687.46	1,277.07	1,277.07
WILLIAMS COUNTY / CENTER TOWNSHIP	PROPERTY TAXES		-		2,159.76
WILLIAMSON COUNTY (TN)	PROPERTY TAXES	96, 97, 98, 99, 100	31.60	423.00	423.00
WILLIAMSON COUNTY (TX)	PROPERTY TAXES	304	-	81.84	44.44
WILLIAMSPORT TOWN OF	PROPERTY TAXES		7,259.60		7,973.65
WILLIAMSVILLE CENTRAL SD / TOWN OF AMHERST	PROPERTY TAXES		-		653.34
WILLINGTON TOWN OF	PROPERTY TAXES	108	26.37	34.94	34.94
WILTON TOWN OF	PROPERTY TAXES		17.53		17.53
WOOD COUNTY	PROPERTY TAXES		943.90		943.90
WORCESTER CITY OF	PROPERTY TAXES	36	309.86	5,953.00	5,953.00
WYANDOTTE CITY OF	PROPERTY TAXES		1,310.16		1,439.03
WYNANTSKILL UNION FREE SD / TOWN OF NORTH GREENBUSH	PROPERTY TAXES		-		8.60
WYOMING COUNTY	PROPERTY TAXES	28	-	237.71	222.16
YONKERS CITY OF	PROPERTY TAXES		1,343.81		1,326.79
YORK COUNTY	PROPERTY TAXES		291.64		642.37
Sub-total			2,268,069.52	2,378,461.12	2,100,092.99
ESTIMATE FOR ADDITIONAL DELIQUENT TAXES			-	-	170,000.00
TOTAL			\$ 2,268,069.52	\$ 2,378,461.12	\$ 2,270,092.99 (b)

Notes:

[a] While the Debtor has preliminarily estimated its projected priority tax claims as shown herein, the Debtor does not concede that these amounts are actually due and payable, that they will not change or that they will ultimately be "ALLOWED". In fact, on December 15, 2004, the Debtor filed with the Virginia State Corporation Commission a petition for review and correction concerning assessment of the value of property subject to local taxation for tax year 2004.

[b] Total estimated priority tax claims differs from the Priority Tax amount listed on Exhibit 25. The \$2.27 million Anticipated Allowed Amount above consists of \$1.5 million of priority claims that have been filed with the Court and an additional \$748k of priority claims scheduled for which the debtor received invoices, but for which no formal proofs of claim have been docketed. The Priority Tax amount of \$2.1 million listed on Exhibit 25 consists of the \$1.5 million of priority claims filed with the court and 75% of the \$748k of priority claims for which no formal proofs of claim have been docketed.

Elantic Telecom, Inc.
Analysis of Non-Residential Real Property Lease Rejections Claims

Site	Lessor	Term (Mo.)	Lease Date		Rejection Date	Lease Months:		Monthly Rent			Total Remaining Rent
			Start	End		Inception to Rejection Date	Remaining After Rejection Date	Base	CAM/OPEX (a)	Total	
Atlanta POP	Marietta Street Partners	120	4/1/02	3/31/12	8/20/04	28.7	91.3	\$ 37,574	\$	\$ 37,574	\$ 3,431,713
Charlotte POP	Pinnacle Telecom Holdings	123	6/15/02	9/14/12	8/20/04	26.2	96.8	2,769	340	3,109	300,987
Chicago POP	Lakeside Purchaser	180	8/5/01	8/4/16	8/20/04	36.5	143.5	58,845 (b)	21,104	79,949	11,470,662
Innslake	Highwoods Realty Limited	87	10/1/01	12/31/08	8/20/04	34.7	52.3	73,616	22,890	96,506	5,051,893
Jacksonville POP	Jax Telecom Center	120	4/1/02 (c)	3/31/12	8/20/04	28.7	91.3	3,385	1,885	5,270	481,312
Miami POP	NWT Partners	120	5/1/02	4/30/12	8/20/04	27.7	92.3	5,597	2,089	7,686	709,521
Orlando POP	Orlando FDS LP	183	6/1/02	8/31/17	8/20/04	26.7	156.3	3,413	402	3,815	596,495
Tampa POP	TWC Fifth-Eight, LTD	120	6/1/02	5/31/12	8/20/04	26.7	93.3	1,616	125	1,741	162,469
Philadelphia POP	Callowhill Mgt.	120	2/1/00	1/31/10	10/7/04	56.2	62.8 (d)	13,600	(e)	13,600	854,713
111 8th Ave. NYC	Switch & Data	60	4/30/00	5/1/05	12/22/04	55.8	4.2	11,000		11,000	46,290
DC POP - 2	American Healthcare	120	4/1/2000	3/31/10	12/22/04	56.7	63.3	17,420		17,420	1,101,873

Elantic Telecom, Inc.
Analysis of Non Residential Lease Rejections Claims

[1]	[2]	.15 x [12] [13]	12 x [11] [14]	3 x [12] [15]	< of [13] or [15] [16]	> of [14] or [16] [17]	Proof of Claim Filed
Site	Lessor	15% Remaining Rent	1-Yr. Rent	3-Yr Rent	Lesser of: 3 Yrs. or 15% of Remaining Rent	Potential Claim: Greater of Columns [13] or [15]	
Atlanta POP	Marietta Street Partners	\$ 514,757	\$ 450,891	\$ 1,352,673	\$ 514,757	\$ 514,757	\$ 619,842
Charlotte POP	Pinnacle Telecom Holdings	45,148	37,313	111,940	45,148	45,148	[f]
Chicago POP	Lakeside Purchaser	1,720,599	959,393	2,878,179	1,720,599	1,720,599	1,902,166
Innslake	Highwoods Realty Limited	757,784	1,158,073	3,474,218	757,784	1,158,073	1,222,073
Jacksonville POP	Jax Telecom Center	72,197	63,239	189,718	72,197	72,197	65,407
Miami POP	NWT Partners	106,428	92,228	276,683	106,428	106,428	[f]
Orlando POP	Orlando FDS LP	89,474	45,785	137,356	89,474	89,474	[f]
Tampa POP	TWC Fifth-Eight, LTD	24,370	20,888	62,664	24,370	24,370	[f]
Philadelphia POP	Callowhill Mgt.	128,207	163,200	489,600	128,207	163,200	[f]
111 8th Ave. NYC	Switch & Data	6,944	132,000	396,000	6,944	132,000	[f]
DC POP - 2	American Healthcare	165,281	209,035	627,105	165,281	209,035	[f]
						\$ 4,235,282	[g]

Elantic Telecom, Inc.
Analysis of Non Residential Lease Rejections Claims

- [a] CAM / OPEX amounts based on amounts previously paid and / or projected by Dominion Telecom, Inc.
- [b] Includes both building rental and rooftop equipment space rental.
- [c] Commencement date defined as "the earlier of (a) thirty (30) days after the date on which Tenant occupies any portion of the Premises or License Areas and begins conducting business therein, or (b) 150 days after the date of this Lease." The lease date is February 27, 2002.
- [d] Last month's rent paid upon the signing of the lease. Therefore, "Remaining Lease Mo. After Petition Date" reduced by one month.
- [e] Lease indicates that tenant is responsible for .36% of operating expenses and real estate taxes. However, neither Dominion Telecom nor Elantic has paid such items. Therefore, unable to estimate amount.
- [f] Proof of claim not yet filed.
- [g] There are several factors that may reduce and / or otherwise mitigate the claim amounts. Those items include, but are not limited to those detailed below. Rejection claims for non residential real property may be further reduced upon review of lessors' actual damages.

Lessor	Security Deposit / Credits	Post-Petition Rent Paid	Other Payments	Proceeds from Reletting [k]	Total
Marietta Street Partners	\$ -	\$ -	\$ -	\$ -	\$ -
Pinnacle Telecom Holdings					
Lakeside Purchaser	254,219 [h]				254,219
Highwoods Realty Limited	40,081 [i]	99,884	1,000,000 [j]		1,139,966
Jax Telecom Center					
NWT Partners					
Orlando FDS LP					
TWC Fifth-Eight, LTD					
Callowhill Mgt.	59,500				59,500
	\$ 353,800	\$ 99,884	\$ 1,000,000	\$ -	\$ 1,453,684

- [h] Security deposit of \$200,000 plus additional \$54,219 of prepaid rent.
- [i] CAM credits consisting of a \$35,289.95 reconciliation for calendar 2003 and a True-up Credit of \$4,791.50 from January through July 2004.
- [j] Reflects \$1,000,000 surety bond. Other mitigating factors, such as a replacement tenant, may also apply.
- [k] No information yet received.

Elantic Telecom, Inc.
Essential Contracts to be Assumed by the Debtor

Count	Contracting Party	Cure Amount
1	AboveNet (f/k/a Metromedia Fiber Network)	\$ 74,587
2	AEP Communications, LLC	2,245
3	BCE Nexxia Corp	60,755
4	Cavalier Telephone, LLC	33,322
5	CenturyTel	379
6	City of Norfolk	
7	Con Edison	60,616
8	Dominion Virginia Power (Virginia Electric & Power)	48,596
9	Dominion Fiber Ventures, LLC and Dominion Telecom	
10	FiberTech Networks, L.L.C.	
11	FirstEnergy Telecom Svcs Inc (GPU)	40,106
12	FPL FiberNet, LLC	21,297
13	Interstate Fibernet (BTI)	43,852
14	Level 3 Communication, LLC	149,398
15	Niagara Mohawk	22,982
16	Norfolk Southern Corporation (Thoroughbred Technology & Telecom)	5,103
17	Northern VA Regional Park Auth	2,836
18	NY State Thruway Authority	1,273
19	NYC Dept of Transportation	14,313
20	NYSEG	29
21	Qwest Wholesale	9,930
22	WILTEL Communications	389,284
23	Xpedius	7,181

Elantic Telecom, Inc.
Non-Residential Real Estate Leases to be Assumed by the Debtor

Count	Contracting Party	Street Address	City	State	Cure Amount
1	99 University Corp	99 University Place	New York	NY	\$ 3,888
2	Albany Home LLC	11 N. Pearl St	Albany	NY	20,723
3	Alco Parking Corporation	Allegheny Center Mall	Pittsburgh	PA	475
4	Allegheny Ctr Associates	Allegheny Center Mall	Pittsburgh	PA	18,056
5	Colliers International (1621 Euclid Limited Partnership)	1621 Euclid Avenue, 2nd Floor	Cleveland	OH	663
6	Commercial Realty Fund	342 Scajaquada Buffalo	Buffalo	NY	1,022
7	Consortium- Two Richmond Plaza	111 S. 6th St. Suite L 150	Richmond	VA	2,866
8	Coolidge DeWitt LLC	6341 Thompson Rd	Syracuse	NY	7,020
9	CSX Corporation	Milepost SA-58.71	Branchville	VA	
10	Day Development Group Inc	Toledo Pop 60-64 Fearing Blvd	Toledo	OH	2,523
11	Del-boy Inc	100 Mathews Ave	Syracuse	NY	1,739
12	Dominion Virginia Power	Glebe Rd; East Cary St.; Dominion Blvd	Alexandria	VA	1,674
13	Duke Realty Ltd Partnership	212 Plum St Suite 775	Columbus	OH	4,633
14	East Ohio Gas Co.	1201 E. 55th St.	Cleveland	OH	332
15	Eighty State St. LLC	80 State Street	Albany	NY	855
16	First Citizens Bank & Trust	Roanoke Pop 110 Church Ave	Roanoke	VA	650
17	Forest City Mgmt (Tower City Infocom Center)	200 West Prospect Ave 7th Floor	Cleveland	OH	45,345
18	Hallimar Properties, Inc.	301 S Elm St.	Greensboro	NC	1,764
19	Indy Telcom Center Inc (Mahrdt Properties)	Indianapolis Pop 800 Oliver Ave	Indianapolis	IN	4,950
20	Lexington Mall Partners, L.P. (Landmark Properties)	Altoona Mall, Altoona, PA	Altoona	PA	2,957
21	Loeb Partners Realty & Devlp (Violet Properties)	350 Main St Main Place Tower	Buffalo	NY	18,616
22	Marquis Properties, LLC	1686 Howard St.	Detroit	MI	8,711
23	RACO Chicago	S. Federal St. Suite 700	Chicago	IL	
24	RACO New York City, Inc	60 Hudson St	New York	NY	
25	RBI Properties, LLC	120 S. Walnut	Youngstown	OH	3,520
26	Reliant Energy	103 Broad ST Bldg D	Johnstown	PA	3,769
27	State Tower of Syracuse Assoc	110 & 109 Warren St	Syracuse	NY	1,175
28	Trizechan Regional Pooling LLC	8th floor of the Borden Building	Columbus	OH	2,102
29	Union Station Properties L.P.	South Bend Pop 506 W. South St	South Bend	IN	2,991

Elantic Telecom, Inc.
Beneficial Contracts the Debtor Desires to Assume
Access Contracts

Count	Contracting Party	Cure Amount
1	360networks (USA) Inc.	\$ 185
2	Allegheny Communications	200
3	ALLTEL	[a] 1,072
4	AT & T	89
5	Bellsouth	[a] 526
6	Cavalier Telephone, L. L. C.	
7	CFN FiberNet	281,152
8	Champlain Telephone Company	[a] 53
9	Choice One Communications	[a] 10
10	Cincinnati Bell	[a] 126
11	Con Edison Communications	7,500
12	Cox Com, Inc	14,262
13	Cox Communications	37,054
14	Cox Communications- NOVA	23,872
15	DDR Broadband Networks	17,327
16	Dominion North Carolina Power	26
17	Dukenet Communications, Inc	22,981
18	Elantic East	194,698
19	Equinix, Inc	17,331
20	FiberNet Telecom Group, Inc.	3,035
21	Frontier	[a] 192
22	Frontier Communications- AV	[a] 67
23	Frontier Telephone of Rochestr	[a] 5,352
24	Interstate Fibernet (BTI)	358
25	Kentucky Data Link, Inc	264
26	KMC Telecom	88,058
27	Lifeline Data Centers, LLC	2,700
28	Looking Glass Network	6,353
28	MCI	98,741
29	MCI Worldcom Comm, Inc.	10,179
30	MFP Financial Services Inc. (Clearlink Financial Services)	44,376
31	MMR Boston, LLC	158
32	nTelos	147
33	OM Partners, LLC	110
34	OMNI Management Group, LTD AAF	575
35	PPL Telecom	3,409
36	Qwest Wholesale	2,482
37	Shenandoah Telephone Co	1,129
38	Time Warner Telecom	7,348
39	Valley Net Partnership	20,182
40	Verizon	381,314
41	Westjcom	938

[a] No contract, access ordered off tariff

Elantic Telecom, Inc.
General Unsecured Claim Creditors

Creditor	Consideration for Claim
Above Net	Trade Payable
Adelphia Bns Solutions - CHVL	Trade Payable
Adelphia Bsns Solutions- DAVL	Trade Payable
Adelphia Bsns Solutions- HSBG	Trade Payable
Adelphia Bsns Solutions- RCMD	Trade Payable
Adelphia Bsns Solutions- STTN	Trade Payable
Adelphia Bsns. Solutions- WNCH	Trade Payable
Adelphia Business Solutions	Trade Payable
Adelphia Communications	Trade Payable
Aggreko, LLC	Trade Payable
Agway Energy Products	Utilities
Alberto Sosa	Trade Payable
Alcatel Internetworking, Inc	Trade Payable
Alcatel USA	Trade Payable
Alco Parking Corporation	Lease - Rent & CAM
All Secure Self Storage- South	Lease - Rent & CAM
Allegheny Power	Utilities/Power
Altoona City Authority	Utilities
American Health Care Assoc	Lease - Rent & CAM
Anixter	Trade Payable
Appleton Disposal	Trade Payable
Arch Wireless	Trade Payable
Arnold Missins	Trade Payable
Atlantic Intercommunications	Trade Payable
B.E.X. Couriers, Inc.	Trade Payable
Ball Office Products, LLC	Trade Payable
Bank of America	Trade Payable
BB&T - DeJarnette & Paul	Insurance
Bedford CO Trustee	Trade Payable
Best Access Systems	Trade Payable
BFI	Trade Payable
BFI of Ohio, Inc	Trade Payable
Bill McBride	Trade Payable
Brett Lindsey	Trade Payable
Broadwing Communications	Trade Payable
Brookwood Biscayne Tower Inve.	Lease - Rent & CAM
Buffalo Civic Auto Ramps, Inc.	Trade Payable
Callowhill Management	Lease - Rent & CAM
Caro Net (Progress Telecom. LLC.)	Trade Payables
Central Hudson	Trade Payable
Charles Carlson	Trade Payable
Chet Thompson	Trade Payable
Citizens Telecommunications Company	Trade Payable
City of Boston	Trade Payable
City of Buffalo/User Fee	Taxes/Fees

Elantic Telecom, Inc.
General Unsecured Claim Creditors

Creditor	Consideration for Claim
City of Pittsburgh, Treasurer	Trade Payable
Commercial Mechanical Service	Trade Payable
Commissioner of Motor Vehicles	Trade Payable
Commonwealth of Pennsylvania	Taxes/Fees
Communications Supply Corporation	Trade Payable
Computech Systems Corp	Trade Payable
Comtec of W.N.Y. Inc.	Trade Payable
Coni McGonigal	Trade Payable
Continental Fire & Security	Trade Payable
Couch White LLP	Trade Payable
County of Hanover	Taxes/Fees
Creative Telecom Ventures LLC	Trade Payable
CT Corporation System	Trade Payables
Culligan	Trade Payable
Culligan of NW Ohio	Trade Payable
Culligan Water Conditioning	Trade Payable
D & M Grove Sanitation	Trade Payable
Dave Jones & Associat	Trade Payable
David Everett	Trade Payable
Daviess County Sheriff	Trade Payable
De-Tech, Inc	Maint/Locates
DHL Express	Trade Payable
Dig Safely New York	Trade Payable
Dominion Fiber Ventures, LLC	Trade Payable
Dominion Resources, Inc.	Trade Payable
Donald Adams	Trade Payable
DT Services, Inc.	Trade Payable
Duke Power	Utilities/Power
Duquense Light	Utilities/Power
Eastern Heating and Cooling	Trade Payable
Enterprise Rent-A-Car	Trade Payable
Eric Patton	Trade Payable
Federal Express	Trade Payable
FiberTech Networks	Trade Payable
Firstenergy Corp.	Trade Payable
Florida Department of Revenue	Trade Payable
Florida Power & Light Company	Utilities/Power
Fondessy Enterprises Inc	Trade Payable
Fuller Engineering Serv. Corp.	Trade Payable
GE Energy Mgmt. Services Inc	Trade Payable
George Voros	Trade Payable
Global Internetworking	Trade Payable
Gold Cup Coffee Service	Trade Payable
Gowanda CS, Community Bank NA	Trade Payable
Guisti Enterprises	Trade Payable

Elantic Telecom, Inc.
General Unsecured Claim Creditors

Creditor	Consideration for Claim
Hadley Storage, Inc.	Trade Payable
Hartford Fire Insurance Company	Trade Payable
Henkels & McCoy, Inc.	Trade Payable
Highwoods Realty Limited Prtnr	Lease - Rent & CAM
Hilldrup Moving & Stg	Trade Payable
Ikon Office Solutions	Trade Payable
Indiana Secretary of State	Taxes/Fees
Indianapolis Power & Light	Utilities/Power
Insty Prints	Trade Payable
Intralinks	Trade Payables
Jax Telecom Center	Lease - Rent & CAM
Jeannie Bencho	Trade Payable
Jeffrey Bittner	Trade Payable
Jeffrey Holland	Trade Payable
Kentucky State Treasurer	Trade Payable
Kinsley Power Systems	Trade Payable
Labor Ready Mid-Atlantic Inc	Trade Payable
Lakeside Purchaser (includes Insignia, Esg.)	Lease - Rent & CAM
Lawrenson, Inc.	Trade Payable
Les Murray	Trade Payable
Marietta Street Partners, LLC	Lease - Rent & CAM
Mary Margaret Bennett	Trade Payable
MBBC Investment Corp.	Note Payable
McCabe Pillow Inc	Trade Payable
McCarthy Tetrault	Trade Payable
Michael Juskow	Trade Payable
Michels Corporation	Trade Payable
Miss Utility of West Virginia	Trade Payable
MTA Metro N. Commuter Railroad	Trade Payable
Mullen Industrial Handling Co.	Trade Payable
NAP of the Americas, Inc.	Lease - Rent & CAM
Natl. Union Bank of Kinderhook	Trade Payable
Network Hardware Resale	Trade Payable
Network Parking Co Ltd	Trade Payable
New York State Electric & Gas	Utilities/Power
Nextel Partners, Inc.	Trade Payable
Niagra Mohawk	Utilities/Power
Niemeyer & Associates, P.C.	Trade Payable
NIPSCO	Trade Payable
Ohio Utilities Protection Serv	Trade Payable
One Call Center, Inc.	Trade Payable
One Call Concepts	Trade Payable
Orlando FDS LP	Lease - Rent & CAM
PA Secretary of State	Trade Payable
Pair Gain Communications	Trade Payable

Elantic Telecom, Inc.
General Unsecured Claim Creditors

Elantic Telecom, Inc.
General Unsecured Claim Creditors

Creditor	Consideration for Claim
PalmettoNet, Inc.	Amounts Billed and / or
Penelec	Trade Payables
Pennsylvania One Call System	Trade Payable
Pennsylvania USF	Trade Payable
Phoenix Transportation	Trade Payable
Pinnacle Telecom Holdings, LLC	Lease - Rent & CAM
Pitney Bowes Credit Corp.	Equipment Lease
PPL Electric Utilities	Utilities/Power
PR Newswire	Trade Payable
Progress Telecom	Trade Payables
Public Service Commission-MD	Trade Payable
Purchase Power	Trade Payable
ReadyTalk	Trade Payable
Reliance Mechanical Corp.	Trade Payable
Richard Cellucci	Trade Payable
Richard Freeman	Trade Payable
RMS Services, LLC	Trade Payable
Robert L. Kistler Service Cor.	Trade Payable
Robert Reohr	Trade Payable
Rochester Gas and Electric	Utilities/Power
Russell R. Johnson III	Legal Services
Ryder Transportation Services	Lease - Equipment Rent
Sanders Fire & Safety	Trade Payable
Savage & Assoc., Unsecured Claims Rep-Toligent, Inc.	Settlement
SBC	Trade Payables
Secretary of State	Trade Payable
SimplexGrinnell	Trade Payable
SouthEast Power Corporation	Trade Payable
Sprint	Trade Payable
State Comptroller	Trade Payable
Stones office Equipment	Trade Payable
Suncom	Trade Payable
Syracuse Utilities Inc.	Trade Payable
Telcordia Technologies	Trade Payable
Telcove- ICPL	Trade Payable
Telecom Sales & Marketing	Trade Payable
The Illuminating Company	Utilities/Power
Toledo Edison	Trade Payable
Treasurer State of Ohio	Taxes/Fees
Treasurer, Division of Revenue	Taxes/Fees
TRM / Tower Resource Management	Lease - Rent & CAM
Troutman Sanders LLP	Legal Services
TWC Fifty-eight LTD	Lease - Rent & CAM
Universal Service Administrative Company	Trade Payable
US Cellular	Trade Payable

Creditor	Consideration for Claim
VA Utility Protection Service	Trade Payable
Verdis Companies, Inc	Trade Payable
Verizon Wireless	Trade Payable
VFP Fire Systems	Trade Payable
Village of Rouses	Trade Payable
Virginia Electric and Power Company	Trade Payable
Virginia Utility Protection Services, Inc.	Trade Payable
Webb Technologies	Trade Payable
Woodlawn Construction Co	Trade Payable
WV State Auditor	Trade Payable
XEROX	Lease - Equipment Rent
YCP Pittsburgh L.P. II	Trade Payable

Elanitic Telecom, Inc.
Rejected Contracts

Party	Contract Classification	Description	Effective Date
Adelphia Business Solutions	IRU Purchase	Indefeasible Right-of-Use Dated 01/31/01	
Adelphia Business Solutions	MSA-Buy	Master Services Agreement	4/1/01
Adelphia Business Solutions (dba TelCove)	Colocation	VPSC Colocation Agreement Effective 7/8/03	
Adelphia Business Solutions (Hyperion)	Colocation	Virginia Power Colocation Agreement	6/28/00
Adelphia Business Solutions (Hyperion)	IRU Sold	Letter Agreement - IRU for Glen Falls, NY effective 4/24/03	
Adelphia Business Solutions, Inc (DIP) d/b/a TelCove	Colocation-Sell	Master Colocation Agreement	6/9/03
Adelphia Business Solutions, Inc (DIP) d/b/a TelCove	Colocation-Sell	Master Colocation Agreement - Order No. 1 11 N. Pearl, 6th Floor, Albany, NY	6/9/03
Adelphia Business Solutions, Inc (DIP) d/b/a TelCove	Colocation-Sell	Master Colocation Agreement (Sell side) - Order No. 2 194 Washington St, Albany, NY	6/9/03
Adelphia Business Solutions, Inc (DIP) d/b/a TelCove	Colocation-Sell	Master Colocation Agreement - Order No. 2 194 Washington St, Albany, NY	10/31/03
Adelphia Business Solutions, Inc	Colocation-Sell	Colocation Master Agreement 111 N. Pearl, 6th Floor Albany, NY - [4] 23" racks with 30 amp power	6/9/03
Adelphia Business Solutions, Inc	Lease Sold	IRU Agreement Albany	9/15/00
Adelphia Business Solutions, Inc d/b/a TelCove	Lease Sold	IRU Agreement - Conduit and Fiber Glens Falls, New York Spur Route	9/29/00
American Telesis	MSA-Sell	Master Services Agreement	7/19/01
Arrowhead Global Solutions, Inc.	MSA-Sell	Master Services Agreement	3/31/03
Atlantic Media	MSA-Sell	Capacity Lease Agreement	4/9/98
BMG Management Corp., Inc.	IRU Sold	Indefeasible Right-of-Use effective 4/29/02	
BMG Management Corp., Inc.	Lease Sold	Fiber Use Agreement	10/23/98
Broadwing Communication Services, Inc.	MSA-Sell	Master Service Agreement (Buy side)	8/27/01
Computer Network Technology (CNT) Corporation [aka 20/20 Technologies]	MSA-Sell	Master Services Agreement	8/26/03
De-Tech, Inc.	General	Services Agreement dated 8/1/03	
Dollar Phone Corp.	MSA-Sell	Master Services Agreement	7/23/03
Electronic Systems of Richmond (ESR/IZ020)	Colocation	VPSC Colocation Agreement	11/4/99
Electronic Systems of Richmond (ESR/IZ020)	Colocation	Virginia Power Colocation Agreement	12/3/99
Electronic Systems of Richmond (ESR/IZ020)	MSA-Sell	Master Services Agreement	11/4/99
EPOCK Networks, Inc.	Colocation-Sell	Collocation Master Agreement - Addendum No. 1 Norfolk, Va	12/13/98
Genuity Solutions, Inc.	IRU Sold	Terms for transfer of assets subject to IRU agreement dated 3/20/02	
Genuity Solutions, Inc.	Lease Sold	IRU Agreement - Dark Fiber Albany, NY	9/26/00
Genuity Solutions, Inc.	Lease Sold	IRU Agreement - Dark Fiber Albany, NY	9/26/00
Genuity, Inc. (formerly GTEI)	MSA-Buy	Master Services Agreement	
Genuity, Inc. (formerly GTEI)	MSA-Buy	Port Only Connectivity Service dated 8/22/00	
Global Interworking	MSA-Sell	Master Services Agreement dated 7/8/03	
Hyperion Communication of New York, Inc.	Lease Sold	Lease Communications and Operating Agreement between Syracuse; Syracuse to Albany; Albany to Pleasant Valley; Pleasant Valley to Philadelphia, Pa.	2/20/97
Hyperion Communications Leng Haul, L.P.	Lease Sold	IRU Agreement Portsmouth, VA	8/19/99
Hyperion Communications Long Haul, L.P.	Lease Sold	IRU Agreement - Dark Fiber	8/31/99
Hyperion Communications of Virginia LLC d/b/a Adelphia Business Solutions	Colocation-Sell	Collocation Master Agreement	12/8/97

Elanitic Telecom, Inc.
Rejected Contracts

Party	Contract Classification	Description	Effective Date
Hyperion Communications of Virginia LLC d/b/a Adelphia Business Solutions	Colocation-Sell	Collocation Master Agreement - Addendum No. 1 One James River Plaza, Richmond, Va	12/8/97
Hyperion Communications of Virginia LLC d/b/a Adelphia Business Solutions	Colocation-Sell	Collocation Master Agreement - Addendum No. 2 Innsbrook Technical Center, Glen Allen, Va	12/8/97
Hyperion Communications of Virginia LLC d/b/a Adelphia Business Solutions	Colocation-Sell	Collocation Master Agreement - Addendum No. 3 1724 Lovitt Avenue, Norfolk, Va	6/28/00
Hyperion Communications of Virginia LLC d/b/a Adelphia Business Solutions	MSA-Sell	Capacity Lease Agreement 111 Pearl, Albany NY	3/11/98
Interpath Communications, Inc.	Colocation-Sell	Collocation Master Agreement (Sell side)	9/30/98
Interpath Communications, Inc.	Colocation-Sell	Virginia Power Collocation Master Agreement (Sell side) - Addendum No. 1 Richmond, VA - One James River Plaza	9/30/98
Interpath Communications, Inc.	Colocation-Sell	Virginia Power Collocation Master Agreement (Sell side) - Addendum No. 2 Norfolk, Va	9/30/98
Interpath Communications, Inc.	Colocation-Sell	Virginia Power Collocation Master Agreement (Sell side) - Addendum No. 3 Fredericksburg, Va	9/30/98
Interpath Communications, Inc.	Colocation-Sell	Virginia Power Collocation Master Agreement (Sell side) - Addendum No. 1 Petersburg, Va	9/30/98
JetStream Broadband, Inc.	Colocation	VPSC Colocation Agreement	3/27/03
JetStream Broadband, Inc.	MSA-Sell	Master Services Agreement	1/22/03
MediaOne of Virginia	Colocation-Sell	Collocation Master Agreement - Addendum No. 1 Richmond, Va	12/8/97
MediaOne of Virginia	Colocation-Sell	Collocation Master Agreement - Addendum No. 2 Glen Allen, Va	12/8/97
MediaOne of Virginia	Colocation-Sell	Collocation Master Agreement - Addendum No. 3 Norfolk, Va	12/8/97
Metromedia Fiber Network Services, Inc.	Lease Purchase	Agreement of Collocation Space 111 8th Street - New York	4/30/00
NAP of America	Colocation	Service Agreement and Service Order	
NEESCom	Lease Sold	Indefeasible Right-of-Use	3/30/01
NEESCom	Lease Sold	Indefeasible Right-of-Use	3/30/01
NEESCom	Lease Sold	Indefeasible Right-of-Use	3/30/01
Net2000 Communications Services, Inc.	MSA-Buy	Master Service Agreement for Telephony Colocation and Services (Buy side) - REJECTED AS OF 1/16/02	8/21/00
NorthPoint Communications	MSA-Sell	Master Services Agreement	9/20/00
One Call Systems, Inc.	Lease Purchase	Participating Member Contract	8/23/02
OneStar Long Distance, LLC	MSA-Sell	Master Services Agreement	7/2/02
Peoples Natural Gas Company	Bldg Leases		1/15/01
Pitney Bowes Credit Corporation	Lease Purchase	Postage Meter Rental Agreement Postage Meter	10/23/01
PointOne Telecommunications, Inc.	Colocation	Virginia Power Colocation Agreement	4/17/00
Ryder Transportation Services	Lease Purchase	Truck Lease and Service Agreement Ryder Unit No. 954424	5/1/02
Ryder Transportation Services	Lease Purchase	Truck Lease and Service Agreement Ryder Unit No. 944927	4/9/01
Serviceco, LLC	Colocation-Sell	Collocation Master Agreement - Addendum No. 1 Arlington, Va	3/3/99
Sphera Optical Networks, Inc.	MSA-Buy	Master Services Agreement	6/1/01
Teligent, Inc.	Colocation	VPSC Colocation Agreement	
Teligent, Inc.	MSA-Sell	Master Services Agreement	10/13/98
TerreNAP Pteering	Colocation-Sell	Colocation Service Agreement Cabinets and Amps	7/1/03
Tidalwave Telephone, Inc.	MSA-Sell	Capacity Lease Agreement	3/10/99
Tri-Quad Enterprises, Inc. (dba LATTIS/Universal Access)	General	Renewal-Software Agmt. - LATTIS.Pro	12/1/01

Atlantic Telecom, Inc. Rejected Contracts			
Party	Contract Classification	Description	Effective Date
Tri-Quad Enterprises, Inc. (dba LATTIS/Universal Access)	General	Software Agreement - LATTIS.Pro	5/1/01
Wired Environments	Colocation	VPSC Colocation Agreement	4/5/00
Word of Life Fellowship, Inc.	Lease Sold	IRU Agreement - Dark Fiber New York	4/4/00
World Network Solutions, Inc.	MSA-Sell	Master Services Agreement	9/18/02

Atlantic Telecom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
1621 Leasing Limited Partnership (Colliers International)	Lease Leases	Storage Office Lease	6/4/02
224 Harrison Associates, LLC	Lease Leases	Building Entrance License Agreement 218 Harrison Street, Syracuse, NY	7/31/00
360 Networks (USA) Inc.	Lease Purchase	Telecommunications System Maintenance Not Station	5/2/01
360 Networks (USA) Inc.	Lease Purchase	Dark Fiber & Collocation License Upon Lakeside Technology Center	5/2/01
360 Networks (USA) Inc.	Lease Purchase	Agreement for Construction & Sale of Conduit System Lakeside Technology Center	5/2/01
360networks (USA), Inc.	MSA-Sell	master services agreement	5/29/02
99 University Corp	Bldg Leases	Non-Residential Property Lease	12/1/99
ACSI Network Technologies Inc (dba Xpedius Network Technologies)	IRU Sold	Network Services Agreement	9/30/99
ACSI Network Technologies, Inc. / Xpedius Fiber Group	Lease Purchase	Network Services Agreement	10/2/01
ACSI Network Technologies, Inc. / Xpedius Fiber Group	Lease Purchase	Network Services Agreement - Statement of Work	12/17/01
ACSI Network Technologies, Inc. / Xpedius Fiber Group	Lease Purchase	Network Services Agreement - Statement of Work	3/25/03
ACSI Network Technologies, Inc. / Xpedius Fiber Group	Lease Purchase	Network Services Agreement - Statement of Work	3/25/03
Adelphia Business Solutions (Hyperion)	Lease Sold	Fiber Lease Agreement	9/26/00
Adelphia Business Solutions (Hyperion)	Lease Sold	Indefeasible Right-of-Use	9/29/00
Adelphia Business Solutions (Hyperion)	Lease Sold	Fiber Lease Agreement	8/1/00
Aosca	Lease Sold	User Agreement for Interduct City Interconnection	12/16/99
AEP Communications, LLC	Lease Purchase	IRU Agreement - Dark Fiber Columbus (Metro) - OH	10/25/02
Albany	CERT-RW	Albany Franchise - Telergy	
Albany Home, LLC / Prudential Mortgage Capital Funding	Bldg Leases		11/13/99
Also Parking Corporation	Lease Purchase	Non-Residential Property Lease	
Allegheny Center Associates, LP	Bldg Leases	Non-Residential Property Lease	6/18/01
Allegheny Communications	Colocation - Buy	Master Services Agreement	
Allegheny Communications Connect	Colocation-Sell	Master Collocation Agreement (sell side) - Order No. 1, 1265 Maryland Avenue, Hagerstown MD	2/12/04
Allegheny Communications Connect	MSA-Sell	Master Service Agreement (sell side)	4/20/04
Alltel Communications, Inc.	Lease Sold	Wavelegth IRU Agreement (sell side) Locations: 412 Harrington St, Raleigh NC and 737 Hospital St Richmond, VA	1/23/01
Alltel Communications, Inc.	Lease Sold	IRU Agreement - Wavelegth Locations: 412 Harrington Street, NC to 727 Hospital Street, VA	1/23/01
Atlantic Mall, Inc. / Atlantic Mall Properties, Inc. (Lexington Mall)	Bldg Leases	Airport Retail Lease	10/17/01
America Online (AOL)	MSA-Sell	Master Services Agreement	9/21/01
Amherst Central School District	Lease Sold	Dark Fiber Lease/Maintenance & Access	11/4/02
ARBROS Communications	MSA-Sell	master services agreement	2/5/01
AT&T Corp.	MSA-Buy	Amended and Restated Master Carrier Agreement (Buy side)	1/30/02
AT&T Corp.	MSA-Sell	Dedicated Services Agreement (Sell side)	7/15/03
AT&T Corp.	MSA-Sell	Common Interface Arrangement and Existing Space License (Buy side)	7/15/03
AT&T Corp.	MSA-Sell	Teaming Agreement (Buy side)	3/20/03
AT&T Wireless Services, Inc.	MSA-Sell	Master Services Agreement	4/28/03

Elastic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
Balanoff, Michael J. (as Telergy Bankruptcy Counsel)	Real Property Lease	Lease at One Telergy Parkway, East Syracuse, NY 13507	4/12/02
BCE Companies	Colocation	Interim Letter of Agreement for Solway Colo	6/17/03
BCE Companies	General	Preservation Agreement	2/22/02
BCE Companies	General	Telergy Bankruptcy Agreement	3/4/02
BCE Companies	Lease Sold	Fiber/Colocation Agreement	10/28/98
BCE Companies	Lease Sold	Indefeasible Right-of-Use	11/1/99
BCE Companies	Lease Sold	Indefeasible Right-of-Use	9/15/00
BCE Companies	Lease Sold	Indefeasible Right-of-Use	9/15/00
BCE Nexia		Early Start Agreement - Re: Addition of Sliding Door; Collocation Schedule A (1) Location - 111 8th Avenue, NY	8/4/03
BCE Nexia Corporation	MSA-Sell	Master Services Agreement Albany to New York City	5/29/02
Bell Atlantic	CPRT-RW	Pole/Conduct Occ. Agreement	2/12/98
Bell Canada (BCE Nexia)		Memorandum of Understanding (1) Location - 111 8th Avenue, NY	11/15/00
Broadview Networks	Lease Sold	Indefeasible Right-of-Use	8/20/03
Broadview Networks	MSA-Sell	Master Services Agreement	10/27/03
BT North America, Inc.	MSA-Buy	Master Services Agreement	7/21/03
BTI	MSA-Buy	Master Services Agreement	12/28/00
Buffalo & Fort Erie Public Bridge	Lease Purchase	Conduit Lease Agreement Peace Bridge Buffalo and Fort Erie Public Bridge	7/30/99
Business Telecom, Inc. (BTI)	MSA-Sell	Master Services Agreement	4/11/01
Business Telecom, Inc. (BTI) (Interstate FiberNet)	Lease Purchase	Letter: IRU Agreement & Cross-Connect LOI	5/17/02
Business Telecom, Inc. (BTI) (Interstate FiberNet)	Lease Purchase	IRU Agreement North Carolina and Georgia	5/17/02
Business Telecom, Inc. (BTI) (Interstate FiberNet)	Lease Purchase	1st - Amendment to IRU Agreement Joint Space Amendment	5/17/02
Cambrian Communications, LLC	General	Co-existence Agreement	
Cambrian Communications, LLC	General	Standstill Agreement	2/25/00
Capital One	MSA-Sell	Master Services Agreement	10/3/02
Capital Partners, LLC (Conley Realty)	Bldg Leases	Non-Residential Property Lease	6/28/02
Carolina Telephone and Telegraph Company, Inc.	MSA-Buy	Master IX Lease Agreement (Buy side)	7/26/01
Carolina Telephone and Telegraph Company, Inc.	MSA-Buy	Master IX Lease Agreement (Buy side) Amendment	2/16/04
Cavalier Telephone	General	Memorandum of Understanding	6/1/99
Cavalier Telephone	Lease Sold	Indefeasible Right-of-Use	6/1/99
Cavalier Telephone, LLC	Colocation	VPSC Colocation Agreement	
Cavalier Telephone, LLC	Colocation	VPSC Colocation Agreement	9/27/00
Cavalier Telephone, LLC	Colocation-Sell	Collocation License Agreement (Sell side)	9/27/00
Cavalier Telephone, LLC	Colocation-Sell	Collocation License Agreement (Sell side) 701 E. Cary Street Richmond, Va	9/27/00
Cavalier Telephone, LLC	Colocation-Sell	Collocation Master Agreement (Sell side) 1724 Lovitt Avenue, Norfolk VA	11/10/00
Cavalier Telephone, LLC	Management Services Agreement	Amended and Restated Management Services Agreement dated 3/1/04	

Elastic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement	9/30/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side)	9/30/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV AUJWU1	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MCHV VAMV	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MDLTVAMD	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - CHBSVACR	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV VALS	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV APE	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - USLEC 7401 Beaufort Springs Dr, Richmond, Va	10/5/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - Pt To Pt. From Norfolk POP to Bell Chinese Corner CO	10/7/00
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - CHBSVACR	1/30/01
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV APE	1/30/01
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV AGY	1/30/01
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MCHV VAMV	1/30/01
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - Jefferson - Verizon LSO	3/6/01
Cavalier Telephone, LLC	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCM DV AGY	10/5/00
Cavalier Telephone, LLC	MSA-Sell	Master Services Agreement (Sell side) - Amended with Lener Agreement	1/16/02
Cellco Partnership db/a Verizon Wireless	MSA-Sell	Master Services Agreement (Sell side)	3/20/01
Century Tel Fiber Company, LLC	Lease Purchase	IRU Agreement - Conduit System Intersection of Allen Road and Outer Drive	12/7/01
CenturyTel Fiber Company, LLC	Lease Purchase	IRU Agreement (Buy side)	12/7/01
CFN FiberNet	General	Operating Agreement	7/27/97
CFN FiberNet	General	Plan of Dissolution	8/31/01
CFN FiberNet	MSA-Sell	Master Services Agreement	6/6/00
CFN FiberNet	MSA-Sell	CFN/VPSC Agreement	8/31/97
CFN FiberNet	MSA-Sell	CFN/DukeNet Agreement	9/15/95
Choice One Communications	MSA - Buy	Master Services Agreement	
Choice One Communications Services, Inc.	Colocation-Sell	Master Co-location Agreement (Sell side) Order Number 1 11 N Park Street, Albany, NY	8/28/02
Choice One Communications Services, Inc.	Colocation-Sell	Master Co-location Agreement (Sell side) Order Number 1 1500 Allegheny Center Mall, Pittsburgh PA	8/28/02
Choice One Communications Services, Inc.	Colocation-Sell	Master Co-location Agreement (Sell side) 1500 Allegheny Center Mall, Pittsburgh PA	8/28/02
Choice One Communications Services, Inc.	MSA-Sell	Master Service Agreement (Sell side)	2/12/02
Choice One Communications, Inc.	Lease Sold	Indefeasible Right-of-Use	6/22/99
Cingular Wireless	MSA-Sell	Master Services Agreement	9/5/02
City of Alexandria	CERT-RW	License Agreement	12/1/01
City of Alexandria	CERT-RW	Cable Route Extension	12/27/01
City of Alexandria	CPRT-RW	Cert. for Lic. Agreement	4/23/02

Elanitic Telcom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
City of Alexandria	CERT-RW	Gov. Tel. Certification	5/1/02
City of Alexandria	CERT-RW	Interim License Agreement	8/23/01
City of Atlanta	CERT-RW	Franchise Agreement	11/14/02
City of Buffalo	CERT-RW	ROW & Franchise Agreement	6/25/02
City of Charlottesville	CERT-RW	ROW Agreement-McDonalds	2/15/01
City of Charlottesville	CERT-RW	Telecommunications Franchise Agmt.	6/18/01
City of Charlottesville	CERT-RW	ROW Agreement	7/18/01
City of Chesapeake	CERT-RW	License Agreement	6/20/01
City of Cincinnati	CERT-RW	Revocable Street Agmt	8/22/02
City of Detroit	CERT-RW	Uniform Surety Bond	11/29/01
City of Norfolk	CERT-RW	Franchise Agreement	
City of Oswego	CERT-RW	Agreement	5/1/02
City of Raleigh	CERT-RW	Telecom ROW Use Agreement	4/16/02
City of Richmond	CERT-RW	ROW Ordinance	
City of Richmond	CERT-RW	Franchise Agreement	7/28/97
City of Richmond	CERT-RW	Encroachment License	3/22/99
City of Richmond	CERT-RW	Encroachment Permit Notif.	7/3/02
City of Tampa	CERT-RW	ROW Usage Certificate	1/1/03
City of Williamsburg	CERT-RW	ROW Ordinance	
City of Youngstown	CERT-RW	License Agreement	3/25/02
Cogeco Cable Canada, Inc.	Lease Sold	Indefeasible Right-of-Use	8/21/01
Cogent	Customers	Master Services Agreement	12/1/04
Colliers International	Bldg Leases	Non-Residential Property Lease	8/21/02
COLO.COM	Colocation	Service Level Agreement - T&Cs	11/16/00
Commercial Realty Fund	Bldg Leases	Non-Residential Property Lease	6/1/97
Commercial Realty Fund I	Bldg Leases	Terms for Assumption and Assignment of Executory Contract	4/10/02
Commonwealth Telephone (CTS)	MSA-Sell	Master Services Agreement	3/31/03
Communication Technologies, Inc. (COMTek)	MSA-Sell	Master Services Agreement	1/12/02
Communication Technologies, Inc. (COMTek)	MSA-Sell	Agreement, Service Order & Addendum	7/19/02
Con Edison	Lease Sold	IRU Agreement - Dark Fiber 60 Hudson Street	8/8/03
Con Edison Communications, LLC	Colocation-Sell	Master Collocation Agreement (Dominion Telecom)- Licensed Space (1) Location - 111 8th Avenue, NY	4/30/03
Con Edison Communications, LLC	Lease Purchase	Master Agreement - Asset Agreement and Operating Relationships Empire City Subway	4/9/02
Con Edison Communications, LLC	Lease Purchase	1st - Amendment to IRU Agreement New York City -	4/9/02
Con Edison Communications, LLC	MSA-Buy	Master Services Agreement (Buy side)	8/6/02
Con Edison Communications, LLC	MSA-Sell	Master Services Agreement (Sell side)	8/6/02

Elanitic Telcom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
Con Edison Communications, LLC	MSA-Sell	Cross Connect Order Request Form 111 8th Avenue, NY	8/6/02
Consortium - Two Richmond Plaza	Bldg Leases	Non-Residential Property Lease	2/12/01
Constellation Energy Group, Inc.	Customers	Master Services Agreement	4/19/04
Coolidge DeWitt LLC	Bldg Leases	Non-Residential Property Lease	7/1/00
Cox Communications of Virginia, LLC (Cox FiberNet)	Colocation	Master Services Agreement	7/23/01
Cox FiberNet Virginia, Inc.	MSA-Sell	Capacity Lease Agreement (Sell side) Falls Church, VA to Fredericksburg, VA	4/13/99
Cox FiberNet Virginia, Inc.	MSA-Sell	Capacity Lease Agreement (Sell side) Falls Church, VA to Norfolk, VA	4/13/99
Cox FiberNet Virginia, Inc.	MSA-Sell	Capacity Lease Agreement (Sell side) Fredericksburg, VA to Norfolk, VA	4/13/99
Cox Virginia Telcom, Inc.	Colocation-Sell	Colocation Master Agreement (Sell side) 1724 Lovitt Avenue	7/31/98
Cox Virginia Telcom, Inc.	MSA-Buy	Master Service Agreement (Buy side)	9/3/98
Cox Virginia Telcom, Inc.	MSA-Sell	Fiber Meet Point Agreement (Sell side) 7701 Surrive Road, Falls Church, VA	6/28/01
Cox Virginia Telcom, Inc.	MSA-Sell	Fiber Meet Point Agreement (Sell side) - Fredericksburg, VA 1401 Powhatan Street Fredericksburg, VA	6/28/01
Cox Virginia Telcom, Inc.	MSA-Buy	Master Services Agreement	10/31/00
CoxCom, Inc.	Colocation-Buy	Equipment Collocation Agreement (Buy side) 2917 Escribble Rd, Fairfax, VA	12/7/01
CoxCom, Inc. d/b/a Cox Communications Northern Virginia	MSA-Sell	Fiber Meet Point Agreement (Sell side) 907 West Glebe Road, Alexandria VA	10/1/03
CrossLink Internet Services	Colocation	VPSC Collocation Agreement	9/10/01
CrossLink Internet Services	Colocation	Virginia Power Collocation Agreement	9/10/01
CrossLink Internet Services	MSA-Sell	Capacity Lease Agreement	6/26/98
CSX Corporation	Bldg Leases	Non-Residential Property Lease	1/10/01
CSX Fiber Networks, LLC	Lease Purchase	IRU Agreement - Conduit System National Park Service - Potomac River	11/30/01
CSX Fiber Networks, LLC	Lease Purchase	IRU Agreement - Conduit System Potomac Yard - Alexandria Va	8/31/01
CSX Fiber Networks, LLC	Lease Sold	Indefeasible Right-of-Use	7/23/03
CTC Communications Corp.	Lease Sold	Indefeasible Right-of-Use	6/12/02
CTC Communications Corp.	MSA-Sell	Master Services Agreement (Sell side)	4/2/03
Customer 1	Lease Purchase	1st Amendment-Conduit System	9/20/01
Customer 1	Lease Purchase	SubLicense Agreement	9/21/01
Customer 3	MSA-Sell	Master Services Agreement	2/1/00
Customer 4	MSA-Sell	Master Services Agreement	7/17/03
Customer 6	Colocation	VPSC Collocation Agreement	8/7/03
Customer 6	Lease Sold	Indefeasible Right-of-Use	1/8/03
Customer 6	Lease Sold	Indefeasible Right-of-Use	1/8/03
Customer 6	Lease Sold	Indefeasible Right-of-Use	3/1/01
Customer 6	Lease Sold	Indefeasible Right-of-Use	3/18/03
Customer 6	MSA-Sell	Subcontractor Agreement	1/22/03
Day Development Group Inc.	Bldg Leases	Non-Residential Property Lease	10/11/01
DDR Broadband Networks, LLC	MSA-Sell	Interconnection and Master Service Agreement for Transmission Capacity (Buy/Sell side)	1/20/02

Elanitic Telecom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
Contracting Organization (DITCO)/ PWA	MSA-Sell	Master Services Agreement	6/25/02
Deli-boy Inc.	Bldg Leases	Non-Residential Property Lease	6/30/97
DENVET LLC	MSA-Sell	Master Services Agreement (Sell side)	11/20/03
Development Authority of North Country (DANC)	IRU Sold	Indefeasible Right-of-Use	1/28/04
DigitalSelect	MSA-Sell	Capacity Lease Agreement	11/24/98
DigitalSelect/Primus DSL	Colocation	Virginia Power Colocation Agreement	1/29/99
Dominion Fiber Ventures, LLC and Dominion Telecom	Merger Agreement and Related Agreements	Agreement and Plan of Merger Among Elanitic Networks, Inc., Elanitic Networks Merger Sub, Inc., Dominion Fiber Ventures, LLC and Dominion Telecom, Inc. dated 3/1/04 and related agreements.	3/1/04
Dominion Resources Services, Inc.	MSA-Sell	Letter of Agreement for Internet Services (Sell side)	10/1/00
Dominion Resources, Inc.	General	Co-existence Agreement Between DRS & DTP, LLC	1/15/02
Dominion Telecom East	Bldg Leases	Deed to Dryden Regen	1/2/99
Dominion Telecom East	General	Indefeasible Right-of-Use	
Dominion Telecom East	General	Amended and Restated Operating Agreement	10/4/02
Dominion Telecom East	General	Services Agreement w/ Energy East	2/28/03
Dominion Telecom East	General	Services Agreement	2/28/03
Dominion Telecom East	General	Master Agreement No. 02-065	4/15/02
Dominion Telecom East	General	Operating Agreement	6/10/98
Dominion Telecom East	General	Indefeasible Right-of-Use	7/31/01
Dominion Telecom East	General	Franchise Agmt/Interim ROW & Access Agmt	8/22/00
Dominion Telecom East	General	Interim Right-of-Way Use and Access Agreement	8/22/00
Dominion Telecom East	General	Binghamton Franchise Agreement	9/20/99
Dominion Virginia Power	Lease Sold	Dark Fiber IRU Agreement (Sell side)	2/27/04
Dominion Virginia Power - CUSTOMER	Lease Sold	IRU Agreement - Dark Fiber Alexandria POP to Globe POP, and Hampton handhole to Willowby handhole	2/27/04
DT Services, Inc.	General	Service Agreement (Buy Side)	3/16/01
Duke Realty Ltd Partnership	Bldg Leases	Non-Residential Property Lease	4/1/03
Dukenet	Colocation	Equipment Lease Agreement	9/1/99
Dukenet	Lease Purchase	Indefeasible Right-of-Use	8/18/00
Dukenet	Lease Purchase	Indefeasible Right-of-Use	8/18/00
Dukenet Communications, Inc	Lease Purchase	IRU Agreement - Dark Fiber North Carolina - 213 North Harrington and 113 North Harrington	8/18/00
Dukenet Communications, LLC	MSA-Buy	Master Agreement for Optical Fiber Transmission Capacity (Buy side)	12/13/01
Dukenet Communications, LLC	MSA-Sell	Master Agreement for Optical Fiber Transmission Capacity (Sell side)	5/10/02
espire Communications	MSA-Sell	Master Services Agreement	4/4/02
East Ohio Gas Co.	Bldg Leases	Non-Residential Property Lease	1/1/02
East Ohio Gas Co.	Bldg Leases		1/1/02
East Ohio Gas Company	General	Ancillary Services Agreement	10/1/01

Elanitic Telecom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
Eighty State St. LLC	Bldg Leases	Non-Residential Property Lease	10/1/00
Elkhard County Government	Bldg Leases		12/1/01
Ellis, Diane, R.	CERT-RW	Right of Way Agreement	5/20/02
Energy East Management Corporation	MSA-Sell	Master Services Agreement	11/8/02
EPiK Communications	General	Memorandum of Understanding	6/26/01
EPiK Communications	MSA-Sell	Master Services Agreement	6/30/03
EPiK Communications, Inc.	MSA-Buy	Master Services Agreement	6/20/03
Equinix Operating Co., Inc.	Colocation	Colocation Agreement	9/24/03
Equinix Operating Co., Inc.	MSA-Buy	Master Service Agreement (Buy side)	9/25/01
ERIE 1 BOCES	MSA-Sell	Master Services Agreement	7/12/02
E-xpedient (w/VA LightStream Internet, Inc.)	Colocation	Colocation Agreement	9/29/03
E-xpedient (w/VA LightStream Internet, Inc.)	MSA-Sell	Master Services Agreement	3/26/03
Fiber Technologies Networks, LLC	Lease Purchase	Master Facilities Agreement (2) Location - Dominion POP at 100 Clay Road to Practice POP at 3500 Winton Place	6/12/03
Fiber Technologies Networks, LLC (aka WV FiberNet)	IRU Sold	Indefeasible Right-of-Use	12/19/03
FiberNet Equal Access, LLC	MSA-Buy	60 Hudson Meet-Me-Room Service Agreement (Buy side)	9/7/04
First Citizens Bank & Trust	Bldg Leases	Non-Residential Property Lease	11/8/01
Forest City Fiber Optic, LLC	Lease Purchase	Cumulative Lease Purchase Agreement Downtown Cleveland - Under Sterling Building and Keith Building	12/18/01
FPL FiberNet, LLC	Lease Purchase	Indefeasible Right-of-Use	11/15/01
FPL FiberNet, LLC	Lease Purchase	IRU Agreement - Dark Fiber Jacksonville, Tampa and Miami	11/15/01
FPL FiberNet, LLC	Lease Purchase	Dominion Product Order Form 4 Additional Fibers (65.49)	3/11/02
FPL FiberNet, LLC	MSA-Buy	Master Services Agreement	8/21/02
FPL FiberNet, LLC	MSA-Sell	Master Services Agreement	8/21/02
General Electric Credit Equitie	Lease Purchase	Agreement - Space (1) Location - 99 Washington Ave, Albany NY	11/21/00
General Electric Credit Equitie	Lease Purchase	First Amendment - Right of Entry License Agreement (1) Location - 99 Washington Ave, Albany NY	11/21/00
Gillette, Paul	CERT-RW	Lease	3/25/03
Global Access Point (GAP)	Customers	Master Service Agreement	12/10/03
Global Crossing, Ltd.	Lease Sold	Indefeasible Right-of-Use	10/5/00
Global NAPS Networks, Inc.	Colocation	Master Colocation Agreement	3/22/02
Global NAPS Networks, Inc.	Lease Sold	Indefeasible Right-of-Use	1/31/02
Global NAPS Networks, Inc.	Lease Sold	Indefeasible Right-of-Use	9/26/02
Global NAPS Networks, Inc.	MSA-Sell	Master Services Agreement	3/27/02
GPU Telecom Services, Inc.	General	Memorandum of Agreement	11/19/01
GPU Telecom Services, Inc.	IRU Sold	Indefeasible Right-of-Use	1/1/04
GPU Telecom Services, Inc.	Lease Sold	Bill of Sale - Cleveland-Pittsburgh-Harrisburg	1/9/02
GPU Telecom Services, Inc.	Lease Sold	Amendment #1 to Dark Fiber Sales Agreement	12/7/01
GPU Telecom Services, Inc.	Lease Sold	Indefeasible Right-of-Use	4/7/00

Elantio Telcom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
GPU Telecom Services, Inc.	Lease Sold	Indefeasible Right-of-Use	6/28/01
GPU Telecom Services, Inc.	Lease Sold	Indefeasible Right-of-Use	7/16/02
GPU Telecom Services, Inc.	Lease Sold	Dark Fiber Sale Agreement	8/29/01
GPU Telecom Services, Inc. (First Energy Telecom Svcs. Inc.)	Lease Purchase	First Amendment to Dark Fiber Sale Agreement	12/30/02
GPU Telecom Services, Inc. (First Energy Telecom Svcs. Inc.)	Lease Purchase	License and Services Agreement	6/28/01
GPU Telecom Services, Inc. (First Energy Telecom Svcs. Inc.)	Lease Purchase	Sale Agreement - Dark Fibers Philly - Harnsburg, Philly to New Brunswick, Erie - Johnstown, Cleveland to Erie, Erie Metro and Harrisburg River Crossing for Metrc	8/29/01
GPU Telecom Services, Inc.	Colocation-Sell	Master Co-Location Agreement - (Licensed Space and Services) (2) Locations - 120 S. Walnut St, 1199 Pine Camp	8/29/02
GPU Telecom Services, Inc.	Colocation-Sell	Master Co-Location Agreement - (Licensed Space and Services) (3) Locations - Altoona PA, McVeytown PA, and Mifflin PA	1/20/03
Hallimar Properties, Inc.	Bldg Leases	Non-Residential Property Lease	2/28/02
Hydro One Telecom Inc.	MSA-Buy	Master Services Agreement	12/20/02
Hydro One Telecom Link Limited	Lease Sold	Indefeasible Right-of-Use	8/21/01
Hydro One Telecom Link Limited	MSA-Sell	Master Services Agreement	12/27/02
Hydro One Telecom Link Limited	MSA-Sell	Fiber Meet Point Agreement	6/19/02
ICG Telecom Group, Inc.	MSA-Buy	Master Services Agreement	12/7/01
Indiana Department of Transportation	CERT-RW	Highway Utility Agreement	4/3/03
Indy Telecom Center Inc.	Bldg Leases	Non-Residential Property Lease	8/15/02
Intermedia Communications	MSA-Sell	Master Services Agreement	7/7/00
InterNAP	MSA-Sell	Master Services Agreement	4/8/03
Interpath Communications, Inc	Lease Purchase	IRU Agreement - Dark Fiber 218 North Harrington in Raleigh NC, to Wake Substation to Transmission Systems Meet Point agreement Toccoa V&H coordinates of 7038, 2008 and Augusta V&H coordinates of 7069 and 1689	12/29/99
Interstate Fibernet, Inc.	MSA-Sell	Master Services Agreement (Buy side)	3/1/99
Kentucky Data Link, Inc.	MSA-Buy	Master Service Agreement (Buy side)	12/13/01
Keystone Operating Partnership, L.P.	Bldg Leases	License Agreement 5015 Campuswood Drive, Syracuse, NY	9/7/01
KMC Telecom II	MSA-Sell	Master Service Agreement (Sell side)	6/27/00
KMC Telecom of Virginia, Inc.	Colocation-Sell	Collocation Master Agreement (Sell side)	10/1/99
KMC Telecom of Virginia, Inc.	Colocation-Sell	Collocation Master Agreement (Sell side) Addendum 1 1724 Lovitt Avenue Norfolk, VA	9/20/99
KMC Telecom of Virginia, Inc.	Colocation-Sell	Collocation Master Agreement (Sell side) Addendum 2 602 Old Point Avenue Hampton, VA	9/20/99
KMC Telecom VI, Inc.	Colocation-Sell	Colocation License Agreement (Sell side) 701 E. Cary Street, Richmond Va	2/1/01
KMC Telecom VI, Inc. Phase 5	Colocation	VFSC Colocation Agreement	2/1/01
KMC Telecom VI, Inc. Phase 5 Funding Corporation, Dresdner	Colocation-Sell	Acknowledgement and Consent Agreement (Sell side)	2/1/01
KMC Telecom, Inc	Lease Sold	Fiber Lease Agreement	10/1/99
KMC Telecom, Inc	Lease Sold	Indefeasible Right-of-Use	9/18/99
KMC Telecom, Inc.	MSA-Buy	Master Service Agreement (Buy side)	11/1/01
Lakeland Manufacturing Corporation	Lease Purchase	Lease Agreement - Communications Trailer on premises in Carmel, New York Carmel, New York	9/24/99
Level 3 Communications	Lease Purchase	Master Joint Build Agreement	11/30/99

Elantio Telcom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
Level 3 Communications	Lease Purchase	Terms for Assumption and Assignment of Executive Contract	6/24/02
Level 3 Communications	Lease Sold	Indefeasible Right-of-Use	11/30/01
Level 3 Communications, LLC	Lease Purchase	Fiber Connection Agreement	5/14/01
Level 3 Communications, LLC	Lease Purchase	Buffalo NY Fiber Connection Schedule	5/23/01
Level 3 Communications, LLC	Lease Purchase	Cleveland OH Fiber Connection Schedule	9/7/01
Level 3 Communications, LLC	Lease Purchase	IRU Agreement Washington to Pittsburgh; Pittsburgh to Cleveland; and Cleveland to Buffalo	6/30/00
Level 3 Communications, LLC	Lease Purchase	1st - Amendment to IRU Agreement Metropolitan Fibers - Washington DC, Loop E, Loop G and Segment G1	6/30/00
Level 3 Communications, LLC	Lease Purchase	2nd - Amendment to IRU Agreement Pittsburgh - Segment SA 1, and Pittsburgh - Segment S2-1	6/30/00
Level 3 Communications, LLC	Lease Purchase	3rd - Amendment to IRU Agreement Memphis - Memphis to Memphis; Atlanta to Jacksonville; Memphis to Dallas; Memphis to Indianapolis; Memphis to Kansas City; Memphis to Loop A; Boston Loop A, B1; Chicago Loop A1, A2, A8; Cleveland Loop A, B1, B2, B3, B4, B5, B6, B7, B8, B9, B10, B11, B12, B13, B14, B15, B16, B17, B18, B19, B20, B21, B22, B23, B24, B25, B26, B27, B28, B29, B30, B31, B32, B33, B34, B35, B36, B37, B38, B39, B40, B41, B42, B43, B44, B45, B46, B47, B48, B49, B50, B51, B52, B53, B54, B55, B56, B57, B58, B59, B60, B61, B62, B63, B64, B65, B66, B67, B68, B69, B70, B71, B72, B73, B74, B75, B76, B77, B78, B79, B80, B81, B82, B83, B84, B85, B86, B87, B88, B89, B90, B91, B92, B93, B94, B95, B96, B97, B98, B99, B100, B101, B102, B103, B104, B105, B106, B107, B108, B109, B110, B111, B112, B113, B114, B115, B116, B117, B118, B119, B120, B121, B122, B123, B124, B125, B126, B127, B128, B129, B130, B131, B132, B133, B134, B135, B136, B137, B138, B139, B140, B141, B142, B143, B144, B145, B146, B147, B148, B149, B150, B151, B152, B153, B154, B155, B156, B157, B158, B159, B160, B161, B162, B163, B164, B165, B166, B167, B168, B169, B170, B171, B172, B173, B174, B175, B176, B177, B178, B179, B180, B181, B182, B183, B184, B185, B186, B187, B188, B189, B190, B191, B192, B193, B194, B195, B196, B197, B198, B199, B200, B201, B202, B203, B204, B205, B206, B207, B208, B209, B210, B211, B212, B213, B214, B215, B216, B217, B218, B219, B220, B221, B222, B223, B224, B225, B226, B227, B228, B229, B230, B231, B232, B233, B234, B235, B236, B237, B238, B239, B240, B241, B242, B243, B244, B245, B246, B247, B248, B249, B250, B251, B252, B253, B254, B255, B256, B257, B258, B259, B260, B261, B262, B263, B264, B265, B266, B267, B268, B269, B270, B271, B272, B273, B274, B275, B276, B277, B278, B279, B280, B281, B282, B283, B284, B285, B286, B287, B288, B289, B290, B291, B292, B293, B294, B295, B296, B297, B298, B299, B300, B301, B302, B303, B304, 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Elantic Telecom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
MCI WORLDCOM Network Services, Inc.	MSA-Sell	Capacity Lease Agreement (Sell side) Gilbert St. Norfolk, Va to WorldCom POP 120 Ingraham St. NE Washing DC	2/1/01
MCI WORLDCOM Network Services, Inc.	MSA-Sell	Master Service Agreement (Sell side)	4/11/02
MCI WORLDCOM Network Services, Inc.	MSA-Sell	Vendor Access License Agreement	5/8/02
McLeodUSA Telecommunication Services, Inc.	MSA-Buy	Master Services Agreement	6/12/02
McLeodUSA Telecommunications Svcs, Inc.	Lease Purchase	Conduit Purchase Agreement Cleveland Ohio, 4 segments	9/17/01
Metrix Interlink Corporation	Lease Purchase	(6) 1-1/4" conduits with 1 fiber cable containing 144 fibers	4/15/98
Metromedia Fiber Network	Colocation-Buy	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00
Metromedia Fiber Network	Colocation-Buy	Agreement of Collocation Space (1) Location - 111 Market PL - MD	4/30/00
Metromedia Fiber Network	Colocation-Buy	Agreement of Collocation Space (1) Location - 1220 L Street - DC	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Schedule A: Collocation Schedule #20121201	12/15/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Letter of Authorization	12/6/01
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order #3	3/1/02
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order #4	3/1/02
Metromedia Fiber Network (Above Net)	Lease Purchase	Private Network Agreement	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Amendment to Product Order No. 1, 1220 L Street, Washington	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 1, Phase 1, Washington DC to Arlington VA; Phase II and Washington, DC to Vienna VA	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Add location to Phase 1 - New Washington, DC to Vienna VA	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	terminate and supersede the Amended and Restated Product Order No. 1	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 2 - New York, NY to Washington, DC	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 3, New York to New York (8th Avenue - 7th Street)	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 4 New York to New York (111 8th Avenue - 601 West 25th St)	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 5 Reston, VA and McLean Va	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 6 - Dark Fiber Lease 60 Hudson Street - 15th and 23rd Floor	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Product Order No. 7 - Dark Fiber Lease 111 Market Place Baltimore, MD	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Fiber Purchase & License Agreement 401 N. Broad - Philadelphia	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement for Collocation Space - Lease of Optical Strands Not Stated	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement of Collocation Space (1) Location - 111 8th Avenue - NY	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement of Collocation Space (1) Location - 111 8th Avenue	4/30/00
Metromedia Fiber Network (Above Net)	Lease Purchase	Agreement of Collocation Space (1) Location - 401 N. Broad Street - PA	4/30/00
Metromedia Fiber Network Services, Inc.	Colocation-Sell	Collocation Agreement Newark NJ Junction	5/31/00
Metromedia Fiber Network Services, Inc.	Colocation-Sell	Collocation Agreement 111 Market Pl Baltimore MD	5/31/00
MFP Agreement	E&O	MFP Agreement	

Elantic Telecom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date
Mid-Hudson Communications, Inc.	IRU Sold	Indefeasible Right-of-Use	8/28/00
Mid-Hudson Communications, Inc.	Lease Sold	IRU Agreement - Dark Fiber Albany Metro Ring 3 and Corporate Woods Spur	5/12/03
MMR Boston, LLC	Colocation-Buy	Meet Me Room License Witel Network center - 4th Floor	5/20/03
MONY Life Insurance Company	Bldg Leases	License Agreement MONY Towers	7/31/03
NEON Optica, Inc.	MSA-Sell / Buy	Mutual Master Service Agreement	1/10/01
Net2000 Communications, Inc.	MSA-Sell	Capacity Lease Agreement	10/29/99
Net2000 Communications, Inc.	MSA-Sell	Master Services Agreement	8/1/01
Network Access Solutions (NAS)	Colocation	Virginia Power Colocation Agreement	6/22/99
Network Access Solutions (NAS)	MSA-Sell	Capacity Lease Agreement	12/22/98
New York State Department of Transportation	CERT-RW	Approval of Rev.Consent	4/14/03
New York State Department of Transportation	Lease Purchase	of Fiber Optic Facilities on Specified New York Freeways	12/18/98
New York State Department of Transportation - CUSTOMER	Lease Purchase	of Fiber Optic Facilities on Specified New York Freeways	12/18/98
New York State Electric & Gas Corporation	Bldg Leases	Lease Agreement - Space Carmel, New York	8/23/99
New York State Electric and Gas	Bldg Leases		8/23/99
New York State Gas & Elec	CERT-RW	Pole attachment agreement	10/4/99
New York State Thruway Authority	CERT-RW	Master Permit - Name change from Telegy to Dominion Telecom - 27 permits in New York New York State	2/19/03
New York, State of/Office of General Services (NYS OGS)	Lease Sold	Indefeasible Right-of-Use	10/24/02
New York, State of/Office of General Services (NYS OGS)	MSA-Sell	Master Services Agreement	10/24/02
New York, State of/Office of General Services (NYS OGS)	MSA-Sell	Master Services Agreement	9/27/01
New York, State of/Office of Technology	MSA-Sell	Master Services Agreement	5/1/02
New York, State of/Unified Court System (UCS)	IRU Sold	Indefeasible Right-of-Use	12/30/03
NewSouth Communications Corp.	MSA-Sell	Master Services Agreement	1/23/02
Niagara Mohawk Power Corporation	CERT-RW	Right of Occupancy Agreement - Dated 4/10/02, but signed 3/19/02 (8) Locations - See page 2 of 6, Addendum to	4/10/02
Niagara Mohawk Power Corporation	CERT-RW	Right of Occupancy Agreement - Addendum (8) Locations - See page 2 of 6, Addendum to	4/10/02
Niagara Mohawk Power Corporation	CERT-RW	maintain aerial communications cables, equipment, etc to	4/10/02
Niagara Mohawk Power Corporation	CERT-RW	Conduit Occupancy Agreement	4/10/02
Nortlight Telecommunications, Inc.	MSA-Sell	Master Services Agreement	8/5/02
North Tonawanda City Schools	Lease Sold	Indefeasible Right-of-Use	9/11/02
Northern Virginia Regional Park	CERT-RW	License Agreement (1) Location - Arlington City to Purcellville	7/1/01
NTELOS Network, Inc.	MSA-Sell	Fiber Meet Point Agreement	8/22/02
NTELOS, Inc.	MSA-Sell	Master Services Agreement (Sell side)	5/25/01
Overlook I Office Park, Inc.	Bldg Leases	License Agreement 4880 Sadler Road, Glen Allen, Va	9/17/01
Pac-Tec Communications, Inc.	MSA-Sell	Master Services Agreement	5/1/03
PFNET / Velocita	Lease Sold	Amendment No. 1 to Dark Fiber IRU Agreement	10/4/01
PFNET / Velocita	Lease Sold	Indefeasible Right-of-Use	4/1/01

Elastic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
Phoenix Life Insurance Company	ROW	Right Of Way	10/10/03
Pinnacle Online, Inc.	MSA-Sell	Master Services Agreement	4/26/01
PPL Telecom, LLC	Colocation-Sell	Master Collocation Agreement (Sell side) 1500 Allegheny Center Mall, PA	5/29/03
PPL Telecom, LLC	Colocation-Sell	Building Access Agreement 800 Ayers Road, LeMoyné PA	3/12/03
PPL Telecom, LLC	MSA-Buy	Master Services Agreement	9/5/02
PPL Telecom, LLC	MSA-Sell	Master Services Agreement (Sell side)	10/1/02
Primus Telecommunications	MSA-Sell	Master Services Agreement	2/15/01
Progress Telecommunications Corporation	Colocation-Buy	Master Collocation Agreement (Sell Side) - Rocky Mount	12/3/01
Progress Telecommunications Corporation	Colocation-Buy	Master Collocation Agreement (Sell Side) - Rocky Mount	12/3/01
Progress Telecommunications Corporation	Colocation-Buy	Master Collocation Agreement (Sell Side) - Rocky Mount	12/3/01
Progress Telecommunications Corporation	Colocation-Buy	Master Collocation Agreement (Sell Side) - Rocky Mount	12/3/01
Progress Telecommunications Corporation	Colocation-Buy	PTC Licensor Master Collocation Agreement 550 Old Mill Road, Rocky Mt, NC	11/22/01
Progress Telecommunications Corporation	Colocation-Sell	Master Collocation Agreement (Sell Side)	10/22/01
Progress Telecommunications Corporation	MSA-Buy	Broadband Capacity Services Agreement (Buy side)	2/15/01
Progress Telecommunications Corporation	MSA-Sell	Master Service Agreement (Sell side)	6/8/01
Progressive Expert Consulting, Inc.	Lease Sold	1st Amendment-Dark Fiber IRLU	7/3/03
Progressive Expert Consulting, Inc.	Lease Sold	Indefeasible Right-of-Use	8/2/02
Qwest Communications Corporation	Colocation-Buy	Collocation License Agreement (Buy side)	2/25/02
Qwest Communications Corporation	Lease Purchase	IRLU Agreement Raleigh, NC to Rocky Mount, NC	8/3/98
Qwest Communications Corporation	Lease Purchase	Agreement Raleigh, Rocky Mount, and Branchville, NC	8/3/98
Qwest Communications Corporation	Lease Purchase	IRLU Agreement (Dark Fiber) Savannah, GA to Jacksonville, FL	2/25/02
Qwest Communications Corporation	Lease Purchase	Dark Fiber Lease Agreement Columbus, OH	11/1/02
Qwest Communications Corporation	MSA-Buy	Master Services Agreement	1/28/02
Qwest Communications Corporation	MSA-Buy	Wholesale Services Agreement (Buy side)	1/28/02
RACO Chicago	Bldg Leases	Non-Residential Property Lease	7/1/02
RACO New York City, Inc.	Bldg Leases	Non-Residential Property Lease	5/15/00
Raleigh - CSX ROW	CERT-RW	Wireline Crossing Agreement	3/22/02
Rappahannock Electric and Power Company	General	General Services Agreement	10/1/96
RBI Properties, LLC	Bldg Leases	Non-Residential Property Lease	1/1/02
RCN Telecom Services	MSA-Buy	Master Services Agreement	7/10/03
Reliant Energy	Bldg Leases	Non-Residential Property Lease	9/10/01
Richmond Air, LLC	MSA-Sell	Master Services Agreement	6/6/03
Robbins Business Park, LLC	Bldg Leases		12/1/01
Rogers Cable, Inc.	Lease Sold	Indefeasible Right-of-Use	8/21/01
Rotterdam Ventures, Inc	Bldg Leases		4/10/02

Elastic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
ROW - Boston & Maine Corporation	CERT-RW	License Agreement	
ROW - Con Ed	CERT-RW	License and Op. Agrees.	1/28/98
ROW - Con Ed	CERT-RW	Agreement for Settlement	3/7/02
ROW - Con Ed	CERT-RW	Telecom. Serv. Agreement	4/11/02
ROW - CSX	CERT-RW	Maintenance Agreement	10/1/02
ROW - Central Hudson	CERT-RW	Pole Attach. A'ment	9/11/00
ROW-NMPC	CERT-RW	Pole Attachment Agreement	4/10/02
ROW-DL&W Rail	CERT-RW	J License agreements	
ROW-Frontier	CERT-RW	Transfer of PAA	
ROW-MTA Metro	CERT-RW	ROW Occupancy Permits	
ROW-NMPC	CERT-RW	Conduit Occupancy Agreement	4/10/02
ROW-NMPC	CERT-RW	Right of Occupancy Agreement	4/10/02
ROW-NY	CERT-RW	Easement Agreement	7/22/02
ROW-RPI	CERT-RW	Easement Agreement	3/5/03
ROW-T-Cubed	CERT-RW	Right of Way Sublease VA	10/12/00
ROW-T-Cubed	CERT-RW	ROW Sublease Gainesville	10/25/02
ROW-T-Cubed	CERT-RW	ROW Sublease - Detroit	3/5/02
ROW-T-Cubed	CERT-RW	ROW Sublease - Lemoyne	7/11/02
ROW-U. of Roch.	CERT-RW	Easement Letter	11/29/00
SAVVIS Communications Corporation	Colocation	VPSC Colocation Agreement	5/2/00
SAVVIS Communications Corporation	MSA-Sell	Master Services Agreement	5/2/00
SC PSC	CERT-RW	Order Granting Certificate	
Serviceco, LLC	Colocation-Buy	Co-Location Space Agreement 13241 Woodland Park Road,	6/20/00
SheaHedges Group	General	Public Relations Agreement	1/1/02
Shenandoah Telephone Company	Colocation-Buy	Collocation Agreement (Buy side)	12/31/98
Shenandoah Telephone Company	Colocation-Buy	Agreement of Collocation Space 2411 Dulles Corner Park	12/31/98
Shenandoah Telephone Company	Colocation-Sell	Agreement of Collocation Space 2411 Dulles Corner Park	12/31/98
Sico Company	Bldg Leases		11/1/01
SNET	IRU Purchase	Network Services Agreement	10/2/01
Sprint Spectrum LP	MSA-Sell	Network Services Agreement (Sprint Spectrum) Rocky Mount, NC; 100 W. Goldleaf St, NC; and 550 Old Mill Rd, VA	5/31/01
State Of Florida	CERT-RW	IXC Approval	
State of Florida	CERT-RW	ALEC Approval	1/30/02
State of Illinois	CERT-RW	Order - IXC/CLEC	3/13/02
State of Indiana	CERT-RW	Approval of CLEC & IXC	10/17/01
State of Indiana	CERT-RW	App. For Resell CLEC & IXC	6/26/01

Elanlic Telecom, Inc.
Assumed Contracts and Leases

Elanlic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
State of Maryland	CERT-RW	Approval of CLEC & IXC	6/12/01
State of Maryland	CERT-RW	Approval Letter	9/27/02
State Of Michigan	CERT-RW	Opinion and Order	11/20/01
State of New Jersey	CERT-RW	Order of Approval	10/31/02
State of New York	CERT-RW	CPCN - Approval Letter	6/26/01
State of North Carolina	CERT-RW	CPCN for IXC & CLP	4/24/02
State of Ohio	CERT-RW	CPCN	7/2/01
State of Pennsylvania	CERT-RW	Cert's of Convenience	11/7/01
State Of Rhode Island	CERT-RW	Order	8/23/01
State Tower of Syracuse Assoc	Bldg Leases	Non-Residential Property Lease	1/18/99
State Tower of Syracuse Assoc	Bldg Leases		10/16/98
Switch & Data Facilities Co.	Colocation	VPSC Colocation Agreement	
T3 Lightpath (supplier)	Lease Purchase	Agreement to Purchase Conduit	3/10/00
Telergy	General	Asset Purchase Agreement	3/18/02
Telergy	General	Assumption Agreement	4/10/02
Telergy	Lease Purchase	Indefeasible Right-of-Use	
Telergy	Lease Purchase	Indefeasible Right-of-Use	12/21/00
Telergy	Lease Purchase	Indefeasible Right-of-Use	12/27/00
Telergy Central, LLC / Telergy Metro, LLC	Lease Purchase	Letter to Telergy Central, Telergy Metro - Dated 9/29/00	9/29/00
Telergy Central, LLC / Telergy Metro, LLC	Lease Purchase	None Stated	
Telergy Central, LLC / Telergy Metro, LLC	Lease Purchase	IRU Agreement Northwestern Region	8/9/00
The Cincinnati Gas & Electric Company	CERT-RW	Conduit Occupancy Agreement (Buy side)	10/6/02
The telx Group, Inc.	Colocation	VPSC Colocation Agreement	8/13/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Duct Purchase Agreement	10/12/00
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Bill of Sale #11	10/30/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Segment Supplement #11	10/30/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Bill of Sale #10	10/8/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Bill of Sale #8	10/8/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Bill of Sale #9	10/8/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Segment Supplement #10	10/8/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Segment Supplement #8	10/8/01
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	Lease Purchase	Segment Supplement #9	10/8/01
Thoroughbred Technology and Telecommunications, Inc.	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Detroit Segment	3/5/02
Thoroughbred Technology and Telecommunications, Inc.	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Gainville Segment	10/25/02
Thoroughbred Technology and Telecommunications, Inc.	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Lemoyne Segment	7/11/02
TIME WARNER TELECOM	MSA-Sell	Master Services Agreement	6/16/03

Party	Contract Classification	Description	Effective Date
Time Warner Telecom Holdings, Inc.	MSA-Buy	Master Services Agreement (Buy side)	1/24/02
Time Warner Telecom Holdings, Inc.	MSA-Sell	Master Services Agreement (Sell side)	6/16/03
Tower City Iafocom Center, LLC (Forest City Mgmt)	Bldg Leases		6/6/01
Tower Group International Inc	Lease Sold	IRU Agreement - Dark Fiber Tower Group 128 Dearborn St, Buffalo and Tower Group 179 Cooper Ave Tonawanda	11/10/00
Town of Colonie	CERT-RW	Easement/Lic. Agreement	6/3/03
Town of Colonie	CERT-RW	Franchise Agreement	9/10/02
Town of Leesburg	CERT-RW	Franchise Agreement	6/26/01
Triton PCS Inc.	MSA-Sell	Master Services Agreement	5/1/01
Triton PCS Inc.	MSA-Sell	Master Services Agreement	7/8/98
Triumph Communications	MSA-Sell	Master Services Agreement	4/3/03
TrizecHahn Borden Building	Bldg Leases	Condenser Water Agreement	6/5/03
TrizecHahn Regional Pooling LLC	Bldg Leases	Non-Residential Property Lease	12/1/02
Union Station Properties L.P.	Bldg Leases	Non-Residential Property Lease	10/1/01
United Memorial Medical Center	Lease Sold	Indefeasible Right-of-Use	6/28/00
Universal Access, Inc.	MSA-Buy	Master Services Agreement	7/10/03
Universal Access, Inc.	MSA-Sell	Master Services Agreement	8/31/01
University of Rochester	Lease Sold	Indefeasible Right-of-Use	11/29/00
US LEC	MSA-Sell	Master Services Agreement	10/5/00
US LEC (assigned by Energy East Management)	MSA-Sell	Master Services Agreement (Sell side)	11/8/02
ValleyNet	MSA-Sell	Master Services Agreement	11/1/01
Verizon	CERT-RW	Interconnect Agreement	
Verizon Communications	General	Opt-In Agreement	
Verizon Communications	General	Verizon VA ICB Agreement #VA2002-234014	10/30/02
Verizon Communications	General	License Agreement	2/12/98
Verizon Communications	General	Verizon VA ICB Agreement # VA0201324	4/18/02
Verizon Communications	General	Interconnection Agreement	6/2/02
Verizon Global Networks Inc.	Colocation-Sell	1199 Pine Camp, Leesburg, PA (2) 1001 Broad St, Leesburg, PA (2) 1001 Broad St, Leesburg, PA (2) 1001 Broad St	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) Allegheny Center Mall, Pittsburgh, PA and Station Mall, Altoona, PA	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, 1st Floor-B, Norfolk, VA - Addendum	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, 1st Floor-B, Norfolk, VA	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 11513 Sunset Hills Blvd - 1st Floor Reston, Va	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) Putnam Valley Regen	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) Putnam Valley Regen	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 11513 Sunset Hills Blvd - 1st Floor Reston, Va	5/8/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) Youngstown POP	5/8/02

Elanitic Telcom, Inc. Assumed Contracts and Leases				Elanitic Telcom, Inc. Assumed Contracts and Leases			
Party	Contract Classification	Description	Effective Date	Party	Contract Classification	Description	Effective Date
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1199 Pine Camp, Leesburg, PA (2) 1001 Broad St, Leesburg, PA	5/8/02	Visionary Systems, Inc. (VisiNet)	MSA-Sell	Capacity Lease Agreement	2/24/97
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 4355 Innslake Dr., Glen Allen and (2) 701 E. Cary Street, Richmond, Va	5/8/02	Visiting Nurse Association of Central New York, Inc.	Bldg Leases	Terms for Assumption and Assignment of Executive Contract	10/9/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 374 Pleasant Vale Road, Trivoli, NY	5/8/02	VoiceStream Wireless	MSA-Sell	Master Services Agreement	1/31/01
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1600 Allegheny Center Mall, Pittsburgh, PA	5/8/02	Washington, D.C.	CERT-RW	ROW Permit	9/11/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, Norfolk, Va	5/8/02	Westelcom CLEC, Inc.	Colocation-Buy	Master Co-location Agreement (Buy side)	7/3/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1621 Euclid, Cleveland, OH	5/8/02	Westelcom CLEC, Inc.	MSA-Sell	Master Services Agreement (Sell side)	7/24/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, Norfolk, Va	5/8/02	Westelcom CLEC, Inc.	MSA-Sell	Master Services Agreement (Sell side) Long Haul POP to Watertown NY to Albany NY and Syracuse	7/24/02
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, Norfolk, Va	5/8/02	White Plains NY, City of	Regulatory	Fiber Optic Cable License Agreement	1/15/04
Verizon Global Networks Inc.	Colocation-Sell	Master Collocation Agreement (Sell side) 1724 Lovitt Avenue, Norfolk, Va	5/8/02	William Bruner / Teljet	Lease Purchase		8/15/02
Verizon Global Networks Inc.	MSA-Sell	Master Telecommunications Services Agreement (Sell side)	4/7/02	Williams Communications, Inc	Lease Purchase	IRU Agreement Cleveland to New York; Albany to Boston; Boston to New York; New York to Washington	4/28/00
Verizon Global Networks, Inc.	MSA-Sell	Master Services Agreement	3/14/02	Williams Communications, Inc	Lease Purchase	Transmission Site Service Order and Colocation Service Order New York, NY to Cleveland, OH	4/28/00
Verizon Interconnect A'ment	CERT-RW	Approval of Interconnect	8/14/00	Williams Communications, Inc	Lease Purchase	Transmission Site Service Order and Colocation Service Order New York City - Washington DC	4/28/00
Verizon Virginia Inc.	General	Individual Case Basis (ICB) Agreement (Buy side)	11/1/02	Williams Communications, Inc	Lease Purchase	Transmission Site Service Order and Colocation Service Order Albany-Boston	4/28/00
Verizon Virginia Inc.	General	Individual Case Basis (ICB) Agreement (Buy side)	4/17/02	Williams Communications, Inc	Lease Purchase	IRU Agreement - Dark Fiber St Louis, Chicago, Cincinnati, Atlanta	9/27/01
Verizon Virginia Inc.	General	Individual Case Basis (ICB) Agreement (Buy side)	1/2/03	Williams Communications, Inc	Lease Purchase	3rd - Amendment to IRU Agreement Tampa to Daytona; Jacksonville to Miami; Tampa to Miami	9/27/01
Vermont Telephone Broadband, Inc.	General	VTelMarch 10, 2003 Letter	3/10/03	Williams Communications, Inc	Lease Purchase	Document Tracking Sheet Cleveland - Covington	9/27/01
Village of Solvay	CERT-RW	Assignment Agreement	2/4/03	Williams Communications, Inc	Lease Purchase	Interconnect Service Request Sheet Indianapolis, 720 South Kentucky	9/27/01
Village of Solvay	Regulatory	Pole Attachment Agreement	7/16/98	Williams Communications, Inc	Lease Purchase	Transmission Site Service Orders, Interconnect Service Requests, Colocation Service Orders Cincinnati - Cleveland	9/27/01
Virginia Electric & Power (Dominion Virginia Power)	Bldg Leases	Non-Residential Property Lease	6/19/00	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders Glenwood, IL	9/27/01
Virginia Electric & Power (Dominion Virginia Power)	Bldg Leases		6/1/02	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders Chicago-Cincinnati-Atlanta	9/27/01
Virginia Electric & Power (Dominion Virginia Power)	Bldg Leases		10/1/99	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders ACI Only - Dayton, Cincinnati	9/27/01
Metropolitan Fiber Systems of Virginia Addition, Inc. w/ Verizon	Colocation-Sell	Collocation Master Agreement (Sell side) 701 E. Cary Street Richmond, VA	10/31/97	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders ACI Only - Akron, OH	9/27/01
Metropolitan Fiber Systems of Virginia Addition, Inc. w/ Verizon	Colocation-Sell	Collocation Master Agreement (Sell side) Inastbrook Telephone Center	10/31/97	Williams Communications, Inc	Lease Purchase	1st - Amendment to IRU Agreement Chicago - 2101 Roberts and 600 Federal; 600 Federal to 2101 Roberts	9/27/01
Virginia Power (supplier)	CERT-RW	Joint Use Agreement	1/1/01	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders Jacksonville - Miami - Tallahassee	9/27/01
Virginia Power (supplier)	CERT-RW	Pole attachment agreement	7/1/98	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders 1110 Line Street Tallahassee	9/27/01
Virginia Power (supplier)	General	Fredericksburg Encroachment	5/13/03	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders 410 Hampton Road, Tallahassee	9/27/01
Virginia Power (supplier)	General	Affiliate service agreement	9/2/97	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders 220 NW 2nd Street Tallahassee	9/27/01
Virginia Power (supplier)	General	Fiber Lease Agreement	9/2/97	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders 220 SE 1st St Miami, Tallahassee	9/27/01
Virginia State Corporation Commission SCC	CERT-RW	SCC IXC Certificate TT-38(b)	1/19/01	Williams Communications, Inc	Lease Purchase	Requests, Colocation Service Orders Dayton Beach to Tallahassee	9/27/01
Virginia State Corporation Commission SCC	CERT-RW	Revised SCC Cert.	1/19/01	Williams Communications, Inc	Lease Purchase	510 Columbia Street, Orlando, FL	9/27/01
Virginia State Corporation Commission SCC	CERT-RW	CLEC Certificate TT-457A	8/19/99	Williams Communications, Inc	Lease Purchase	111 N. Seagrave Daytona Beach, FL	9/27/01
Virginia State Corporation Commission SCC	CERT-RW	IXC Certificate TT-38A	8/8/97	Williams Communications, Inc	Lease Purchase	Transmission Site Service Order Tampa to Miami FL - TAM MIA route	9/27/01
VisiNet	Colocation-Sell	Collocation Master Agreement - Addendum No. 4 Arlington, Va - 3225 S. Eads Street	10/1/01	Williams Communications, Inc	Lease Purchase	Colocation Service Request - Additional Caged Space 1547 Salsbord Pt Myon, FL	9/27/01
VisiNet	Colocation-Sell	Collocation Master Agreement	2/24/98	Williams Communications, Inc	Lease Purchase	Document Tracking Sheet Nashville-Atlanta Orders	9/27/01
VisiNet, Inc.	MSA-Sell	Master Services Agreement	9/5/01	Williams Communications, Inc	Lease Purchase	Transmission Site Service Order - Additional OpAmp Site - Glenwood, IL St Louis - Chicago Orders	9/27/01

Elantic Telecom, Inc.
Assumed Contracts and Leases

Party	Contract Classification	Description	Effective Date
Williams Communications, Inc	Lease Purchase	Transmission Site Service Order Chicago-Cincinnati-Cleveland (ACI)	9/27/01
Williams Communications, Inc.	Lease Purchase	Boston-NYC Orders	4/28/00
Williams Communications, Inc.	Lease Purchase	Albany Interconnect Orders	7/17/01
Williams Communications, Inc.	Lease Purchase	Chicago Interconnect Order	3/22/02
Williams Communications, Inc.	Lease Purchase	Indefeasible Right-of-Use	7/16/01
Williams Communications, Inc.	Lease Purchase	LTR: Adjustment to Rack Spaces CHI-ATL & COV-CLV	9/26/03
Williams Communications, Inc.	Lease Purchase	Indefeasible Right-of-Use	9/9/01
Williams Communications, Inc.	Lease Purchase	Agreement for Sale of Conduit Cincinnati Ohio	10/18/02
Williams Communications, Inc.	Lease Sold	Joint Build and Co-Occupancy Agreement Rochester, New York	12/31/00
Williams Communications, Inc.	Lease Sold	Duct Purchase and Co-Occupancy Agreement Rochester, New York	8/8/00
Williamsville Central School District	Lease Sold	Dark Fiber Lease/Maintenance/Access Agmt	1/18/02
Witel Communications	Lease Purchase	Fiber Entrance Pricing Agreement Youngstown, Ohio	9/27/01
Witel Communications Group, Inc. (fka Williams)	Lease Purchase	Indefeasible Right-of-Use	1/28/03
Witel Communications Group, Inc. (fka Williams)	Lease Purchase	Indefeasible Right-of-Use	1/28/03
Witel Communications Group, Inc. (fka Williams)	Lease Purchase	Indefeasible Right-of-Use	3/22/02
Witel Communications Group, Inc. (fka Williams)	Lease Purchase	Indefeasible Right-of-Use	7/5/03
Witel Communications Group, Inc. (fka Williams)	Lease Sold	Indefeasible Right-of-Use	10/15/99
Witel Communications Group, Inc. (fka Williams)	Lease Sold	Indefeasible Right-of-Use	12/31/01
Witel Communications Group, Inc. (fka Williams)	Lease Sold	Indefeasible Right-of-Use	9/27/01
Witel Communications Group, Inc. (fka Williams)	Lease Sold	Indefeasible Right-of-Use	9/9/02
Witel Communications Group, Inc. (fka Williams)	MSA-Buy	Master Services Agreement	5/8/02
Witel Communications Group, Inc. (fka Williams)	MSA-Sell	Master Services Agreement	5/27/03
Witel Communications, Inc. (fka Williams Communications, Inc.)	Conduit-Interconnect	Conduit/Interconnect agreement	3/8/04
Wireless Facilities, Inc. (WFI)	General	Strategy & Business Consulting Agreement	6/25/01
WIXT	MSA-Sell	Master Services Agreement	12/26/02
Woodlawn Construction Company, Inc.	Lease Purchase	Contract - Multiple Duct Conduit System Inasbrook Loop Conduit System - Worldcom Tower - VA	3/6/01
Woodlawn Construction Company, Inc.	Lease Purchase	Contract - Multiple Duct Conduit System West Creek Conduit System	3/19/01
XO Communications, Inc.	MSA-Buy	Master Services Agreement	12/31/01
XO Communications, Inc.	MSA-Sell	AAC - CFN/XO Communications	12/31/01
XO Communications, Inc.	MSA-Sell	Master Services Agreement	7/15/01
XO Ohio, Inc.	IRU Purchase	Agreement and Bill of Sale	10/25/01
Xpedius Networks (fka ACSI Network Technologies)	IRU Sold	Indefeasible Right-of-Use	1/7/23
Xpedius Networks (fka ACSI Network Technologies)	MSA-Sell	VPSC Colocation Agreement	12/30/03



January 20, 2005

Brett R. Lindsey
Elantic Telecom, Inc.
2134 West Laburnum Avenue
Richmond, VA 23227

Dear Brett:

The purpose of this letter (the "Letter of Intent") is to set forth the terms and conditions on which TelCove, Inc., or its designee(s) ("Purchaser") is prepared to acquire certain assets of Elantic Telecom, Inc. and its subsidiaries (collectively, "Seller") pursuant to a sale authorized under Section 363 of the Bankruptcy Code. Nothing contained herein constitutes a commitment on the part of Purchaser to enter into or consummate the purchase of such assets, a commitment on the part of Seller to sell such assets or an assurance that such transaction will be completed; provided, however, that the provisions under the heading "Binding Agreements" are intended to bind and be enforceable against each of the parties hereto.

The proposed terms and conditions include, but are not limited to the following:

Purchase of Acquired Business:	At the closing of the transactions contemplated hereby (the " <u>Closing</u> "), Purchaser will purchase from Seller substantially all of the assets of Seller, except the Excluded Assets (collectively, the " <u>Acquired Business</u> "). The Acquired Business shall include, among other things: (i) all agreements and contracts of Seller as designated by Purchaser related to the operation of the Acquired Business, (ii) cash and cash equivalents as of the Closing Date, and (iii) selected prepaid assets directly related to the Acquired Business.
Assumed Obligations:	At the Closing, Purchaser will also assume the following (collectively, the " <u>Assumed Liabilities</u> ") (i) certain executory contracts and related liabilities of the Acquired Business as determined by Purchaser in its sole discretion (with all cure costs as determined by the Bankruptcy Court to be paid by Purchaser) and (ii) liabilities (including accrued liabilities) of the Acquired Business that first arise after the Closing Date. All other pre-Closing liabilities will remain obligations of Seller. For a period of three months following the Closing Date, without the prior written consent of Purchaser, Seller may not sell, reject, modify,

	<p>amend or terminate any executory agreements of the Acquired Business not acquired by Purchaser on the Closing Date. During such period, Purchaser shall pay 100% of out-of-pocket carrying costs of such agreements. During such period, Purchaser may also direct Seller to assign to Purchaser additional contracts (with cure costs as determined by the Bankruptcy Court to be paid by Purchaser). Following the conclusion of such three month period Seller shall be entitled to sell, reject, modify, amend or terminate such agreements (the "Excluded Assets") and any carrying costs related to such agreements after such three month period shall be borne exclusively by the Seller.</p> <p>All liabilities and obligations of Seller that are not expressly described as Assumed Liabilities shall be "Excluded Liabilities." Under the terms of the Asset Purchase Agreement, Purchaser shall not assume and Seller shall indemnify Purchaser and its affiliates against, among other things, the Excluded Liabilities.</p> <p>In addition to other items to be specified in the Asset Purchase Agreement, the following liabilities or obligations shall constitute Excluded Liabilities: (i) notes payable, (ii) accounts payable, (iii) professional fees incurred by Seller's estate and (iv) claims, liabilities, obligations or indebtedness arising out of, in connection with or otherwise involving, Seller's employment of any individual or group of individuals including, without limitation, any employee benefit plan, benefit arrangement, policy or practice and any discrimination by Seller as of the Closing to employees hired by Purchaser.</p>
Purchase Price:	\$10,500,000 in cash, subject to adjustment as described below (the "Purchase Price"), of which (i) \$2,500,000 shall be paid upon the execution of the Asset Purchase Agreement as a refundable deposit, (ii) an amount to be determined shall be paid on the Closing Date and (iii) an amount to be determined shall be deposited on the Closing Date with an escrow agent as security against Purchaser's potential indemnification claims and the purchase price adjustment described below, if any (the "Escrow Amount").
Purchase Price Adjustment:	The Asset Purchase Agreement will provide for a Purchase Price adjustment mechanism that is customary for transactions of this type.
Closing Date:	Purchaser is committed to entering into Definitive Agreements as soon as practicably following the execution of this Letter of Intent and close thereafter as soon as reasonably practicable. The date of the closing of the transactions contemplated by the Definitive

	<p>Agreements (defined below) is the "Closing Date."</p> <p>Estimated Recovery to Unsecured Creditors:</p> <p>Based on (i) tax claims and lease rejection claims information shared by Seller, (ii) claims register as of December 9, 2004, and (iii) our estimates for WiTel and Level 3 rejection claims, we have estimated the following costs and claims:</p> <table border="1"> <thead> <tr> <th></th> <th style="text-align: center;"><u>Estimated Range</u></th> </tr> </thead> <tbody> <tr> <td>Administrative tax claims</td> <td>\$1.4 million</td> </tr> <tr> <td>Priority tax claims</td> <td>\$1.5 million</td> </tr> <tr> <td>Cure costs</td> <td>Covered by Purchaser</td> </tr> <tr> <td>Secured claims</td> <td>\$0.3 million</td> </tr> <tr> <td>Unsecured claims ⁽¹⁾</td> <td>\$25.0 to \$35.0 million</td> </tr> </tbody> </table> <p>As a result, we estimate the recovery to Unsecured Creditors from this Letter of Intent is between 21% and 29%.</p>		<u>Estimated Range</u>	Administrative tax claims	\$1.4 million	Priority tax claims	\$1.5 million	Cure costs	Covered by Purchaser	Secured claims	\$0.3 million	Unsecured claims ⁽¹⁾	\$25.0 to \$35.0 million
	<u>Estimated Range</u>												
Administrative tax claims	\$1.4 million												
Priority tax claims	\$1.5 million												
Cure costs	Covered by Purchaser												
Secured claims	\$0.3 million												
Unsecured claims ⁽¹⁾	\$25.0 to \$35.0 million												
Asset Purchase Agreement:	<p>Purchaser will acquire the Acquired Business pursuant to Section 363 of the Bankruptcy Code free and clear of all liens, claims, encumbrances and interests other than the Assumed Liabilities pursuant to an asset purchase agreement satisfactory to Purchaser (the "Asset Purchase Agreement" and together with the agreements described below under "Ancillary Agreements," the "Definitive Agreements").</p> <p>The Asset Purchase Agreement will contain such representations, warranties, indemnities, closing conditions, termination provisions and other provisions as are customary in transactions of the type contemplated by this Letter of Intent, including, without limitation the following conditions to Purchaser consummating the transactions contemplated thereby:</p> <ul style="list-style-type: none"> Seller's representations and warranties will be true and correct in all respects as of the execution date of the Asset Purchase Agreement and true and correct in all material respects as of the Closing Date (other than representations and warranties qualified by materiality which representations and warranties shall be true and correct in 												

⁽¹⁾ Reduced by the amount of cured claims.

<p>• Completion of all Ancillary Agreements (as defined herein) shall have been obtained.</p> <p>The Asset Purchase Agreement may be terminated, among other reasons, by Purchaser at any time on or prior to the Closing Date, to the extent that Purchaser is reasonably unsatisfied with Sellers response to those items listed in Exhibit I.</p>	<p>Bankruptcy Process:</p> <p>Within two (2) business days following the execution of the Asset Purchase Agreement Seller shall file a motion for approval of the Asset Purchase Agreement and the transactions contemplated thereby with the Bankruptcy Court. An illustrative timeline for the Bankruptcy Court approval process thereafter is as follows:</p> <p>No. of days after execution of Asset Purchase Agreement</p> <p>Hearing to approve the Termination Fee and other bidding procedures within 27 days</p> <p>Entry of order approving Termination Fee and other bidding procedures (the "Bid Procedures Order") within 30 days</p> <p>Auction 50 days</p> <p>Hearing to approve the Asset Purchase Agreement within 55 days</p> <p>Entry of order approving the transaction(s) (the "Sale Order") within 60 days</p> <p>Assuming the above timeline is accepted by the Bankruptcy Court and the other conditions to closing are the satisfied or waived, the execution of the Asset Purchase Agreement. This timeline shall not be altered without consent of Purchaser.</p>	<p>Ancillary Agreements:</p> <p>Transition Services relating to accounting, billing, payroll, network support, employee benefit and related administrative services for the three month period following the Closing.</p> <p>Non-competition and non-solicitation agreements as deemed</p>
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<p>all respects on the Closing Date).</p> <ul style="list-style-type: none"> • The bidding procedures order (i) shall have been entered on or before 30 days following the execution date of the Asset Purchase Agreement, which date may be waived or extended by Purchaser in its sole discretion, (ii) shall have become a final order, (iii) shall be in full force and effect on the Closing Date and (iv) shall be in form and substance acceptable to Purchaser in its sole discretion. • The sale order (i) shall have been entered on or before 60 days following the execution date of the Asset Purchase Agreement, which date may be waived or extended by Purchaser in its sole discretion, (ii) shall have become a final order, (iii) shall be in full force and effect on the Closing Date and (iv) shall be in form and substance acceptable to Purchaser in its sole discretion. • There shall not have occurred any event, change, occurrence, development or state of facts or circumstances which has had or could reasonably be expected to have, individually or in the aggregate, a material adverse effect on Seller or the Acquired Business. • Purchaser shall have received all necessary consents and approvals by third parties to software licenses, interconnectivity agreements and other agreements and contracts designated by Purchaser that are related to the Acquired Business, or new software licenses, interconnectivity agreements and other such agreements shall have been entered into on terms and with third parties reasonably acceptable to Purchaser. • There shall not have occurred during the period commencing with the execution date of the Asset Purchase Agreement and ending on the Closing Date, and there shall be no reasonable expectation that the consummation of the transactions contemplated thereby will result in, any disruption in or termination of service with respect to any software licenses and/or interconnectivity agreements. • All necessary consents and approvals from third parties, government agencies and officers (including, without limitation, the Bankruptcy Court, the Federal Communications Commission, State public service and utility commissions, and the Federal Trade Commission in connection with any required Hart-Scott-Rodding matters) 	
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	appropriate.
Employees:	Purchaser anticipates hiring certain of Seller's employees whose employment is related to the Acquired Business. The exact terms of such hiring will be addressed in the Definitive Agreements.
Sale Order:	Seller will seek Bankruptcy Court approval of the sale of the Acquired Business to Purchaser pursuant to the Asset Purchase Agreement subject to a final order of the Bankruptcy Court in form and substance acceptable to Purchaser, in its sole discretion, under, inter alia, Sections 105, 363, 365 and 1146(c) of the Bankruptcy Code.
Termination Fee:	<p>The Asset Purchase Agreement will contain provisions entitling Purchaser to a break-up fee equal to 3.0% of the Purchase Price (the "Break-Up Fee") plus reimbursement of expenses for, among other things, reasonable attorney fees, financial advisors fees, other consultant fees and commitment fees for financing (collectively, "Expense Reimbursement," and together with the Break-Up Fee, the "Termination Fee") in the event (i) Seller accepts a higher and better bid(s) for the Acquired Business or any portion thereof pursuant to a procedure authorized by the Bankruptcy Court or (ii) Seller otherwise fails to close the transaction(s) with Purchaser following execution of this Letter of Intent other than a result of a breach by Purchaser.</p> <p>Purchaser will be entitled to Expense Reimbursement if the Asset Purchase Agreement is terminated:</p> <ul style="list-style-type: none"> by either Purchaser or Seller, if there shall be in effect a final order restraining, enjoining or otherwise prohibiting the consummation of the transactions contemplated hereby, provided, that each of Purchaser and Seller have used their respective commercially reasonable efforts to cause such order to be rescinded, vacated, lifted or otherwise resolved in a manner favorable to the parties to the Asset Purchase Agreement. by Purchaser, if Purchaser determines in its reasonable discretion that it is unsatisfied with the results of Sellers response to those items listed in Exhibit I; by Purchaser, if (A) the Bid Procedures Order shall not have been entered by the Bankruptcy Court within a specified amount of time as set forth in the Asset Purchase Agreement, (B) the Bid Procedures Order shall not have become a final order on or prior to the date that is 10

	<p>calendar days after its entry, (C) the Sale Order shall not have been entered by the Bankruptcy Court within a specified amount of time as set forth in the Asset Purchase Agreement or (D) the Sale Order shall not have become a final order on or prior to the date that is 10 calendar days after its entry, unless Purchaser has waived the requirement for a final order;</p> <ul style="list-style-type: none"> by Purchaser, (A) upon the conversion of the cases before the Bankruptcy Court to one or more cases under Chapter 7 of the Bankruptcy Code, (B) appointment of a Chapter 11 trustee or an examiner with expanded powers or (C) entry of an order pursuant to Section 362 of the Bankruptcy Code lifting the automatic stay with respect to the Acquired Business or any portion thereof; or by either Purchaser or Seller, if the Closing shall not have been consummated on or prior to a mutually agreed upon outside termination date. <p>If the Asset Purchase Agreement is terminated between the entry of the Bid Procedures Order and the entry of the Sale Order, other than as a result of the breach by Purchaser or the selection of a higher and better bid for the Acquired Business, Seller shall pay to Purchaser the Termination Fee. If the Asset Purchase Agreement is terminated following the entry of the Sale Order, other than as a result of a breach by Purchaser, Seller will pay to Purchaser Expense Reimbursement plus liquidated damages in an amount equal to 35% of the Purchase Price. Notwithstanding the foregoing and in addition thereto, after entry of the Sale Order, Purchaser shall be entitled to specific performance of the Asset Purchase Agreement by the Seller in accordance with the terms of the Asset Purchase Agreement.</p> <p>Any initial bid by a third party to acquire the Acquired Business shall be not less than 10% greater than the sum of the Purchase Price and the Termination Fee. Any and all subsequent bids (after the initial overbid) shall be in successive \$250,000 increments. At the auction, Purchaser may credit its bid, for either the Acquired Business (in its entirety or any portion thereof) or any other assets of Seller, with the Termination Fee.</p>
Due Diligence/Confidentiality:	In order to permit Purchaser to complete its due diligence investigation, as long as this Letter of Intent remains in effect, Seller will permit Purchaser and its representatives and agents to have immediate and ongoing access to all books, records, officers,

	employees, advisors, counsel, facilities and properties related to the Acquired Business and will provide to Purchaser such financial data, operating data, and other information related to the Acquired Business as Purchaser reasonably requests.
Conditions to Execution of Definitive Agreements:	The execution of Definitive Agreements shall be subject to, among other things, Purchaser being reasonably satisfied with Sellers response to those items listed in Exhibit I and approval of the transactions contemplated by the Definitive Agreements by the Purchaser's Board of Directors.
Ordinary Course of Business:	Between the execution date of this Letter of Intent and its termination as described below (i) the Acquired Business will be operated during the Exclusivity Period (as defined below) in the ordinary course of business, consistent with past practices and (ii) Seller will consult with Purchaser about any substantial matters directly or indirectly affecting the Acquired Business.
Exclusivity:	Until the entry of the Bid Procedures Order (" <u>Exclusivity Period</u> "), Seller agrees that neither it nor any of directors, officers, employees, subsidiaries, affiliates, representatives or agents, will enter into any agreement, understanding, discussions or negotiations with, or provide information to, any person, or solicit, initiate or encourage any inquiries, proposals or offers from, any person, relating to any possible merger, consolidation or business combination or any possible purchase, sale, transfer, encumbrance or disposition of any portion of the Acquired Business (other than inventory disposed of in the ordinary course). During the Exclusivity Period, Purchaser shall have the exclusive right to negotiate with Seller for the purchase of the Acquired Business.
Press Releases/Announcements:	Neither Purchaser nor Seller will issue or approve a news release or other public announcement concerning the transactions contemplated hereby without the prior approval of the other as to the contents of such announcement and its release except as set forth in the Definitive Agreements or as required by law or as may be required by the Bankruptcy Court.
Termination:	This Letter of Intent shall terminate automatically on the earliest of (i) the date on which Purchaser notifies Seller in writing of its intent to abandon the purchase of the Acquired Business, (ii) the Definitive Agreements are executed by all parties and (iii) on the first day immediately following the expiration of the Exclusivity Period.
Governing Law/Amendments:	This Letter of Intent will be governed by the laws of the State of New York without regard to conflicts of laws principles. No

	provision of this Letter of Intent may be amended, modified or waived except by a writing signed by each party.
Counterparts:	This Letter of Intent may be signed in any number of counterparts, each of which will constitute an original and all of which will together constitute one and the same instrument.
Binding Agreements:	This Letter of Intent shall not be binding upon the parties hereto; provided, however, that notwithstanding the foregoing, each of the provisions under "Due Diligence/Confidentiality," "Ordinary Course of Business," "Exclusivity," "Press Releases/Announcements," "Termination," "Governing Law/Amendments," "Counterparts" "Termination Fee" and "Binding Agreements" are binding upon the parties hereto and legally enforceable agreements of the parties hereto.

Please indicate your agreement to the foregoing by signing in the space indicated below whereupon this Letter of Intent shall constitute an agreement in principle between the Seller on the one hand, and the Purchaser on the other hand.

If not executed by January 24, 2005, this Letter of Intent shall expire.

Very truly yours,

TELCOVE, INC.

By: Ed Babcock
Name: Ed Babcock
Title: Chief Financial Officer

Accepted and agreed this ___ day of _____ 2005.

ELANTIC TELECOM, INC.,
in its own behalf and on behalf of its subsidiaries
and affiliates

By: _____
Name:
Title:

Exhibit I
Open Diligence Issues

- 1) Provide Cost of Sales breakdown for November 2004 [partial response; detailed schedule for each line item is outstanding]
 - Detail changes from August 2004 to November 2004 for:
 - o Collocation Rent and Utilities costs
 - o Cross Connect costs
 - o Conduit, Pole Attachments, and ROW costs
 - o Dark Fiber and IRU costs
 - o Local Access costs
 - o Detail changes in Repairs and Locates
- 2) Provide pro forma Network Costs and Cost of Sales with respect to (a) lease rejections, (b) changes that appear in the November 2004 MOR, and (c) any other changes
- 3) Detail lease rejections to date by provider [partial response; timing and line items affected are outstanding]
 - Include timing, claims generated, and line items affected in the MOR and 13-week cash flow forecast
- 4) Provide updated, verified, and complete POP list [provided]
- 5) Provide updated 13-week cash flow forecast that also covers the new information reported in the November 2004 MOR [provided]
- 6) Detail property taxes by municipality
 - Include most recent details and analysis as available [provided]
- 7) Detail Virginia property taxes and any potential decrease due to outstanding litigation
- 8) Provide pro forma monthly Income Statement as expected by the Debtor on a going-forward basis
- 9) Detail fiber design records
- 10) Provide collocation agreements by location (i.e. Bell Canada)
- 11) Detail Debtor estimates for:
 - Total administrative costs
 - Total secured and priority claims
 - Total unsecured claims
 - Itemized cure costs [provided]
 - Total Witel claims if complete contract is rejected
 - Total Level 3 claims if complete contract is rejected

- Expected claims if all dark fiber available for sale (as detailed on Debtor presentation to the Creditors' Committee on 9/28/04) is rejected

ODYSSEY  TELECORP, INC

444 High Street, Suite 400
 Palo Alto, California 94301
 Telephone: 650-470-7550
 Facsimile: 650-470-7512

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January 13, 2005

Via E-Mail and Fax

Brett Lindsey
 Elantic Telecom, Inc.
 2134 West Laburnum Avenue
 Richmond, VA 23227

Re: Indication of Interest

Dear Brett:

On behalf of Odyssey Telecorp or a yet to be designated affiliate ("Odyssey"), I am pleased to express our strong interest in pursuing an acquisition of certain core operations (the "Business") from Elantic Telecom, Inc. ("Elantic") pursuant to Sections 363 and 365 of the United States Bankruptcy Code. Odyssey is aware that Elantic is currently operating under the protection of Chapter 11 of the United States Bankruptcy Code, Case Number 04-36897 (the "Estate"), with jurisdiction and oversight being exercised by the United States Bankruptcy Court for the Eastern District of Virginia (the "Court").

We have attempted to structure the proposal set forth below so as to serve the best interests of both the Estate and its creditors. Specifically, our proposal is intended to (a) maximize the value of Elantic's Business, (b) not materially impair Elantic's ability to dispose of its non-core assets for their fair market value, and (c) preserve and provide the necessary resources to allow Elantic to effectively manage and pursue both the third party preference recovery actions and the other claims and causes of action available to it. Our proposal provides for the payment of \$10 million in cash and the assumption of certain executory contracts which will reduce anticipated claims by approximately \$80 million.

An outline of proposed transaction terms is attached hereto as Attachment A. Because the attached terms are based on the limited information that we have been provided as of the present date, our proposal is subject to confirmatory due diligence to be conducted prior to the date the proposed transaction described herein is effected/completed (the "Closing"). Accordingly, this proposal is non-binding and subject to (i) the satisfactory completion of the confirmatory due diligence described above, and (ii) our being able to negotiate definitive transaction documents (the "Definitive Agreements") acceptable to Odyssey, our respective legal counsel and our investors/members. Odyssey shall have no liability whatsoever for its discontinuance of any negotiations or its decision for any reason not to execute definitive agreements which would consummate the transaction proposed herein.

I hope this letter adequately expresses our strong interest in pursuing a transaction. We are anxious to move forward and reach agreement regarding the required definitive agreements. Please contact me at any time with any questions you might have.

Sincerely,

Sean Doherty
 Chairman and CEO

cc: David Neier, Winston & Strawn, LLP

Attachment A:
Outline of Proposed Terms and Conditions

- 1. Structure**

Odyssey will acquire the Business pursuant to Sections 363 and 365 of the United States Bankruptcy Code free and clear of all liens, claims, encumbrances and interests other than the assumed liabilities described in Section 4 below.
- 2. Acquired Assets**

All assets related to the Business not excluded in Section 3 below, including but not limited to:

 - i. Non-affiliate trade accounts receivable;
 - ii. Inventories;
 - iii. Tangible (real and personal) and intangible property including equipment, leasehold improvements and intellectual property;
 - iv. Prepaid expenses, deposits and other similar current assets;
 - v. Elantic's beneficial interests in and rights under certain contracts, agreements and leases; and
 - vi. Cash and cash equivalents as of Closing.
- 3. Excluded Assets**

The following assets will be excluded from the transaction and will remain available to satisfy claims of unsecured creditors:

 - i. Any avoidance causes of action under Bankruptcy Code Sections 544 through 551;
 - ii. Elantic's beneficial interests in and rights under certain contracts, agreements and leases not specifically assumed; and
 - iii. Any claims or causes of action that relate to or arise from acts or omissions that took place on or before the Closing, including any claims the estate may have against any predecessor entities.
- 4. Assumed Liabilities and Obligations**

Odyssey will assume the following liabilities and obligations:

 - i. Certain executory contracts to be determined by Odyssey in its sole discretion and estimated at approximately \$80 million;
 - ii. Cure costs associated with assumed executory contracts subject to a limit to be determined;
 - iii. Deferred revenue liabilities estimated at approximately \$1 million; and
 - iv. Liabilities related to the Business that arise after Closing.

A preliminary outline of executory contracts to be assumed will be provided within two business days after receiving the template from Elantic.

Odyssey will not assume or become obligated with respect to any contracts, agreements and/or leases except those expressly identified in definitive agreements, and then only if the same is undertaken pursuant to and in compliance with Section 365 of the Bankruptcy Code. Closing may be conditioned upon the satisfactory restructuring of a small number of contracts.
- 5. Shared Services Agreement**

Odyssey will provide reasonable assistance to Elantic and any successors thereto in their efforts to wind down the affairs of Elantic.
- 6. Purchase Price**

The total amount paid by Odyssey in connection with the transfer of the Business will be the sum of the following (the "Purchase Price"):

 - i. Ten Million Dollars (\$10,000,000) in cash, subject to adjustment as described below; and
 - ii. The face value of assumed liabilities and obligations required under the terms of assumed contracts.

Indication of Interest

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Page 2 of 3

Attachment A:
Outline of Proposed Terms and Conditions

- The Definitive Agreements will include a mechanism whereby the Purchase Price may be adjusted in a manner that is customary for transactions of this type. A portion of the Purchase Price will be deposited at Closing with an escrow agent as security against potential indemnification claims and the Purchase Price adjustment.
- 7. Estate Assets**

Total assets available for distribution to creditors under this proposal will consist of the following:

 - i. The Purchase Price; and
 - ii. The value of assets excluded from the proposed transaction and listed in Section 3 above.

Furthermore, the assumption of certain contracts, and the liabilities and obligations associated therewith, will reduce the total pool of potential creditor claims by approximately Eighty Million Dollars (\$80,000,000).
 - 8. Excluded Liabilities**

All other liabilities or obligations existing as of the Closing that are not specifically assumed. Specifically, contracts related to non-core assets will be excluded from the transaction.
 - 9. Expense Reimbursement**

Odyssey will receive no break-up fee but shall be entitled to reimbursement of out of pocket expenses including, but not limited to, reasonable attorneys' fees, financial advisor fees, other consultant fees and commitment fees for financing (the "Expense Reimbursement").
 - 10. Overbid Protection**

The Definitive Agreements will contain customary provisions entitling Odyssey to overbid protection.
 - 11. Due Diligence**

Elantic will cooperate with Odyssey so that Odyssey may complete its due diligence investigation in a timely manner. Elantic will provide to Odyssey such financial data, operating data and other information related to the Business as Odyssey has requested or may reasonably request. Odyssey and its representatives will be given immediate and ongoing access to all books, records, officers, employees, advisors and facilities related to Elantic and the Business.
 - 12. Board Approvals**

Execution of a formal term sheet and subsequent definitive documents will be conditioned upon Odyssey and affiliate party board approvals.
 - 13. Fees and Expenses**

Each party will be responsible for its own fees and costs incurred in connection with the proposed transaction, except for the Expense Reimbursement Odyssey may be entitled to under Section 9 above.

Indication of Interest

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Page 3 of 3

Elantic Telecom, Inc.
Comparison of Offers

(\$000s)

	Reference	Other Purchase Offers ^(M)		
		ENI	Odyssey	Telcove
I. Distribution Proceeds from Offer				
A. Cash Payment		\$ 3,500	\$ 10,000 ⁽¹⁾	\$ 10,500
Less: Discount of 5% of Cash Payment	[b]	-	(500)	(525)
Adjusted Cash Payment		3,500	9,500	9,975
B. Payment of Estate Expenses				
Administrative Opex ⁽²⁾	Exhibit 25.1	2,016	-	-
Administrative Taxes	[c]	2,127	-	-
Priority Taxes	[d]	2,083	-	-
Section 327 Expenses	Exhibit 13	770	-	-
Wind Down Reserve	[e]	500	-	-
Post-Petition Unpaid Rent	Exhibit 25.2	191	-	-
C. Non-Core Assets				
Total Distribution Proceeds from Offer		\$ 11,187	\$ 9,500	\$ 9,975
II. Other Assets Available to Pay Obligations of Estate				
A. Cash Balance at Effective Date		n/a	n/a	n/a
B. Refund of deferred income tax assets / receivables				
C. Accounts receivable or debts from affiliates	[f]	-	-	530
D. Equity interest in Carolinas FiberNet LLC		n/a	n/a	5
E. Equity interest Elantic Telecom East		n/a	n/a	-
F. Deposits/bonds not required for ongoing business				
G. Avoidance causes of action under Bankruptcy Code § 544 - 551 against all entities except predecessor entities and/or entities related to predecessor entities	[g]	500	500	500
H. Elantic's beneficial interests in and rights under contracts agreements and leases not specifically assumed		-	-	-
I. Other claims / causes of action arising before Closing, excluding any claims the Estate may have against predecessor entities		-	-	-
J. Claims / causes of action arising before Closing for any claims the Estate may have against predecessor entities and/or entities related to predecessor entities			Unknown ^(N)	
Total Assets Available to Pay Obligations of Estate		\$ 11,687	\$ 10,000	\$ 11,010
III. Payments Required to Confirm Plan Before Payments for Cure Amounts and to General Unsecured Creditors				
A. Administrative Opex	Exhibit 25.1	(2,016)	(2,016)	(2,016)
B. Administrative Taxes	[c]	(2,127)	(2,127)	(2,127)
C. Priority Taxes	[d]	(2,083)	(2,083)	(2,083)
D. Section 327 Expenses	Exhibit 13	(770)	(770)	(770)
E. Post-Petition Unpaid Rent	Exhibit 25.2	(191)	(191)	(191)
F. Wind Down Reserve	[i]	(500)	(800)	(830)
G. Secured Claims				
Principal			(305)	(305)
Interest			(30)	(30)
Total Payments		(7,687)	(8,322)	(8,352)
IV. Balance Remaining to Pay Cure Amounts and General Unsecured Claims		\$ 4,000	\$ 1,678	\$ 2,658

Elantic Telecom, Inc.
Comparison of Offers

(\$000s)

	Reference	Other Purchase Offers ^(M)		
		ENI	Odyssey	Telcove
IV. Balance Remaining to Pay Cure Amounts and General Unsecured Claims				
		\$ 4,000	\$ 1,678	\$ 2,658
V. Less: Cure Amounts				
	[j]			
A. Non-Residential Real Estate		(163)	-	-
B. IRU / Space		(988)	-	-
C. Access		(1,251)	-	-
D. Personal Property		(44)	-	-
Total Cure Amounts		(2,447)	-	-
VI. Balance Remaining to Pay General Unsecured Claims				
Less: Time Value of Money Discount of 7%	[k]	1,553	1,678	2,658
		-	(117)	(186)
Net Balance Remaining to Pay General Unsecured Claims		\$ 1,553	\$ 1,561	\$ 2,472
VII. General Unsecured Claims Against the Estate				
	[l]			
A. Prepetition Claims		2,385	20,895	21,044
B. Contract Rejection Claims	[m]	7,956	13,513	21,689
Total General Unsecured Claims		\$ 10,341	\$ 34,408	\$ 42,733
VIII. % Distribution on Unsecured Claims				
		15.0%	4.5%	5.8%

[a] Both the Odyssey and Telcove sale offers are subject to significant offsets and adjustments. However, for valuation purposes in order to give these offers the benefit of all doubts, it is assumed there are no offsets / adjustments. Therefore, the value herein of these offers is likely overstated.

[b] A 5% discount will be applied to all cash offers. This discount relates to the uncertainty surrounding the valuation of such offers including, but not limited to, unexpected increases in administrative claims, priority taxes, the wind-down budget and Section 327 increases, and the financing risk associated with the initial cash payment, the payment of all cure costs, and the rejection guaranty.

[c] From Exhibit 14, less amounts projected to be paid in cash flow projection on or before 4/23/05 (approximately \$744k)

[d] From Exhibit 15. Approximately \$1.2 million of amount from priority claims filed with the Court. Includes estimate of 75% of claims (.75 x \$1.03 million) scheduled for which the Debtor received an invoice, but no formal proof of claim has yet been docketed.

[e] Estimate of professional fees to wind down the Estate including making distributions on claims, pursuing preferences and other recoveries as applicable, and filing tax returns and other required filings.

[f] Estimated Dominion Resources working capital "true-up" adjustment.

[g] Based on a preliminary review of disbursements made in the 90-day period prior to the petition date. The Debtor provides no assurance that it will be able to recover this amount, nor does it concede that it will be unable to recover funds in excess of this amount.

[h] Value of claims and causes of action unknown. However, any such valid, material claims will be pursued under any scenario. Accordingly, potential recoveries under each scenario are equal.

[i] Estimate of professional fees to wind down the Estate including making distributions on claims, pursuing preferences and other recoveries as applicable, and filing tax returns and other required filings. Includes trustee fees of 3% of disbursements for Odyssey and Telcove offers.

[j] Telcove has indicated it will cure all amounts. Odyssey has indicated it will cure all amounts up to a "to be determined" amount. If Odyssey cures less than 100%, the value of its offer will decline by the cure claims remaining for the Estate.

[k] A 7% Time Value of Money discount is applied against the Balance Remaining to Pay General Unsecured Claims for all (except ENI) purchase offers to account for the projected one-year delay in making distributions to unsecured creditors. A Liquidation Trustee would likely require a minimum of one-year to resolve and pay all claims superior to general unsecured claims. No such discount is applicable to the ENI offer, because the Plan provides for distribution to unsecured creditors 20 days after the Effective date of the Plan.

[l] Odyssey rejection claims based on contracts Odyssey indicated it would reject. Odyssey has indicated it intends to assume certain amendments to the Level 3 contract while rejecting others. The Debtor is uncertain whether or not Odyssey will be able to assume / reject portions of the Level 3 agreement. However, the Debtor has excluded any Level 3 rejection claim in valuing Odyssey's offer in order to arrive at the highest possible value for the offer. Telcove contract rejection damages based on Debtor's estimate of of what Telcove will reject. Telcove has not provided the Debtor with a list of contracts it intends to assume. The claims estimate also assumes both Odyssey and Telcove assume all customer contracts. To the extent either bidder rejects certain customer contracts, that bidder's rejection claim will increase and the value of the offer will decrease.

[m] Contract rejection claim calculations are preliminary and will change based on Bidders' further review of contracts. A present value discount factor of 10% was used for to determine the present value of contract rejection claims, excluding non-residential real estate leases, as of the Effective date.

Elanitic Telecom, Inc.
Administrative Operating Expenses
as of Effective Date

Exhibit 25.1

(3000s)	Amount
Adelphia Settlement	\$ 450
US Trustee Fees	10
3rd Party Collections	282
Locates - Q1 2005	348
Payroll	3
Colocation Utilities	7
Rent	-
Right of Way / Pole Attachment	-
IRU / Maintenance Rentals	-
Utilities / Telephone	60
Other Expenses	24
Capital Expenditures	65
Taxel & Entertainment	14
Repairs & Maintenance	11
Funding of Cash Deficit as of 4/23/05	743
	\$ 2,016

Exhibit 25.2

Elanitic Telecom, Inc.
Unpaid Post-Petition Rent for Rejected Non-Residential Real Property Leases
as of Effective Date

(1) Site	(2) Lessor	(3) Petition Date	(4) Rejection Date	(5) Post-Petition Period (Days)	(6) Monthly Rent			(7) Post Petition Rent Accrued			(12) Amount Paid	(13) Unpaid Post Petition Rent
					(8) Base	(9) CAM/OPEX	(10) Total	(11) Base	(11) CAM/OPEX	(11) Total		
Atlanta POP	Marietta Street Partners	7/19/04	8/20/04	33	\$ 37,574	\$ -	\$ 37,574	\$ 40,765	\$ -	\$ 40,765	\$ -	\$ 40,765
Charlotte POP	Pinnacle Telecom Holdings	7/19/04	8/20/04	33	2,769	340	3,109	3,005	369	3,374	-	3,374
Chicago POP	Lakeside Purchaser	7/19/04	8/20/04	33	57,521	21,104	78,625	62,406	22,897	85,303	-	85,303
Innslake	Highwoods Realty Limited	7/19/04	8/20/04	33	73,616	22,890	96,506	79,868	24,834	104,702	99,884	4,818
Jacksonville POP	Jax Telecom Center	7/19/04	8/20/04	33	3,385	1,885	5,270	3,673	2,045	5,718	-	5,718
Miami POP	NWT Partners	7/19/04	8/20/04	33	5,597	2,089	7,686	6,072	2,266	8,338	-	8,338
Orlando POP	Orlando FDS LP	7/19/04	8/20/04	33	3,413	402	3,815	3,703	436	4,139	-	4,139
Tampa POP	TWC Fifth-Eight, LTD	7/19/04	8/20/04	33	1,616	125	1,741	1,753	136	1,889	-	1,889
Philadelphia POP	Callowhill Mgt.	7/19/04	10/7/04	81	13,600	-	13,600	36,217	-	36,217	-	36,217
111 8th Avenue	Switch & Data	7/19/04	1/31/2005	197	11,000	-	11,000	71,244	-	71,244	71,244	-
1201 L. Street, NW	American Healthcare Association	7/19/04	1/31/2005	197	15,477	-	15,477	100,241	100,241	100,241	100,241	-
											\$ 190,561	

CONFIDENTIALITY AGREEMENT

This CONFIDENTIALITY AGREEMENT (this "*Agreement*") is made and entered into as of this ___ day of _____ 2005, by and between Elantic Telecom, Inc. (the "*Company*") and _____ ("*Recipient*").

WHEREAS, the Company and Recipient wish to explore a business opportunity of mutual interest (the "*Transaction*"); and

WHEREAS, in connection with the Transaction, the Company intends to disclose to Recipient certain confidential technical and business information which the Company desires Recipient to treat as confidential.

NOW, THEREFORE, the Company and Recipient hereby agree as follows:

1. This Agreement shall govern the conditions of disclosure by the Company to Recipient, either directly or indirectly, of certain information pertaining to the Company. All such information (in whatever form, whether written, oral, electronic or otherwise) furnished (whether before or after the date hereof) by the Company or its directors, officers, employees, affiliates (including, without limitation, any employee, agent or affiliate thereof), representatives (including, without limitation, financial advisors, attorneys and accountants) or agents (each, a "*Company Representative*" and, collectively, the "*Company Representatives*") to Recipient or its directors, officers, employees, affiliates, representatives (including, without limitation, financial advisors, attorneys and accountants) or agents (each, a "*Recipient Representative*" and, collectively, the "*Recipient Representatives*") and all analyses, compilations, forecasts, studies or other documents prepared by Recipient or any Recipient Representative in connection with the review by Recipient or any Recipient Representative of, or Recipient's interest in, the Transaction, which contain or reflect any such information is hereinafter referred to as the "*Confidential Information*." The term "*Confidential Information*" will not, however, include information which is or becomes publicly available other than as a result of a disclosure by Recipient or any Recipient Representative in breach of this Agreement or (ii) is or becomes available to Recipient on a nonconfidential basis from a source (other than the Company, any Company Representative,) which is not known by the Recipient to be prohibited from disclosing such information to Recipient by a legal, contractual or fiduciary obligation to the Company.

2. Recipient will, and will cause each Recipient Representative to (i) keep the Confidential Information confidential and will not, without the Company's prior written consent, disclose any Confidential Information in any manner whatsoever and (ii) will not use any Confidential Information other than in connection with the Transaction.

3. Recipient hereby agrees that it will hold in confidence and not use, disclose or transfer Confidential Information to any third party without the Company's prior written consent; provided, however, that Recipient may disclose Confidential Information which it has been advised by outside counsel is required to be disclosed by applicable law, any government agency, any regulatory authority or court order. Recipient shall provide the Company with prompt prior written notice of any such required disclosure so that the Company can, at its sole expense, make application for an appropriate protective order or waive compliance with the terms of this

Agreement. Whether or not such protective order is obtained, Recipient shall disclose only that portion of the Confidential Information that Recipient's outside counsel advises that Recipient is legally required to disclose and will take all reasonable steps to preserve the confidentiality of the Confidential Information. In addition, neither Recipient nor any Recipient Representative will oppose any action (and will, if and to the extent requested by the Company, cooperate with, assist and join with the Company in any action, at the Company's expense) by the Company to obtain an appropriate protective order or other reliable assurance that confidential treatment will be accorded the Confidential Information.

4. Recipient will not disclose Confidential Information other than to those of the Recipient Representatives who require access to Confidential Information in connection with the Transaction. Such persons shall be advised by Recipient of the obligations set forth in this Agreement and shall comply with the terms hereof. Recipient shall be liable to the Company for disclosure of Confidential Information that is not otherwise permitted under this Agreement by any Recipient Representative who receives Confidential Information. Recipient will not, and will cause the Recipient Representatives not to, without the Company's prior written consent, disclose to any person or entity the fact that the Confidential Information exists or has been made available, that Recipient is considering the Transaction or any other transaction involving the Company, that discussions or negotiations are taking or have taken place concerning the Transaction or any term, condition or other fact relating to the Transaction or such discussions or negotiations, including, without limitation, the status thereof.

5. Recipient agrees that it will secure and safeguard any and all materials and documents that contain, reflect or are based on Confidential Information in areas reasonably restricting access and preventing unauthorized use and/or disclosure. Recipient further agrees that it will undertake reasonable measures to prevent accidental or other loss of Confidential Information. Recipient shall immediately notify the Company in writing in the event that Recipient learns of any loss of Confidential Information or disclosure or use of Confidential Information in violation of this Agreement.

6. The Company may, at any time, terminate any further access by Recipient to Confidential Information. If Recipient determines not to pursue a Transaction, Recipient will promptly notify the Company of such determination. At the time of such notice, or if, at any earlier time, the Company so directs (whether or not Recipient elects to pursue a Transaction), Recipient and the Recipient Representatives will, at Recipient's expense, promptly return to the Company or, at the Company's sole option, destroy, all Confidential Information, all copies, extracts or other reproductions in whole or in part thereof and all analyses, compilations, studies or other documents prepared by Recipient or any Recipient Representative containing, reflecting or based upon Confidential Information, provided, however, that Recipient and any Recipient Representative may retain such copies, analyses, compilations, studies or other documents as it does in the normal course of its business.

7. Recipient understands and agrees that no contract or agreement providing for a Transaction shall be deemed to exist unless and until a definitive agreement between Recipient and the Company with respect to the Transaction has been executed and delivered. Neither the Company nor any Company Representative shall have any legal or other obligation of any kind whatsoever with respect to a Transaction by virtue of this Agreement or any other written or oral

expression with respect to a Transaction except, in the case of this Agreement, for the matters specifically agreed to herein.

8. This Agreement shall be governed by, and construed and enforced in accordance with, the laws of the Commonwealth of Virginia, without reference to conflicts of laws principles. Recipient hereby agrees and consents that the personal exclusive jurisdiction and venue for any dispute arising under this Agreement or in connection with any breach hereof shall be in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division, and/or the state courts located in City of Richmond, Virginia. It is understood and agreed that money damages may not be a sufficient remedy for any breach of this Agreement by Recipient or any Recipient Representative and that the Company shall be entitled to specific performance and/or injunctive relief as remedies of any such breach, without the obligation to post any bond or a security interest. Such remedies shall not be deemed to be the exclusive remedies for a breach of this Agreement by Recipient or any Recipient Representative but shall be in addition to all other remedies available to the Company at law or equity. The non-prevailing party in any action alleging a breach of obligations hereunder shall be responsible for reimbursing the prevailing party for all of the prevailing party's reasonable costs and expenses incurred in connection therewith (including, without limitation, reasonable attorney's fees and expenses).

9. All obligations of the parties hereto shall continue in full force and effect until the date which is two (2) year from the date hereof (the "Termination Date"); provided, that claims for a breach of this Agreement may be brought following the Termination Date if such breach occurred prior to the Termination Date. Notwithstanding the foregoing, the provisions of Section 8 of this Agreement shall survive indefinitely.

10. It is understood that Confidential Information is being disclosed by the Company on a non-exclusive basis and that the Company remains free to use and disclose Confidential Information with other parties at any time at its own option.

12. ALL CONFIDENTIAL INFORMATION IS PROVIDED "AS IS." THE COMPANY AND THE COMPANY'S OTHER REPRESENTATIVES AND AGENTS DO NOT MAKE ANY REPRESENTATIONS OR WARRANTIES, EXPRESS, IMPLIED OR OTHERWISE, REGARDING THE ACCURACY OR COMPLETENESS OF ANY CONFIDENTIAL INFORMATION, AND THE COMPANY AND THE COMPANY'S OTHER REPRESENTATIVES AND AGENTS SHALL NOT BE LIABLE FOR ANY ERRORS OR OMISSIONS CONTAINED THEREIN. RECIPIENT FURTHER AGREES THAT IT IS NOT ENTITLED TO RELY ON THE ACCURACY OR COMPLETENESS OF THE CONFIDENTIAL INFORMATION AND THAT IT WILL BE ENTITLED TO RELY SOLELY ON ANY REPRESENTATIONS AND WARRANTIES AS MAY BE INCLUDED IN ANY DEFINITIVE AGREEMENT WITH RESPECT TO THE TRANSACTION, SUBJECT TO SUCH LIMITATIONS AND RESTRICTIONS AS MAY BE CONTAINED THEREIN.

13. Recipient agrees that all communications regarding the Transaction or requests for additional information regarding the Company will be first submitted or directed to:

Brett R. Lindsey, President
Elantic Telecom, Inc.
2134 W. Laburnum Avenue
Richmond, VA 23227
Office: (804) 422-4530
Cell: (216) 374-8108
Email: blindsey@elantic.com

13. This Agreement supersedes all prior agreements, written or oral, between the parties hereto relating to the disclosure of Confidential Information pursuant to this Agreement. This Agreement may not be modified, changed or waived, in whole or in part, except by a written agreement signed by both parties.

14. This Agreement will be binding upon, and inure to the benefit of, the parties and their respective heirs, successors and assigns.

15. This Agreement has been prepared jointly and shall not be strictly construed against either party.

16. Recipient agrees that no failure or delay by the Company in exercising any right, power or privilege hereunder will operate as a waiver thereof, nor will any single or partial exercise thereof preclude any other or further exercise thereof or the exercise of any right, power or privilege hereunder.

17. The provisions of this Agreement will be deemed severable and the invalidity or unenforceability of any provision will not affect the validity or enforceability of the other provisions hereof; provided that if any provision of this Agreement, as applied to any party or to any circumstance, is judicially determined not to be enforceable in accordance with its terms, the parties agree that the court judicially making such determination may modify the provision in a manner consistent with its objectives such that it is enforceable, and/or to delete specific words or phrases, and in its modified form, such provision will then be enforceable and will be enforced.

18. This Agreement may be executed in counterparts and by facsimile, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement to be effective as the date first above written.

ELANTIC TELECOM, INC.

By: _____
Title: _____
Date: _____

By: _____
Title: _____
Date: _____

Bid Submitted by: _____

(2000es)	[1]	[2]	[3]	[4]	[5]
		Estimated Value			Bid Amount

I. Consideration Provided

Indicate in Column [5] the amount of cash provided for in the bid. For section B indicate, in Columns [3] and [4] by each item, whether or not and how much Bidder will pay for each Estate Expense.

A. Cash Payment					\$
B. Payment of Estate Expenses					
Administrative Opex	\$ 1,303				
Administrative Taxes	1,848				
Priority Taxes	1,880				
Section 327 Expenses	593				
Post-Petition Unpaid Rent	191				
Total Payment of Estate Expenses					\$

C. Liabilities Assumed					
Cure Claims					
Non-Residential Real Estate					
IRU / Space					
Access					
Personal Property					
Prepetition General Unsecured Claims					
Contract Rejection Claims					
Total Consideration Provided					\$

Elanitic Telecom, Inc.
Official Bid Sheet

II. Excluded Assets – NOT Purchased by Bidder

Indicate in Columns [3] and [4] for items A - K whether or not Bidder intends to purchase each item listed. List at Item X other Estate assets the Bidder intends to exclude from Purchase.

(\$000s)	[1]	[2] Estimated Value	[3] Bidder to Purchase		[4] Bid Amount
			Yes	No	
A. Cash Balance at Effective Date		\$0			
B. Refund of deferred income tax assets / receivables		-			
C. Accounts receivable or debts from affiliates		\$30			
D. Equity interest in Carolinas FiberNet LLC		\$			
E. Equity interest Elanitic Telecom East		Unknown			
F. Deposits/bonds not required for ongoing business		Unknown			
G. Avoidance causes of action under Bankruptcy Code § 544 - 551 related to predecessor entities and/or entities against all entities except predecessor entities and/or entities		600			
H. Other claims / causes of action arising before the Petition Date, excluding any claims the Estate may have against predecessor entities and/or entities related to predecessor entities		Unknown			
I. Claims / causes of action arising before the Petition Date for any claims the Estate may have against predecessor entities and/or entities related to predecessor entities [a]		Unknown			
J. Elanitic's beneficial interests in and rights under contracts agreements and leases not specifically assumed		Unknown			
K. Other: Specify _____		Unknown			

Total Excluded As set – NOT CHASED BY BIDDER

\$

III. Contracts

COMPLETE ATTACHMENTS 1 TO INDICATE WHICH CONTRACTS BIDDER INTENDS TO ASSUME.

[a] The Dominion IRU Agreement appears to allow Dominion Virginia Power the right to sell additional dark fiber along the 834 route mile upon which the Debtor currently enjoys an exclusive IRU. Said fiber route is integral to the Debtor's business. The Debtor believes that, to the extent and Dominion cause(s) of action has (have) value, any and all value would be offset by the loss to the Reorganized Debtor or Purchaser, if any, would incur if Dominion Virginia Power exercised its asserted right to sell additional IRU's along this route to other purchasers.

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount
1621 Building Limited Partnership (Colliers International)	OT-1914-0001	Buildg Leases	Standard Office Lease	8/21/02	8/20/12	To Be Provided
222 Harrison Associates, LLC	OT-1997-0001	Buildg Leases	Building Entrance License Agreement 218 Harrison Street, Syracuse, NY	7/31/00	7/30/03	To Be Provided
99 University Corp	OT-2113-0001	Buildg Leases	Non-Residential Property Lease	12/1/99	11/30/09	To Be Provided
Aster.Com, Inc.		Buildg Leases		12/1/00	11/30/03	To Be Provided
Alban Home LLC / Prudential Mortgage Capital Funding	OT-1861-0001	Buildg Leases		11/13/99	11/30/09	To Be Provided
Alco Parking Corporation		Buildg Leases	Non-Residential Property Lease	6/17/16		To Be Provided
Airgating Center Associates, LP	OT-1583-0001	Buildg Leases	Non-Residential Property Lease	6/17/16		To Be Provided
Altoona Hall, Inc c/o Landmark Properties, Inc	OT-1664-0001	Buildg Leases	Altoona Hall Lease	10/1/201	10/16/11	To Be Provided
Bankoff, Michael J. (as Telecity Bankruptcy Counsel)	OT-1799-0001	Buildg Leases	Lease at One Telecity Parkway, East Syracuse, NY 13507	4/1/202	7/1/202	To Be Provided
Capital Partners, LLC	OT-1879-0001	Buildg Leases	Non-Residential Property Lease	6/28/02	6/27/12	To Be Provided
Colliers International	OT-1914-0002	Buildg Leases	Non-Residential Property Lease	8/21/02	8/20/12	To Be Provided
Commercial Realty Fund	OT-1802-0002	Buildg Leases	Non-Residential Property Lease	6/1/97	5/31/12	To Be Provided
Commercial Realty Fund I	OT-1802-0001	Buildg Leases	Terms for Assumption and Assignment of Executive Contract	4/1/02	5/31/12	To Be Provided
Coopers & Lybrand - Two Richmond Plaza	OT-1543-0001	Buildg Leases	Non-Residential Property Lease	2/1/01	4/1/11	To Be Provided
Coastal O-Win LLC	OT-1792-0001	Buildg Leases	Non-Residential Property Lease	7/1/00	5/31/06	To Be Provided
CSX Corporation	OT-1233-0001	Buildg Leases	Non-Residential Property Lease	1/1/01	1/9/06	To Be Provided
Day Development Group Inc.	OT-1373-0001	Buildg Leases	Non-Residential Property Lease	10/1/01	9/30/11	To Be Provided
De-Boy Inc.	OT-1864-0001	Buildg Leases	Non-Residential Property Lease	6/30/97	6/29/07	To Be Provided
Dominion Telecom East	OT-1890-0018	Buildg Leases	Lease at Dryden Region	1/2/99		To Be Provided
Duke Realty Ltd Partnership	OT-1966-0001	Buildg Leases	Non-Residential Property Lease	4/1/03	3/31/13	To Be Provided
East Ohio Gas Co.	OT-1715-0001	Buildg Leases	Non-Residential Property Lease	1/1/02	12/31/03	To Be Provided
East Ohio Gas Co.	OT-1715-0003	Buildg Leases	Buildg Leases	1/1/02		To Be Provided
Eighty State St. LLC	OT-1790-0001	Buildg Leases	Non-Residential Property Lease	10/1/00	9/30/05	To Be Provided
Elkhardt County Government	OT-1689-0001	Buildg Leases	Buildg Leases	12/1/01	11/30/11	To Be Provided

Elanitic Telecom, Inc.
Official Bid Sheet
Contracts to Assume or Reject

Elantic Telcom, Inc.
Official Bid Sheet
Contracts to Assume or Reject ^(a)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
17 Building Leases								
First Citizens Bank & Trust	OT-1695-0001	Bldg Leases	Non-Residential Property Lease	11/8/01	11/7/11	To Be Provided		
Hallmar Properties, Inc.	OT-1764-0001	Bldg Leases	Non-Residential Property Lease	2/28/02	2/27/07	To Be Provided		
Indy Telcom Center Inc.	OT-1904-0001	Bldg Leases	Non-Residential Property Lease	8/15/02	8/31/12	To Be Provided		
Keystone Operating Partnership, L.P.	OT-1746-0001	Bldg Leases	License Agreement 5015 Campuswood Drive, Syracuse, NY	9/7/01	9/4/04	To Be Provided		
Lexington Mall Partners, L.P.		Bldg Leases	Non-Residential Property Lease	10/15/01	10/31/11	To Be Provided		
Liberty Property Limited Partnership	OT-1716-0001	Bldg Leases	License Agreement Westgate I, 100 Westgate Parkway, Richmond, Va	12/17/01	7/31/08	To Be Provided		
Liberty Property Limited Partnership	OT-1716-0002	Bldg Leases	License Agreement 5000 and 5500 Cox Road, Richmond, Va	12/17/01	7/31/08	To Be Provided		
Loeb Partners Realty & Development	OT-1862-0001	Bldg Leases	Non-Residential Property Lease	11/7/00	7/31/09	To Be Provided		
Manlius Center Associates, LLC	OT-2021-0001	Bldg Leases	Building Entrance License Agreement	1/9/01	1/8/11	To Be Provided		
Marquis Properties, LLC	OT-1654-0001	Bldg Leases	Non-Residential Property Lease	9/21/01	9/20/11	To Be Provided		
Marquis Properties, LLC	OT-1654-0004	Bldg Leases	Discharge of Claim of Lien			To Be Provided		
MONY Life Insurance Company	OT-2154-0001	Bldg Leases	License Agreement MONY Towers	7/31/03	12/31/08	To Be Provided		
New York State Electric & Gas Corporation	OT-2019-0001	Bldg Leases	Lease Agreement - Space Carmel, New York	8/23/99	8/22/19	To Be Provided		
Overlook I Office Park, Inc.	OT-1721-0001	Bldg Leases	License Agreement 4880 Sadler Road, Glen Allen, Va	9/17/01	12/31/03	To Be Provided		
Peoples Natural Gas Company	OT-1370-0001	Bldg Leases		1/15/01	1/14/02	To Be Provided		
RACO Chicago	OT-1869-0001	Bldg Leases	Non-Residential Property Lease	7/1/02	6/30/07	To Be Provided		
RACO New York City, Inc.	OT-1789-0001	Bldg Leases	Non-Residential Property Lease	5/15/00	5/14/05	To Be Provided		
RHI Properties, LLC	OT-1720-0001	Bldg Leases	Non-Residential Property Lease	1/1/02	12/31/12	To Be Provided		
Reliant Energy	OT-1646-0001	Bldg Leases	Non-Residential Property Lease	9/10/01	9/9/11	To Be Provided		
Richmond and Barbara Mansfield		Bldg Leases	Non-Residential Property Lease			To Be Provided		
Robbins Business Park, LLC	OT-1692-0001	Bldg Leases		12/1/01	11/30/21	To Be Provided		
Rotterdam Ventures, Inc	OT-1883-0001	Bldg Leases		4/10/02		To Be Provided		
Sico Company Ika Clarence Schock Foundation	OT-1647-0001	Bldg Leases		11/1/01	10/30/06	To Be Provided		
State Tower of Syracuse Assoc	OT-1791-0001	Bldg Leases	Non-Residential Property Lease	1/18/99	1/31/09	To Be Provided		

Elantic Telcom, Inc.
Official Bid Sheet
Contracts to Assume or Reject ^(a)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
18 Building Leases								
Tower City Infocom Center, LLC	OT-1584-0001	Bldg Leases		6/6/01	6/5/11	To Be Provided		
TrizecHahn Regional Pooling LLC d/b/a TrizecHahn Borden Building Management	OT-1983-0602	Bldg Leases	Condenser Water Agreement	6/5/03	11/30/12	To Be Provided		
TrizecHahn Regional Pooling LLC	OT-1983-0001	Bldg Leases	Non-Residential Property Lease	12/1/02	11/30/12	To Be Provided		
Union Station Properties L.P.	OT-1542-0001	Bldg Leases	Non-Residential Property Lease	10/1/01	11/30/11	To Be Provided		
Virginia Electric & Power	OT-1212-0024	Bldg Leases		10/1/99	9/30/09	To Be Provided		
Virginia Electric & Power	OT-1212-0021	Bldg Leases	Non-Residential Property Lease	6/19/00	6/18/10	To Be Provided		
Virginia Electric & Power	OT-1212-0040	Bldg Leases		6/1/02	12/31/02	To Be Provided		
Visiting Nurse Association of Central New York, Inc.	OT-2002-0001	Bldg Leases	Terms for Assumption and Assignment of Executory Contract	10/9/02	8/8/21	To Be Provided		
William Brunese / Tejet		Bldg Leases		8/15/02		To Be Provided		
19 Statewide Agreements								
Albany		CERT-RW	Albany Franchise - Telergy			To Be Provided		
Bell Atlantic	OT-1209-0004	CERT-RW	Polz/Conduct Oct. Agreement	2/12/98	12/31/00	To Be Provided		
City of Alexandria	OT-1632-0003	CERT-RW	Cable Route Extension	12/27/01		To Be Provided		
City of Alexandria	OT-1632-0005	CERT-RW	Cert. for Lic. Agreement	4/23/02		To Be Provided		
City of Alexandria	OT-1632-0006	CERT-RW	Cav. Tel. Certification	5/1/02		To Be Provided		
City of Atlanta		CERT-RW	Franchise Agreement	11/14/02	4/1/03	To Be Provided		
City of Buffalo		CERT-RW	ROW & Franchise Agreement	6/25/02	8/10/04	To Be Provided		
City of Charlottesville	OT-1578-0003	CERT-RW	ROW Agreement-McDonalds	2/15/01		To Be Provided		
City of Charlottesville	OT-1579-0001	CERT-RW	Telecommunications Franchise Agmt.	6/18/01	6/17/06	To Be Provided		
City of Charlottesville	OT-1579-0002	CERT-RW	ROW Agreement	7/18/01	7/17/21	To Be Provided		
City of Chesapeake	OT-1586-0001	CERT-RW	License Agreement	6/20/01	6/1/02	To Be Provided		
City of Cincinnati		CERT-RW	Revocable Street Agmt	8/22/02		To Be Provided		
City of Detroit		CERT-RW	Uniform Surety Bond	11/29/01	12/31/03	To Be Provided		
City of Norfolk		CERT-RW	Franchise Agreement			To Be Provided		

Elantel Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ^(A)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Status	
							Assume	Reject
Building Leases								
City of Oswego		CERT-RW	Agreement	5/1/02		To Be Provided		
City of Raleigh		CERT-RW	Telecom ROW Use Agreement	4/16/02	4/15/07	To Be Provided		
City of Richmond		CERT-RW	Franchise Agreement	7/28/97		To Be Provided		
City of Richmond		CERT-RW	ROW Ordinance			To Be Provided		
City of Tampa		CERT-RW	ROW Usage Certificate	1/1/03	12/31/03	To Be Provided		
City of Williamsburg	OT-1219-0001	CERT-RW	ROW Ordinance			To Be Provided		
City of Youngstown	OT-1745-0001	CERT-RW	License Agreement	3/25/02	3/24/12	To Be Provided		
Ellis, Diane, R.		CERT-RW	Right of Way Agreement	5/20/02	5/19/07	To Be Provided		
Gillene, Paul	OT-2080-0001	CERT-RW	Lease	3/25/03	3/24/08	To Be Provided		
Indiana Department of Transportation		CERT-RW	Highway Utility Agreement	4/3/03		To Be Provided		
Louisiana		CERT-RW	Certificate of Authorization			To Be Provided		
New York City Department of Transportation	OT-2146-0001	CERT-RW	Consent to maintain and use telecommunications fiber optic cables in the existing conduits of Consolidated Edison Company of New York, Inc. in the Boroughs of The Bronx and Manhattan			To Be Provided		
New York State Department of Transportation	OT-2035-0004	CERT-RW	Approval of Rev. Consent	4/14/03	4/12/13	To Be Provided		
New York State Gas & Elec	OT-1890-0010	CERT-RW	Pole attachment agreement	10/4/99		To Be Provided		
New York State Thruway Authority	OT-2053-0001	CERT-RW	Master Permit - Name change from Telergy to Dominion Telecom - 27 permits in New York New York State	2/19/03		To Be Provided		
Niagara Mohawk Power Corporation	OT-1851-0002	CERT-RW	Right of Occupancy Agreement - Dated 4/10/02, but signed 3/19/02 ? (8) Locations - See page 2 of 6, Addendum to	4/10/02	4/9/27	To Be Provided		
Niagara Mohawk Power Corporation	OT-1851-0003	CERT-RW	Right of Occupancy Agreement - Addendum (8) Locations - See page 2 of 6, Addendum to	4/10/02	4/9/27	To Be Provided		
Niagara Mohawk Power Corporation	OT-1851-0004	CERT-RW	CLEC Distribution Pole Attachment Agreement (Place and maintain aerial communications cables, equipment, etc to wood electric distribution poles	4/10/02	4/9/12	To Be Provided		
Niagara Mohawk Power Corporation	OT-1851-0005	CERT-RW	Conduit Occupancy Agreement	4/10/02	4/9/12	To Be Provided		
Northern Virginia Regional Park	OT-1796-0001	CERT-RW	License Agreement (1) Location - Arlington City to Purcellville	7/1/01	6/30/21	To Be Provided		
Phoenix Life Insurance Company	OT-2177-0001	CERT-RW	Right Of Way			To Be Provided		
Raleigh - CSX ROW		CERT-RW	Wireline Crossing Agreement	3/22/02		To Be Provided		
ROW - Boston & Maine Corporation		CERT-RW	License Agreement			To Be Provided		

Elantel Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ^(A)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Status	
							Assume	Reject
Building Leases								
ROW - Con Ed		CERT-RW	License and Op. Agree.	1/28/98	1/27/23	To Be Provided		
ROW - Con Ed		CERT-RW	Agreement for Settlement	3/7/02	3/6/12	To Be Provided		
ROW - Con Ed	OT-1798-0001	CERT-RW	Telecom. Serv. Agreement	4/11/02	4/10/12	To Be Provided		
ROW - CSX	OT-1233-0009	CERT-RW	Maintenance Agreement	10/1/02	8/30/22	To Be Provided		
ROW -Central Hudson		CERT-RW	Pole Attach. A'ment	9/1/00		To Be Provided		
ROW -NMPC		CERT-RW	Pole Attachment Agreement	4/10/02	4/9/02	To Be Provided		
ROW-DL&W Rail		CERT-RW	3 License agreements			To Be Provided		
ROW-Frontier		CERT-RW	Transfer of PAA			To Be Provided		
ROW-MTA Metro		CERT-RW	ROW Occupancy Permits			To Be Provided		
ROW-NMPC		CERT-RW	Conduit Occupancy Agreement	4/10/02	4/9/12	To Be Provided		
ROW-NMPC		CERT-RW	Right of Occupancy Agreement	4/10/02	4/9/27	To Be Provided		
ROW-NY		CERT-RW	Easement Agreement	7/22/02		To Be Provided		
ROW-RPI		CERT-RW	Easement Agreement	3/5/03		To Be Provided		
ROW-T-Cubed		CERT-RW	Right of Way Sublease VA	10/12/00	5/20/24	To Be Provided		
ROW-T-Cubed		CERT-RW	ROW Sublease - Detroit	3/5/02		To Be Provided		
ROW-T-Cubed		CERT-RW	ROW Sublease - Lenoxyac	7/11/02	5/30/24	To Be Provided		
ROW-T-Cubed		CERT-RW	ROW Sublease Gainsville	10/25/02	5/30/24	To Be Provided		
ROW-U. of Roch.		CERT-RW	Easement Letter	11/29/00		To Be Provided		
SC PSC		CERT-RW	Order Granting Certificate			To Be Provided		
State of Florida		CERT-RW	ALEC Approval	1/00/02		To Be Provided		
State of Florida		CERT-RW	IXC Approval			To Be Provided		
State of Illinois		CERT-RW	Order - IXC/CLEC	3/13/02		To Be Provided		
State of Indiana		CERT-RW	App. For Resell CLEC & IXC	6/26/01		To Be Provided		
State of Indiana		CERT-RW	Approval of CLEC & IXC	10/17/01		To Be Provided		

Elantic Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ⁽⁴⁾

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
IX. Building Leases								
State of Maryland		CERT-RW	Approval of CLEC & IXC	6/12/02		To Be Provided		
State of Maryland		CERT-RW	Approval Letter	9/27/02		To Be Provided		
State Of Michigan		CERT-RW	Opinion and Order	11/20/01		To Be Provided		
State of New Jersey		CERT-RW	Order of Approval	10/31/02		To Be Provided		
State of New York		CERT-RW	CPCN - Approval Letter	6/26/01		To Be Provided		
State of North Carolina		CERT-RW	CPCN for IXC & CLP	4/24/02		To Be Provided		
State of Ohio		CERT-RW	CPCN	7/2/01		To Be Provided		
State of Pennsylvania	OT-1836-0003	CERT-RW	Cer'ts of Convenience	11/7/01		To Be Provided		
State Of Rhode Island	OT-1724-0001	CERT-RW	Order	8/23/01		To Be Provided		
The Cincinnati Gas & Electric Company	OT-1950-0002	CERT-RW	Conduit Occupancy Agreement (Buy side)	10/6/02	10/5/12	To Be Provided		
Throughbred Technology and Telecommunications, Inc.	OT-1253-0036	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Detroit Segment	3/5/02	5/30/24	To Be Provided		
Throughbred Technology and Telecommunications, Inc.	OT-1253-0038	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Lemoyne Segment	7/1/02	5/30/24	To Be Provided		
Throughbred Technology and Telecommunications, Inc.	OT-1253-0043	CERT-RW	Right of Way Sublease and Co-Occupancy Agreement Gainville Segment	10/25/02	5/30/24	To Be Provided		
Town of Colonic		CERT-RW	Easement/Lic. Agreement	6/3/03	4/27/08	To Be Provided		
Town of Colonic		CERT-RW	Franchise Agreement	9/10/02	9/9/05	To Be Provided		
Town of Leesburg	OT-1580-0002	CERT-RW	Franchise Agreement	6/26/01	6/25/06	To Be Provided		
Verizon		CERT-RW	Interconnect Agreement			To Be Provided		
Verizon Interconnect A'ment		CERT-RW	Approval of Interconnect	8/14/00		To Be Provided		
Village of Solvay	OT-1895-0001	CERT-RW	Pole Attachment Agreement	7/16/98	7/15/05	To Be Provided		
Village of Solvay		CERT-RW	Assignment Agreement	2/4/03		To Be Provided		
Virginia Power (supplier)	OT-1212-0020	CERT-RW	Pole attachment agreement	7/1/98	12/31/00	To Be Provided		
Virginia Power (supplier)	OT-1212-0027	CERT-RW	Joint Use Agreement	1/1/01	12/31/03	To Be Provided		
Virginia State Corporation Commission SCC	OT-1200-0001	CERT-RW	IXC Certificate TT-38A	8/8/97		To Be Provided		
Virginia State Corporation Commission SCC	OT-1200-0003	CERT-RW	CLEC Certificate TT-457A	8/19/99		To Be Provided		

Elantic Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ⁽⁴⁾

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
IX. Building Leases								
Virginia State Corporation Commission SCC	OT-1200-0019	CERT-RW	Revised SCC Cert.	1/19/01		To Be Provided		
Virginia State Corporation Commission SCC	OT-1200-0020	CERT-RW	SCC IXC Certificate TT-38(b)	1/19/01		To Be Provided		
Washington, D.C.		CERT-RW	ROW Permit	9/11/02		To Be Provided		
White Plains NY, City of	OT-2190-0001	CERT-RW	Fiber Optic Cable License Agreement	1/15/04	1/14/09	To Be Provided		
III. Collocation Agreements								
CoxCom, Inc.	CO-1077-0008	Colocation-Buy	Equipment Collocation Agreement (Buy side) 2917 Escribble Rd, Fairfax, VA	12/7/01	1/6/06	To Be Provided		
Lifeline Data Centers, LLC	MS-1946-0001	Colocation-Buy	Master Services Agreement (1) Location - 733 West Henry Street	10/1/02	9/30/05	To Be Provided		
Metromedia Fiber Network	OT-1224-0006	Colocation-Buy	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network	OT-1224-0010	Colocation-Buy	Agreement of Collocation Space (1) Location - 111 Market PL - MD	4/30/00	4/29/20	To Be Provided		
MNR Boston, LLC	CO-2128-0001	Colocation-Buy	Meet Me Room License Witel Network center - 4th Floor	5/20/03	5/31/08	To Be Provided		
Qwest Communications Corporation	OT-1551-0010	Colocation-Buy	Collocation License Agreement (Buy side)	2/25/02		To Be Provided		
Serviceco, LLC	EL-1133-0002	Colocation-Buy	Co-Location Space Agreement 13241 Woodland Park Road,	6/20/00		To Be Provided		
Schenandoah Telephone Company	CO-1206-0001	Colocation-Buy	Collocation Agreement (Buy side)	12/31/98	7/30/05	To Be Provided		
Westelcom CLEC, Inc.	CO-1889-0001	Colocation-Buy	Master Co-location Agreement (Buy side)	7/3/02	7/2/05	To Be Provided		
Allegheny Communications		Colocation - Buy	Master Services Agreement					
IV. E&O								
MFP Agreement		E&O	MFP Agreement			To Be Provided		
V. General								
BCE Companies	OT-1823-0002	General	Preservation Agreement	2/21/02		To Be Provided		
Cambrian Communications, LLC	OT-1164-0002	General	Standstill Agreement	2/25/00	3/27/00	To Be Provided		
Cambrian Communications, LLC	OT-1164-0004	General	Co-existence Agreement			To Be Provided		
CFN FiberNet	OT-0884-0001	General	Operating Agreement	7/2/97	9/14/45	To Be Provided		
Dominion Resources, Inc.	OT-1566-0002	General	Co-existence Agreement Between DRS & DTP, LLC	1/15/02		To Be Provided		
Dominion Telecom East	OT-1890-0001	General	Operating Agreement	6/10/98	10/4/02	To Be Provided		

Elastic Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ⁽⁴⁾

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
Building Leases								
Dominion Telecom East	OT-1890-0011	General	Binghampton Franchise Agreement	9/20/99	9/19/09	To Be Provided		
Dominion Telecom East	OT-1890-0002	General	Interim Right-of-Way Use and Access Agreement	8/22/00		To Be Provided		
Dominion Telecom East	OT-1890-0012	General	Franchise Agmt/Interim ROW & Access Agrmt	8/22/00	8/21/10	To Be Provided		
Dominion Telecom East	IR-1890-0009	General	Indefeasible Right-of-Use	7/31/01	7/30/21	To Be Provided		
Dominion Telecom East	OT-1890-0003	General	Master Agreement No. 02-065	4/15/02	4/14/05	To Be Provided		
Dominion Telecom East	OT-1890-0014	General	Amended and Restated Operating Agreement	10/4/02		To Be Provided		
Dominion Telecom East	OT-1890-0016	General	Services Agreement	2/28/03		To Be Provided		
Dominion Telecom East	OT-1890-0017	General	Services Agreement w/ Energy East	2/28/03		To Be Provided		
Dominion Telecom East	IR-1890-0013	General	Indefeasible Right-of-Use			To Be Provided		
DT Services, Inc.	OT-1566-0001	General	Service Agreement (Buy Side)	3/16/01	5/15/05	To Be Provided		
East Ohio Gas Company	OT-1715-0002	General	Ancillary Services Agreement	10/1/01		To Be Provided		
EPIK Communications	MO-1290-0002	General	Memorandum of Understanding	6/26/01		To Be Provided		
GPU Telecom Services, Inc.	OT-1621-0003	General	Memorandum of Agreement	11/19/01		To Be Provided		
Level 3 Communications, LLC	OT-1207-0020	General	Interconnect Agreement	6/25/03		To Be Provided		
Rappahannock Electric and Power Company	OT-1195-0001	General	General Services Agreement	10/1/96		To Be Provided		
SheafHedges Group	OT-1615-0002	General	Public Relations Agreement	1/1/02	12/31/22	To Be Provided		
Telergy	OT-1214-0015	General	Asset Purchase Agreement	3/18/02		To Be Provided		
Telergy	OT-1214-0010	General	Assumption Agreement	4/10/02		To Be Provided		
Tri-Quad Enterprises, Inc. (dba LATTIS/Universal Access)	OT-1517-0001	General	Software Agreement - LATTIS.Pro	5/1/01	4/30/02	To Be Provided		
Tri-Quad Enterprises, Inc. (dba LATTIS/Universal Access)	OT-1517-0002	General	Renewal-Software Agmt. - LATTIS.Pro	12/1/01	11/30/03	To Be Provided		
Verizon Communications	OT-1239-0001	General	License Agreement	2/12/98	12/31/03	To Be Provided		
Verizon Communications	OT-1239-0015	General	Verizon VA ICB Agreement # VA0201324	4/18/02		To Be Provided		
Verizon Communications	OT-1239-0009	General	Interconnection Agreement	6/2/02		To Be Provided		
Verizon Communications	OT-1239-0011	General	Verizon VA ICB Agreement #VA2002-234014	10/30/02		To Be Provided		

Elastic Telecom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ⁽⁴⁾

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
Building Leases								
Verizon Communications	OT-1239-0005	General	Opt-In Agreement			To Be Provided		
Verizon Virginia Inc.	OT-1239-0012	General	Individual Case Basis (ICB) Agreement (Buy side)	1/2/03		To Be Provided		
Vermont Telephone Broadband, Inc.	OT-2079-0002	General	VTel/March 10, 2003 Letter	3/10/03		To Be Provided		
Virginia Power (supplier)	FL-1212-0001	General	Fiber Lease Agreement	9/2/97	9/2/07	To Be Provided		
Virginia Power (supplier)	OT-1212-0019	General	Affiliate service agreement	9/2/97		To Be Provided		
Virginia Power (supplier)	OT-1212-0041	General	Fredericksburg Encroachment	5/13/03		To Be Provided		
WiiTel Communications, Inc. (fka Williams Communications, Inc.)	OT-1199-0034	General	Conduit/Interconnect agreement	3/8/04	3/7/24	To Be Provided		
Wireless Facilities, Inc. (WFI)	OT-1578-0002	General	Strategy & Business Consulting Agreement	6/25/01	12/25/01	To Be Provided		
Leases								
360 Networks (USA) Inc.	OT-1540-0001	Lease Purchase	Agreement for Construction & Sale of Conduit System Lakeside Technology Center	5/2/01	5/1/21	To Be Provided		
360 Networks (USA) Inc.	OT-1540-0002	Lease Purchase	Dark Fiber & Collocation License Option Lakeside Technology Center	5/2/01	5/1/11	To Be Provided		
360 Networks (USA) Inc.	OT-1540-0003	Lease Purchase	Telecommunications System Maintenance Not Stated	5/2/01	5/2/05	To Be Provided		
ACSI Network Technologies, Inc. / Xpedius Fiber Group	OT-1210-0001	Lease Purchase	Network Services Agreement	9/30/99		To Be Provided		
ACSI Network Technologies, Inc. / Xpedius Fiber Group	OT-1210-0007	Lease Purchase	Network Services Agreement	10/2/01	10/1/21	To Be Provided		
ACSI Network Technologies, Inc. / Xpedius Fiber Group	OT-1210-0010	Lease Purchase	Network Services Agreement - Statement of Work	12/17/01	10/1/21	To Be Provided		
ACSI Network Technologies, Inc. / Xpedius Fiber Group	OT-1210-0012	Lease Purchase	Network Services Agreement - Statement of Work	3/25/03	10/1/21	To Be Provided		
ACSI Network Technologies, Inc. / Xpedius Fiber Group	OT-1210-0013	Lease Purchase	Network Services Agreement - Statement of Work	3/25/03	10/1/21	To Be Provided		
AEP Communications, LLC	IR-1958-0001	Lease Purchase	IRU Agreement - Dark Fiber Columbus (Metro) - OH	10/25/02	10/24/22	To Be Provided		
Buffalo & Fort Erie Public Bridge	OT-2031-0001	Lease Purchase	Conduit Lease Agreement Peace Bridge Buffalo and Fort Erie Public Bridge	7/20/99	8/1/04	To Be Provided		
Business Telecom, Inc	IR-1230-0005	Lease Purchase	IRU Agreement North Carolina and Georgia	5/17/02	5/16/22	To Be Provided		
Business Telecom, Inc. (BTI)	OT-1230-0007	Lease Purchase	Letter: IRU Agreement & Cross-Connect LOI	5/17/02	5/16/22	To Be Provided		
Century Tel Fiber Company, LLC	IR-1653-0002	Lease Purchase	IRU Agreement - Conduit System Intersection of Allen Road and Outer Drive	12/7/01	12/6/21	To Be Provided		
Con Edison Communications, LLC	OT-1793-0001	Lease Purchase	Master Agreement - Asset Agreement and Operating Relationships Empire City Subway	4/9/02		To Be Provided		
Con Edison Communications, LLC	OT-1793-0003	Lease Purchase	1st Amendment to IRU Agreement New York City -	4/9/02		To Be Provided		

Elastic Telcom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ^(b)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
12. Building Leases								
CSX Fiber Networks, LLC	IR-1233-0002	Lease Purchase	IRU Agreement - Conduit System Potomac Yard - Alexandria Va	8/31/01	8/30/21	To Be Provided		
CSX Fiber Networks, LLC	IR-1233-0003	Lease Purchase	IRU Agreement - Conduit System National Park Service - Potomac River	11/30/01	8/30/22	To Be Provided		
Customer 1	OT-1540-0009	Lease Purchase	1st Amendment-Conduit System	9/20/01	5/1/21	To Be Provided		
Customer 1	OT-1540-0008	Lease Purchase	SubLicense Agreement	9/21/01	9/20/21	To Be Provided		
Dukenet	IR-0294-0003	Lease Purchase	Indefeasible Right-of-Use	8/18/00	8/17/05	To Be Provided		
Dukenet	IR-1234-0001	Lease Purchase	Indefeasible Right-of-Use	8/18/00	8/17/05	To Be Provided		
Dukenet Communications, Inc	IR-0294-0001	Lease Purchase	IRU Agreement - Dark Fiber North Carolina - 213 North Harrington and 115 North Harrington	8/18/00	8/17/05	To Be Provided		
Fiber Technologies Networks, LLC	OT-1415-0003	Lease Purchase	Master Facilities Agreement (2) Location - Dominion POP at 100 Clay Road in Patuxet POP at 3500 Winton Place	6/12/03	6/11/08	To Be Provided		
Forest City Fiber Optic, LLC	OT-1755-0001	Lease Purchase	Conduit Line Operating Agreement 9,170 linear feet of conduit lines	12/18/01	12/17/51	To Be Provided		
FPL FiberNet, LLC	IR-1683-0001	Lease Purchase	Indefeasible Right-of-Use	11/15/01	11/14/21	To Be Provided		
FPL FiberNet, LLC	IR-1683-0003	Lease Purchase	Dominion Product Order Form 4 Additional Fibers (65.49)	3/11/02		To Be Provided		
General Electric Credit Equitie	OT-2204-0001	Lease Purchase	Agreement - Splice (1) Location - 99 Washington Ave, Albany NY	11/21/00	11/20/05	To Be Provided		
General Electric Credit Equitie	OT-2204-0002	Lease Purchase	First Amendment - Right of Entry License Agreement (1) Location - 99 Washington Ave, Albany NY	11/21/00	11/20/05	To Be Provided		
GPU Telcom Services, Inc.	OT-1168-0008	Lease Purchase	License and Services Agreement	6/28/01	4/6/20	To Be Provided		
GPU Telcom Services, Inc.	OT-1621-0001	Lease Purchase	Sale Agreement - Dark Fibers Philly - Harrisburg, Philly to New Brunswick, Erie - Johnstown, Cleveland to Erie, Erie Metro and Harrisburg River Crossing for Metro	8/29/01	8/28/21	To Be Provided		
GPU Telcom Services, Inc.	OT-1621-0007	Lease Purchase	First Amendment to Dark Fiber Sale Agreement	12/30/02		To Be Provided		
Interpath Communications, Inc	IR-0427-0003	Lease Purchase	IRU Agreement - Dark Fiber 218 North Harrington in Raleigh NC, to Wake Substation to Transmission Systems	12/29/99	12/28/24	To Be Provided		
Lakeland Manufacturing Corporation		Lease Purchase	Lease Agreement - Communications Trailer on premises in Carmel, New York Carmel, New York	9/24/99	9/23/00	To Be Provided		
Level 3 Communications	OT-1673-0003	Lease Purchase	Master Joint Build Agreement	11/30/99	11/29/19	To Be Provided		
Level 3 Communications	OT-1673-0002	Lease Purchase	Terms for Assumption and Assignment of Executory Contract	6/24/02	11/29/19	To Be Provided		
Level 3 Communications, LLC	IR-1207-0001	Lease Purchase	IRU Agreement Washington to Pittsburgh; Pittsburgh to Cleveland; and Cleveland to Buffalo	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0004	Lease Purchase	1st - Amendment to IRU Agreement Metropolitan Fibers - Washington DC, Loop B, Loop G and Segment G1	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0008	Lease Purchase	2nd - Amendment to IRU Agreement Pittsburg - Segment SA-1, and Pittsburg - Segment S2-1	6/30/00	6/29/20	To Be Provided		

Elastic Telcom, Inc.
 Official Bid Sheet
 Contracts to Assume or Reject ^(b)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
12. Building Leases								
Level 3 Communications, LLC	OT-1207-0009	Lease Purchase	3rd - Amendment to IRU Agreement Segment - Nashville to Memphis; Atlanta to Jacksonville; Memphis to Dallas; Dallas to Houston; Houston to New Orleans; Dallas to Ft Worth, Austin to Ft Worth; San Antonio to Austin; Houston to San Antonio; Nashville to Atlanta	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0010	Lease Purchase	4th - Amendment to IRU Agreement Segments: Atlanta, Loop A; Boston Loop A, B1; Chicago Loop A1, A2, A8; Cincinnati Loop A, A1, A3; Dallas Loop A, B3; Detroit Loop A, B; Philadelphia Loop B; St Louis Loop B, C	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0014	Lease Purchase	5th - Amendment to IRU Agreement Dallas Loop D2, Houston Loop D2	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0017	Lease Purchase	6th - Amendment to IRU Agreement Cincinnati, Loop A, A1, A2, A3	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0018	Lease Purchase	7th - Amendment to IRU Agreement Detroit to Chicago (Long Haul); and Orlando (Metropolitan Segment)	6/30/00	6/29/20	To Be Provided		
Level 3 Communications, LLC	OT-1207-0005	Lease Purchase	Fiber Connection Agreement	5/14/01	5/13/06	To Be Provided		
Level 3 Communications, LLC	OT-1207-0006	Lease Purchase	Buffalo NY Fiber Connection Schedule	5/23/01	5/22/06	To Be Provided		
Level 3 Communications, LLC	OT-1207-0007	Lease Purchase	Cleveland OH Fiber Connection Schedule	9/7/01	9/6/05	To Be Provided		
McLeodUSA Telecommunications Svcs, Inc.	OT-0489-0002	Lease Purchase	Conduit Purchase Agreement Cleveland Ohio, 4 segments	9/17/01		To Be Provided		
Merix Interlink Corporation	OT-2160-0001	Lease Purchase	Letter of Agreement Albany to US/Canada border. Include (6) 1-1/4" conduits with 1 fiber cable containing 144 fibers and 4 shelters.	4/15/98	4/14/18	To Be Provided		
Metromedia Fiber Network	OT-1224-0007	Lease Purchase	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network	OT-1224-0008	Lease Purchase	Agreement of Collocation Space 3 Locations - Hopewell NJ, Newark NJ, Elkton MD	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network	OT-1224-0009	Lease Purchase	Agreement of Collocation Space (1) Location - 111 8th Avenue - NY	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network	OT-1224-0011	Lease Purchase	Agreement of Collocation Space (1) Location - 401 N. Broad Street - PA	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network (MFN)	OT-1224-0005	Lease Purchase	Private Network Agreement	4/30/00		To Be Provided		
Metromedia Fiber Network (MFN)	OT-1224-0012	Lease Purchase	Schedule A: Collocation Schedule #20121201	12/15/00		To Be Provided		
Metromedia Fiber Network (MFN)	OT-1224-0017	Lease Purchase	Letter of Authorization	12/6/01		To Be Provided		
Metromedia Fiber Network (MFN)	OT-1224-0013	Lease Purchase	Product Order #3	3/1/02	8/6/20	To Be Provided		
Metromedia Fiber Network Services, Inc.	OT-1224-0003A	Lease Purchase	Product Order No. 1 - Phase 1, Washington DC to Arlington VA; Phase II and Washington, DC to Vienna VA	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network Services, Inc.	OT-1224-0004	Lease Purchase	Product Order No. 2 - New York, NY to Washington, DC	4/30/00	4/29/20	To Be Provided		
Metromedia Fiber Network Services, Inc.	OT-1224-0013A	Lease Purchase	Product Order No. 3 - Amended & Restated - Superseded Product Order No. 3, New York to New York (8th Avenue - 75 Broad Street)	4/30/00	4/20/20	To Be Provided		
Metromedia Fiber Network Services, Inc.	OT-1224-0014	Lease Purchase	Product Order - Amended & Restated Product Order No. 1, Add location to Phase I - New Washington, DC to Vienna VA	4/30/00	4/29/20	To Be Provided		

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount
Williams Communications, Inc.	OT-1199-0022	Lease Purchase	Lease Purchase	4/28/00	4/27/20	To Be Provided
Williams Communications, Inc.	OT-1199-0023	Lease Purchase	Transmission Site Service Order Tampa to Miami FL - TAM-MIA route	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	OT-1199-0031	Lease Purchase	Transmission Site Service Order Jacksonville - JAX - MIA route	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	OT-1199-0030	Lease Purchase	Transmission Site Service Order Jacksonville - JAX - MIA route	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	OT-1199-0029	Lease Purchase	Document Tracking Sheet - Columbia	9/27/01	9/27/21	To Be Provided
Williams Communications, Inc.	OT-1199-0028	Lease Purchase	Document Tracking Sheet - Atlanta Orders	9/27/01	9/27/21	To Be Provided
Williams Communications, Inc.	OT-1199-0027	Lease Purchase	Interconnect Service Request Sheet - Indianapolis, 720 South Kentucky	9/27/01	9/27/21	To Be Provided
Williams Communications, Inc.	OT-1199-0025	Lease Purchase	Transmission Site Service Order Chicago-Cincinnati-Cleveland (ACI)	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	OT-1199-0024	Lease Purchase	Transmission Site Service Order, Interconnect Service Requests, Colocation	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	IR-1199-0014	Lease Purchase	1st - Amendment to IRU Agreement - Tampa to Dayton, Jacksonville to Miami	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	IR-1199-0007	Lease Purchase	1st - Amendment to IRU Agreement - Chicago - 2101 Roberts and 600 Federal, 600	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	IR-1199-0004	Lease Purchase	IRU Agreement - Dark Fiber St Louis, Chicago, Cincinnati, Atlanta	9/27/01	9/26/21	To Be Provided
Williams Communications, Inc.	OT-1199-0023	Lease Purchase	Transmission Site Service Order and Colocation Service Order New York City - Washington DC	4/28/00	4/27/20	To Be Provided
Williams Communications, Inc.	OT-1199-0021	Lease Purchase	Transmission Site Service Order Albany-Boston	4/28/00	4/27/20	To Be Provided
Williams Communications, Inc.	OT-1199-0019	Lease Purchase	Transmission Site Service Order and Colocation Service Order New York, NY to	4/28/00	4/27/20	To Be Provided
Williams Communications, Inc.	IR-1199-0001	Lease Purchase	IRU Agreement - Cleveland to New York, Albany to Boston, Boston to New York,	4/28/00	4/27/20	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0028	Lease Purchase	Bill of Sale #11	10/30/01	10/29/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0027	Lease Purchase	Segment Supplement #11	10/30/01	10/29/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0026	Lease Purchase	Segment Supplement #10	10/8/01	10/7/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0025	Lease Purchase	Bill of Sale #10	10/8/01	10/7/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0024	Lease Purchase	Segment Supplement #9	10/8/01	10/7/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0023	Lease Purchase	Bill of Sale #9	10/8/01	10/7/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0022	Lease Purchase	Segment Supplement #8	10/8/01	10/7/21	To Be Provided
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0021	Lease Purchase	Bill of Sale #8	10/8/01	10/7/21	To Be Provided

Contracts to Assume or Reject
Official Bid Sheet
EliteTel Telecom, Inc.

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount
Thoroughbred Technology & Telecommunications, Inc. (T-Cubed)	OT-1253-0002	Lease Purchase	Duct Purchase Agreement	10/12/00		To Be Provided
Telegy Central LLC / Telegy Metro, LLC	IR-1214-0003	Lease Purchase	Letter - To Telegy Central, Telegy Metro - Dated 9/29/00 None Stated	9/29/00		To Be Provided
Telegy Central, LLC / Telegy Metro, LLC	IR-1214-0001	Lease Purchase	IRU Agreement Northeastern Region	8/9/00	8/8/20	To Be Provided
Telegy	IR-1214-0007	Lease Purchase	Indefinite Right-of-Use			To Be Provided
Telegy	OT-1214-0002	Lease Purchase	Indefinite Right-of-Use	12/27/00		To Be Provided
Telegy	IR-1214-0004	Lease Purchase	Indefinite Right-of-Use	12/27/00		To Be Provided
T Lightpath (supplier)	OT-1223-0005	Lease Purchase	Agreement to Purchase Conduit	3/10/00		To Be Provided
SNET		Lease Purchase	Network Services Agreement	10/20/01		To Be Provided
Quest Communications Corporation	IR-1551-0012	Lease Purchase	Dark Fiber Lease Agreement Columbus, OH	11/11/02	10/30/17	To Be Provided
Quest Communications Corporation	IR-1551-0009	Lease Purchase	IRU Agreement (Dark Fiber) Savannah, GA to Jacksonville, FL	2/25/02	2/24/22	To Be Provided
Quest Communications Corporation	IR-1551-0006	Lease Purchase	Amendment to IRU Agreement - Colleton License Agreement Raleigh, Rocky Mount, and Branchville, NC. Terminate 12 fibers and Grant other fibers	8/31/98	8/30/23	To Be Provided
Quest Communications Corporation	IR-1551-0003	Lease Purchase	IRU Agreement Raleigh, NC to Rocky Mount, NC	8/31/98	8/30/23	To Be Provided
One Call Systems, Inc.	OT-1929-0001	Lease Purchase	Participating Member Contract	8/23/02		To Be Provided
New York State Department of Transportation		Lease Purchase	Agreement for the Installation, Operation and Maintenance of Fiber Optic Facilities on Specified New York Freeways New York State	12/18/98	12/17/03	To Be Provided
Monocle Fiber Network Services, Inc.	OT-1224-0002	Lease Purchase	Agreement of Colocation Space 111 Bld. Street - New York	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	OT-1224-0022	Lease Purchase	Fiber Purchase & License Agreement 401 N. Broad - Philadelphia	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	OT-1224-0021	Lease Purchase	2nd Amendment & Rescinded Product Order No. 1 - To terminate and supplant the Washington DC to Vienna VA, Phase II and Washington, DC to Vienna VA	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	IR-1224-0020	Lease Purchase	Product Order No. 7 - Dark Fiber Lease 111 Market Place Baltimore, MD	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	IR-1224-0018	Lease Purchase	Product Order No. 6 - Dark Fiber Lease 60 Hudson Street - 15th and 23rd Floor	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	IR-1224-0016	Lease Purchase	Product Order No. 5 - Rocky, VA and McLean VA	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	IR-1224-0015A	Lease Purchase	Product Order No. 4 - Amended & Rescinded - Terminate and supplant Product Order No. 4 New York to New York (111 8th Avenue - 60 Hudson Street)	4/30/00	4/29/20	To Be Provided
Monocle Fiber Network Services, Inc.	IR-1224-0015	Lease Purchase	Product Order No. 4 New York to New York (111 8th Avenue - 60 West 26th St)	4/30/00	4/29/20	To Be Provided

Contracts to Assume or Reject
Official Bid Sheet
EliteTel Telecom, Inc.

Elantio Telcom, Inc.
Official Bid Sheet
Contracts to Assume or Reject ^(b)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
VI. Building Leases								
Williams Communications, Inc.	IR-1199-0017	Lease Purchase	Indefeasible Right-of-Use	7/16/01	4/28/20	To Be Provided		
Williams Communications, Inc.	OT-1199-0020	Lease Purchase	Albany Interconnect Orders	7/17/01	4/28/20	To Be Provided		
Williams Communications, Inc.	IR-1199-0018	Lease Purchase	Indefeasible Right-of-Use	9/9/01	4/28/20	To Be Provided		
Williams Communications, Inc.	OT-1199-0026	Lease Purchase	Chicago Interconnect Order	3/22/02	9/27/21	To Be Provided		
Williams Communications, Inc.	OT-1199-0033	Lease Purchase	LTR: Adjustment to Rack Spaces CHI-ATL & COV-CLV	9/26/03	9/27/21	To Be Provided		
Williams Communications, Inc.	OT-1199-0011	Lease Purchase	Agreement for Sale of Conduit Cincinnati Ohio	10/18/02		To Be Provided		
Witel Communications	OT-0860-0011	Lease Purchase	Fiber Entrance Pricing Agreement Youngstown, Ohio	9/27/01	2/26/14	To Be Provided		
Witel Communications Group, Inc. (fka Williams)	IR-0860-0008	Lease Purchase	Indefeasible Right-of-Use	1/28/03	9/26/21	To Be Provided		
Witel Communications Group, Inc. (fka Williams)	IR-1199-0013	Lease Purchase	Indefeasible Right-of-Use	1/28/03	4/28/20	To Be Provided		
Witel Communications Group, Inc. (fka Williams)	OT-1199-0002	Lease Purchase	Indefeasible Right-of-Use	7/5/03	4/28/20	To Be Provided		
Woodlawn Construction Company, Inc.	OT-1341-0007	Lease Purchase	Contract - Multiple Duct Conduit System Innsbrook Loop Conduit System - Worldcom Tower - VA	3/6/01		To Be Provided		
Woodlawn Construction Company, Inc.	OT-1341-0006	Lease Purchase	Contract - Multiple Duct Conduit System West Creek Conduit System	3/19/01		To Be Provided		
XO Ohio, Inc.	OT-1675-0001	Lease Purchase	Agreement and Bill of Sale	10/25/01		To Be Provided		
VII. Master Service Agreements								
Adelphia Business Solutions	MS-1713-0005	MSA-Buy	Master Services Agreement	4/1/01	3/31/06	To Be Provided		
AT&T Corp.	MS-1535-0002	MSA-Buy	Amended and Restated Master Carrier Agreement (Buy side)	1/30/02	1/29/05	To Be Provided		
BT North America, Inc.	MS-1973-0002	MSA-Buy	Master Services Agreement	7/21/03	7/20/06	To Be Provided		
BTI	MS-1230-0001	MSA-Buy	Master Services Agreement	12/28/00	12/27/01	To Be Provided		
Carolina Telephone and Telegraph Company, Inc.	MS-2182-0001	MSA-Buy	Master IX Lease Agreement (Buy side)	7/26/01	7/2/04	To Be Provided		
Carolina Telephone and Telegraph Company, Inc.	MS-2182-0002	MSA-Buy	Master IX Lease Agreement (Buy side) Amendment	2/16/04	2/15/09	To Be Provided		
Cavalier Telephone, LLC	MS-1372-0001	MSA-Buy	Master Services Agreement	9/30/00	9/29/05	To Be Provided		
Cavalier Telephone, LLC	MSA-1113-0002	MSA-Buy	Master Services Agreement (Buy side)	9/30/00	9/29/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0001	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVAUIW01	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0002	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MCHVVAMV	10/5/00	6/4/05	To Be Provided		

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Attachment 1

Elantio Telcom, Inc.
Official Bid Sheet
Contracts to Assume or Reject ^(b)

Party	Document Number	Contract Classification	Description	Effective Date	Expiration Date	Estimated Damage Amount	Assume	
							Yes	No
IX. Building Leases								
Cavalier Telephone, LLC	SER-1113-0003	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MDLTVAMD	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0004	MSA-Buy	Master Services Agreement (Buy side) - Service Order - CHESVACR	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0005	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVAGY	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0007	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVALS	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0008	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVAPE	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0009	MSA-Buy	Master Services Agreement (Buy side) - Service Order - USLEC 7401 Beaufort Springs Dr., Richmond, Va	10/5/00	6/4/05	To Be Provided		
Cavalier Telephone, LLC	SER-1113-0006	MSA-Buy	Master Services Agreement (Buy side) - Service Order - Pt. To Pt. From Norfolk POP to Bell Chase Corner CO	10/7/00	6/6/05	To Be Provided		
Cavalier Telephone, LLC	AO-1084-0009	MSA-Buy	Master Services Agreement (Buy side) - Service Order - CHESVACR	1/30/01	6/29/05	To Be Provided		
Cavalier Telephone, LLC	AO-1084-0010	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVAPE	1/30/01	6/29/05	To Be Provided		
Cavalier Telephone, LLC	AO-1084-0011	MSA-Buy	Master Services Agreement (Buy side) - Service Order - RCMDVAGY	1/30/01	6/29/05	To Be Provided		
Cavalier Telephone, LLC	AO-1084-0012	MSA-Buy	Master Services Agreement (Buy side) - Service Order - MCHVVAMV	1/30/01	6/29/05	To Be Provided		
Cavalier Telephone, LLC	AO-1220-0054	MSA-Buy	Master Services Agreement (Buy side) - Service Order - Jefferson - Verizon LSO	3/6/01	6/5/05	To Be Provided		
Choice One Communications		MSA - Buy	Master Services Agreement					
Con Edison Communications, LLC	MS-1793-0004	MSA-Buy	Master Services Agreement (Buy side)	8/6/02	8/5/05	To Be Provided		
Cox Virginia Telcom, Inc.	OT-1208-0001	MSA-Buy	Master Service Agreement (Buy side)	9/3/98	9/2/00	To Be Provided		
Cox Virginia Telcom, Inc.	MS-1355-0001	MSA-Buy	Master Services Agreement	10/31/00	10/30/02	To Be Provided		
Dukenet Communications, LLC	MS-1234-0002	MSA-Buy	Master Agreement for Optical Fiber Transmission Capacity (Buy side)	12/13/01	5/12/05	To Be Provided		
FPIK Communications, Inc.	MS-2138-0001	MSA-Buy	Master Services Agreement	6/20/03	6/19/06	To Be Provided		
Equinix Operating Co., Inc.	MS-1659-0001	MSA-Buy	Master Service Agreement (Buy side)	9/25/01	9/24/05	To Be Provided		
FiberNet Equal Access, LLC	MA-1961-0002	MSA-Buy	60 Hudson Meet-Me-Room Service Agreement (Buy side)	9/7/04	9/6/09	To Be Provided		
FPL FiberNet, LLC	MS-1683-0002	MSA-Buy	Master Services Agreement	8/21/02	8/20/05	To Be Provided		
Genuity, Inc. (formerly GTEI)	MS-1175-0002	MSA-Buy	Master Services Agreement			To Be Provided		
Hydro One Telecom Inc.	MS-1769-0002	MSA-Buy	Master Services Agreement	12/20/02	12/19/05	To Be Provided		
JCG Telecom Group, Inc.	MS-1656-0002	MSA-Buy	Master Services Agreement	12/7/01	12/6/04	To Be Provided		

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Elantic Telecom, Inc.
Valuation of Offers

(\$000s)

	<u>Amount</u>
III. Payments Required to Confirm Plan Before Payments for Cure Amounts and to General Unsecured Creditors	
A. Administrative Opex	
B. Administrative Taxes	
C. Priority Taxes	
D. Section 327 Expenses	
E. Post-Petition Unpaid Rent	
F. Secured Claims	
Principal	
Interest	
Total Payments	-
IV. Balance Remaining to Pay Cure Amounts and General Unsecured Claims	
V. Less: Cure Amounts	N/A
VI. Balance Remaining to Pay General Unsecured Claims	-
Less: Time Value of Money Discount of 7% ^[b]	
Net Balance Remaining to Pay General Unsecured Claims	<u>\$ -</u>
VII. General Unsecured Claims Against the Estate	
A. Prepetition Claims	
B. Contract Rejection Claims	
Total General Unsecured Claims	<u>\$ -</u>
VIII. % Distribution on Unsecured Claims	<u> </u>

[a] A 5% discount will be applied to all cash offers. This discount relates to the uncertainty surrounding the valuation of such offers including, but not limited to, unexpected increases in administrative claims, priority taxes, the wind-down budget and Section 327 increases, and the financing risk associated with the initial cash payment, the payment of all cure costs, and the rejection guaranty.

[b] A 7% Time Value of Money discount is applied against the Balance Remaining to Pay General Unsecured Claims for all purchase offers to account for the projected one-year delay in making distributions to unsecured creditors. A Liquidation Trustee would likely require a minimum of one-year to resolve and pay all claims superior to general unsecured claims.

Elantic Telecom, Inc.
Liquidation Analysis

Ref	Projected Book Value 4/02/05	High		Low	
		Estimated Liquidation Proceeds	Estimated Recovery %	Estimated Liquidation Proceeds	Estimated Recovery %
ASSETS					
Current Assets					
	Cash & Cash Equivalents	[1] \$ -	N/A	\$ -	N/A
	Accounts receivable customers	[2] 2,760	1,882 68.2%	1,525	55.2%
	Accounts receivable - DRI	[3] 530	530 100.0%	398	75.0%
	Prepaid Expenses	[4] 1,634	817 50.0%	163	10.0%
	Prepaid Property Taxes	[5] 459	229 50.0%	115	25.0%
	Deposits	[6] 469	351 75.0%	234	50.0%
			5,851 3,810 65.1%	2,435	41.6%
Other Assets					
	Real Property	[7] 33	25 75.0%	#	25.0%
	Equity Interests				
	Carolinas FiberNet, LLC	[8] 5	20 400.0%	5	100.0%
	Elantic East Telecom, LLC	[9] 1,013	- 0.0%	-	0.0%
	Trademarks	[10] -	- 0.0%	-	0.0%
	Automobiles	[11] 397	199 50.0%	99	25.0%
	Office Equipment & Furnishings	[12] 173	43 25.0%	17	10.0%
	Goodwill	[13] -	- 0.0%	-	0.0%
			1,621 287 17.7%	130	8.0%
Appraised Assets					
	IRU Assets (Machinery & Fixtures)	[14] [a]	753 N/A	452	N/A
	Electronic Assets (Inventory)		315	163	
	Materials Assets (Inventory)		763	225	
			13,267 1,832 13.8%	1,141	8.6%
Avoidance Actions					
		[15] 1,465	600 41.0%	147	10.0%
Total Assets					
			22,204 6,528 29.4%	3,852	17.3%
Less: Selling Expenses					
		[16] -	(379)	(230)	
Net Sales Proceeds					
			\$ 6,749	\$ 3,769	
DISTRIBUTION OF PROCEEDS					
				<u>% Recovery</u>	<u>% Recovery</u>
	Chapter 7 Professional Fees	[17] \$ 400	100.0%	\$ 250	100.0%
	US Trustee Quarterly Fees	[18] 10	N/A	10	N/A
	Secured Claims	[19] 331	100.7%	331	100.0%
	Administrative OPEX	[20] 1,303	100.0%	1,303	100.0%
	Post Petition Unpaid Rent		191 100.0%	191	100.0%
	Administrative Taxes		1,848 100.0%	1,683	91.1%
	Section 327 Expenses		593 100.0%	-	0.0%
	Priority Claims		1,880 100.0%	-	0.0%
			\$ 6,556	\$ 3,769	
PROCEEDS AVAILABLE TO PAY UNSECURED CLAIMS					
			\$ 193	\$ -	
PRELIMINARY ESTIMATE OF GENERAL UNSECURED CLAIMS					
		[21] \$ 64,679	0.30%	\$ 64,679	0.00%

[a] Book balance of Inventory, Switch & Sonet Equipment, Fiber Network & Installation, and IRUs included in total balance of \$13,267. Unable to segregate book balances to the categories used in by Telecom Asset Management: IRU Assets, Electronic Assets and Materials Assets.

Elantic Telecom, Inc.
Liquidation Analysis
Footnotes

Elantic Telecom, Inc.
Liquidation Analysis
Footnotes

[1]	Cash & Cash Equivalents	Projected cash balance as of 4/2/05 is negative \$240k. The liquidation analysis assumes there is no cash in the Estate as of the Effective Date.
[2]	Accounts receivable customers	Projected balance of Accounts Receivable, net of Allowance for Doubtful Accounts with collections projected based on aging buckets.
[3]	Accounts receivable - DRI	Assumes Dominion Resources, Inc. pays True Up balance as calculated by the Debtor.
[4]	Prepaid Expenses	The Debtor has performed a preliminary review of prepaid expenses. Based on that review, the Debtor does not anticipate that a material recovery of prepaid expenses would be possible. However, as a conservative approach, the Debtor has applied high and low recoveries of 50% and 10%, respectively.
[5]	Prepaid Property Taxes	Majority of prepaid property taxes relates to New York property taxes for various counties. Assumes high and low recoveries of 50% and 25%, respectively, of prepaid amounts as of the Effective Date.
[6]	Deposits	Deposits paid to various municipalities in advance of performing street work. Assumes major portion are recoverable once covered construction work is complete.
[7]	Real Property	Total book value of real estate acquired through DTI merger is \$33k per bankruptcy schedules. The liquidation analysis assumes a 75% recovery for the High Estimated Liquidation proceeds and 50% recovery under the Low Estimated Liquidation proceeds.
[8]	Carolinas FiberNet, LLC	Represents estimated share of proceeds from liquidation of the corporation, as per preliminary indications from LLC manager.
[9]	Elantic East Telecom, LLC	Book value of equity interests in Elantic East Telecom, LLC. The Debtor has indicated it would receive little or no value if sold as a stand-alone entity.
[10]	Trademarks	Trademarks have no book value and are also assumed to have no marketable / sales value.
[11]	Automobiles	Assumes liquidation value of 50% and 25% of the book value for the high and low estimated liquidation proceeds, respectively.

[12]	Office Equipment & Furnishings	Assumes liquidation value of 25% and 10% of the book value for the high and low estimated liquidation proceeds, respectively.
[13]	Goodwill	The fair market value of the Company's assets will not exceed its liabilities. Accordingly, there is assumed to be no good will value.
[14]	Appraised Assets	Estimated Liquidation Proceeds as per appraisal dated October 25, 2004 prepared by Telecom Asset Management.
[15]	Avoidance Actions	Preliminary estimate of value of Avoidance Actions and Recoveries. The actual value could differ significantly.
[16]	Selling Expenses	Includes provision for 10% commission on sale of Other Assets and 3% of total assets for Chapter 7 trustee statutory fee.
[17]	Chapter 7 Professional Fees	Assumes that Chapter 7 Trustee hires counsel and accountant to assist in selling assets, pursuing avoidance and recovery action, completing compliance and administrative tasks such as filing tax returns, etc.
[18]	US Trustee Quarterly Fees	Assumes U.S. Trustee fees for Q1 2005 due.
[19]	Secured Claims	Projected balance of secured claims as of 3/31/05.
[20]	Other Administrative & Priority Claims	See Comparison of Offers, Exhibit 1 for detail.
[21]	Preliminary Estimate of General Unsecured Claims	Estimate. Amount of actual general unsecured claims will be higher. Estimate excludes contract rejection damages that have not been calculated by the Debtor to date. The following claims have been excluded from the calculation: deferred revenue on customer contracts; and contract rejection damages for customer contracts the Reorganized Debtor plans on assuming.



PRODUCT CHANGE NOTICE

1.1 Company	Alcatel USA	2.1 PCN Number	04-0221
1.2 Address	3400 West Plano Parkway	2.2 PCN Issue	01
1.3 City	Plano	2.3 VCI Number	DR5
1.4 State	TX	2.4 Chg. Procs.	N/A
1.5 Zip	75075	3.0 PCN Issued	12/31/2004
1.6 Contact	CSC		
1.7 Phone	888-252-2832		
1.8 Vendor	ALCL		
4.1 System	TNLWGS	4.3 Hardware	Y
4.2 Sub System Affected / Software Name	1640 OADM / All applications and releases	4.4 Firmware	Y
		4.5 Software	Y
		4.6 Plug-in	Y
5.1 New Product	1626 LM	6.1 Old Product	1640 OADM
5.2 New Firmware	N/A	6.2 Old Firmware	N/A
7.0 New Code	N/A	8.0 Old Code	N/A
10.1 Drawing	N/A	10.2 Ref. Drawing	N/A
9.0 Associated Products of Changes Affected	Any system that relies on the 1640 OADM should be evaluated.	11.0 Classification of Change	D

Product	New Class Status	Effective Date	Similar Replacement Product(s)
1640 OADM	A&M	December 31, 2005	1626 LM
1640 OADM	MD	December 31, 2006	1626 LM

14.1 Description of Change

The 1640 OADM product will be Manufacture Discontinued on December 31, 2006. Last day to place new system orders (equipment requiring installation – see A&M definition on next page) is June 30, 2005 for requested delivery no later than December 31, 2005 (coincides with A&M effective date of December 31, 2005). Last day to place additions and maintenance orders is June 30, 2006 for requested delivery no later than December 31, 2006 (coincides with MD effective date of December 31, 2006).

14.2 Change Verification Procedures

N/A

15.9 Effect of Change

N/A

15.1 Safety Notice	N	15.5 Maintenance	Y
15.2 Fire Notice	N	15.6 Reliability	N
15.3 Service	N	15.7 Power	N
15.4 Transmission	N	15.8 Traffic	N
16.0 Material Affected	All 1640 OADM related materia	17.0 Documentation Affected	N/A
		19.0 Completed	N/A
18.0 Implemented	12/31/2006	20.2 (F)ield, (L)ab Tested, (N)one	N
20.1 Mod. Location/Disposition Customer Controlled Units	N/A	22.0 Loc/Qty Title	N/A
21.1 Install Time	N/A		
21.2 Mod. Cost	N/A		



PRODUCT CHANGE NOTICE

23.0 Attachments

N/A

24.0 Comments

Product Classifications Description

Consistent with the policy to provide optimum support for the longest practical time to its customers, Alcatel USA regularly monitors market acceptance of its current products to provide a maximum sustained term in this classification.

Current Product Line:

Current high volume manufactured products including standard rack (bay) configurations, subsystems, plug-in modules and major replaceable components. Primary Marketing and Sales efforts are devoted to these products and purchasing, production planning, inventory management and other activities are focused to meet large-scale market requirements.

As new telecommunications technologies become available, market demands change and/or more efficient design and manufacturing processes are introduced, a transition to new superseding products will begin to take place. Under conditions of diminishing demand levels, Alcatel USA provides for continuing support of customer-owned systems by reclassification of the product from **Current Product Line (General Availability)** to **Additions & Maintenance**.

Additions & Maintenance (A&M):

Equipment in the form of plug-in modules and selective sub-assemblies to expand previously delivered hard-wired but only partially equipped systems and to support module replacement requirements. Normally, six-month advance notice is given to the identified customer base before the A&M classification becomes effective. These products will involve periodic rather than continuous production activity with stocking levels reflecting best available judgment of reduced market demands. As a result, prices are higher for these products and delivery intervals usually will be longer than for Current Product Line equipment.

The third and final phase in the life of a product is classified as **Manufacturing Discontinued (MD)**.

Reclassification of an **A&M** status to **MD** status occurs when demands become sporadic, components are no longer available, or superseding products are available.

Manufacturing Discontinued (MD):

A product which is no longer available for purchase. Continuing support will be available by means of (1) equipment repair or replacement utilizing components and materials from sources that can be found through reasonable efforts and (2) remote technical assistance. Technical assistance over the telephone is billable at then current charges for such services. Annual contracts are available for such support. A minimum of six (6) months notice is given for the discontinuance of this support. Please call 1-888-ALCATEC for more information. A product may become MD no sooner than six (6) months following classification to A&M. As is customary, a minimum of six months advance notification is given to the identified customer base.

For upgrades and general assistance, call the Alcatel Customer Service Center or contact your Alcatel Service Manager or Account Manager at 1-888-252-2832 (1-888-ALCATEC).

For new equipment pricing, contact your Alcatel Account Director at 1-800-252-2835 (1-800-ALCATEL).

For changes to distribution or to view bulletins online, access URL: <http://www.usa.alcatel.com>