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COMMISSION CLERK

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16 Attorneys for Vincent Galewick,
17 Interest Holder

18 UNITED STATES BANKRUPTCY COURT
19 CENTRAL DISTRICT OF CALIFORNIA
20 SANTA ANA DIVISION

21 In re

22 Case No. SA 98-27044RA

23 ATLAS EQUITY, INC. dba
24 PERFORMANCE TELECOM, dba
25 PERFORMANCE COMMUNICATIONS
26 SERVICES, dba ALLEN RICHARDS &
27 ASSOCIATES, a California
28 corporation,

29 Chapter 11
30 NOTICE OF MOTION AND MOTION FOR
31 FINAL DECREE CLOSING CHAPTER 11
32 CASE; MEMORANDUM OF POINTS AND
33 AUTHORITIES; DECLARATION OF
34 MICHAEL CUSHING IN SUPPORT
35 THEREOF

36 Reorganized Debtor.

37 [NO HEARING REQUIRED PER LOCAL
38 BANKRUPTCY RULES 3020-1(d) AND
39 9013-1(g) (1)]

40 TO THE HONORABLE THEODORE ALBERT, UNITED STATES BANKRUPTCY
41 JUDGE, THE OFFICE OF THE UNITED STATES TRUSTEE, AND ALL OTHER
42 PARTIES IN INTEREST:

43 PLEASE TAKE NOTICE that ATLAS EQUITY, INC. dba PERFORMANCE
44 TELECOM, dba PERFORMANCE COMMUNICATIONS SERVICES, dba ALLEN

1 RICHARDS & ASSOCIATES, a California corporation, reorganized
2 debtor ("Atlas") in the above-referenced matter, will and hereby
3 does move this Court for an order for a final decree closing
4 this chapter 11 case (the "Motion"). Atlas asserts that its
5 estate has been fully administered pursuant to its Second
6 Amended Joint Chapter 11 Plan, As Modified on September 1, 2004
7 (the "Plan").

8 This Motion is made pursuant to Fed. R. Bankr. P. 3022
9 which expressly authorizes a "party in interest" to file a
10 motion to obtain a final decree and close a chapter 11 case once
11 the debtor's estate is fully administered. This Motion is also
12 made pursuant to paragraph 14 of the Order Confirming Second
13 Amended Joint Chapter 11 Plan, which permits Atlas to seek the
14 entry of a Final Decree closing this bankruptcy case once the
15 Plan is fully administered.

16 Atlas has made all payments required by the Plan.
17 Accordingly, it is appropriate that the Court enter a final
18 decree. Atlas has ascertained the outstanding amount of fees
19 owed to the Office of the United States Trustee for the post
20 confirmation period and has paid such fees in full prior to the
21 filing of this Motion.

22 This Motion is made without hearing pursuant to Local
23 Bankruptcy Rule 9013-1(g) (1) and is based on this Notice of
24 Motion and Motion, the Court's records and files in this
25 bankruptcy proceeding, and on such other and further matters as
26 may be brought to the attention of the Court.

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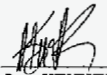
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FPSC-COMMISSION CI FRK

1 PLEASE TAKE FURTHER NOTICE THAT PURSUANT TO LOCAL
2 BANKRUPTCY RULE 9013-1(g) (1), IF YOU DO NOT OBJECT TO THE MOTION
3 YOU NEED TAKE NO FURTHER ACTION. IF YOU OBJECT TO THE MOTION,
4 YOU MUST FILE AND SERVE A WRITTEN OBJECTION AND REQUEST FOR
5 HEARING WITHIN FIFTEEN (15) DAYS OF THE DATE OF SERVICE OF THIS
6 NOTICE. THE OBJECTION AND REQUEST FOR HEARING MUST BE FILED
7 WITH THE CLERK OF THE BANKRUPTCY COURT AT 411 WEST FOURTH
8 STREET, SANTA ANA, CALIFORNIA 92701 AND SERVED UPON THE
9 UNDERSIGNED COUNSEL. ANY OBJECTION AND REQUEST FOR HEARING NOT
10 TIMELY FILED AND SERVED AS SET FORTH HEREIN SHALL BE DEEMED
11 WAIVED. IF NO OBJECTIONS OR REQUEST FOR HEARING ARE FILED AND
12 SERVED BY ANY CREDITOR OR PARTY IN INTEREST, NO HEARING WILL BE
13 HELD ON THIS MOTION AND THE COURT MAY ENTER AN ORDER FOR A FINAL
14 DECREE CLOSING THIS CHAPTER 11 BANKRUPTCY CASE AS SET FORTH
15 HEREIN.

16
17 Dated: September 1, 2005

ALLEN, MATKINS, LECK, GAMBLE &
MALLORY LLP

18
19 By: 
20 A. KENNETH HENNESAY, JR.
21 Attorneys for Vincent
22 Galewick, Creditor and
23 Interest Holder
24
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1 MEMORANDUM OF POINTS AND AUTHORITIES
2 Atlas Equity, Inc., the above-referenced reorganized
3 debtor ("Atlas") and interest holder Vincent E. Galewick
4 ("Galewick") hereby move this Court for entry of a final decree
5 pursuant to 11 U.S.C. § 350(a) and Federal Rule of Bankruptcy
6 Procedure 3022 closing this chapter 11 case. This motion is
7 made on the grounds that the estate has been fully administered.
8 In support of its motion, Atlas and Galewick represent as
9 follows:
10 I. PROCEDURAL BACKGROUND
11 A. The Original Chapter 11 Case and Conversion
12 Atlas filed a voluntary petition for relief under chapter 11
13 of the Bankruptcy Code on December 22, 1998. A chapter 11
14 trustee was quickly appointed and later the case was converted to
15 chapter 7. The chapter 7 trustee reduced Atlas's tangible assets
16 and held approximately \$42,000 in cash on hand. The trustee
17 informed Galewick that most of the cash on hand would be spent in
18 administering the estate through the chapter 7 case.
19 B. Re-Conversion to Chapter 11 and Plan Confirmation
20 At that point, Galewick moved to re-convert this case to
21 chapter 11 in order to propose a chapter 11 plan. Instead of
22 using all of the cash on hand to pay more fees to the trustee and
23 his lawyers, Galewick and Atlas proposed a joint plan that
24 provides for distribution of all remaining cash on hand to
25 creditors of Atlas, without the burden of further administrative
26 expenses (administrative expenses incurred after re-conversion
27 are to be paid by Galewick). In December 2003, the Court entered
28 its order re-converting this case to chapter 11, and ordered the

1 cash on hand to be held (the "Reserved Funds") pending further
2 order of the Court.

3 On November 18, 2004, this Court entered its order
4 confirming the Second Amended Joint Chapter 11 Plan (the "Plan")
5 proposed by Atlas and Galewick. Among other things, the Plan
6 provides for distribution of the Reserved Funds to creditors
7 holding allowed claims. In particular, the Plan provides for the
8 following treatment of claims and interests:

- 9 • Administrative Claims. The Plan provides that all
10 allowed administrative claims will be paid in full on
11 the later of (i) the Effective Date of the Plan; or
12 (ii) upon entry of an order allowing such claim. After
13 confirmation of the Plan, the Trustee filed his
14 chapter 7 final report and he and his counsel sought
15 and obtained Court approval of chapter 7 fees and
16 expenses in the total aggregate amount of \$18,889.90
17 ("Pre-Conversion Administrative Expenses");
- 18 • Class 1 - Priority Unsecured Claims. The Plan provides
19 that all allowed priority unsecured claims will be paid
20 in full in cash on the first Business Day that is 30
21 days after entry of an order of this Court allowing or
22 disallowing the last of any request for payment of Pre-
23 Conversion Administrative Expenses;
- 24 • Class 2 - General Unsecured Claims. The Plan provides
25 that all allowed general unsecured claims will be paid
26 in cash a pro rata share of the remaining Reserved
27 Funds (after payment of allowed Pre-Conversion
28 Administrative Expenses) on the first business day that

1 is 30 days after entry of an order of this Court
2 allowing or disallowing the last of any request for
3 payment of Pre-Conversion Administrative Expenses;

- 4 • Class 3 - Interest Holder Vincent Galewick. The Plan
5 provides that Galewick will retain his 100% equity
6 interest in Atlas.

7 C. Plan Consummation

8 After, confirmation of the Plan, Atlas and Galewick
9 successfully objected to several dozen claims that were
10 erroneously filed against Atlas (such claims were claims against
11 affiliates of Atlas), were time-barred, or otherwise not
12 allowable as claims against Atlas.

13 Atlas has completed making all Plan payments to
14 administrative, Class 1, and Class 2 creditors. As a result,
15 Atlas has satisfied all of its obligations to creditors under the
16 Plan.

17 There are no pending adversary proceedings or contested
18 matters in this case. Atlas will pay any outstanding fees due to
19 the Office of the United States Trustee concurrently with the
20 filing of this Motion.

21 II. ISSUANCE OF FINAL DECREE

22 A. The Estate Has Been Fully Administered

23 Bankruptcy Code section 350 provides that the court shall
24 close a bankruptcy case after the estate is fully administered.
25 More specifically, Rule 3022 of the Federal Rules of Bankruptcy
26 Procedure provides:

27 After an estate is fully administered in a chapter 11
28 reorganization case, the court, on its own motion or on

1 motion of a party in interest, shall enter a final
2 decree closing the case.

3 The 1991 Advisory Committee Note to Rule 3022 explains the
4 concept of full administration of a chapter 11 case:

5 Factors that the court should consider in determining
6 whether the estate has been fully administered include
7 (1) whether the order confirming the plan has become
8 final, (2) whether deposits required by the plan have
9 been distributed, (3) whether the property proposed by
10 the plan to be transferred has been transferred, (4)
11 whether the debtor or the successor to the debtor has
12 assumed the business or management of the property
13 dealt with by the plan, (5) whether payments under the
14 plan have commenced, and (6) whether all motions,
15 contested matters, and adversary proceedings have been
16 finally resolved.

17 Under the Plan, Atlas is the disbursing agent charged with
18 making the distributions necessary for consummation of the Plan.
19 In accordance with the Plan, Atlas has made all distributions
20 called for under the Plan. Concurrently with the filing of this
21 motion has paid all outstanding United States Trustee fees. All
22 other motions, contested matters and adversary proceedings have
23 been finally resolved. Accordingly, based on the factors set
24 forth above, the Plan is fully administered and it is necessary
25 and appropriate that the Court enter a final decree closing the
26 case.

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1 **III. CONCLUSION**

2 For the foregoing reasons, Atlas and Galewick respectfully
3 requests that the Court enter a final decree closing the above-
4 captioned bankruptcy case.

5 Dated: September 1, 2005

ALLEN MATKINS LECK GAMBLE &
MALLORY LLP

6
7
8 By: 

A. KENNETH HENNESAY, JR.
Attorneys for Vincent
Galewick, Interest Holder

9
10 Dated: August __, 2005

SPACH, CAPALDI & WAGGAMAN, LLP

[SIGNATURE PAGE ATTACHED]

11
12 By:

MADISON S. SPACH, JR.
Attorneys for ATLAS EQUITY,
INC., Reorganized Debtor

1 III. CONCLUSION

2 For the foregoing reasons, Atlas and Galewick respectfully
3 requests that the Court enter a final decree closing the above-
4 captioned bankruptcy case.

5 Dated: August __, 2005

ALLEN MATKINS LECK GAMBLE &
MALLORY LLP

6
7
8 By:

A. KENNETH HENNESSAY, JR.
Attorneys for Vincent
Galewick, Interest Holder

9
10 Dated: August 31, 2005

SPACH, CAFALET & WAGGAMAN, LLP

11
12 By:

MADISON S. SPACH, JR.
Attorneys for ATLAS EQUITY,
INC., Reorganized Debtor

1 DECLARATION OF MICHAEL CUSHING

2 I, Michael Cushing, declare and state as follows:

3 1. I am the Chief Financial Officer of Atlas Equity, Inc.
4 ("Atlas"), the reorganized in the above-captioned chapter 11
5 case. I am a certified public accountant. I make this
6 declaration in support of Atlas' Omnibus Objections to Claims
7 (the "Claims Objections"). Since the re-conversion of Atlas'
8 bankruptcy case to chapter 11, I have been the person primarily
9 responsible for management of Atlas. I have personal knowledge
10 of the facts set forth herein, except as to those matters stated
11 on information and belief and, as to those matters, I believe
12 them to be true. If called as a witness, I could and would
13 testify competently to the facts stated herein.

14 2. I am one of the custodians of Atlas' documents, books
15 and records regarding its business. Atlas' documents, books, and
16 records regarding its business were compiled in the ordinary
17 course of the company's business at or near the time or
18 occurrence of the events of which they are record, and are or
19 were made by persons who have a business duty to Atlas to make
20 such records.

21 3. Since confirmation of the estate's Second Amended Joint
22 Chapter 11 Plan, as Modified on September 1, 2004 (the "Plan"), I
23 have individually and through Atlas' agents, accountants, and
24 attorneys, reviewed the claims register compiled by the Clerk of
25 the Court, the proofs of claim, Atlas' original Schedules and
26 amended Schedules, and the orders entered by this Court allowing
27 and/or disallowing various claims. Based upon such review and
28

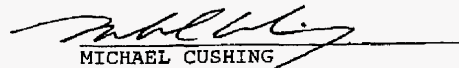
1 evaluation, I am familiar with the allowed claims that are
 2 entitled to receive distributions pursuant to the Plan.
 3 Atlas has completed making all Plan payments to administrative,
 4 Class 1, and Class 2 creditors. As a result, Atlas has satisfied
 5 all of its obligations to creditors under the Plan. In
 6 particular, Atlas has issued checks for payment in full of all
 7 creditors holding allowed administrative expense claims and
 8 Class 1 (unsecured priority) claims. Atlas has distributed the
 9 remainder of the Reserved Funds on a pro rata basis to all
 10 creditors holding allowed Class 2 claims. Attached hereto as
 11 Exhibit "1" is a spreadsheet detailing these distributions.

12 4. To my knowledge, there are no pending adversary
 13 proceedings or contested matters in this case.

14 5. I am informed and believe that the outstanding fees due
 15 to the Office of the United States Trustee total \$750.00: \$250
 16 for the second quarter and \$500 for the third quarter of 2005,
 17 based on distributions made by Atlas. Atlas has issued a check
 18 payment for such fees (using funds separate from the Reserved
 19 Funds) concurrently with the filing of this Motion.

20 I declare under penalty of perjury under the laws of
 21 the United States of America that the foregoing is true and
 22 correct.

23 Executed this 31 day of August 2005, at
 24 Costa Mesa, California.

25 
 26 MICHAEL CUSHING

ATLAS ALLOWED CLASS 2 GENERAL UNSECURED CLAIMS

21,703.74

Claim No.	Claimant	Address	Allowed Amount	Distribution Amount
SCH	About Face Graphics	PO Box 8347, Incline Village, NV 89452	\$7.06	\$2.24
SCH	Advance Surfaces	8 McLaren #N, Irvine, CA 92618	\$11.23	\$3.57
SCH	Alabama Public Service Comm.	PO Box 991, Montgomery, AL 36101	\$25.00	\$7.95
SCH	B&D Feed Fair	3380 E. Vineyard Avenue, Oxnard, CA 93030	\$21.59	\$6.86
SCH	Belcore	PO Box 18192, Newark, NJ 07191	\$1,721.36	\$547.21
SCH	Billsoft, Inc.	8829 Bond Street, Overland Park, KS 66214	\$500.00	\$158.95
SCH	Compumall	PO Box 272275, Concord, CA 94527-2275	\$1,032.16	\$328.12
SCH	Dataprose Inc.	1451 N. Rice Avenue #A, Oxnard, CA 93030-7934	\$6,293.18	\$2,000.57
SCH	Dept. of Commerce, State of Utah	160 E. 300 S., PO Box 45801, Salt Lake City, UT 84145-0801	\$20.00	\$6.36
SCH	Dept. of Commerce/Consumer Affairs	1010 Richards Street, Honolulu, HI 96810	\$175.00	\$55.63
SCH	Directlons on Microsoft	15127 NE 24th Street, #225, Redmond, WA 98052-5547	\$1,065.00	\$338.56
SCH	Dizon, Carlito	15208 Hayford Street, La Mirada, CA 90638	\$400.00	\$127.16
SCH	Epoch Networks	18201 Von Karman 5th Fl., Irvine, CA 92612	\$1,775.00	\$564.26
SCH	First Union National Bank	PO Box 601013, Charlotta, NC 28260	\$13,587.87	\$4,319.52
SCH	Florida Public Service Comm.	2540 Chumand Oak Blvd., Tallahassee, FL 32399	\$50.00	\$15.89
SCH	Hanson Publicallons, Inc.	PO Box 574, Ansonia, CT 06401-0574	\$200.50	\$63.74
SCH	Illinois Commerce Commission	527 E. Capital Avenue, Springfield, IL 62794	\$100.00	\$31.79
SCH	Karen's Creation Florist	105 Lakewood Mall, Lodi, CA 95242	\$8.91	\$2.83
SCH	Louisiana Dept of Rev & Tax	PO Box 91011	\$12.50	\$3.97
SCH	Louisiana Dept of Rev & Tax	PO Box 201, Baton Rouge, LA 70821	\$13.03	\$4.14
SCH	Mary's Hair Salon	264 N. Main Street, Randolph, MA 02638	\$46.98	\$14.93
SCH	MCI Worldcom	3130 S. Harbor Blvd. #520, Santa Ana, CA 92704	\$9,024.00	\$2,868.69
SCH	MSM Ventures	631 S. Brookhurst Street, 101, Anaheim, CA 92804	\$482.53	\$153.39
SCH	Office Depot	Dept 56-4204341787, PO Box 32292, Salt Lake City, UT 84130-0292	\$60.28	\$19.16
SCH	Pacific Bell	Payment Center, Van Nuys, CA 91388	\$870.76	\$276.81

ATLAS ALLOWED CLASS 2 GENERAL UNSECURED CLAIMS

21,703.74

Claim No.	Claimant	Address	Allowed Amount	Distribution Amount
SCH	Pagemart	765 The City Drive S., Orange, CA 92868	\$449.75	\$142.97
SCH	Personic dba NEC Card Services	PO Box 173879, Denver, CO 80217-3879	\$1,033.92	\$328.68
SCH	Phone Plus Magazine	PO Box 40079, Phoenix, AZ 85067-0079	\$807.50	\$256.70
SCH	Pinnacle Publishing	1503 Johnson Ferry Rd #100, Marietta, GA 30062	\$338.00	\$107.45
SCH	Public Utilities Comm Hawaii	465 King Street, 103, Honolulu, HI 96813	\$30.00	\$9.54
SCH	Secretary of State	500 E. State Capital, Pierre, SD 57501	\$25.00	\$7.95
SCH	Secretary of State	PO Box 1366, Jefferson City, MO 65102	\$90.00	\$28.61
SCH	Solet, Inc.	981 E. Highway Street, #1, Denver, CO 80229	\$9.42	\$2.99
SCH	Solomon Ross Grey & Co.	16633 Ventura Blvd., #600, Encino, CA 91436	\$10,477.50	\$3,330.75
SCH	State of Alaska	PO Box 110808, Juneau, AK 99811-0808	\$137.50	\$43.71
SCH	State of Hawaii	1010 Richards Street, Honolulu, HI 96810	\$380.00	\$120.80
SCH	Talon Electers, Inc.	11377 Robinwood Drive, #201, Hagerstown, MD 21742	\$88.68	\$28.19
SCH	Tod Mike	6512 San Fernando Way, Buena Park, CA 90620	\$54.90	\$17.45
SCH	Universal Service Admin Co.	PO Box 371719, Pittsburg, PA 15251-7719	\$1,476.12	\$469.25
SCH	Vermont Dept. of Taxes	109 State Street, Montpelier, VT 05609-1401	\$20.00	\$6.36
SCH	Voicelog LLC	646 Whispering Wind Court, Gaithersburg, MD 20877	\$407.41	\$129.51
SCH	ZD Journals	PO Box 35720, Louisville, KY 40232-5720	\$89.00	\$28.29
3	Esau Carpenter Putzier	18006 Skypark Circle, 106, Irvine, CA 92614	\$2,750.00	\$874.21
4	Bransky Personnel Inc.	2082 Michelson Drive, 212, Irvine, CA 92612-1213	\$2,568.00	\$816.35
16	State Compensation Insurance Fund Attn: Denise Chang	1275 Market Street, San Francisco, CA 94103	\$172.28	\$54.77
17	Monarch	15041 Bake Parkway, Irvine, CA 92618	\$936.88	\$297.83
18	ICG Telecom Group Inc	Attn Accounts Receivable Department 283, Denver, CO 80291-0283	\$4,427.48	\$1,407.47
75	Owen, Mrs. Ola Faye	135 La Florioita, Pismo Beach, CA 93449	\$4,000.00	\$1,271.58
TOTAL			\$68,273.28	\$21,703.71

CERTIFICATE RE NOTICE


The undersigned [(XX) Attorney or () Movant] hereby certifies that:

- The entities served as set forth in the annexed proof of service are all of the entities required by applicable law to be served with the pleading(s) referred to therein; and
- The names and addresses of such entities set forth in the annexed proof of service are their correct names and addresses according to the records of the United States Bankruptcy Court for the case specified below in which such proof of service is to be filed.

The undersigned hereby acknowledges that this Certificate is filed in compliance with Bankruptcy Rule 9011(a) and may be relied upon by the Bankruptcy Court for the purpose of determining whether each pleading which is the subject of such proof of service has been properly served.

Dated: September 1, 2005

ALLEN, MATKINS, LECK, GAMBLE & MALLORY LLP
VINCENT M. COSCINO
A. KENNETH HENNESAY, JR.

By: 
A. KENNETH HENNESAY, JR.
Attorneys for Vincent Galewick, Creditor and Interest Holder

CASE NAME: ATLAS EQUITY, INC. dba PERFORMANCE TELECOM, dba PERFORMANCE COMMUNICATIONS SERVICES, dba ALLEN RICHARDS & ASSOCIATES, a California corporation

CASE NO.: SA 98-27044RA

HEARING DATE: No Hearing

1 Melinda L. Brun
Marlou DeLuna
2 Corporations Counsel
California Department of
3 Corporations
~~3700 Wilshire Blvd., 6th Floor~~
4 ~~Los Angeles, CA 90010~~
Ret'd Mail 9/14/04 - Not Deliverable as
5 Addressed Unable to Fwd
6 Stanley and Lucy-Anne Lopat
P.O. Box 756
7 Rancho Santa Fe, CA 92067
8 Attorneys for Stanley & Lucy-Ann
Lopat
9 Craig H. Millet, Esq.
Gibson, Dunn & Crutcher LLP
10 Jamboree Center
4 Park Plaza, Suite 1400
11 Irvine, CA 92614-8557
12 Mr. and Mrs. Robert D. Mendez
5346 Oakland Street
13 Los Angeles, CA 90032
14 Union Bank of California, N.A.
Loan Recover Unit
15 Bankruptcy/Litigation Division
P.O. Box 85443
16 San Diego, CA 92186-5443
17 Creditors
Braithwaite Trevor
18 1855 Sherington Pl #M 120
Newport Beach, CA 92663
19 Ret'd Mail 06/15/05 - Insuff. Address
Brown Wintress
20 14160 Redhill Ave. #27
Tustin, CA 92780
21 Ret'd Mail No Forwarding Order on File
22 Cummings Alan
200 E. 16th A
23 Costa Mesa, CA 92627
Ret'd Mail 09/28/04 Not Deliverable as Addressed
24 Damewood Doug
22448 Echo Canyon Court
25 Corona, CA 92883
26 DiSarro Lynn
27 14 Donatello
Aliso Viejo, CA 92656
28

1 Kroeker Todd
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2 ~~Newport Beach, CA 92663~~
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4 Lund David
~~160 22nd Street #B~~
Costa Mesa, CA 92627
5 Ret'd Mail 06/22/05 Forwarding Order Exp.
6 Matthews James
~~5201 Lincoln Ave. #284~~
7 ~~Cypress, CA 90630~~
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9 Neal Marche
24684 Freeport Drive
Moreno Valley, CA 92551
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11 Raymer Jason
~~222 Hayes~~
Irvine, CA 92620
12 Ret'd Mail 09/17/04
13 Semprini Joseph
1121 Sandi Lane
14 Costa Mesa, CA 92627
15 Stout Keith
~~1507 W. Frances Dr.~~
16 ~~Anaheim, CA 92801~~
Ret'd Mail 09/20/04 Forwarding Order Exp.
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18 Weniger Mark
~~13122 Cortina~~
Tustin, CA 92680
19 Ret'd Mail 09/14/04 Not Deliverable as Addressed
20 About Face Graphics
P.O. Box 8347
21 Incline Village, NV 89452
22 Advanced Surfaces
~~8 McLaren #N~~
23 ~~Irvine, CA 92618~~
Ret'd Mail 06/22/05 Forwarding Order Exp.
24
25 Alabama Public Service Comm.
P.O. Box 991
Montgomery, AL 36101
26
27 B&D Feed Fair
3380 E. Vineyard Ave.
Oxnard, CA 93030
28

1 Belcore
~~P.O. Box 18192~~
2 Newmark, NJ 07191
Ret'd Mail 09/29/04 Not Deliverable
3
4 Billsoft Inc.
8829 Bond St.
Overland Park, KS 66214
5
6 Compumail
P.O. Box 272275
Concord, CA 94527-2275
7
8 ~~Cyberkids Ltd. I~~
~~20929 Ventura Blvd. #372~~
~~Woodland Hills, CA 91364~~ - Ret'd mail
9 3/7/05 Not Deliverable/Unable to forward (See Address
Below)
10 Dataprose Inc.
1451 N. Rice Ave. #A
11 Oxnard, CA 93030-7934
12 Department of Commerce
State of Utah
13 160 E. 300 S.
P.O. Box 45801
14 Salt Lake City, UT 84145-0801
15 Department of Commerce and
Consumer Affairs
16 ~~1010 Richards St.~~
~~Honolulu, HI 96810~~
17 Ret'd Mail 06/20/05 - New Address Below
18 Directions on Microsoft
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19 ~~Irvine, CA 92714~~
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21 Dizon Carlito
15208 Hayford Street
La Mirada, CA 90638
22
23 Epoch Networks
~~18201 Von Karman 5th Fl.~~
~~Irvine, CA 92612~~
24 Ret'd Mail 09/14/04 Insufficient Address
25 First Union National Bank
P.O. Box 601013
26 Charlotte, NC 28260
27
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1 Florida Public Service Comm
2540 Chumand Oak Blvd
2 Tallahassee, FL 32399
3 Illinois Commerce Commission
527 E. Capital Ave
4 Springfield, IL 62794
5 Karen's Creation Florist
~~105 Lakewood Mall~~
6 ~~Lodi, CA 95242~~
Ret'd Mail 09/20/04 Insufficient Address
7
8 Louisiana Dept of Rev & Tax
P.O. Box 91011
Baton Rouge, LA 70821-9011
9
10 Louisiana Dept of Rev & Tax
P.O. Box 201
Baton Rouge, LA 70821
11
12 Mary's Hair Salon
264 N. Main Street
Randolph, MA 02368
13
14 MCI Worldcom
~~3130 S. Harbor Blvd #520~~
~~Santa Ana, CA 92704~~
15 3/9/05 - Ret'd Mail Forwarding Order Expired
16 Attorneys for Worldcom, Inc.
Walter K. Oetzell, Esq.
17 Thelen Reid & Priest LLP
~~332 South Grand Avenue, Suite 3400~~
18 ~~Los Angeles, CA 90071 3193~~
3/8/05 Ret'd Mail New Address Below
19
20 MSM Ventures
~~631 S. Brookhurst Street, #101~~
~~Anaheim, CA 92804~~
21 Ret'd Mail 09/13/04 Attempted Not Known
22 Office Depot
Dept 56-4204341787
23 P.O. Box 32292
Salt Lake City, UT 84130-0292
24 Ret'd Mail 10/4/04 Fwd Ord Exp. - See New
Address Below
25
26 Pacific Bell
~~Payment Center~~
~~Van Nuys, CA 91388~~
27 Ret'd Mail 06/14/05 Unable to Fwd.
28

1 Pagemart
~~765 The City Drive E.~~
2 ~~Orange, CA 92868-4942~~
Ret'd Mail 09/14/04 Forwarding Order Exp.
3 Personic dba NEC Card Services
P.O. Box 173879
4 Denver, CO 80217-3879
5 Phone Plus Magazine
P.O. Box 40079
6 Phoenix, AZ 85067-0079
7 Pinnacle Publishing
~~1503 Johnson Ferry Rd. #100~~
8 ~~Marietta, GA 30062~~
Ret'd Mail 09/29/04 Not Deliverable
9
10 Public Utilities Comm Hawaii
465 S. King St. #103
Honolulu, HI 96813
11 Secretary of State
12 500 E. State Capitol
Pierre, SD 57501
13 Secretary of State
14 P.O. Box 1366
Jefferson City, MO 65102
15 Solet Inc.
16 ~~981 E. Hwy St. #1~~
~~Denver, CO 80229~~
17 Ret'd Mail 09/22/04 Undeliverable as Addressed
Solomon Ross Grey & Co.
18 16633 Ventura Blvd. #600
Encino, CA 91436
19 State of Hawaii
20 ~~1010 Richards St.~~
~~Honolulu, HI 96810~~
21 Ret'd Mail 06/20/05 - See new Address below
22 State Tax Resource Group, LLP
18006 Skypark Cr. Suite 106
23 Irvine, CA 92614
24 Tod Mike
~~6512 San Hernando Way~~
25 ~~Buena Park, CA 90620~~
Ret'd Mail 09/09/04 Forwarding Order Exp.
26 Vermont Dept. of Taxes
27 109 State St.
Montpelier, VT 05609-1401
28

1 Vincent Galewick
3200 Park Center Drive, Suite 300
2 Costa Mesa, CA 92626
3 Voicelog LLC
~~646 Whispering Wind Court~~
4 ~~Gaithersburg, MD 20877~~
Ret'd Mail Not Deliverable as Addressed
5
6 Worldcom Technologies
P.O. Box 730296
7 Dallas, TX 75373-0296
8 ZD Journals
8 ~~P.O. Box 35720~~
~~Louisville, KY 40232-5720~~
9 Ret'd Mail Forwarding Order Expired
10 Hanson Publications, Inc.
P.O. Box 574
11 Ansonia, CT 06401-0574
Ret'd Mail 10/04/04 Forwarding Order Exp
12 State of Alaska
13 P.O. Box 110808
Juneau, AK 99811-0808
14 Talon Electors, Inc.
15 ~~11377 Robinwood Dr. #201~~
~~Hagerstown, MD 21742~~
16 Ret'd Mail 09/22/04 Undeliverable-No Forwarding
Address
17 Universal Service Admin. Co.
18 ~~P.O. Box 371719~~
~~Pittsburgh, PA 15251-7719~~
19 Ret'd Mail 09/22/04 No Longer at Address
20 Bransky Personnel Inc.
2082 Michelson Drive 212
21 ~~Irvine, CA 92612-1213~~
Ret'd Mail 09/17/04 Attempted Not Known
22 Monarch
23 ~~15041 Bake Parkway~~
~~Irvine, CA 92618~~
24 Ret'd Mail 06/22/05 Forwarding Order Exp.
ICG Telecom Group Inc.
25 Attn Accounts Receivable
Department 283
26 Denver, CO 80291-0283
27
28

1 **Additional Claimants**
Louisiana Dept Of Revenue
2 P.O. Box 66658
Baton Rouge, LA 70896
3
Esau Carpenter Putzier
4 18006 Skypark Circle, Ste. 106
Irvine, CA 92614
5
6 Ronald D. Miller
905 Stinson Ave.
Mattoon, IL 61938
7
8 Donald R. Elrod
1010 South McCulloch Blvd.
Lake Havasu City, AZ 86406
9
10 Ms. Catherine V. Morabito
8174 Freeport Blvd.
Sacramento, CA 95832
11
12 Hollis R. Chan
P.O. Box 3640
Laguna Hills, CA 92653-3640 -3/7/05 -
13 Ret'd Mail FWDG ORDER EXP'D.
Mrs. Nancy Caroline Goff
14 9458 Forestview Circle
Grand Blanc, MI 48439
15
16 Donald E. Schwendemann
Schwendemann Trust
109 Grosse Pines Dr.
17 Rochester Hills, MI 48309-1829
18
19 Lawrence E. and Kae L. Marentette
24979 Paradise Road
Benita Springs, FL 34135-7667
Ret'd Mail 09/29/04 Attempted Not Known
20
21 Donald M. Pass
16375 N. Rocky Road
Meadow Vista, CA 95722
22
23 Ernest A. and Mary S. Moore
4329 Palos Verdes Dr. South
Rancho Palos Verdes, CA 90275
24
25 Seymour Myers
3613 Bernwood Place, #96
San Diego, CA 92130
26 Ret'd Mail 09/14/05 Insufficient as Addressed

27
28

1 George A. and Esther F. Vasick
1650 Elmhurst Drive
2 Los Altos, CA 94024
3
3 State Compensation Insurance Fund
Attn: Denise Chang
4 1275 Market Street
San Francisco, CA 94103
5
5 Ms. Martha O. Pope
6 1994 Martha O. Pope Family Trust
16927 Lake Forest Lane
7 Yorba Linda, CA 92886
8
8 Barbara Hazen
1911 E. Island Lake Drive
9 Shelton, WA 98584
10
10 Arnel T. Tumang
28415 Evening Breeze Drive
11 Yorba Linda, CA 92887
12
12 James G. Willis
1706 Whitney Blvd
13 Belvidere, IL 61008
14
14 Mrs Mildred Hill
The Mildred Hill Trust
15 4655 Caritina Drive
Tarzana, CA 91356
16
16 John C. and Esther P. Mickelson
Mickelson Family Trust
17 612 North Brighton Street
Burbank, CA 91506
18
18 Lester T. and Nancy A. Bishop
1122 North Cypress Ave.
19 La Habra, CA 90631
20
20 Norman Novack
2732 Copa Deoro Drive
22 Los Alamitos, CA 90720
23
23 Norma L. Bugler
9188 Mallard Ave
24 Fountain Valley, CA 92708
25
25 Ms. Tami A. Melone
803 Corral Court
26 Bonita, CA 91902
27
27 Lin Curtis Peterson
1862 Valencia Street
28 Rowland Heights, CA 91748

1 Ms. Marylynn Cooper
2 Chesley Lynn Ross
3 3055 Quail Road
4 Escondido, CA 92026

5 Frank W. Hafner, III
6 5377 Godbey Drive
7 La Canada, CA 91011

8 Bruce R. Lairmore
9 18858 Vista Del Canon F
10 Newhall, CA 91321

11 Maurice F. Geraud, Jr.
12 Diane E Geraud
13 8661 Larkport Drive
14 Huntington Beach, CA 92646

15 Peter J. Errichiello, Jr.
16 Susan F. Errichiello, Jr.
17 5816 Raintree Lane
18 Westmont, IL 60559

19 Robert Antonioli
20 P.O. Box 2311
21 San Rafael, CA 94912

22 Dr. Craig G. Coy, DDS
23 1900 Royalty Dr., #120
24 Pomona, CA 91767

25 Grover Rains
26 15201 East Pintura Drive
27 Hacienda Height, CA 91745

28 Karl Haug
29 3068 Bowling Green Drive
30 Walnut Creek, CA 94598

31 David R. and Margaret M. Mowrer
32 ~~1643 Mt. Evans Drive~~
33 ~~Longmont, CO 80501~~
34 Ret'd Mail 09/20/04 Forwarding Ord Exp.-See New
35 Address Below

36 Marcus W. Boggs
37 P.O. Box 268
38 Jackson, CA 95642

39 Ms. Debora M. Johns
40 6746 Pacific Crest Ct.
41 King Wood, TX 77346

42

1 Ernest A. and Mary S. Moore
2 4329 Palos Verdes Dr. South
3 Rancho Palos Verdes, CA 90275

4 Mrs. Ola Faye Owen
5 135 La Florioita
6 Pismo Beach, CA 93449

7 Christopher L. Nelson
8 1028 Palm Drive
9 Azusa, CA 91702

10 Maurice J. W. Lehmann
11 P.O. Box 1011
12 Boerne, TX 78006

13 Mrs. Lyn Sudduth
14 1207 Parkland Drive
15 Santa Maria, CA 93455

16 Elvon M. Darusmont
17 Darusmont Family Trust
18 907 Bermuda Street
19 Bakersfield, CA 93309

20 Thomas C. Kennicott
21 7238 Caribou Trail
22 Centerville, OH 45459

23 Ms. Alice Fanucchi
24 The Maria Ghiringhelli Trust
25 2980 Privet Drive
26 Hillsborough, CA 94010

27 Glenn E. Campbell
28 ~~8111 McKinley Ave., Apt. D~~
29 ~~Paramount, CA 90723~~
30 3/8/05 Ret'd Mail New Address Below

31 Shane R. Marbury
32 ~~3700 Victorian Pines Place~~
33 ~~San Jose, CA 95117~~
34 3/8/05 Ret'd Mail - Fwdg Order Exp'd

35 Mrs. Mary Ruth Butts
36 Butts Family Trust
37 873 Avocado Place
38 Del Mar, CA 92014-3901

39 Ms. Christine Cagle
40 7512 Camellia
41 North Hollywood, CA 91605

42

1 Dean K. Steinke
1905 E. 17th St., #220
2 Santa Ana, CA 92705
3 Doug Damewood
22448 Echo Canyon Court
4 Corona, CA 92883
5 Martin T. and Lorelei I. Brux
5841 Shirl Street
6 Cypress, CA 90630-3326
7 Kyran Glenna Huss
4017 Nobhill Drive
8 Muskegon, MI 49441
9 Reinhard Marlen Meier
5286 Turnberry Place
10 San Jose, CA 95136
11 Robert J. and Patricia L. Gumber
343 Freya Drive
12 Solvang, CA 93463
13 William L. Ward
712 Claret North, Space 264
14 Calistoga, CA 94515
15 Charles R. Evans
3000 El Camino Ave.
16 Las Vegas, NV 89102
17 Daniel L. Demuth
5 Lyonsgate Road
18 Bexley, OH 43209
19 Kenneth R. Mayry
12220 Pierson
20 Detroit, MI 48228
21 Dale I. Dufault
2918 Hempstead Road
22 Anaheim, CA 92806
23 Danny Perugino
1317 S. Eighth Ave
24 Arcadia, CA 91006
25 David R. Rodewald
14551 Ringate Drive
26 Whittier, CA 90604

27

28

1 State of New Jersey
Division of Taxation
2 Compliance Act
CN - 245
3 Trenton, NJ 08646
4 Arizona Department of Revenue
1600 W. Monroe Street
5 Phoenix, AZ 85007
6 Michael Bolliger
3404 Centinela, Ave. 12
7 Los Angeles, CA 90066
8 Lin Curtis Peterson
1862 Valencia Street
9 Rowland Heights, CA 91748
10 Mrs. Ola Faye Owen
135 La Florioita
11 Pismo Beach, CA 93449
12 Ugma Darrelle R. Pan
c/o Charlene R. Pan
13 17207 Stowers Ave.
Cerritos, CA 90703
14 Diosdado C. Pan
15 17207 Stowers Ave
Cerritos, CA 90703
16 Clifford Wong
17 1149 South Carmelina Ave
Los Angeles, CA 90049-5811
18 Michael R. and Claudia A. Shidler
19 14313 High Pine Street
Poway, CA 92064
20 Elvon M. Darusmont
21 Darusmont Family Trust
907 Bermuda Street
22 Bakersfield, CA 93309
23 Indiana Dept. Of Revenue
100 N. Senate Ave
24 Indianapolis, IN 46204-2253
25 Randolph y Michiko Miyata
Miyata Family Trust
26 1113 Prospect Ave
San Gabriel, CA 91776

27

28

1 George A. Boyer
217 South Monte Vista Street
2 La Habra, CA 90631

3 Registrar Recorder
P.O. Box 592
4 Los Angeles, CA 90053

5 Ms. Lynette R. Waltner
341 Silvera Ave.
6 Long Beach, CA 90803

7 Mrs. Ingrid Freitas
27842 Calle Marin
8 Mission Viejo, CA 92692

9 M. Carl Jean Wilkes
Route 3
10 Box 111 17
Grapeland, TX 75844

11 Gerald A. and Joan E. Onsrud
12 2653B Summer Vale Circle
Grand Junction, CO 81506

13 Thomas A. Chrones
14 3202 Manley Dr.
Lompoc, CA 93436-2371

15 Ms. Cynthia C. L. Brown
16 7678 Brookwood Dr.
Huntington Beach, CA 92648

17 David Poltorak
18 16739 East Dawn Haven Road
Hacienda Height, CA 91745

19 Mrs. Irma G. Aguilar
20 1334 Calbourne Drive
Diamond Bar, CA 91789

21 Irma Nahum Aguilar
22 1334 Calbourne Drive
Diamond Bar, CA 91789

23 Orange County Treasurer-Tax
24 P.O. Box 1438
Santa Ana, CA 92702

25 Paul H. and Margaret R. Schmidt
26 Schmidt Family Trust
~~310 Felton Empire Road~~
27 ~~Felton, CA 95018~~
05/05/05 Ret'd Mail New Address Below

28

1 Donald M. Pass
16375 N. Rocky Road
2 Meadow Vista, CA 95722

3 Mary Raheb Butler
P.O. Box 1938
4 Zephyr Cove, NV 89448-1938

5 Ohio Department of Taxation
30 East Broad Street
6 Columbus, OH 43215

7 Worldcom
Attn: Heather Gullic
8 1 Williams Center
Drop 28-18
9 Tulsa, OK 74172

10 Governmental Agencies
Employment Development Department
11 Bankruptcy Group MIC 92E
P.O. Box 826880
12 Sacramento, CA 94280-0001

13 Franchise Tax Board
Attention: Bankruptcy
14 P.O. Box 2952
Sacramento, CA 95812-2952

15 Franchise Tax Board
16 P.O. Box 942857
Sacramento, CA 94257-0531

17 Internal Revenue Service
18 ~~Special Procedure/Bankruptcy~~
~~P.O. Box 30212~~
19 ~~Laguna Niguel, CA 92607-0213~~
~~Ret'd Mail 06/16/05 - No such address~~

20 Internal Revenue Service
21 1973 N. Rulon White Blvd.
Ogden, UT 84404

22 Internal Revenue Service
23 Attn: Ms. Lynne Davis
Insolvency Group 3 Mailstop 5503
24 24000 Avila Road
Laguna Niguel, CA 92677

25

26

27

28

DISTRIBUTION CENTER
05 SEP -6 AM 7:48

1 Missouri Department of Revenue
General Counsel's Office
2 Chad W. Motley, Esq.
301 West High Street, Room 670
3 P.O. Box 475
Jefferson City, MO 65105-0475
4
5 Securities and Exchange Commission
Attn: Bankruptcy Counsel
5670 Wilshire Boulevard, 11th Floor
6 Los Angeles, CA 90036
7
8 State of California
Franchise Tax Board
P.O. Box 1468
Sacramento, CA 95812-1468
9
10 State of California
Franchise Tax Board
3321 Power Inn Road, Suite 250
11 Sacramento, CA 95826
12 U.S. Attorney's Office Tax Division
Federal Building, Room 7211
13 300 North Los Angeles Street
Los Angeles, CA 90012
14
15 U.S. Department of Justice Tax
Division
Civil Trial Section, Western Region
16 P.O. Box 683
Ben Franklin Station
17 Washington, D.C. 20044
18 The Commissioner of Revenue
for the State of Tennessee
19 Patty J. Clark
Attorney for the Commissioner of
20 Revenue
P.O. Box 198065
21 Nashville, TN 37219-9927
22 Internal Revenue Service
P.O. Box 12586
23 Fresno, CA 93778

24 New/Revised Addresses
Cyberkidz Ltd. I
25 ~~20144 Plummer Street~~
~~Chateworth, CA 91311~~
26 USPS Ret'd 5/9/05 NoFwdgOrder
27
28

1 Cyberkidz Ltd. I
c/o Edwin Larson, Agent for Service
2 ~~15303 Ventura Boulevard, 9th Floor~~
~~Chesterman Oaks, CA 91403~~
3 USPS Ret'd 3/16/05 Attempted/Not Known
4 Attorneys for Worldcom, Inc.
Walter K. Oetzell, Esq.
5 Thelen Reid & Priest LLP
333 South Hope Street, Suite 2900
6 Los Angeles, CA 90071-3048
7
8 Glenn E. Campbell
~~8438 3rd Street~~
8 ~~Paramount, CA 90723-3510~~
See Below for New Address as of 08/25/05
9
10 Glenn E. Campbell
P.O. Box 4135
Bellflower, CA 90707
11
12 Office Depot
P.O. Box 9020
Des Moines, IA 50368-9020
13
14 David R. and Margaret M. Mowrer
1610 Prairie Song Place
Longmont, CO 80501-2772
15
16 Paul H. and Margaret R. Schmidt
Schmidt Family Trust
1691 Liverpool Avenue
17 San Jose, CA 95124-4719
18 Department of Commerce and
Consumer Affairs
19 335 Merchant Street, Suite 333
Honolulu, HI 96813-2921
20
21 State of Hawaii
335 Merchant Street, Suite 333
Honolulu, HI 96813-2921
22
23
24
25
26
27
28