

ORIGINAL

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated

Case No. 03-13711 (JLP)

Ref. Docket No. 2152

050000 -7U

**ORDER GRANTING IN PART AND CONTINUING IN PART MOTION OF THE
TRUSTEE OF THE OMEGA LIQUIDATING TRUST FOR ORDER
AUTHORIZING SECOND DISTRIBUTION TO HOLDERS OF ALLOWED
UNSECURED CLAIMS AND ADJUSTING MAXIMUM CREDITOR RESERVE**

The Motion for Order Authorizing Second Distribution to Holders of Allowed Unsecured Claims and Adjusting Maximum Creditor Reserve (the "Motion")¹ by the Liquidating Trustee of the Omega Liquidating Trust, appointed in the chapter 11 cases of Cable & Wireless USA, Inc., and its affiliated debtors, having come on for hearing; appearances having been made as noted in the record; the Court having considered the Motion and the exhibits thereto, and all related pleadings and documents; having found that the Court has jurisdiction over this matter pursuant to sections 157 and 1334 of Title 28 of the United States Code; that adequate notice has been given under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted as to the claims listed in Exhibit A,

CMP _____
COM _____ attached hereto; and it is further

CTR _____ ORDERED that the hearing on the Motion as to the parties listed on Exhibit B,
ECR _____ attached hereto, is continued to May 5, 2005, at 9:30 a.m.; and it is further

GCL _____

OPC _____

MMS _____

RCA _____¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

SCR _____

SEC 1 WP3:1104241.1

OTH Grant

DOCUMENT NUMBER-DATE

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062838.1001

FPSC-COMMISSION CLERK

ORDERED that the claims listed in the Maximum Creditor Reserve, as adjusted by Exhibit A, are capped at the reserve amounts listed therefor representing the maximum possible allowable amounts of the subject claims for distribution purposes under the Plan and may not be increased without further order of the Court; and it is further

ORDERED that the Liquidating Trustee is authorized to conduct a second distribution to holders of allowed general unsecured claims based upon adjustments listed in Exhibit A; and it is further

ORDERED that, notwithstanding anything in this order, all rights of the Liquidating Trustee with respect to each of the claims subject to this Motion are preserved, including, without limitation, all rights to: (a) object to any claim listed on Exhibits A and B to this order and the Maximum Creditor Reserve for any reason; (b) to bring any other legal action against the holders of any claim listed in Exhibits A and B to this order and the Maximum Creditor Reserve, including, without limitation, any avoidance actions under applicable sections of the Bankruptcy Code or other applicable law; and (c) to enforce any rights of setoff and recoupment against holders of any claim listed on Exhibits A and B to this order and the Maximum Creditor Reserve; and it is further

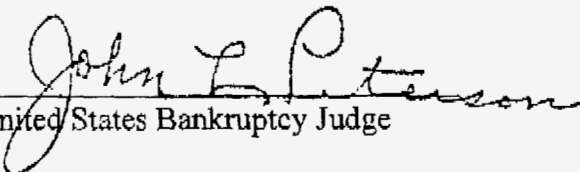
ORDERED that the relief requested in connection with each claim identified herein or in Exhibit A hereto constitutes a separate request for relief as contemplated by Bankruptcy Rules 9013 and 9014. This order shall be deemed a separate order with respect to each such claim. Any stay of this order pending appeal by any of the holders of any claim subject to this order will apply only to the contested matter involving the

specific claim of such claimant and will not act to stay the applicability and/or finality of this order with respect to the other matters covered herein; and it is further

ORDERED that to the extent any reserve established or modified by this order proves to be insufficient in light of the final allowed amount of the claim, the claimant shall only be entitled to receive the calculated distribution based upon the amount reserved therefor and shall have no recourse to the Liquidating Trust, Liquidating Trustee, or any assets of the Liquidating Trust whether or not previously distributed; and it is further

ORDERED that notwithstanding anything in this order, the Liquidating Trustee is authorized and directed to adjust the aggregate maximum reserve for all secured, administrative, or priority tax claims (the "Tax Claim" or "Tax Claims") to include the sum of the amounts reserved for each such Tax Claim in Exhibit A, attached hereto, and the amounts reserved in the Maximum Creditor Reserve for all other pending Tax Claims, plus an additional \$1.5 million, such aggregate maximum reserve to be used to pay all allowed secured, administrative, or priority tax claims only.

Dated: Wilmington, Delaware
April 22, 2005



United States Bankruptcy Judge

EXHIBIT A

APPROVED ADJUSTMENTS TO THE MAXIMUM CREDITOR RESERVE

EXHIBIT A

In re: Cable & Wireless et al.
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
Court ordered reductions/disallowances									
68	ADAMS, EARLE	52 COCHECO AVE BRANFORD, CT 06405	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1694	AGBRI ONE COMMODORE, L.P.	C/O JIM INBEGRIJSEN 4660 LA JOLLA VILLAGE DR., SUITE 800 SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1121	AKAMA! TECHNOLOGIES, INC.	C/O PARSONS KINGHORN HARRIS ATTN: GEORGE B. HOPMANN 111 EAST BROADWAY, 11TH FLOOR SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
1042	AYERS, J ROBERT IV	6307 BERKSHIRE DRIVE BETHESDA, MD 20814	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
687	BERMAN, RICHARD A.	7 OSPREY CT DERWOOD, MD 20855	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2187	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319657	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$21,077.54	\$21,077.54	I	<input type="checkbox"/>
1509	BLACK, TRACEY L.	83 OEBIG RD POB 49 WEST NOTTINGHAM, NH 03291	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
487	BROWN, TOMMIE	1098 ANGELICA WAY LIVERMORE, CA 94550	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1192	BRYAN STREET ACQUISITION PARTNERSHIP, LP	C/O VAN J. HOOKER STUTZMAN & B ROMBERG 2323 BRYAN STREET, STE 2200 DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
74	BUCKLAND, JOHN H.	7014 ALICENT CT MC LEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1808	BURNER, DAVID N.	9137 MULDER CT MANASSAS, VA 20111	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1758	CAL-AIR INC	12393 SLAUSON AVE WHITTIER, CA 90606	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319637	CAL-AIR, INC	14204 SOUTH TOWNE AV A CAL AIR COMPANY LOS ANGELES, CA 90061	\$0.00	\$0.00	\$0.00	\$26,662.00	\$26,662.00	I	<input type="checkbox"/>
1629	CHIEF TELECOM	250 YUANG GUANG ST TAIPEI 114	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319831	CHIEF TELECOM	250 YUANG GUANG ST TAIPEI 114	\$0.00	\$0.00	\$0.00	\$5,400.00	\$5,400.00	I	<input type="checkbox"/>
2197	CITY OF MESQUITE AND MESQUITE I.S.D.	GARY ALLMON GRIMES SCHUERENBERG & GRIMES 120 W. MAIN, STE 201 MESQUITE, TX 75149	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1062	CLEARY, GOTTLIEB, STEEN & HAMILTON	ONE LIBERTY PLAZA ATTN: JAMES L BROMLEY NEW YORK, NY 10006-1470	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2200	CLEARY, GOTTLIEB, STEEN & HAMILTON	ATTN: JAMES L. BROMLEY ONE LIBERTY PLAZA NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2205	CLEARY, GOTTLIEB, STEEN & HAMILTON	ONE LIBERTY PLAZA ATTN: JAMES L. BROMLEY NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2211	COBB COUNTY TAX COMMISSIONER	MICHELE MCDUFFIE - TAX ADMINISTRATOR 100 CHEROKEE ST SUITE 250 MARIETTA, GA 30090-7000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1432	COLEMAN, SCOTT A.	6111 ADCOCK LN HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

EXHIBIT A

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

			Maximum Reserve				Reserve	Optional	
960	COMER, JEFF	505 ELDERWOOD ROAD SILVER SPRINGS, MD 20904	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2100	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE - BANKRUPTCY UNIT JOHN GIAMATTEI, ASSISTANT CHIEF BOX 9564 BOSTON, MA 02114-9564	\$0.00	\$676.00	\$0.00	\$0.00	\$676.00	E	<input type="checkbox"/>
591	COTTON, JAMES DIRK	11293 LAUDY LN GREAT FALLS, VA 22066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
511	COUNTY OF HAYES	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
220	DEKALB COUNTY TAX COMMISSIONER	P.O. BOX 100004 DECATUR, GA 30031-7004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1026	DELAWARE, GIAN	8708 SNOWHILL CT POTAMAC, MD 20854	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F320249	Dun & Bradstreet	C/O HOWARD LASKY, ESQ PRESTON 45 SECOND STR SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$680.25	\$680.25	I	<input type="checkbox"/>
1787	DUN BRADSTREET	C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2169	EAST COAST COMMUNICATIONS	10045 MIDLOTHIAN TURNPIKE RICHMOND, VA 23235	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319781	EAST COAST COMMUNICATIONS	10047 MIDLOTHIAN TURNPIKE SUITE 100 RICHMOND, VA 23235	\$0.00	\$0.00	\$0.00	\$7,887.53	\$7,887.53	C	<input type="checkbox"/>
427	ERICKSON, ROBERT A.	7131 CANONGATE DR DALLAS, TX 75248	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1078	E-SHELTER GMBH & COMPANY KG	VILSHOFENER STRASSE 8 MUNCHEN 81679	\$0.00	\$0.00	\$0.00	\$10,000,000.00	\$10,000,000.00	C	<input checked="" type="checkbox"/>
1136	FENLEY, JOHN	1121 WINDING CREEK W, GRAPEVINE, TX 76051	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
890	FLACK, STANLEY M.	1851 HIGHWAY A1 UNIT 4105 INDIAN HARBOUR BCH, FL 32937-3500	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1513	FOLEY INCORPORATED	PO BOX 1555 855 CENTENNIAL AVENUE PISCATAWAY, NJ 08855-1555	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F319590	FOLEY INCORPORATED	PO BOX 1555 855 CENTENNIAL AVENUE PISCATAWAY, NJ 08855-1555	\$0.00	\$0.00	\$0.00	\$40,881.28	\$40,881.28	C	<input checked="" type="checkbox"/>
1311	FORRESTER BREWER, ELIZABETH	300 GARDEN LANE ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
493	FRENCH, TERENCE P.	PENDARVES HOUSE PENDARVES ROAD PENZANCE, CORNWALL TR18 2AF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1389	GANTT, CHARLES	1642 VALENCIA WAY RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1421	GARDNER, WILLIAM AVERY	10711 CHANCELLORVILLE DR SPOTSYLVANIA, VA 22553	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1020	GIBNEY, CHARLES J. JR.	21795 TWIN FORD DRIVE LAKE FOREST, CA 92630-6087	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
563	GOFORTH, DENISE M.	3226 N SEMINARY AVE CHICAGO, IL 60657	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
892	GRAYZAR, CONNIE	3813 INVERNESS RD FAIRFAX, VA 22033	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
912	HAXEL, PATRICIA KAYE	PO BOX 274 SHENANDOAH, VA 228490274	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
297	HOFFMAN, ROBERT M	4712 LEE HUTSON LN GARLAND, TX 75048	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1161	HOWREY SIMON ARNOLD & WHITE, LLP	1299 PENNSYLVANIA AV, NW ATTN: ROBERT H. COX, ESQ. WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
1947	HOWREY SIMON ARNOLD & WHITE, LLP	1299 PENNSYLVANIA AV, NW ATTN: ROBERT H. COX, ESQ. WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$1,342,752.43	\$1,342,752.43	C	<input checked="" type="checkbox"/>
264	HUELSKAMP, JOLI A.	6729 CHESTNUT AVE FALLS CHURCH, VA 22042	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1315	HUTCHCROFT, THOMAS J	5801 PATHFINDER TRAIL PLANO, TX 75093	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
585	ISEMAN, JOEL	2124 BOYER AVE E SEATTLE, WA 98112	\$0.00	\$0.00	\$4,650.00	\$4,950.00	\$9,600.00	E	<input type="checkbox"/>
2159	JEFFERSON COUNTY	GROVER DUNN, ASSISTANT TAX COLLECTOR ROOM 201, COURTHOUSE P.O. BOX 1190 BESSEMER, AL 35020-1190	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
941	JEWETT, GUY A	816 DIAMOND DR. GAITHERSBURG, MD 20878	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
605	KELLY, GEORGE R	16901 OLD POND DR DALLAS, TX 75248	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1481	KELLY, JAMES A.	10819 CHENEQUA CT NEW PORT RICHEY, FL 34654	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
785	KOSTELNI, ANNA MARIE	9 GREY DOVE RD LEXINGTON, VA 24450	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1811	LEVEL 3 COMMUNICATIONS	ATTN: JOHN RYAN 1025 ELDORADO BLVD BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$3,132,532.00	\$1,132,532.00	C	<input checked="" type="checkbox"/>
F320029	Lexis Nexis	P.O. BOX D HUNTSVILLE, AR 72740	\$0.00	\$0.00	\$0.00	\$1,692.00	\$1,692.00	C	<input type="checkbox"/>
1680	LEXISNEXIS	DIVERSIFIED CREDIT SERVICE P.O. BOX 21726 CLEVELAND, OH 44121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1749	LEXISNEXIS	ATTN: STACEY SAIN P.O. BOX 933 DAYTON, OH 45401	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1370	LUDWIG, MARCIA A.	***NO ADDRESS PROVIDED***	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
378	MANCINELLI, EDMUND J.	14 MANOR RD NEWTOWN, PA 18940	\$0.00	\$0.00	\$4,630.00	\$34,286.00	\$38,936.00	E	<input type="checkbox"/>
1021	MARTINO, GUY R.	29W 251 SHAGBARK DRIVE WEST CHICAGO, IL 60185	\$0.00	\$0.00	\$4,630.00	\$4,350.00	\$9,000.00	E	<input type="checkbox"/>
1038	MATHIS, FELICIA	6213 ZEIGLER BLVD MOBILE, AL 36608	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
944	MCCUE, MAUREEN	7831 ENOLA STREET APT.#706 MCLEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1858	MEHL ELECTRIC COMPA	74 SOUTH MAIN ST. PEARL RIVER, NY 10965	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F319814	MEHL ELECTRIC COMPANY	74 SOUTH MAIN ST. PEARL RIVER, NY 10965	\$0.00	\$0.00	\$0.00	\$6,438.78	\$6,438.78	C	<input checked="" type="checkbox"/>
2137	MIAMI-DADE COUNTY TAX COLLECTOR	BANKRUPTCY UNIT 140 W FLAGLER ST, SUITE 1403 MIAMI, FL 33130	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
122	MILLER, JOSEPH G.	8489 SIGNAL HILL RD MANASSAS, VA 20110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
1266	MILLER, SIMONE C.	4427 ALTURA CT. FAIRFAX, VA 22030-5321	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
949	MITCHELL, CAROL	9986 MARIAN DRIVE MANASSAS, VA 20111-4224	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1288	MOSES, MARVIN C.	P.O. BOX 6506 SNOWMASS VILLAGE, CO 81615	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1032	MURPHY, THOMAS J. JR.	7207 PATTON DRIVE WOODBINE, MD 21797	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1359	MURRAY, PATRICK J.	3533 CORNELL RD FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
108	MURRAY, RICHARD J.	23 HEDGEROW LN COMMACK, NY 11725	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
1662	Network Omni TranslationLine	1329 E. THOUSAND OAKS BOULEVARD THOUSAND OAKS, CA 91362-2824	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F321342	Network Omni TranslationLine	1329 E. THOUSAND OAKS BOULEVARD THOUSAND OAKS, CA 91362-2824	\$0.00	\$0.00	\$0.00	\$89.70	\$89.70	C	<input type="checkbox"/>
1824	NEW HOPE TELEPHONE COOPERATIVE, INC.	TAMMY PRITCHETT P.O. BOX 452 NEW HOPE, AL 35760	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F421584	NEW HOPE TELEPHONE COOPERATIVE, INC.	TAMMY PRITCHETT P.O. BOX 452 NEW HOPE, AL 35760	\$0.00	\$0.00	\$0.00	\$64.02	\$64.02	K	<input type="checkbox"/>
1043	NGUYEN, MY-CHAU	1107 MOUNTAIN HOPE COURT GREAT FALLS, VA 22066	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319895	ONE COMMODORE PLAZA 1 / AGBRI	1188 TELESI CT #222 SAN DIEGO, CA 921212719	\$0.00	\$0.00	\$0.00	\$13,805.49	\$13,805.49	C	<input type="checkbox"/>
1430	PAL, DEEPAK	476#2 SANDBANK SQ STERLING, VA 20165	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1938	PENZA, TERESA	TERESA PENZA DBA FENDEL COMMUNICATIONS 10061 RIVERSIDE DRIVE TOLUCA LAKE, CA 91602	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F420756	PENZA, TERESA	TERESA PENZA DBA FENDEL COMMUNICATIONS 10061 RIVERSIDE DRIVE TOLUCA LAKE, CA 91602	\$0.00	\$0.00	\$0.00	\$231.48	\$231.48	C	<input checked="" type="checkbox"/>
1298	PERL, PAUL	12414 ENGLISH GARDEN OAK HILL, VA 20171	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1271	PEYSER, CHARLES A.	7 ARROWOOD TERR BETHESDA, MD 20817	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F320006	PILLSBURY WINTHROP LLP	FILE #72391-51 P.O. BOX 60000 SAN FRANCISCO, CA 94160-2391	\$0.00	\$0.00	\$0.00	\$1,905.06	\$1,905.06	C	<input checked="" type="checkbox"/>
1908	PILLSBURY WINTHROP, LLP	ATTN: D. YONAN 1600 TYSONS BLVD., 1ST FLOOR MC LEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
1372	POLES, KATHLEEN	11 ROYAL STREET SE LEESBURG, VA 20175	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1522	Power Solutions	4221 FORBES BLVD LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F319853	Power Solutions	4221 FORBES BLVD LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$4,600.00	\$4,600.00	I	<input checked="" type="checkbox"/>
1766	PRIMESTOCK	4611 N ASSEMBLY DRIVE LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F321174	PRIMESTOCK	4611 N ASSEMBLY DRIVE LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$111.56	\$111.56	I	<input checked="" type="checkbox"/>

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
598	ROGALSKI, TIMOTHY R.	43553 PLANTATION TERRACE ASHBURN, VA 20147-4617	\$0.00	\$0.00	\$4,650.00	\$3,184.81	\$7,834.81	E	<input type="checkbox"/>
561	ROPER, CATHY	1510 E 19TH STREET OWENSBORO, KY 42303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2201	SALINE COUNTY TAX COLLECTOR	215 NORTH MAIN, SUITE 3 CHRIS VILLINES BENTON, AR 72015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
9999640	SBC	ATTN: BANKRUPTCY RECOVERY CENTER P.O. BOX 981268 WEST SACRAMENTO, CA 95851	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1176	SCHUTTE, BEVERLY	8655 BRAXTED LANE MANASSAS, VA 22110	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
684	SCOTT, SANDRA M.	13986 SAWTEETH WAY CENTREVILLE, VA 20121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1375	SHARMA, ARVINDER K.	2106 QUEENSGUARD ROAD SILVER SPRING, MD 20906	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1371	SHARMA, SUSHIL K.	2106 QUEENSGUARD ROAD SILVER SPRING, MD 20906	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
744	SMITH, JAMES G.	4 N PENNSYLVANIA AVE BELLEVILLE, IL 62220-3953	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
599	SNOEYBOK, RHONDA	1519 N COLONIAL CT ARLINGTON, VA 22209	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
495	SOMMERS, JEWEL	6518 S. LAWNDALE AVE INDIANAPOLIS, IN 46221	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2023	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-22900 6391 SPRINT PARKWAY OVERLAND PARK, MO 66251-2900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2250	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-22900 JOSEPH M. STUBLER, BANKRUPTCY ANALYST 6391 SPRINT PARKWAY OVERLAND PARK, KS 66251-2900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1917	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION, MIC:55 P.O. BOX 942879 SACRAMENTO, CA 94279-0855	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	E	<input type="checkbox"/>
2209	STATE OF ALABAMA	JOY WIGINS PO BOX 407 BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1902	STATE OF NEW JERSEY	DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2216	STATE OF NEW JERSEY TREASURER	DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2021	STATE OF NEW YORK DEPT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION GOV W AVERILL HARRIMAN OFF, BLDG CAMPUS BUILDING 12, ROOM 256 ALBANY, NY 12240	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
492	STATE OF WISCONSIN	DEPARTMENT OF REVENUE 2135 RIMROCK ROAD MADISON, WI 53713	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
62	STEPHENS, RICHARD L.	7866 NAPLES HERITAGE DR NAPLES, FL 34112-2740	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
336	SULLIVAN, JAMES RYAN	504 E 1ST AVE PO BOX 241 LA HARPE, IL 61450	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
431	TERRELL, MICHAEL D.	47323 WESTWOOD PL POTOMAC FALLS, VA 20165	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319904	Thyssen Krupp Elevator	30984 SANTANA STREET HAYWARD, CA 94544	\$0.00	\$0.00	\$0.00	\$3,528.00	\$3,528.00	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
1402	THYSSENKRUPP ELEVATOR CORPORATION	30984 SANTANA STREET HAYWARD, CA 94544	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1179	W LANGE & COMPANY INC	24367 WALNUT STREET NEWHALL, CA 91321	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	C	<input checked="" type="checkbox"/>
663	WEES, KENNETH J.	1296 GATSBYMEADOW WAY RESTON, VA 20194-1445	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1045	WELLS FARGO BANK, N.A.	MOLLY J. BAUER, SENIOR COUNSEL 637 POLSON STREET, 7TH FLOOR SAN FRANCISCO, CA 94170	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	C	<input type="checkbox"/>
943	YALEN, RICHARD	2234 WAKEROBIN LANE RESTON, VA 20191	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

Informal Agreements/Comments

1794	485 PROPERTIES, LLP	C/O TYDINGS & ROSENBERG, LLP ATTN: MARY FRAN EBERSOLE, ESQUIRE 100 EAST PRATT STREET, 26TH FLOOR BALTIMORE, MD 21202	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2121	AT&T CORP.	LOWENSTEIN SANDLER PC 65 LIVINGSTON AVE VINCENT A. D'AGOSTINO, ESQ. ROSELAND, NJ 07068	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	G	<input type="checkbox"/>
2121	BRYAN STREET ACQUISITION PARTNERSHIP, LP	C/O VAN J. HOOKER STUTZMAN & BROMBERG ESSERMAN & FLIFKA 2323 BRYAN STREET, STE 2200 DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$1,377,738.00	\$1,377,738.00	C	<input type="checkbox"/>
14	BUSINESS SERVE PLC	RIVERSWAY HOUSE MORECAMBE ROAD LANCASTER LANCASHIRE LA1 2SS, UK	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F420601	CITIZENS TELEPHONE COMPANY, NC	JENNIFER ABRAMS DBA CITIZENS COMM. SYSTEMS PO BOX 1137 BREVARD, NC 28712	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	G	<input type="checkbox"/>
425	CITY & COUNTY OF DENVER/TREASURY	MCNICHOLS CIVIC CENTER BUILDING 144 W COLFAX AVE, ROOM 384 ATTN: KAREN LATROS, BANKRUPTCY ANALYST DENVER, CO 80202-5391	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
9999600	City and County of Denver	144 West Colfax Ave Room 300 Denver, CO 80217-0430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
9999650	City and County of Denver	MCNICHOLS CIVIC CENTER BUILDING 144 W COLFAX AVE, ROOM 384 ATTN: KAREN LATROS, BANKRUPTCY ANALYST DENVER, CO 80202-5391	\$0.00	\$0.00	\$13,372.00	\$0.00	\$13,372.00	F	<input type="checkbox"/>
9999972	City and County of Denver	MCNICHOLS CIVIC CENTER BUILDING 144 W COLFAX AVE, ROOM 384 ATTN: KAREN LATROS, BANKRUPTCY ANALYST DENVER, CO 80202-5391	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
9999992	City and County of Denver	Karen Latros/Susan S. Stubbs 144 W. Colfax Ave., Rm. 384 DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
415	CITY OF STAFFORD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2065	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1029	DELDUCA, TAMMY J.	2030 MADRILLION SPRINGS CT. VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	G, K	<input checked="" type="checkbox"/>
383	FORT BEND CO WCID #02	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2063	FORT BEND ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
9999991	Geary Market	Ballard Spahr Andrews & Ingersoll LLP Tobey M. Daluz 919 Market Street, 12th Floor WILMINGTON, DE 19801	\$0.00	\$1,267,537.00	\$0.00	\$0.00	\$1,267,537.00	F	<input checked="" type="checkbox"/>
733	GONZALES COUNTY	DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON LLP 711 NAVARRO, SUITE 300 SAN ANTONIO, TX 78205	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2062	HOUSTON ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
386	LAMAR CISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
9999200	LANE POWELL SPEARS LUBERSKY LLP	1420 FIFTH AV SEATTLE, WA 98101-2338	\$0.00	\$443.09	\$0.00	\$0.00	\$443.09	F	<input type="checkbox"/>
F319983	LANE POWELL SPEARS LUBERSKY LLP	1420 FIFTH AV SEATTLE, WA 98101-2338	\$0.00	\$0.00	\$0.00	\$732.59	\$732.59	C	<input type="checkbox"/>
1267	MAYER, BROWN, ROWE & MAW LLP	CRAIG E. REDMER/NICHOLAS C. LISTERMANN 190 SOUTH LASALLE STREET CHICAGO, IL 60603-3441	\$0.00	\$0.00	\$0.00	\$238,918.64	\$238,918.64	C	<input checked="" type="checkbox"/>
2066	MONTGOMERY COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
403	ORANGE COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
9999660	Payphone Provider Unallocated Reserve Reduction		\$0.00	\$0.00	\$0.00	(\$3,135,448.39)	(\$3,135,448.39)	G	<input type="checkbox"/>
F319830	PEOPLES TELEPHONE CO/OP INC	P.O. BOX 228 QUITMAN, TX 75783	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	G, K	<input type="checkbox"/>
1783	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1469	STATE OF RHODE ISLAND	****NO ADDRESS PROVIDED****	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2068	WHARTON COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
P420682	WHIDBEY TELEPHONE COMPANY	DICK WHITE 14888 SR 525 LANGLEY, WA 98260	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

Payments

425	CITY & COUNTY OF DENVER/TREASURY	MENICHO'S CIVIC CENTER BUILDING 144 W COLFAX AVE, ROOM 384 ATTN: KAREN LATROS, BANKRUPTCY ANALYST DENVER, CO 80202-5391	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1595	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1597	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1598	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1601	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1602	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1604	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
1605	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA 200 SOUTH ORANGE AVENUE P.O. BOX 2551 ORLANDO, FL 32802	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
393	GOLDEN GATE INTERNET SERVICES	1200 OSBORNE RD, SUITE 100 ATTN: BRIAN ANDERSON MINNEAPOLIS, MN 55432	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
F319836	INTERNET SOLUTIONS	P.O. BOX 3234 JOHANNESBURG 2121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, I	<input type="checkbox"/>
F319511	McKINSTRY / SERVICE	5005 3RD AVE SOUTH SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$125,120.00	\$125,120.00	D, I	<input type="checkbox"/>
9999990	NORTEL NETWORKS INC	Webb & Sullivan, Brian A. Sullivan/Amy D. Brown 300 Delaware Ave, 10th Floor, PO Box 25046 WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
9999818	Pachulski, Stang, et al.	Laura Davis, 919 North Market Street, 16th Floor P.O. Box 8703 WILMINGTON, DE 19899-8703	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
F319602	PROGRESS TELECOM	100 2ND AVE S STE 4005 SAINT PETERSBURG, FL 337014336	\$0.00	\$0.00	\$0.00	\$7,763.00	\$7,763.00	D, I	<input checked="" type="checkbox"/>
9999852	Sharp Lafayette LLC	HOPKINS & CARLEY P.O. BOX 1469 SAN JOSE, CA 95109-1469	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>
F319789	Universal Access Inc	SEARS TOWER 233 SOUTH WACKER DR, SUITE 600 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	D, I	<input type="checkbox"/>
F319927	VITRA TECHNOLOGY INC	945 STEWART D SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	D, K	<input type="checkbox"/>

New Claims Filed and Claim Adjustments

674	1300 PARK CENTER, LP	C/O STREAM REALTY PARTNERS, LP ATTN: RAY H. MACKEY, JR. 511 E JOHN CARPENTER FREEWAY, SUITE 400 IRVING, TX 75062	\$15,000.00	\$0.00	\$0.00	\$1,490.38	\$16,490.38	F	<input type="checkbox"/>
2220	AKAMAI TECHNOLOGIES, INC.	C/O PARSONS TECHNOLOGIES, INC. ATTN: GEORGE B. HOMANN 111 EAST BROADWAY, 11TH FLOOR SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$4,500,000.00	\$4,500,000.00	C	<input checked="" type="checkbox"/>
52	BARNWELL COUNTY TAX DEPT	57 WALL STREET ATTN WENDALL GIBSON JR ROOM 123 BARNWELL COUNTY ADMIN, BUILDING BARNWELL, SC 29812	\$0.00	\$0.00	\$41.38	\$0.00	\$41.38	F	<input type="checkbox"/>
1992	BASTROP COUNTY	LAW OFFICES OF HENRY G. STEEN, JR., P.C. 3001 N. LAMAR BLVD. AUSTIN, TX 78705	\$63.03	\$0.00	\$0.00	\$0.00	\$63.03	F	<input type="checkbox"/>
2161	BAYNES, PHILIP	PHILIP BAYNES 5284 AVENIDA DELFUOGO PACE, FL 32571	\$0.00	\$0.00	\$10.66	\$0.00	\$10.66	F	<input type="checkbox"/>
2202	BERNICE JAMES, SANTA BARBARA COUNTY	TREASURER-TAX COLLECTOR P.O. BOX 357 SANTA BARBARA, CA 93102	\$0.00	\$2,867.66	\$0.00	\$0.00	\$2,867.66	F	<input type="checkbox"/>
2199	BLOUNT COUNTY REVENUE COMMISSIONER	DONNY B. RAY 220 2ND AVENUE EAST, ROOM 102 ONEONTA, AL 35121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1715	CARSON COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$33.64	\$0.00	\$0.00	\$0.00	\$33.64	F	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
2141	CARSON COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 9132 AMARILLO, TX 79105-9132	\$0.00	\$9.10	\$0.00	\$0.00	\$9.10	F	<input type="checkbox"/>
1714	CARSON COUNTY TAX OFFICE	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$9.68	\$0.00	\$0.00	\$0.00	\$9.68	F	<input type="checkbox"/>
2142	CARSON COUNTY TAX OFFICE	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$0.00	\$2.62	\$0.00	\$0.00	\$2.62	F	<input type="checkbox"/>
2106	CITY OF ALVARADO	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$28.28	\$0.00	\$0.00	\$28.28	F	<input type="checkbox"/>
1637	CITY OF HARDWELL	ELIZABETH BANDA/BRUCE MEDLEY PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	\$3.14	\$0.00	\$0.00	\$0.00	\$3.14	F	<input type="checkbox"/>
2107	CITY OF HARDWELL	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$3.45	\$0.00	\$0.00	\$3.45	F	<input type="checkbox"/>
1676	CITY OF BUDA	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	\$20.06	\$0.00	\$0.00	\$0.00	\$20.06	F	<input type="checkbox"/>
2108	CITY OF BURLESON	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$44.17	\$0.00	\$0.00	\$44.17	F	<input type="checkbox"/>
1804	CITY OF CHILLICOTHE	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON LLP 2323 BRYAN ST, SUITE 1600 DALLAS, TX 75201-2691	\$21.98	\$0.00	\$0.00	\$0.00	\$21.98	F	<input type="checkbox"/>
1991	CITY OF ELGIN	LAW OFFICES OF HENRY C. STEEN, JR., P.C. STEEN BUILDING, SUITE 306 3001 N. LAMAR BLVD. AUSTIN, TX 78705	\$19.74	\$0.00	\$0.00	\$0.00	\$19.74	F	<input type="checkbox"/>
893	CITY OF FAYETTEVILLE	PO BOX 13 FAYETTEVILLE, TN 37334	\$32.00	\$0.00	\$0.00	\$0.00	\$32.00	F, I	<input type="checkbox"/>
754	CITY OF FRANKLIN	PAMELA STEVENS, TAX COLLECTOR PO BOX 705 FRANKLIN, KY 37065	\$18.00	\$0.00	\$0.00	\$0.00	\$18.00	F	<input type="checkbox"/>
83	CITY OF GRAHAM TAX COLLECTOR	DRAWER 357 GRAHAM, NC	\$0.00	\$0.00	\$44.43	\$0.00	\$44.43	F	<input type="checkbox"/>
2109	CITY OF GRANDVIEW	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$19.19	\$0.00	\$0.00	\$19.19	F	<input type="checkbox"/>
41	CITY OF IRVING	C/O PARKER & MARKS, PC 1333 CORPORATE DRIVE #209 IRVING, TX 75038	\$56.26	\$0.00	\$0.00	\$0.00	\$56.26	F	<input type="checkbox"/>
2110	CITY OF WACCA	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$10.59	\$0.00	\$0.00	\$10.59	F	<input type="checkbox"/>
1973	CITY OF JERSEY VILLAGE	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 3064 HOUSTON, TX 77253-3064	\$30.21	\$0.00	\$0.00	\$0.00	\$30.21	F	<input type="checkbox"/>
2067	CITY OF JERSEY VILLAGE	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$26.73	\$0.00	\$0.00	\$26.73	F	<input type="checkbox"/>
1668	CITY OF KYLE	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 (78741) POB 17428 AUSTIN, TX 78760-7428	\$27.45	\$0.00	\$0.00	\$0.00	\$27.45	F	<input type="checkbox"/>
2196	CITY OF MESQUITE AND MESQUITE I.S.D.	GARY ALLMON GRIMES SCHUERENBERG & GRIMES 120 W. MAIN, STE 201 MESQUITE, TX 75149	\$0.00	\$287.76	\$0.00	\$0.00	\$287.76	F	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
2197	CITY OF MESQUITE AND MESQUITE I.S.D.	GARY ALLMON GRIMES SCHUENBERG & GRIMES 120 W. MAIN, STE 201 MESQUITE, TX 75149	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1650	CITY OF MISSOURI CITY & HOUSTON	COMMUNITY COLLEGE, CARL O. SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, STE. 600 HOUSTON, TX 77008	\$37.31	\$0.00	\$0.00	\$0.00	\$37.31	F	<input type="checkbox"/>
1617	CITY OF QUITMAN	TED BEAL & DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 2007 TYLER, TX 75710-2007	\$54.01	\$0.00	\$0.00	\$0.00	\$54.01	F	<input type="checkbox"/>
2075	CITY OF QUITMAN	TAB BEALL, DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 2007 TYLER, TX 75710-2007	\$0.00	\$52.03	\$0.00	\$0.00	\$52.03	F	<input type="checkbox"/>
1763	CITY OF ROSENBERG	MICHAEL J. DARLOW 1235 NORTH LOOP WEST, STE 600 HOUSTON, TX 77008	\$73.43	\$0.00	\$0.00	\$0.00	\$73.43	F	<input type="checkbox"/>
2093	CITY OF ROSENBERG	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$0.00	\$73.43	\$0.00	\$0.00	\$73.43	F	<input type="checkbox"/>
341	CITY OF SOPERTON	P.O. BOX 229 SOPERTON, GA 30457	\$0.00	\$0.00	\$14.78	\$0.00	\$14.78	F	<input type="checkbox"/>
657	CITY OF SUNSET, CITY OF BOWIE & GOLDBURG	ISD; C/O HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 8188 WICHITA FALLS, KS 79307	\$55.60	\$0.00	\$0.00	\$0.00	\$55.60	F	<input type="checkbox"/>
2088	CITY OF SUNSET, CITY OF BOWIE, GOLDBURG	ISD, HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 8188 WICHITA FALLS, TX 76307-8188	\$0.00	\$35.13	\$0.00	\$0.00	\$35.13	F	<input type="checkbox"/>
2200	CLEARY, GOTTLIEB, STEEN & HAMILTON	ATTN: JAMES L. BROMLEY ONE LIBERTY PLAZA NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2205	CLEARY, GOTTLIEB, STEEN & HAMILTON	ONE LIBERTY PLAZA ATTN: JAMES L. BROMLEY NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2206	CLEARY, GOTTLIEB, STEEN & HAMILTON	ONE LIBERTY PLAZA ATTN: JAMES L. BROMLEY NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$50,673.38	\$50,673.38	F	<input type="checkbox"/>
2211	COBB COUNTY TAX COMMISSIONER	MICHELÉ MCDUFFIE - TAX ADMINISTRATOR 100 CHEROKEE ST SUITE 250 MARIETTA, GA 30090-7000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2260	COMPETE, INC.	4 COPLEY PL SUITE 700 BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
2265	CONNECTICUT DEPARTMENT OF REVENUE	C&E DIVISION, BANKRUPTCY SECTION 25 SIOURNEY STREET HARTFORD, CT 06106-5032	\$0.00	\$0.00	\$216,612.74	\$0.00	\$216,612.74	F	<input checked="" type="checkbox"/>
1826	COPI, LTD	MILES KNOWLES 13121 FEIGNER RD. ROANOKE, IN 46783	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2096	CROSBY INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$902.70	\$0.00	\$0.00	\$0.00	\$902.70	A	<input type="checkbox"/>
2204	DAN McALLISTER	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
2203	DEKALB COUNTY TAX COMMISSIONER'S OFFICE	P.O. BOX 100004 ATTN ANDREW G BOOTH DECATUR, GA 30031-7004	\$120.47	\$0.00	\$0.00	\$0.00	\$120.47	I	<input type="checkbox"/>
1966	DEPT. OF BUDGET AND FINANCE	SUITE 100 615 SOUTH 9TH STREET TACOMA, WA 98405-4673	\$0.00	\$0.00	\$52.90	\$0.00	\$52.90	F	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1968	DEPT. OF BUDGET AND FINANCE	SUITE 100 615 SOUTH 9TH STREET TACOMA, WA 98405-4673	\$0.00	\$0.00	\$49.55	\$0.00	\$49.55	F	<input type="checkbox"/>
1969	DEPT. OF BUDGET AND FINANCE	SUITE 100 615 SOUTH 9TH STREET TACOMA, WA 98405-4673	\$0.00	\$0.00	\$35.50	\$0.00	\$35.50	F	<input type="checkbox"/>
1970	DEPT. OF BUDGET AND FINANCE	SUITE 100 615 SOUTH 9TH STREET TACOMA, WA 98405-4673	\$0.00	\$0.00	\$50.01	\$0.00	\$50.01	F	<input type="checkbox"/>
2249	DOUGLAS COUNTY	JULIE HANEY, TREASURER C/O CHRISTINE A. LUSTGARTEN, DEPUTY ATTY 909 CIVIC CENTER, 1819 FARNAM STREET OMAHA, NE 68183	\$0.00	\$1,064.33	\$0.00	\$0.00	\$1,064.33	F	<input type="checkbox"/>
1818	ELBERT COUNTY TAX COMMISSIONER	PO BOX 603 ELBERTON, GA 30635	\$64.01	\$0.00	\$0.00	\$0.00	\$64.01	F, I	<input type="checkbox"/>
324	FISHER'S TELEPHONE SYSTEMS	VICTORIA FISHER 839 N. CORDOVA ST. BURBANK, CA 91505	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
208	FORT BEND CO WCID #02	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$17.67	\$0.00	\$0.00	\$0.00	\$17.67	F	<input type="checkbox"/>
2255	FRANCHISE TAX BOARD	SPECIAL PROCEDURES PO BOX 2952 SACRAMENTO, CA 95812-2952	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F, K	<input type="checkbox"/>
2195	GAUGHAN, MAUREEN; CHAP. 7 TREE FOR	INTERNATIONAL FIBERCOM C/O STEV BROWN, ESQ./STEVE BROWN & ASSO, 1440 E. MISSOURI # 185 PHOENIX, AZ 85014	\$0.00	\$0.00	\$0.00	\$19,065.27	\$19,065.27	F	<input type="checkbox"/>
1473	GILCHRIST COUNTY	P.O. BOX 194 ATTN W W WELCH TRENTON, FL 32693	\$82.71	\$0.00	\$0.00	\$0.00	\$82.71	I	<input type="checkbox"/>
1403	GLADES COUNTY TAX COLLECTOR	JO ANN GREER PO BOX 1589 MOORE HAVEN, FL 33471	\$61.25	\$0.00	\$0.00	\$0.00	\$61.25	I	<input type="checkbox"/>
2221	GUILFORD COUNTY	JAMES E. ROLAND, ASSIST. TAX COLLECTOR NC	\$0.00	\$581.37	\$0.00	\$0.00	\$581.37	F	<input type="checkbox"/>
2253	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$41.75	\$0.00	\$0.00	\$0.00	\$41.75	I	<input type="checkbox"/>
1766	HENDRICKS COUNTY TREASURER	355 SOUTH WASHINGTON STREET SUITE 215 DANVILLE, IN 46122	\$0.00	\$0.00	\$49.63	\$0.00	\$49.63	F	<input type="checkbox"/>
2214	IBM CORPORATION	ATTN: DEBORAH A. CLARK 1551 S. WASHINGTON AVENUE PISCATAWAY, NJ 08854	\$0.00	\$17,060.64	\$0.00	\$0.00	\$17,060.64	F	<input type="checkbox"/>
1584	JEFFERSON COUNTY	ASSISTANT TAX COLLECTOR PO BOX 1190 BESSEMER, AL 35021-1190	\$0.00	\$0.00	\$74.96	\$0.00	\$74.96	F	<input type="checkbox"/>
2198	JEFFERSON COUNTY	GROVER DUNN, ASSISTANT TAX COLLECTOR BESSEMER DIVISION P.O. BOX 1190 BESSEMER, AL 35021-1190	\$0.00	\$13.07	\$0.00	\$0.00	\$13.07	A	<input type="checkbox"/>
1688	JEFFERSON COUNTY TREASURER	100 JEFFERSON COUNTY PARKWAY ATTN BOB BAMMERLIN GOLDEN, CO 80419	\$0.00	\$0.00	\$41,668.46	\$0.00	\$41,668.46	F	<input type="checkbox"/>
2090	KLEIN INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$857.28	\$0.00	\$0.00	\$0.00	\$857.28	A	<input type="checkbox"/>
1886	LEAVENWORTH COUNTY, KANSAS	KEYTA D. KELLY 300 WALNUT LEAVENWORTH, KS 66048	\$0.00	\$0.00	\$923.76	\$0.00	\$923.76	F	<input type="checkbox"/>
2248	LEAVENWORTH COUNTY, KANSAS	KEYTA D. KELLY, COUNSELOR LEAVENWORTH COUNTY COURTHOUSE 300 WALNUT LEAVENWORTH, KS 66048	\$0.00	\$1,162.14	\$0.00	\$0.00	\$1,162.14	A	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
404	LIBERTY COUNTY	P.O. BOX 587 ATTN JOHN H ROGERS HINESVILLE, GA 31313-0587	\$0.00	\$0.00	\$4.52	\$0.00	\$4.52	F	<input type="checkbox"/>
1890	LIBERTY COUNTY TAX COLLECTOR	CAROL K. STRICKLAND P.O. BOX 400 BRISTOL, FL 32321	\$0.00	\$0.00	\$321.68	\$0.00	\$321.68	I	<input type="checkbox"/>
2252	MAGNOLIA INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW 1235 NORTH LOOP WEST, STE. 600 HOUSTON, TX 77008	\$1,694.00	\$0.00	\$0.00	\$0.00	\$1,694.00	F	<input type="checkbox"/>
460	MALHEUR COUNTY	251 B STREET WEST VALE, OR 97918	\$0.00	\$0.00	\$4.43	\$0.00	\$4.43	F	<input type="checkbox"/>
340	MARION COUNTY TAX COLLECTOR	P.O. BOX 2511 SALEM, OR 97308-2511	\$28.55	\$0.00	\$0.00	\$0.00	\$28.55	F	<input type="checkbox"/>
1827	MARLBORO COUNTY	DELINQUENT TAX OFFICE PO BOX 419 BENNETTSVILLE, SC 29512	\$39.73	\$0.00	\$0.00	\$0.00	\$39.73	F	<input type="checkbox"/>
1412	MAURY COUNTY	707 NORTH MAJ COLUMBIA CITY TAX COLLECTOR COLUMBIA, TN 38401	\$0.00	\$0.00	\$65.00	\$0.00	\$65.00	F	<input type="checkbox"/>
2210	METROPOLITAN GOVERNMENT OF NASHVILLE AND	DAVIDSON COUNTY C/O DEPT OF LAW, ROOM 204 METROPOLITAN COURTHOUSE NASHVILLE, TN 37201	\$28,654.58	\$0.00	\$0.00	\$0.00	\$28,654.58	F	<input type="checkbox"/>
2215	MIAMI-DADE COUNTY TAX COLLECTOR	BANKRUPTCY UNIT 140 WEST FLAGLER STREET, SUITE 1403 MIAMI FL 33130	\$0.00	\$31,602.00	\$0.00	\$0.00	\$31,602.00	A	<input type="checkbox"/>
2134	MILLER TELECOM	POSTAL, ROBERT 5315 N KINGS HWY - #202 MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$27.41	\$0.00	\$27.41	F	<input type="checkbox"/>
448	MORCOM COMMUNICATIONS	ALEXANDRA MORGAN 1200 MT. DIABLO BLVD. #300 WALNUT CREEK, CA 94596	\$0.00	\$0.00	\$3.87	\$0.00	\$3.87	F	<input type="checkbox"/>
398	NORTHEAST TX COMM COLL DIST	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$24.72	\$0.00	\$0.00	\$0.00	\$24.72	F	<input type="checkbox"/>
2257	PARISH OF ST TAMMANY	TAX COLLECTOR SHERIFF LT. LYNELL ROBINSON P.O. BOX 608 COVINGTON, LA 70434	\$0.00	\$0.00	\$445.08	\$0.00	\$445.08	A	<input type="checkbox"/>
2083	PHD CLEANING, INC.	523 PATRICK RD ATTN: WALTER T. SHEED, OWNER BAHAMA, NC 27503	\$0.00	\$0.00	\$4,147.45	\$0.00	\$4,147.45	F	<input type="checkbox"/>
350	PIONEER TELEPHONE COMPANY	TERRI R. BAKER P O BOX 207 LACROSSE, WA 99143	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
1133	PPON, INC.	4001 S. DECATUR, #37-384 LAS VEGAS, NV 89103	\$0.00	\$0.00	\$0.00	\$312,991.50	\$312,991.50	I	<input type="checkbox"/>
2263	REVENUE COMMISSIONER	PO BOX 1667 MONTGOMERY, AL 36102	\$0.00	\$0.00	\$95.91	\$0.00	\$95.91	F	<input type="checkbox"/>
2264	REVENUE COMMISSIONER	PO BOX 1667 MONTGOMERY, AL 36102	\$0.00	\$0.00	\$31.86	\$0.00	\$31.86	F	<input type="checkbox"/>
1523	RICH COUNTY TREASURER	P.O. BOX 186 RANDOLPH, UT 84064	\$37.17	\$0.00	\$0.00	\$0.00	\$37.17	F	<input type="checkbox"/>
2219	ROBERTSON COUNTY	515 SOUTH BROWN STREET ATTN ROBERT D ALLEY SPRINGFIELD, TN 37172	\$0.00	\$0.00	\$357.80	\$0.00	\$357.80	F	<input type="checkbox"/>
2212	SACRAMENTO COUNTY TAX COLLECTOR	ATTN: BANKRUPTCY 700 H STREET, ROOM 1710 SACRAMENTO, CA 95814	\$14,773.63	\$0.00	\$0.00	\$0.00	\$14,773.63	F	<input type="checkbox"/>
2215	SACRAMENTO COUNTY TAX COLLECTOR	ATTN: BANKRUPTCY 700 H STREET, ROOM 1710 SACRAMENTO, CA 95814	\$0.00	\$2,618.62	\$0.00	\$0.00	\$2,618.62	F	<input type="checkbox"/>
2201	SALINE COUNTY TAX COLLECTOR	215 NORTH MAIN, SUITE 3 CHRIS VILLINES BENTON, AR 72015	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
2208	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR	DAN MCALLISTER 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	\$17,853.14	\$0.00	\$0.00	\$0.00	\$17,853.14	F	<input type="checkbox"/>
2256	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR	DAN MCALLISTER ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	\$0.00	\$7,734.64	\$0.00	\$0.00	\$7,734.64	A	<input type="checkbox"/>
9999640	SBC	ATTN: BANKRUPTCY RECOVERY CENTER P.O. BOX 981268 WEST SACRAMENTO, CA 95851	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2217	SBC CALIFORNIA	ATTN: BANKRUPTCY RECOVERY CENTER P.O. BOX 981268 WEST SACRAMENTO, CA 95851	\$0.00	\$0.00	\$0.00	\$1,802,492.30	\$1,802,492.30	F	<input checked="" type="checkbox"/>
2221	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP TARA M. YOUNG, BANKRUPTCY REPRESENTATIVE P.O. BOX 981268 WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input checked="" type="checkbox"/>
2258	SBC CORPORATION MIDWEST	P.O. BOX 981268 WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
189	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$34.08	\$0.00	\$0.00	\$0.00	\$34.08	I	<input type="checkbox"/>
1018	SHELBY COUNTY	P.O. BOX 1298 ANNETTE D. SKINNER COLUMBIANA, AL 35051	\$0.00	\$0.00	\$340.10	\$0.00	\$340.10	I	<input type="checkbox"/>
2095	SHELDON INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$747.67	\$0.00	\$0.00	\$0.00	\$747.67	A	<input type="checkbox"/>
2074	SMITH COUNTY, SMITH COUNTY ESD#1 & TYLER	JUNIOR COLLEGE TAB BEALL, DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007 TYLER, TX 75710-2007	\$0.00	\$36.56	\$0.00	\$0.00	\$36.56	F	<input type="checkbox"/>
1619	SMITH COUNTY, SMITH CITY EMERGENCY, ET AL	TED BEAL & DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 2007 TYLER, TX 75710-2007	\$37.96	\$0.00	\$0.00	\$0.00	\$37.96	F	<input type="checkbox"/>
2094	SPRING INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$946.89	\$0.00	\$0.00	\$0.00	\$946.89	A	<input type="checkbox"/>
2207	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-22900 6391 SPRINT PARKWAY OVERLAND PARK, KS 66251-2900	\$0.00	\$0.00	\$0.00	\$816,222.12	\$816,222.12	F	<input type="checkbox"/>
2250	SPRINT COMMUNICATIONS COMPANY LP	M/S: KSOPHT0101-22900 JOSEPH M. STUBLER, BANKRUPTCY ANALYST 6391 SPRINT PARKWAY OVERLAND PARK, KS 66251-2900	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2209	STATE OF ALABAMA	JOY WIGINS PO BOX 407 BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2259	STATE OF ALABAMA	JOY WIGINS PO BOX 407 BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
2216	STATE OF NEW JERSEY TREASURER	DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
2218	STATE OF NEW JERSEY TREASURER	DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	F	<input type="checkbox"/>
1952	STATE OF WISCONSIN DEPARTMENT OF REVENUE	JAMES POLKOWSKI 2135 RIMROCK ROAD MADISON, WI 53713	\$0.00	\$63,135.00	\$0.00	\$0.00	\$63,135.00	F	<input type="checkbox"/>
2262	SUFFOLK COUNTY TREASURER'S OFFICE	C/O CHRISTINE MALAFI-SUFFOLK COUNTY ATTY H. LEE DENNISON BLDG., 100 VETERANS MEMORIAL HIGHWAY, P.O. BOX 6100 HAUPPAUGE, NY 11788	\$208.78	\$0.00	\$0.00	\$0.00	\$208.78	F	<input type="checkbox"/>

Maximum Reserve

2092	TOMBALL INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERUDE BRANDON FIELDER COLLINS & MOTT 1233 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$273.41	\$0.00	\$0.00	\$0.00	\$273.41	A	<input type="checkbox"/>
274	TOWN OF SORRENTO	P.O. BOX 63 SORRENTO, LA 70778	\$0.00	\$0.00	\$5.17	\$0.00	\$5.17	F	<input type="checkbox"/>
2251	UNITED HEALTHCARE INSURANCE COMPANY	WALTER J. ONACEWICZ, ESQ. NAIR & LEVIN, P.C. 707 BLOOMFIELD AVENUE BLOOMFIELD, CT 06002	\$0.00	\$9,886.26	\$0.00	\$0.00	\$9,886.26	F	<input type="checkbox"/>
2254	UNITED HEALTHCARE OF DELAWARE	ADREE T. REED CREDIT & COLLECTIONS UNJT 6NB-B 450 COLUMBUS BLVD., PO BOX 150450 HARTFORD, CT 06115-0450	\$0.00	\$0.00	\$54,836.52	\$0.00	\$54,836.52	F	<input type="checkbox"/>
116	VAN DER BERG, JON	6068 HARDWICK PL FALLS CHURCH, VA 22041	\$0.00	\$0.00	\$46.85	\$0.00	\$46.85	F	<input type="checkbox"/>
1563	VANDERBURGH COUNTY TREASURER	ROOM 210 CIVIC CENTER 1 NW MARTIN LUTHER KING JR BLVD ATTN: BANKRUPTCY CLERK EVANSVILLE, IN 47708-1882	\$0.00	\$0.00	\$5.08	\$0.00	\$5.08	F	<input type="checkbox"/>
1564	VANDERBURGH COUNTY TREASURER	ROOM 210 CIVIC CENTER 1 NW MARTIN LUTHER KING JR BLVD ATTN: BANKRUPTCY CLERK EVANSVILLE, IN 47708-1882	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00	F	<input type="checkbox"/>
1565	VANDERBURGH COUNTY TREASURER	ROOM 210 CIVIC CENTER 1 NW MARTIN LUTHER KING JR BLVD ATTN: BANKRUPTCY CLERK EVANSVILLE, IN 47708-1882	\$0.00	\$0.00	\$7.72	\$0.00	\$7.72	F	<input type="checkbox"/>
1566	VANDERBURGH COUNTY TREASURER	ROOM 210 CIVIC CENTER 1 NW MARTIN LUTHER KING JR BLVD ATTN: BANKRUPTCY CLERK EVANSVILLE, IN 47708-1882	\$0.00	\$0.00	\$63.82	\$0.00	\$63.82	F	<input type="checkbox"/>
1567	VANDERBURGH COUNTY TREASURER	ROOM 210 CIVIC CENTER 1 NW MARTIN LUTHER KING JR BLVD ATTN: BANKRUPTCY CLERK EVANSVILLE, IN 47708-1882	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00	F	<input type="checkbox"/>
318	VIGO COUNTY	191 OAK STREET ATTN COUNTY ANNEX TERRE HAUTE, IN 47807-2980	\$0.00	\$0.00	\$62.06	\$0.00	\$62.06	F	<input type="checkbox"/>
320	VIGO COUNTY	191 OAK STREET ATTN COUNTY ANNEX TERRE HAUTE, IN 47807-2980	\$0.00	\$0.00	\$61.10	\$0.00	\$61.10	F	<input type="checkbox"/>
321	VIGO COUNTY	191 OAK STREET ATTN COUNTY ANNEX TERRE HAUTE, IN 47807-2980	\$0.00	\$0.00	\$57.76	\$0.00	\$57.76	F	<input type="checkbox"/>
2223	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$12.60	\$0.00	\$0.00	\$0.00	\$12.60	F	<input type="checkbox"/>
2224	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$35.14	\$0.00	\$0.00	\$0.00	\$35.14	F	<input type="checkbox"/>
2225	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$32.46	\$0.00	\$0.00	\$0.00	\$32.46	F	<input type="checkbox"/>
2226	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$56.66	\$0.00	\$0.00	\$0.00	\$56.66	F	<input type="checkbox"/>
2227	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$35.51	\$0.00	\$0.00	\$0.00	\$35.51	F	<input type="checkbox"/>
2228	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$0.84	\$0.00	\$0.00	\$0.00	\$0.84	F	<input type="checkbox"/>
2229	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$10.36	\$0.00	\$0.00	\$0.00	\$10.36	F	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2230	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$44.91	\$0.00	\$0.00	\$0.00	\$44.91	F	<input type="checkbox"/>
2231	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$1,134.14	\$0.00	\$0.00	\$0.00	\$1,134.14	F	<input type="checkbox"/>
2232	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$12.74	\$0.00	\$0.00	\$0.00	\$12.74	F	<input type="checkbox"/>
2233	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$74.76	\$0.00	\$0.00	\$0.00	\$74.76	F	<input type="checkbox"/>
2234	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$12.88	\$0.00	\$0.00	\$0.00	\$12.88	F	<input type="checkbox"/>
2235	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$9.46	\$0.00	\$0.00	\$0.00	\$9.46	F	<input type="checkbox"/>
2236	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$17.96	\$0.00	\$0.00	\$0.00	\$17.96	F	<input type="checkbox"/>
2237	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$14.12	\$0.00	\$0.00	\$0.00	\$14.12	F	<input type="checkbox"/>
2238	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$5.50	\$0.00	\$0.00	\$0.00	\$5.50	F	<input type="checkbox"/>
2239	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$3.14	\$0.00	\$0.00	\$0.00	\$3.14	F	<input type="checkbox"/>
2240	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$2.39	\$0.00	\$0.00	\$0.00	\$2.39	F	<input type="checkbox"/>
2241	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$5.37	\$0.00	\$0.00	\$0.00	\$5.37	F	<input type="checkbox"/>
2242	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$5.31	\$0.00	\$0.00	\$0.00	\$5.31	F	<input type="checkbox"/>
2243	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$4.26	\$0.00	\$0.00	\$0.00	\$4.26	F	<input type="checkbox"/>
2244	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$3.85	\$0.00	\$0.00	\$0.00	\$3.85	F	<input type="checkbox"/>
2245	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$7.00	\$0.00	\$0.00	\$0.00	\$7.00	F	<input type="checkbox"/>
2246	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$6.42	\$0.00	\$0.00	\$0.00	\$6.42	F	<input type="checkbox"/>
2247	WEBER COUNTY TREASURER	MONETTE HURTADO, DEPUTY COUNTY ATTORNEY 2380 WASHINGTON BLVD. OGDEN, UT 84401	\$37.54	\$0.00	\$0.00	\$0.00	\$37.54	F	<input type="checkbox"/>
2261	WORLDWIDE INTERNATIONAL DATA	ATTN: FINANCE 201 CENTENNIAL AVENUE PISCATAWAY, NJ 08854	\$0.00	\$0.00	\$0.00	\$6,838.70	\$6,838.70	F	<input type="checkbox"/>
430	YOSHI TELECOMMUNICATIONS	CHRISTOPHER L CHEVINE PO BOX 37 CENTREVILLE, VA 20122	\$0.00	\$0.00	\$2.95	\$0.00	\$2.95	F	<input type="checkbox"/>
Schedule Adjustments									
F320363	AAA Disposal Service Inc	4619 WEST OX RD. FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	X	<input type="checkbox"/>

EXHIBIT A

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421223	ANTHONY SCALZITTI	ANTHONY SCALZITTI DBA QUALITY PAYPHONES 1627 74TH COURT ELMWOOD PARK, IL 60707	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319657	BLACK BOX NETWORK SERVICES	430 EAST TRIMBLE ROAD SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$21,077.54	\$21,077.54	I	<input type="checkbox"/>
F420582	BRIAN FITZPATRICK	DBA JARRETT COMM. 37W680 KNOLL CREEK DRIVE ST CHARLES, IL 60175	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319686	CALIFORNIA SUNCARE	CHRISTA COLE 10877 WILSHIRE BLVD LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input checked="" type="checkbox"/>
F319622	CallTech Communications Inc	TRANSFEROR: CALL TECH COMMUNICATIONS INC ATTN: ALPA JIMENEZ 411 WEST PUTNAM AVENUE, S-225 GREENWICH CT 06830	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
F420124	INTERNATIONAL TELEPHONE SERVICES, INC.	TRANSFEROR: INTERNATIONAL TELEPHONE SVCS ONE UNIVERSITY PLAZA SUITE 518 HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,085.39	\$1,085.39	C	<input type="checkbox"/>
F319511	McKINSTRY / SERVICE	5065 3RD AVE SOUTH SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$125,120.00	\$125,120.00	D, I	<input type="checkbox"/>
F319602	PROGRESS TELECOM	100 2ND AVE S STE 4005 SAINT PETERSBURG, FL 337014536	\$0.00	\$0.00	\$0.00	\$7,763.00	\$7,763.00	D, I	<input checked="" type="checkbox"/>
F319543	UNITED HEALTHCARE SERVICES INC	6300 OLSON MEMORIAL HIGHWAY MAIL ROUTE MN10-S236 GOLDEN VALLEY, MN 55427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>
F319789	Universal Access Inc	SEARS TOWER 233 SOUTH WACKER DR, SUITE 600 CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$2,500.00	\$2,500.00	D, I	<input type="checkbox"/>
F420372	W PARKER	WILLIAM R PARKER DBA RWP COMM 11260 PARK ST CERRITOS, CA 90703	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	K	<input type="checkbox"/>

Other Pending Claim Objections

1065	4900 NAUTILUS, LLC	SUCCESSOR TO PLATIRON SAND & GRAVEL CO C/O PLATIRON PARK COMPANY 3540 CENTRAL AVE STE 200 BOULDER, CO 80301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1434	BLUMBERG, DENISE G.	11600 NW 6TH PL FORT LAUDERDALE, FL 33325	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1457	BOYD ENTERPRISES UTAH, LLC	DAVID N. KELLEY 215 SOUTH STATE, STE 1200 SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$258,768.34	\$258,768.34	C	<input type="checkbox"/>
2260	COMPETE, INC.	4 COPLEY PL SUITE 700 BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1270	CROWN LIFT TRUCKS	2 PRESIDENTIAL WAY WOBURN, MA 1801	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input checked="" type="checkbox"/>
882	HORNER, CLIFFORD R.	BERDING & WEIL, LLP 3240 STONE VALLEY RD W ALAMO, CA 94504	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1647	SBC CALIFORNIA	ATTN: BANKRUPTCY RECOVERY CENTER P.O. BOX 981268 WEST SACRAMENTO, CA 95851	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input checked="" type="checkbox"/>
1997	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP P.O. BOX 981268 WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$175,016.86	\$175,016.86	F	<input checked="" type="checkbox"/>
2222	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP TARA M. YOUNG, BANKRUPTCY REPRESENTATIVE P.O. BOX 981268 WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input checked="" type="checkbox"/>
2258	SBC CORPORATION MIDWEST	P.O. BOX 981268 WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless of NJ
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
273	TERRA NOVA	201 S. LAKE AVE SUITE 409 PASADENA, CA 91101	\$0.00	\$0.00	\$0.00	\$348.03	\$348.03	C	<input type="checkbox"/>
950	WORLDCOM INTERNATIONAL DATA SVCS, INC.	ATTN: FINANCE 201 CENTENNIAL AVE PISCATAWAY, NJ 08854	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
Pending Tax Claim Objections									
1700	ADAMS COUNTY	P.O. BOX 869 ATTN HELEN L HILL BRIGHTON, CO 80601	\$0.00	\$0.00	\$302.28	\$0.00	\$302.28	I	<input type="checkbox"/>
9999720	Additional 2003 Property Tax Claim Reserve		\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$1,000,000.00	I, J	<input type="checkbox"/>
43	ALAMANCE COUNTY	124 WEST ELM GRAHAM, NC 27253	\$174.72	\$0.00	\$0.00	\$0.00	\$174.72	I	<input type="checkbox"/>
57	ALCORN COUNTY	P.O. BOX 190 CORINTH, MS 38835-0190	\$0.00	\$0.00	\$348.85	\$0.00	\$348.85	I	<input type="checkbox"/>
649	BAY COUNTY	JERRY W. GERDE, ESQ. JOHNSTON HARRIS GERDE & JELKS, PA 239 E 4TH ST PANAMA CITY, FL 32401	\$0.00	\$0.00	\$392.92	\$0.00	\$392.92	I	<input type="checkbox"/>
1923	BERNICE JAMES TREASURER TAX COLLECTOR	PO BOX 379 SANTA BARBARA, CA 93102	\$206.92	\$0.00	\$0.00	\$0.00	\$206.92	I	<input type="checkbox"/>
2199	BLOUNT COUNTY REVENUE COMMISSIONER	DONNY B. RAY 220 2ND AVENUE EAST, ROOM 102 ONEONTA, AL 35121	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
370	BLOUNT COUNTY REVENUE COMMISSIONER	220 2ND AVENUE EAST ROOM 102 DONNY B. RAY ONEONTA, AL 35121	\$0.00	\$0.00	\$269.03	\$0.00	\$269.03	I	<input type="checkbox"/>
1506	BOX ELDER COUNTY	1 SOUTH MAIN STREET BRIGHAM CITY, UT 84302	\$0.00	\$0.00	\$1,211.97	\$0.00	\$1,211.97	I	<input type="checkbox"/>
582	BRANTLEY COUNTY	P.O. BOX 829 ATTN LORNA H. THOMAS NAHUNTA, GA 31553	\$0.00	\$0.00	\$6.06	\$0.00	\$6.06	I	<input type="checkbox"/>
22	BROWARD COUNTY, DEPT OF FINANCE	REVENUE COLLECTION DIVISION GOVERNMENTAL CENTER ANNEX 115 S ANDREWS AVE FORT LAUDERDALE, FL 33301	\$7.39	\$0.00	\$0.00	\$0.00	\$7.39	I	<input type="checkbox"/>
405	CARLENE E. PETREE, COLLECTOR OF REVENUE	200 E MAIN ST CALIFORNIA, MO 65018	\$397.37	\$0.00	\$0.00	\$0.00	\$397.37	I	<input type="checkbox"/>
65	CARROLL/HARALSON COUNTY	232 TALLAPOOSA STREET BREMEN, GA 30110	\$0.06	\$0.00	\$0.00	\$0.00	\$0.06	I	<input type="checkbox"/>
1507	CASS COUNTY	201 WEST WALL ATTN: PAM SHIPLEY HARRISONVILLE, MO 64701	\$0.00	\$0.00	\$248.98	\$0.00	\$248.98	I	<input type="checkbox"/>
1909	CASS COUNTY TREASURER	RICHARD WASSINGER 346 MAIN STREET, ROOM 204 PLATTSMOUTH, NE 68048	\$138.40	\$0.00	\$0.00	\$0.00	\$138.40	I	<input type="checkbox"/>
269	CHARLTON COUNTY TAX COMMISSION	100 THIRD STREET FOLKSTON, GA 31537	\$0.00	\$0.00	\$491.59	\$0.00	\$491.59	I	<input type="checkbox"/>
570	CIMARRON COUNTY	P.O. BOX 162 BOISE CITY, OK 73993	\$0.00	\$0.00	\$130.93	\$0.00	\$130.93	I	<input type="checkbox"/>
1785	CITY & COUNTY OF BROOMFIELD	ATTN: DAVID SCHMIDT ONE DESCOMBES DRIVE BROOMFIELD, CO 80020	\$67.42	\$0.00	\$0.00	\$0.00	\$67.42	I	<input type="checkbox"/>
938	CITY OF CORINTH, MS	P.O. BOX 669 ATTN TAX COLLECTOR CORINTH, MS 38835-0669	\$0.00	\$0.00	\$109.92	\$0.00	\$109.92	I	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1616	CITY OF MINEOLA & MINEOLA ISD	TED BEAL & DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 2007 TYLER, TX 75710-2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
5	CITY OF NORFOLK, VA	C/O NORFOLK CITY TREASURER PO BOX 3215 NORFOLK, VA 23514-3215	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
589	CLARKE COUNTY TAX COMMISSIONER	P.O. BOX 1768 ATHENS, GA 30603	\$0.00	\$0.00	\$61.29	\$0.00	\$61.29	1	<input type="checkbox"/>
1957	CLAY COUNTY TREASURER	P.O. BOX 134 CLAY CENTER, NE 68933	\$0.00	\$0.00	\$0.00	\$115.45	\$115.45	1	<input type="checkbox"/>
355	COCHISE COUNTY	P.O. BOX 1778 MARSHA BONHAM BISBEE, AZ 85603	\$4,158.67	\$0.00	\$0.00	\$0.00	\$4,158.67	1	<input type="checkbox"/>
1594	COLORADO COUNTY CENTRAL APPRAISAL	P.O. BOX 10 COLUMBUS, TX 78934	\$1,035.84	\$0.00	\$0.00	\$0.00	\$1,035.84	1	<input type="checkbox"/>
1916	COLORADO DEPARTMENT OF LOCAL AFFAIRS	DIVISION OF PROPERTY TAXATION ANDREW W. SWAIN, OFFICE OF ATTY. GENERAL 1525 SHERMAN ST., 5TH FLOOR DENVER, CO 80203	\$4,764.74	\$0.00	\$0.00	\$0.00	\$4,764.74	1	<input type="checkbox"/>
1920	CONNECTICUT DEPARTMENT OF REVENUE	DEPARTMENT OF REVENUE SERVICES C&E DIVISION, BANKRUPTCY SECTION 25 SIGOURNEY STREET HARTFORD, CT 06106-5032	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input checked="" type="checkbox"/>
1660	COUNTY OF TEHAMA	(TEHAMA COUNTY TAX COLLECTOR) C/O TEHAMA COUNTY COUNSEL P.O. BOX 8189 RED BLUFF, CA 96080	\$93.84	\$0.00	\$0.00	\$0.00	\$93.84	1	<input type="checkbox"/>
1813	CRITTENDEN COUNTY	100 COURT SQUARE ELLEN STEELE FOOTE MARION, AR 72364	\$0.00	\$0.00	\$230.63	\$0.00	\$230.63	1	<input type="checkbox"/>
2204	DAN MCALLISTER	SAN DIEGO COUNTY TREASURER-TAX COLLECTOR ATTN: BANKRUPTCY DESK 1600 PACIFIC HIGHWAY, ROOM 162 SAN DIEGO, CA 92101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
135	DAVISON COUNTY	P.O. BOX 1577 LEXINGTON, NC 27293-1577	\$245.22	\$0.00	\$0.00	\$0.00	\$245.22	1	<input type="checkbox"/>
2203	DEKALE COUNTY TAX COMMISSIONER'S OFFICE	P.O. BOX 100004 ATTN ANDREW G BOOTH DECATUR, GA 30031-7004	\$120.47	\$0.00	\$0.00	\$0.00	\$120.47	1	<input type="checkbox"/>
1684	DEPARTMENT OF TREASURY	BANKRUPTCY SECTION (424-B) PO BOX 9024140 SAN JUAN, PR 00902-4140	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
282	DESBOTO COUNTY	PO BOX 729 ATTN KATHRYN HILL ARCADIA, FL 34265	\$0.00	\$0.00	\$2,031.63	\$0.00	\$2,031.63	1	<input type="checkbox"/>
1685	DONA ANA COUNTY	251 W AMADOR ROOM 101 LAS CRUCES, NM 88005	\$16.91	\$0.00	\$0.00	\$0.00	\$16.91	1	<input type="checkbox"/>
288	DOUGLAS COUNTY	P.O. BOX 1177 ATTN ANN JONES GUIDER DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$56.72	\$0.00	\$56.72	1	<input type="checkbox"/>
1860	ESCAMBIA COUNTY TAX COLLECTOR	JANET HOLLEY P.O. BOX 1312 PENSACOLA, FL 32591	\$407.44	\$0.00	\$0.00	\$0.00	\$407.44	1	<input type="checkbox"/>
142	PAYETTE CAD	JOHN T. BANKS PERDUE BRANDON FIELDER COLLINS & MOTT 6300 LA CALMA DR, SUITE 450 AUSTIN, TX 78732	\$2,233.93	\$0.00	\$0.00	\$0.00	\$2,233.93	1	<input type="checkbox"/>
1559	FRANCHISE TAX BOARD	SPECIAL PROCEDURES SECTION PO BOX 2952 SACRAMENTO, CA 95812-2952	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
80	FRANKLIN COUNTY	300 EAST MAIN STREET ATTN LINDA EMMONS ROOM 103 UNION, MO 63084	\$0.00	\$0.00	\$696.38	\$0.00	\$696.38	1	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
1776	FRESNO COUNTY TAX COLLECTOR	P.O. BOX 1192 ATTN LORI POINDEXTER FRESNO, CA 93715-1192	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
147	FULTON COUNTY TAX COMMISSIONER	141 FRYOR STREET SOUTH WEST ATTN KRISHA SMITH SUITE 1085 ATLANTA, GA 30303	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
651	GASTON COUNTY TAX COLLECTOR	PO BOX 1578 212 W MAIN ST GASTONIA, NC 28053	\$0.00	\$0.00	\$306.73	\$0.00	\$306.73	1	<input type="checkbox"/>
1514	GEORGE COUNTY	5130 MAIN STREET ATTN WILBURN L BOLEN SUITE B LUCEDALE, MS 39452	\$0.00	\$0.00	\$2,870.84	\$0.00	\$2,870.84	1	<input type="checkbox"/>
1473	GILCHRIST COUNTY	P.O. BOX 194 ATTN W W WELCH TRENTON, FL 32693	\$82.71	\$0.00	\$0.00	\$0.00	\$82.71	1	<input type="checkbox"/>
1403	GLADES COUNTY TAX COLLECTOR	JO ANN GREER PO BOX 1589 MOORE HAVEN, FL 33471	\$61.25	\$0.00	\$0.00	\$0.00	\$61.25	1	<input type="checkbox"/>
2058	HARRIS COUNTY/CITY OF HOUSTON	JOHN F. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
119	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD ATTN DOUG BELDEN 14TH FLOOR TAMPA, FL 33602-4931	\$1,379.64	\$0.00	\$0.00	\$0.00	\$1,379.64	1	<input type="checkbox"/>
1754	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD ATTN DOUG BELDEN 14TH FLOOR TAMPA, FL 33602-4931	\$493.06	\$0.00	\$0.00	\$0.00	\$493.06	1	<input type="checkbox"/>
1752	HILLSBOROUGH COUNTY TAX COLLECTOR	601 EAST KENNEDY BOULEVARD ATTN DOUG BELDEN 14TH FLOOR TAMPA, FL 33602-4931	\$6,281.36	\$0.00	\$0.00	\$0.00	\$6,281.36	1	<input type="checkbox"/>
82	HON. LARRY C. OSTEEEN	100 E OCEAN BLVD STUART, FL 34994	\$199.05	\$0.00	\$0.00	\$0.00	\$199.05	1	<input type="checkbox"/>
2118	HOT SPRING COUNTY COLLECTOR	210 LOCUST STREET ATTN: VALERIE FAY HEARN MALVERN, AR 72104	\$0.00	\$0.00	\$364.76	\$0.00	\$364.76	1	<input type="checkbox"/>
1418	IMPERIAL COUNTY	940 WEST MAIN, SUITE 106 DONALD D. YARNELL TREASURER - TAX COLLECTOR EL CENTRO, CA 92243	\$300.87	\$0.00	\$0.00	\$0.00	\$300.87	1	<input type="checkbox"/>
1650	JACKSON COUNTY TAX COMMISSIONER	DONALD T. ELROD, TAX COMMISSIONER P.O. BOX 247 JEFFERSON, GA 30549	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1019	JASPER COUNTY TAX COMMISSIONER	126 WEST GREENE STREET, SUITE 125 MONTICELLO, GA 31064	\$0.00	\$0.00	\$12.06	\$0.00	\$12.06	1	<input type="checkbox"/>
786	JEFFERSON COUNTY	170 N JEFFERSON ST MONTICELLO, FL 32344	\$0.00	\$0.00	\$0.00	\$383.02	\$383.02	1	<input checked="" type="checkbox"/>
1572	KAREN ROPER, REVENUE COMMISSIONER	1702 NOBEL ST, SUITE 104 ANNISTON, AL 36201	\$0.00	\$0.00	\$119.04	\$0.00	\$119.04	1	<input type="checkbox"/>
1030	KING GEORGE COUNTY	10459 COURTOUSE DRIVE SUITE 100 KING GEORGE, VA 22485	\$113.95	\$0.00	\$0.00	\$0.00	\$113.95	1	<input type="checkbox"/>
94	LEON COUNTY TAX COLLECTOR	P.O. BOX 1835 DORIS MALOY TALLAHASSEE, FL 32302-1835	\$1,410.59	\$0.00	\$0.00	\$0.00	\$1,410.59	1	<input type="checkbox"/>
45	LIBERTY COUNTY	P.O. BOX 400 ATTN CAROL K STRICKLAND BRISTOL, FL 32321	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
46	LIBERTY COUNTY	P.O. BOX 400 ATTN CAROL K STRICKLAND BRISTOL, FL 32321	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1890	LIBERTY COUNTY TAX COLLECTOR	CAROL K. STRICKLAND P.O. BOX 400 BRISTOL, FL 32321	\$0.00	\$0.00	\$321.68	\$0.00	\$321.68	1	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
650	LINCOLN COUNTY TREASURER	P.O. BOX 970 300 CENTRAL CARRIZOZO, NM 88301	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1799	LONOKE COUNTY	P.O. BOX 192 HUGH KELLER LONOKE, AR 72086	\$0.00	\$0.00	\$269.51	\$0.00	\$269.51	I	<input type="checkbox"/>
144	LUCAS COUNTY TREASURER	RAY T. KEST I GOVERNMENT CENTER SUITE 500 TOLEDO, OH 43604	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
281	MADISON CO TAX COMMISSIOER	PO BOX 217 DANIELSVILLE, GA 30633	\$99.71	\$0.00	\$0.00	\$0.00	\$99.71	I	<input type="checkbox"/>
153	MADISON COUNTY, ALABAMA	LYNDA HALL, TAX COLLECTOR MADISON COUNTY COURTHOUSE 100 NORTHSIDE SQUARE HUNTSVILLE, AL 35801	\$0.00	\$0.00	\$398.70	\$0.00	\$398.70	I	<input type="checkbox"/>
216	MANATEE COUNTY TAX COLLECTOR	PO BOX 25300 ATTN KEN BURTON JR BRADENTON, FL 34206	\$2,221.18	\$0.00	\$0.00	\$0.00	\$2,221.18	I	<input type="checkbox"/>
66	MARSHALL COUNTY	P.O. BOX 40 ATTN W.R. BOBBY FANT HOLLY SPRINGS, MS 38635	\$654.72	\$0.00	\$0.00	\$0.00	\$654.72	I	<input type="checkbox"/>
326	MECKLENBURG COUNTY	P.O. BOX 250 ATTN ROBERT GREGORY BOYDTON, VA 23917	\$0.00	\$0.00	\$248.46	\$0.00	\$248.46	I	<input type="checkbox"/>
379	MERCED COUNTY TAX COLLECTOR	2222 M STREET MERCED, CA 95340	\$735.99	\$0.00	\$0.00	\$0.00	\$735.99	I	<input type="checkbox"/>
2190	MICHIGAN DEPARTMENT OF TREASURY	COLLECTIONS DIVISION TREASURY BUILDING LANSING, MI 48922	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	C	<input type="checkbox"/>
295	MILLARD COUNTY	50 SOUTH MAIN STREET FILLMORE, UT 84631	\$1,204.92	\$0.00	\$0.00	\$0.00	\$1,204.92	I	<input type="checkbox"/>
6	MOBILE COUNTY, AL	MARILYN E. WOOD, REVENUE COMMISSIONER PO DRAWER 1169 MOBILE, AL 36633-1169	\$0.00	\$0.00	\$0.00	\$551.98	\$551.98	I	<input type="checkbox"/>
1999	MODOC COUNTY TAX COLLECTOR	204 SOUTH COURT STREET ATTN CHERYL KNOCH, TREASURER ALTURAS, CA 96101	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
257	MULTNOMAH COUNTY	P.O. BOX 2716 PORTLAND, OR 97208-2716	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
21	NAPA COUNTY TAX COLLECTOR	1195 THIRD ST ROOM 108 NAPA, CA 94559-3035	\$19.82	\$0.00	\$0.00	\$0.00	\$19.82	I	<input type="checkbox"/>
1634	NEVADA DEPARTMENT OF TAXATION	BANKRUPTCY SECTION 555 B WASHINGTON AVENUE, STE 1300 LAS VEGAS, NV 89101-1041	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	I	<input type="checkbox"/>
410	NORMANGEE ISD	LORI ROBERTSON LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH (35) 78741, PO BOX 17428 AUSTIN, TX 78760-7428	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
397	NORTHWEST ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$385.09	\$0.00	\$0.00	\$0.00	\$385.09	I	<input type="checkbox"/>
494	OESTREICH, PAN J.	CALLAWAY COUNTY COLLECTOR 10 EAST 5TH ST. FULTON, MO 65251	\$860.41	\$0.00	\$0.00	\$0.00	\$860.41	I	<input type="checkbox"/>
244	OKALOOSA COUNTY TAX COLLECTOR,	CHRIS HUGHES P.O. BOX 1029 PHILIP BATES CRESTVIEW, FL 32536-1029	\$442.92	\$0.00	\$0.00	\$0.00	\$442.92	I	<input type="checkbox"/>
221	OLINE W. PRICE	REVENUE COMMISSIONER PO BOX 2413 OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$17.49	\$0.00	\$17.49	I	<input type="checkbox"/>
222	OLINE W. PRICE	REVENUE COMMISSIONER PO BOX 2413 OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$17.97	\$0.00	\$17.97	I	<input type="checkbox"/>

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W FLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
223	OLINE W. PRICE	REVENUE COMMISSIONER PO BOX 2413 OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$29.67	\$0.00	\$29.67	1	<input type="checkbox"/>
129	OSCEOLA COUNTY TAX COLLECTOR	PATSY HEFFNER PO BOX 422105 KISSIMMEE, FL 34742-2105	\$969.48	\$0.00	\$0.00	\$0.00	\$969.48	1	<input type="checkbox"/>
91	PASCO COUNTY	P.O. BOX 276 MIKE OLSON, TAX COLLECTOR DADE CITY, FL 33526-0276	\$0.00	\$0.00	\$1,486.23	\$0.00	\$1,486.23	1	<input type="checkbox"/>
1638	PIERCE COUNTY TAX COMMISSIONER	P.O. BOX 192 BLACKSHEAR, GA 31516	\$0.00	\$0.00	\$62.25	\$0.00	\$62.25	1	<input type="checkbox"/>
1496	PULASKI COUNTY	P.O. BOX 430 TAX COLLECTION DIVISION LITTLE ROCK, AR 72203	\$0.00	\$0.00	\$539.00	\$0.00	\$539.00	1	<input type="checkbox"/>
459	QUAY COUNTY	P.O. BOX 1226 COURTHOUSE TUCUMCARI, NM 88401	\$0.00	\$0.00	\$0.00	\$171.68	\$171.68	1	<input type="checkbox"/>
1618	QUITMAN ISD	TED BEAL & DAVID HUDSON PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 2007 TYLER, TX 75710-2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1592	REVENUE COMMISSIONER	PO BOX 1667 MONTGOMERY, AL 36102	\$0.00	\$0.00	\$60.48	\$0.00	\$60.48	1	<input type="checkbox"/>
1593	REVENUE COMMISSIONER	PO BOX 1667 MONTGOMERY, AL 36102	\$0.00	\$0.00	\$20.01	\$0.00	\$20.01	1	<input type="checkbox"/>
331	ROCKDALE COUNTY	PO BOX 1497 CONYERS, GA 30012	\$104.56	\$0.00	\$0.00	\$0.00	\$104.56	1	<input type="checkbox"/>
312	RONALD LEGGETT	P.O. BOX 66877 COLLECTOR OF REVENUE CITY OF SAINT LOUIS SAINT LOUIS, MO 63166	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1633	RUTHERFORD COUNTY TRUSTEE	P.O. BOX 1316 MURFREESBORO, TN 37133-7705	\$0.00	\$0.00	\$46.00	\$0.00	\$46.00	1	<input type="checkbox"/>
1988	SAFINE COUNTY TREASURER	DEBBIE SPANYERS 215 SOUTH COURT P.O. BOX 865 WILBER, NE 68465	\$0.00	\$0.00	\$129.26	\$0.00	\$129.26	1	<input type="checkbox"/>
1655	SAN JOAQUIN COUNTY TAX COLLECTOR	SHABBAR A. KHAN P.O. BOX 2169 STOCKTON, CA 95201-2169	\$1,194.57	\$0.00	\$0.00	\$0.00	\$1,194.57	1	<input type="checkbox"/>
1018	SHELBY COUNTY	P.O. BOX 1298 ANNETTE D. SKINNER COLUMBIANA, AL 35051	\$0.00	\$0.00	\$340.10	\$0.00	\$340.10	1	<input type="checkbox"/>
569	SISKIYOU COUNTY	311 4TH ST ROOM 104 ATTN SUSAN K REATHER TREASURER YREKA, CA 96097-2944	\$79.79	\$0.00	\$0.00	\$0.00	\$79.79	1	<input type="checkbox"/>
1580	ST CLAIR COUNTY	ELIZABETH MEALER, REVENUE COMMISSIONER PO BOX 1129 ASHVILLE, AL 35953	\$0.00	\$0.00	\$109.77	\$0.00	\$109.77	1	<input type="checkbox"/>
2259	STATE OF ALABAMA	JOY WIGINS PO BOX 407 BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1859	SUMMIT COUNTY FISCAL OFFICER	JOHN A. DONOFRIO C/O CHRISTOPHER C. ROSS 906 KEY BLDG., 139 S. MAIN STREET AKRON, OH 44308-1317	\$4,291.89	\$0.00	\$0.00	\$0.00	\$4,291.89	1	<input type="checkbox"/>
11	SUMNER COUNTY	355 BELVEDERE DRIVE ATTN BETTY M GREGORY ROOM 107 GALLATIN, TN 37066-5414	\$0.00	\$0.00	\$105.44	\$0.00	\$105.44	1	<input type="checkbox"/>
1388	SWIFTWATER COUNTY	80 WEST FLAMING GORGE WAY ATTN ROBB SLAUGHTER GREEN RIVER, WY 82935	\$0.00	\$0.00	\$1,214.10	\$0.00	\$1,214.10	1	<input type="checkbox"/>
1976	TAYLOR COUNTY TAX COLLECTOR	JACK TEDDER P.O. BOX 36 PERRY, FL 32348	\$3,168.01	\$0.00	\$0.00	\$0.00	\$3,168.01	1	<input type="checkbox"/>

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ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
800	TULARE COUNTY	221 SOUTH MOONEY BOULEVARD GERALD O FIELD ROOM 104-B VISALIA, CA 93291-4593	\$81.17	\$0.00	\$0.00	\$0.00	\$81.17	I	<input type="checkbox"/>
561	UNITA COUNTY	P.O. BOX 1530 ATTN TERRY BRIMHALL EVANSTON, WY 83931-1530	\$544.50	\$0.00	\$0.00	\$0.00	\$544.50	I	<input type="checkbox"/>
1845	VENTURA COUNTY TAX COLLECTOR	LAWRENCE L. MATHENBY 800 S. VICTORIA AVE VENTURA, CA 93009-1290	\$1,152.71	\$0.00	\$0.00	\$0.00	\$1,152.71	I	<input type="checkbox"/>
1887	WALTON COUNTY	49 NORTH SIXTH STREET ATTN SUE CARTER DEFUNIAK SPRINGS, FL 32433	\$0.00	\$0.00	\$761.61	\$0.00	\$761.61	I	<input type="checkbox"/>
332	WASHINGTON COUNTY	P.O. BOX 1038 ATTN HELEN MCENTYRE CHIPLEY, FL 32428	\$0.00	\$0.00	\$722.46	\$0.00	\$722.46	I	<input type="checkbox"/>
596	WAYNE COUNTY	P.O. BOX 338 ATTN JANICE SMITH WAYNESBORO, TN 38485	\$0.00	\$0.00	\$145.89	\$0.00	\$145.89	I	<input type="checkbox"/>
140	WILLIAMSON COUNTY TRUSTEE	PO BOX 648 WALTER J DAVIS, TRUSTEE FRANKLIN, TN 37065	\$233.17	\$0.00	\$0.00	\$0.00	\$233.17	I	<input type="checkbox"/>
449	YOLO COUNTY TAX COLLECTOR	P.O. BOX 1995 ATTN PAUL LESTER WOODLAND, CA 95776	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
807	YUMA COUNTY TREASURER	410 MAIDEN LANE YUMA, AZ 85364	\$2,922.01	\$0.00	\$0.00	\$0.00	\$2,922.01	I	<input type="checkbox"/>

Transaction Taxes

9999601	Colorado Department of Revenue	Sales Tax Division 1375 Sherman Street Denver, CO 80261-0009	\$0.00	\$1,981.00	\$0.00	\$0.00	\$1,981.00	H	<input type="checkbox"/>
9999602	Commissioner of Revenue Services	State of Connecticut PO Box 5030 Hartford, CT 06102-5030	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999603	Comptroller of Maryland	PO Box 17405 Baltimore, MD 21297-1405	\$0.00	\$26,926.88	\$0.00	\$0.00	\$26,926.88	H	<input type="checkbox"/>
9999604	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999605	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999606	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999607	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999608	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999609	Comptroller of Public Accounts	PO Box 13528 Capital Station Austin, TX 78711	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999610	Englewood Civic Center	1000 Englewood Parkway Englewood, CO 80150-2900	\$0.00	\$792,166.19	\$0.00	\$0.00	\$792,166.19	H	<input type="checkbox"/>
9999635	General Transaction Tax Reserve		\$0.00	\$500,000.00	\$0.00	\$0.00	\$500,000.00	H	<input type="checkbox"/>
9999611	Kentucky State Treasurer	Kentucky Revenue Cabinet Frankfort, KY 40620-0003	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999612	Michigan Department of Revenue	Sales, Use and Withholding Taxes Lansing, MI 48922	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999613	Nebraska Department of Revenue	PO Box 94818 Lincoln, NE 68509-4818	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999614	New York State Department of Taxation and Finance	Bankruptcy Section PO Box 5300 Albany, NY 12205	\$0.00	\$6,191.59	\$0.00	\$0.00	\$6,191.59	H	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
9999615	Revenue & Consumer Affairs	700 5th Ave, Suite 4250 Seattle, WA 98104-3020	\$0.00	\$7,923.85	\$0.00	\$0.00	\$7,923.85	H	<input type="checkbox"/>
9999616	Salt Lake County Tax Assesort	2001 S State Street N2300 Salt Lake City, UT 84190	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999617	South Carolina Department of Revenue	Sales Tax Return Columbia, SC 29214-0161	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999618	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$156.24	\$0.00	\$0.00	\$156.24	H	<input type="checkbox"/>
9999619	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$53,715.67	\$0.00	\$0.00	\$53,715.67	H	<input type="checkbox"/>
9999620	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$99,780.16	\$0.00	\$0.00	\$99,780.16	H	<input type="checkbox"/>
9999621	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$886.68	\$0.00	\$0.00	\$886.68	H	<input type="checkbox"/>
9999622	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$6,140.61	\$0.00	\$0.00	\$6,140.61	H	<input type="checkbox"/>
9999623	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$416,518.57	\$0.00	\$0.00	\$416,518.57	H	<input type="checkbox"/>
9999624	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$3,616.95	\$0.00	\$0.00	\$3,616.95	H	<input type="checkbox"/>
9999625	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$6,297.55	\$0.00	\$0.00	\$6,297.55	H	<input type="checkbox"/>
9999626	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$2,775.67	\$0.00	\$0.00	\$2,775.67	H	<input type="checkbox"/>
9999627	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$882.25	\$0.00	\$0.00	\$882.25	H	<input type="checkbox"/>
9999628	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$1,140.01	\$0.00	\$0.00	\$1,140.01	H	<input type="checkbox"/>
9999629	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$886.68	\$0.00	\$0.00	\$886.68	H	<input type="checkbox"/>
9999630	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$2,225.91	\$0.00	\$0.00	\$2,225.91	H	<input type="checkbox"/>
9999631	State Board of Equalization	PO Box 942879 Sacramento, CA 94279-7070	\$0.00	\$267.84	\$0.00	\$0.00	\$267.84	H	<input type="checkbox"/>
9999632	Utah State Tax Commission	Sales Tax - M 210 N 1950 W SLC, UT 84134-0400	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	H	<input type="checkbox"/>
9999634	Various		\$0.00	\$3,108.89	\$0.00	\$0.00	\$3,108.89	H	<input type="checkbox"/>
9999633	Washington State Department of Revenue	PO Box 34051 Seattle, WA 98124-1051	\$0.00	\$30,776.79	\$0.00	\$0.00	\$30,776.79	H	<input type="checkbox"/>
Releases Granted									
1279	BUSINESS COMMUNICATIONS MGMT INC.	228 EAST 45TH STREET NEW YORK, NY 10017	\$0.00	\$0.00	\$145,452.00	\$0.00	\$145,452.00	F	<input checked="" type="checkbox"/>
2176	OPERATING TELEPHONE CO SUBS OF VERIZON	COMMUNICATIONS, INC. C/O F.WHITE, ESQ. ARNALL GOLDEN GREGORY LLP 2800 ONE ATLANTIC CTR., 1201 W PEACHTREE ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,296,616.00	\$1,296,616.00	F	<input checked="" type="checkbox"/>
9999993	Plaza America Office Development	William F. Taylor, Jr. 919 North Market Street, Suite 1800 WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$1,903,641.00	\$1,903,641.00	B	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless, Inc.
Case No. 03-13711 (JLP)

ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

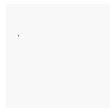
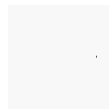
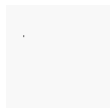
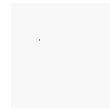
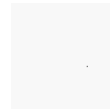
Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2073	POWERS LAW OFFICE	A.J. DEBARTOLOMEO, ESQ. C/O JOHN C. PHILLIPS, JR. ESQ. 1200 N BROOM STREET WILMINGTON, DE 19806	\$0.00	\$0.00	\$0.00	\$12,300,000.00	\$12,300,000.00	F	<input checked="" type="checkbox"/>
Total		499	\$130,401.45	\$5,371,370.84	\$523,365.59	\$38,362,365.71	\$44,387,503.59		

Maximum Reserve Code Key

- A Pursuant to the Asset Purchase Agreement, stated amount represents Debtors' portion of property taxes incurred through 2/13/04.
- B Continued objection - unresolved claim
- C Allowed claims to receive future distribution
- D Claim amount less the full or partial payments
- E Stated amount pursuant to stipulation. Debtor receives the right to reduce reserve.
- F Stated amount on claim
- G Amount pursuant to discussions with creditor
- H Transaction tax reserve
- I May be subject to potential objection, including, without limitation, an objection pursuant to Section 502(d) of the Bankruptcy Code, if deemed appropriate by the Liquidating Trustee
- J Additional potential tax claim reserve
- K Claim reserved at \$0 and will not receive a future distribution

EXHIBIT B

CONTINUED ADJUSTMENTS TO THE MAXIMUM CREDITOR RESERVE



			Maximum Reserve					Reserve	Release
Court ordered reductions/disallowances									
1788	Touch America	PO BOX 5207 MISSOULA, MT 59806	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	B	<input type="checkbox"/>
F319591	Touch America	JOHN C PHILLIPS, JR 1200 NORTH BROOM STREET WILMINGTON, DE 19806	\$0.00	\$0.00	\$0.00	\$40,520.78	\$40,520.78	E	<input type="checkbox"/>
Other Pending Claim Objections									
845	SAMUEL, GREG	17 WOODS EDGE DR. JACKSON, NJ 8527	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
964	ZARCONI, LAWRENCE	22 HILLSIDE TRAIL MAHOPAC, NY 10541	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
Pending Tax Claim Objections									
228	ADA COUNTY TREASURER	P.O. BOX 2868 BOISE, ID 83701	\$647.32	\$0.00	\$0.00	\$0.00	\$647.32	I	<input type="checkbox"/>
53	ALAMEDA COUNTY	1221 OAK STREET ATTN DONALD R WHITE OAKLAND, CA 94612	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
1570	ALBANY COUNTY TREASURER	525 GRAND AVENUE ATTN: LINDA SIMPSON LARAMIE, WY 82070	\$0.00	\$0.00	\$783.21	\$0.00	\$783.21	I	<input type="checkbox"/>
781	ALDINE ISD	14909 ALDINE WESTFIELD RD HOUSTON, TX 77032-3027	\$3.06	\$0.00	\$0.00	\$0.00	\$3.06	I	<input type="checkbox"/>
1693	ALIEF INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, STE. 600 HOUSTON, TX 77008	\$0.28	\$0.00	\$0.00	\$0.00	\$0.28	I	<input type="checkbox"/>
1716	ARMSTRONG COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$297.79	\$0.00	\$0.00	\$0.00	\$297.79	I	<input type="checkbox"/>
1732	AUSTIN CAD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$192.36	\$0.00	\$0.00	\$0.00	\$192.36	I	<input type="checkbox"/>
1741	BEXAR COUNTY	DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, STE 300 SAN ANTONIO, TX 78205	\$417.80	\$0.00	\$0.00	\$0.00	\$417.80	I	<input type="checkbox"/>
714	BOWIE CAD	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$137.32	\$0.00	\$0.00	\$0.00	\$137.32	I	<input type="checkbox"/>
1674	CALDWELL CAD	LORI ROBERTSON LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	\$168.62	\$0.00	\$0.00	\$0.00	\$168.62	I	<input type="checkbox"/>
1742	CAMP CAD	ELIZABETH WELER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	\$224.55	\$0.00	\$0.00	\$0.00	\$224.55	I	<input type="checkbox"/>
1526	CANYON COUNTY TAX COLLECTOR	P.O. BOX 1010 CALDWELL, ID 83606	\$599.81	\$0.00	\$0.00	\$0.00	\$599.81	I	<input type="checkbox"/>
1728	CASS CAD	ELIZABETH WELER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$352.86	\$0.00	\$0.00	\$0.00	\$352.86	I	<input type="checkbox"/>
1453	CASS COUNTY, CITY OF MINEOLA, ET AL	TAB BEALL, PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 1530 TYLER, TX 75710	\$275.83	\$0.00	\$0.00	\$0.00	\$275.83	I	<input type="checkbox"/>
1713	CHILDRESS COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$602.69	\$0.00	\$0.00	\$0.00	\$602.69	I	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al -
Case No. 03-13711 (JLP)

CONTINUED ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1880	CITY OF EL PASO	DAVID G. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, SUITE 300 SAN ANTONIO, TX 78205	\$444.02	\$0.00	\$0.00	\$0.00	\$444.02	1	<input type="checkbox"/>
1642	CITY OF DENNIS	ELIZABETH BANDA/BRUCE MEDLEY PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13436 ARLINGTON, TX 76094-0430	\$97.93	\$0.00	\$0.00	\$0.00	\$97.93	1	<input type="checkbox"/>
375	CITY OF IOWA PARK, IOWA PARK ISD	HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 8188 WICHITA FALLS, TX 79307	\$124.00	\$0.00	\$0.00	\$0.00	\$124.00	1	<input type="checkbox"/>
152	CITY OF JACKSONVILLE, FLORIDA	MIKE HOGAN, TAX COLLECTOR C/O EDWARD C. TANNEN, ASST GEN COUNSEL 117 W DUVAL ST, 480 CITY HALL JACKSONVILLE, FL 32202	\$7,745.20	\$0.00	\$0.00	\$0.00	\$7,745.20	1	<input type="checkbox"/>
719	CITY OF LACY-LAKEVIEW, CITY OF WACO & OR	WACO ISD, LA VEGA ISD, CITY OF LORENA, MIDWAY ISD 5929 BALCONES DR, STE 200, PO BOX 26990 AUSTIN, TX 78755	\$209.16	\$0.00	\$0.00	\$0.00	\$209.16	1	<input type="checkbox"/>
466	CITY OF MESQUITE & MESQUITE ISD	SCHUENBERG & GRIMES 120 W. MAIN, SUITE 201 MESQUITE, TX 75149	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
468	CITY OF MESQUITE & MESQUITE ISD	SCHUENBERG & GRIMES 120 W. MAIN, SUITE 201 MESQUITE, TX 75149	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1664	CITY OF SAN MARCOS	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 (78741) POB 17428 AUSTIN, TX 78760-7428	\$14.34	\$0.00	\$0.00	\$0.00	\$14.34	1	<input type="checkbox"/>
374	CITY OF WICHITA FALLS, WICHITA FALLS ISD	CITY OF ELECTRA, ELECTRA ISD, ET AL HAROLD LEREW, PERDUE BRANDON ET AL PO BOX 8188 WICHITA FALLS, TX 79307	\$1,901.64	\$0.00	\$0.00	\$0.00	\$1,901.64	1	<input type="checkbox"/>
658	CITY VIEW ISD	HAROLD LEREW PERDUE BRANDON FIELDER COLLINS & MOTT PO BOX 8188 WICHITA FALLS, KS 79307	\$25.70	\$0.00	\$0.00	\$0.00	\$25.70	1	<input type="checkbox"/>
1437	CLAY CAD	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$883.96	\$0.00	\$0.00	\$0.00	\$883.96	1	<input type="checkbox"/>
1438	CORSICANA ISD	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$127.55	\$0.00	\$0.00	\$0.00	\$127.55	1	<input type="checkbox"/>
713	COUNTY OF COMAL	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$560.39	\$0.00	\$0.00	\$0.00	\$560.39	1	<input type="checkbox"/>
187	COUNTY OF GRIMES, RICHARDS ISD, GRIMES	COUNTY APPRAISAL DISTRICT 5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$920.79	\$0.00	\$0.00	\$0.00	\$920.79	1	<input type="checkbox"/>
184	COUNTY OF GUADALUPE	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$1,020.90	\$0.00	\$0.00	\$0.00	\$1,020.90	1	<input type="checkbox"/>
712	COUNTY OF HARDEMAN	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$93.01	\$0.00	\$0.00	\$0.00	\$93.01	1	<input type="checkbox"/>
711	COUNTY OF HAYS	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$4.59	\$0.00	\$0.00	\$0.00	\$4.59	1	<input type="checkbox"/>
183	COUNTY OF HILL, ITASCA ISD, HILLSBORO	ISD, ABBOTT ISD 5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$422.97	\$0.00	\$0.00	\$0.00	\$422.97	1	<input type="checkbox"/>
721	COUNTY OF LEON, LEON ISD	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$408.98	\$0.00	\$0.00	\$0.00	\$408.98	1	<input type="checkbox"/>
720	COUNTY OF LIBERTY	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$167.70	\$0.00	\$0.00	\$0.00	\$167.70	1	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

Number				Maximum Reserve				Reserve	Release
718	COUNTY OF WILBARGER, WILBARGER CAD	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$477.96	\$0.00	\$0.00	\$0.00	\$477.96	1	<input type="checkbox"/>
717	COUNTY OF WILLIAMSON	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$722.32	\$0.00	\$0.00	\$0.00	\$722.32	1	<input type="checkbox"/>
1764	CROSBY INDEPENDENT SCHOOL DISTRICT	OWEN M. SONIK 1235 NORTH LOOP WEST, STE 600 HOUSTON, TX 77008	\$0.54	\$0.00	\$0.00	\$0.00	\$0.54	1	<input type="checkbox"/>
875	CUYAHOGA COUNTY TREASURER	1219 ONTARIO ST. ROOM 112 CLEVELAND, OH 44113-1697	\$0.00	\$0.00	\$11,466.08	\$0.00	\$11,466.08	1	<input type="checkbox"/>
1722	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 3064 HOUSTON, TX 77253-3064	\$0.60	\$0.00	\$0.00	\$0.00	\$0.60	1	<input type="checkbox"/>
1712	DALLAM COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$260.80	\$0.00	\$0.00	\$0.00	\$260.80	1	<input type="checkbox"/>
1711	DALLAM COUNTY TAX OFFICE	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$59.10	\$0.00	\$0.00	\$0.00	\$59.10	1	<input type="checkbox"/>
1710	DONLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$909.36	\$0.00	\$0.00	\$0.00	\$909.36	1	<input type="checkbox"/>
1725	EL PASO COUNTY TREASURER'S OFFICE	SANDRA J. DAMRON P.O. BOX 2007 COLORADO SPRINGS, CO 80901-2007	\$0.00	\$0.00	\$370.78	\$0.00	\$370.78	1	<input type="checkbox"/>
710	ELGIN ISD	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$125.43	\$0.00	\$0.00	\$0.00	\$125.43	1	<input type="checkbox"/>
85	ELMORE COUNTY TREASURER	150 S 4TH E, SUITE #4 MOUNTAIN HOME, ID 83647	\$721.63	\$0.00	\$0.00	\$0.00	\$721.63	1	<input type="checkbox"/>
2112	ENNIS ISD	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094	\$0.00	\$31.47	\$0.00	\$0.00	\$31.47	1	<input type="checkbox"/>
1691	FORT BEND CO. LID #2	CARL O. SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, STE. 600 HOUSTON, TX 77008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
2091	FORT BEND CO. LID #2	CARL O. SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, SUITE 600 HOUSTON, TX 77008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
2059	FORT BEND COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1734	FORT BEND ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1253	FORT WORTH INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA & BRUCE MEDLEY PERDUE, BRANDON, FIELDER, COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	\$1,626.28	\$0.00	\$0.00	\$0.00	\$1,626.28	1	<input type="checkbox"/>
1717	GONZALES COUNTY	DAVID Q. AELVOET LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 711 NAVARRO, STE 300 SAN ANTONIO, TX 78205	\$203.09	\$0.00	\$0.00	\$0.00	\$203.09	1	<input type="checkbox"/>
262	GOODING COUNTY	P.O. BOX 326 ATTN RAE CHRISTOPHERSON GOODING, ID 83330	\$313.93	\$0.00	\$0.00	\$0.00	\$313.93	1	<input type="checkbox"/>
1330	GRANDVIEW INDEPENDENT SCHOOL DIST, ET AL	ELIZABETH BANDA PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 13430 ARLINGTON, TX 76094-0430	\$528.49	\$0.00	\$0.00	\$0.00	\$528.49	1	<input type="checkbox"/>
188	GUILFORD COUNTY TAXES	PO BOX 3328 GREENSBORO, NC 27402	\$0.00	\$0.00	\$558.14	\$0.00	\$558.14	1	<input type="checkbox"/>

EXHIBIT B

In re: Cable & Wireless of
Case No. 03-13711 (JLP)

CONTINUED ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
1709	HALL COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$343.05	\$0.00	\$0.00	\$0.00	\$343.05	1	<input type="checkbox"/>
2253	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$41.75	\$0.00	\$0.00	\$0.00	\$41.75	1	<input type="checkbox"/>
1708	HARTLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$35.39	\$0.00	\$0.00	\$0.00	\$35.39	1	<input type="checkbox"/>
1671	HAYS CISD	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	\$142.58	\$0.00	\$0.00	\$0.00	\$142.58	1	<input type="checkbox"/>
59	HERNANDO COUNTY TAX COLLECTOR	20 NORTH MAIN STREET RM 112 ATTN JANITA B SIKES BROOKSVILLE, FL 34601-2892	\$0.00	\$0.00	\$0.00	\$909.32	\$909.32	1	<input type="checkbox"/>
1735	HOUSTON ISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$28.53	\$0.00	\$0.00	\$0.00	\$28.53	1	<input type="checkbox"/>
233	IRVING ISD	JAMES W. DEATHERAGE JIM DEATHERAGE & ASSOCIATES, PC 800 W AIRPORT FRWY, SUITE 18, LB 6060 IRVING, TX 75062	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
241	JEFFERSON COUNTY	CLAYTON E. MAYFIELD LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1148 PARK ST BEAUMONT, TX 77701-3614	\$527.25	\$0.00	\$0.00	\$0.00	\$527.25	1	<input type="checkbox"/>
1419	JUDSON ISD	8012 SHIN OAK DR SAN ANTONIO, TX 78233-2457	\$201.31	\$0.00	\$0.00	\$0.00	\$201.31	1	<input type="checkbox"/>
1746	KAUFMAN COUNTY	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$55.09	\$0.00	\$0.00	\$0.00	\$55.09	1	<input type="checkbox"/>
1692	KLEIN INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, STE. 600 HOUSTON, TX 77008	\$0.47	\$0.00	\$0.00	\$0.00	\$0.47	1	<input type="checkbox"/>
203	LAMAR CISD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
587	LARAMIE COUNTY	P.O. BOX 123 ATTN KIM E LOVETT CHEYENNE, WY 82003	\$0.00	\$0.00	\$302.21	\$0.00	\$302.21	1	<input type="checkbox"/>
24	LEVY COUNTY TAX COLLECTOR	P.O. BOX 70 ATTN LINDA FUGATE BRONSON, FL 32621	\$1,625.16	\$0.00	\$0.00	\$0.00	\$1,625.16	1	<input type="checkbox"/>
797	LDN COUNTY TAX COLLECTOR	P.O. BOX 100 ALBANY, OR 97321	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
2060	MADISON COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLC PO BOX 3064 HOUSTON, TX 77253-3064	\$269.66	\$0.00	\$0.00	\$0.00	\$269.66	1	<input type="checkbox"/>
1993	MCLENNAN COUNTY	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 17428 AUSTIN, TX 78760-7428	\$1,061.17	\$0.00	\$0.00	\$0.00	\$1,061.17	1	<input type="checkbox"/>
1333	MILDRED ISD	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	\$112.83	\$0.00	\$0.00	\$0.00	\$112.83	1	<input type="checkbox"/>
1747	MONTAGUE COUNTY	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STREET 1600 DALLAS, TX 75201	\$88.37	\$0.00	\$0.00	\$0.00	\$88.37	1	<input type="checkbox"/>
1733	MONTGOMERY COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON, LLP P.O. BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>

EXHIBIT B

CONTINUED ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Secured	Administrative	Priority	Unsecured	Total	Maximum Reserve	Reserve Code	Optional Release	C&W PLC Granted
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1707	MOORE COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANSON FIELDER COLLENS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$399.20	\$0.00	\$0.00	\$0.00	\$399.20		1	<input type="checkbox"/>	
1706	MOORE COUNTY TAX OFFICE	GEORGE E. DOWLEN PERDUE BRANSON FIELDER COLLENS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$182.54	\$0.00	\$0.00	\$0.00	\$182.54		1	<input type="checkbox"/>	
263	MORGAN COUNTY	P.O. BOX 696 COMMISSIONER AMANDA G. SCOTT, CPA DECATUR, AL 35602	\$93.69	\$0.00	\$0.00	\$0.00	\$93.69		1	<input type="checkbox"/>	
1331	MORRIS CAD	ELIZABETH WELTER LINDBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	\$142.67	\$0.00	\$0.00	\$0.00	\$142.67		1	<input type="checkbox"/>	
401	NAVARRO COUNTY	JOHN P. DILLMAN LINDBARGER GOGGAN BLAIR & SAMPSON, LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$198.06	\$0.00	\$0.00	\$0.00	\$198.06		1	<input type="checkbox"/>	
1436	NAVARRO CTO	ELIZABETH WELTER LINDBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$63.50	\$0.00	\$0.00	\$0.00	\$63.50		1	<input type="checkbox"/>	
1670	NORMAN GEE ISD	DIANE W. SANDERS LINDBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 (78741) PO BOX 17428 AUSTIN, TX 78760-7428	\$298.69	\$0.00	\$0.00	\$0.00	\$298.69		1	<input type="checkbox"/>	
202	ORANGE COUNTY	JOHN P. DILLMAN LINDBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$297.48	\$0.00	\$0.00	\$0.00	\$297.48		1	<input type="checkbox"/>	
27	ORANGE COUNTY TREASURER-TAX COLLECTOR	PO BOX 1438 SANTA ANA, CA 92702	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		1	<input type="checkbox"/>	
165	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$4.18	\$0.00	\$0.00	\$0.00	\$4.18		1	<input type="checkbox"/>	
166	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$285.28	\$0.00	\$0.00	\$0.00	\$285.28		1	<input type="checkbox"/>	
167	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$6.52	\$0.00	\$0.00	\$0.00	\$6.52		1	<input type="checkbox"/>	
168	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$5.37	\$0.00	\$0.00	\$0.00	\$5.37		1	<input type="checkbox"/>	
169	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$14.17	\$0.00	\$0.00	\$0.00	\$14.17		1	<input type="checkbox"/>	
170	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$15.20	\$0.00	\$0.00	\$0.00	\$15.20		1	<input type="checkbox"/>	
171	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$2.49	\$0.00	\$0.00	\$0.00	\$2.49		1	<input type="checkbox"/>	
172	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$920.55	\$0.00	\$0.00	\$0.00	\$920.55		1	<input type="checkbox"/>	
173	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$40.65	\$0.00	\$0.00	\$0.00	\$40.65		1	<input type="checkbox"/>	
174	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR 200 S ORANGE AVE PO BOX 2551 ORLANDO, FL 32802	\$2.69	\$0.00	\$0.00	\$0.00	\$2.69		1	<input type="checkbox"/>	
226	RICHARDSON ISD	PO BOX 13430 ARLINGTON, TX 76094-0430	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		1	<input type="checkbox"/>	
1390	SACRAMENTO COUNTY TAX COLLECTOR	ATTN: BANKRUPTCY 700 H ST, ROOM 1710 SACRAMENTO, CA 95814	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		1	<input type="checkbox"/>	

EXHIBIT B

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

CONTINUED ADJUSTMENTS TO MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1663	SAN MARCOS CISD	DIANE W. SANDERS LINEBARGER GOGGAN BLAIR & SAMPSON LLP 1949 SOUTH IH 35 (78741) POB 17428 AUSTIN, TX 78760-7428	\$121.75	\$0.00	\$0.00	\$0.00	\$121.75	1	<input type="checkbox"/>
190	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$842.67	\$0.00	\$0.00	\$0.00	\$842.67	1	<input type="checkbox"/>
192	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$518.24	\$0.00	\$0.00	\$0.00	\$518.24	1	<input type="checkbox"/>
193	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$372.90	\$0.00	\$0.00	\$0.00	\$372.90	1	<input type="checkbox"/>
194	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$927.70	\$0.00	\$0.00	\$0.00	\$927.70	1	<input type="checkbox"/>
195	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES 1101 E 1ST ST PO BOX 630 SANFORD, FL 32772-0630	\$263.59	\$0.00	\$0.00	\$0.00	\$263.59	1	<input type="checkbox"/>
35	SEMINOLE COUNTY TAX COLLECTOR, R. VALDEZ	1101 EAST FIRST STREET PO BOX 630 SANFORD, FL 32772	\$285.44	\$0.00	\$0.00	\$0.00	\$285.44	1	<input type="checkbox"/>
453	SHASTA COUNTY TAX COLLECTOR	PO BOX 99-1830 REDDING, CA 96099-1830	\$178.26	\$0.00	\$0.00	\$0.00	\$178.26	1	<input type="checkbox"/>
1703	SHERMAN COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$456.26	\$0.00	\$0.00	\$0.00	\$456.26	1	<input type="checkbox"/>
1702	SHERMAN COUNTY TAX OFFICE	GEORGE E. DOWLEN PERDUE BRANDON FIELDER COLLINS & MOTT P.O. BOX 9132 AMARILLO, TX 79105-9132	\$119.59	\$0.00	\$0.00	\$0.00	\$119.59	1	<input type="checkbox"/>
1762	SPRING BRANCH ISD	OWEN M. SONEK 1235 NORTH LOOP WEST, STE 600 HOUSTON, TX 77008	\$17.27	\$0.00	\$0.00	\$0.00	\$17.27	1	<input type="checkbox"/>
1689	SPRING INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW, ATTY FOR CLAIMANT PERDUE BRANDON FIELDER COLLINS & MOTT 1235 NORTH LOOP WEST, STE 600 HOUSTON, TX 77008	\$0.57	\$0.00	\$0.00	\$0.00	\$0.57	1	<input type="checkbox"/>
1454	ST. JOHN'S COUNTY TAX COLLECTOR	DENNIS W. HOLLINGSWORTH P.O. BOX 9001 SAINT AUGUSTINE, FL 32085-9001	\$1,928.42	\$0.00	\$0.00	\$0.00	\$1,928.42	1	<input type="checkbox"/>
1310	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77253-3064	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	1	<input type="checkbox"/>
1745	TARRANT COUNTY	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$1,298.78	\$0.00	\$0.00	\$0.00	\$1,298.78	1	<input type="checkbox"/>
715	TAX APPRAISAL DISTRICT OF BELL COUNTY	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$316.36	\$0.00	\$0.00	\$0.00	\$316.36	1	<input type="checkbox"/>
186	TEAGUE ISD, COUNTY OF FREESTONE	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$847.44	\$0.00	\$0.00	\$0.00	\$847.44	1	<input type="checkbox"/>
1743	TITUS CAD	ELIZABETH WELLER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$23.13	\$0.00	\$0.00	\$0.00	\$23.13	1	<input type="checkbox"/>
1919	TOMBALL INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW 1235 NORTH LOOP WEST, STE 600 HOUSTON, TX 77008	\$0.16	\$0.00	\$0.00	\$0.00	\$0.16	1	<input type="checkbox"/>
240	TRAVIS COUNTY	P.O. BOX 1748 DAVID ENCAMILLA, COUNTY ATTORNEY AUSTIN, TX 78767	\$63,180.66	\$0.00	\$0.00	\$0.00	\$63,180.66	1	<input type="checkbox"/>

Maximum Reserve

185	VAN ZANDT COUNTY APPRAISAL DISTRICT	5929 BALCONES DR, SUITE 200 PO BOX 26990 AUSTIN, TX 78755	\$954.82	\$0.00	\$0.00	\$0.00	\$954.82	I	<input type="checkbox"/>
660	WAKE COUNTY REVENUE DEPARTMENT	P.O. BOX 7331 RALEIGH, NC 27602	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	I	<input type="checkbox"/>
2061	WHARTON COUNTY	JOHN P. DILLMAN LINEBARGER GOGGAN BLAIR & SAMPSON LLP PO BOX 3064 HOUSTON, TX 77233-3064	\$405.28	\$0.00	\$0.00	\$0.00	\$405.28	I	<input type="checkbox"/>
1731	WISE COUNTY	ELIZABETH WELER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$284.40	\$0.00	\$0.00	\$0.00	\$284.40	I	<input type="checkbox"/>
1730	WOOD COUNTY	ELIZABETH WELER LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, STE 1600 DALLAS, TX 75201	\$262.42	\$0.00	\$0.00	\$0.00	\$262.42	I	<input type="checkbox"/>
Total		126	\$106,154.30	\$31.47	\$13,480.42	\$41,430.10	\$161,096.29		

Maximum Reserve Code Key

A	Pursuant to the Asset Purchase Agreement, stated amount represents Debtors' portion of property taxes incurred through 2/13/04.
B	Continued objection - unresolved claim
C	Allowed claims to receive future distribution
D	Claim amount less the full or partial payments
E	Stated amount pursuant to stipulation. Debtor reserves the right to reduce reserve.
F	Stated amount on claim
G	Amount pursuant to discussions with creditor
H	Transaction tax reserve
I	May be subject to potential objection, including, without limitation, an objection pursuant to Section 502(d) of the Bankruptcy Code, if deemed appropriate by the Liquidating Trustee
J	Additional potential tax claim reserve
K	Claim reserved at \$0 and will not receive a future distribution