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**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI
ABERDEEN DIVISION**

DISTRIBUTION CENTER
06 OCT -3 AM 7:22
Case 05-11168
Chapter 11

In Re:

**LONG DISTANCE BILLING SERVICES, INC.
Debtors**

RECEIVED-PPSC
06 OCT -3 AM 9:21
COMMISSION
CLERK

AMENDED CERTIFICATE OF SERVICE

I, David B. Kaufman, attorney for the Arkansas Department of Finance & Administration (ADF&A) do hereby certify that on September 28, 2006, by first class United States mail, postage prepaid, or electronically, I did serve upon the parties listed on the attached service list the following attached documents:

(1) DOCKET ENTRY 233:

**Arkansas DF&A Administrative
Expense Proof of Claim, filed August 1, 2006;**

(2) DOCKET ENTRY 276:

**Notice of Hearing - 11/21/06 at 9:30 AM
Oxford Federal Bldg, Oxford, MS**

Responses Due - 11/3/06

To consider and act upon the following:

**223 - Application for Administrative Expenses
filed by Arkansas DF&A.**

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC 1
- OTH Grant

ARKANSAS DEPARTMENT OF FINANCE
& ADMINISTRATION
P. O. Box 1272
Little Rock, AR 72203
Tel/Fax: (501) 682-7030/7599
By: /s/ David B. Kaufman
David B. Kaufman, ABN 76061
David.kaufman@rev.state.ar.us
Attorney for the ADF&A

DOCUMENT NUMBER-DATE

09101 OCT-3 06

FPSC-COMMISSION CLERK

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI
ABERDEEN DIVISION**

In Re:

**Case No. 05-11168
Chapter 11**

**LONG DISTANCE BILLING SERVICES, INC.
Debtor**

ADMINISTRATIVE EXPENSE PROOF OF CLAIM

1. The undersigned, am an agent of the Arkansas Department of Finance & Administration (ADF&A), and is authorized to make this request on behalf of the ADF&A.
2. Request is made for the payment of state and local taxes and any interest or penalty due under the laws of the State of Arkansas from the Debtor post-petition in this case.
3. The grounds of liability are the following state and local taxes, interest and penalty due post-petition under the laws of the State of Arkansas:

<u>Tax ID No.</u>	<u>Tax Type</u>	<u>Tax Per.</u>	<u>Tax Due</u>	<u>Interest</u>	<u>Penalty</u>	<u>Credits</u>	<u>Balance</u>
235257-76-002	Sales	2/2005	4,337	564.76	1,522.15	.00	6,423.91
235257-76-002	Sales	3/2005	4,443	540.72	1,559.60	.00	6,543.32
236257-76-002	Sales	4/2005	4,665	529.40	1,634.85	.00	6,829.25
236257-76-002	Sales	5/2005	4,209	460.70	1,477.35	.00	6,147.05
236257-76-002	Sales	6/2005	4,520	435.87	1,582.00	.00	6,537.87
236257-76-002	Sales	7/2005	9,262*	855.86*	3,241.80*	.00	13,359.43*
236257-76-002	Sales	8/2005	194,754*	15,954.70*	68,164.07*	.00	278,797.53*
236257-76-002	Sales	9/2005	4,214*	300.45*	1,474.85*	.00	5,989.30*
236257-76-002	Sales	11/2005	7,959*	438.20*	2,389.04*	.00	10,786.24*
236257-76-002	Sales	12/2005	4,249*	189.28*	1,965.44*	.00	5,503.72*
236257-76-002	Sales	1/2006	6,038*	205.25*	1,206.88*	.00	7,450.12*
236257-76-002	Sales	2/2006	8,120*	277.41*	1,626.04*	.00	10,023.45*
236257-76-002	Sales	5/2006	4,466*	203.11*	1,204.01*	.00	5,873.12*

Total Tax Due.	\$261,236
Total Interest Due.	\$20,955.71
Total Penalty Due	\$89,048.08
Total Credits	\$.00
Total Balance Due.	\$370,264.31

*No Return Filed – Estimated Assessment

In Re Long Distance Billing Services, Inc.
USBC No. 05-11168/11
ADF&A Administrative Expense Proof of Claim
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The above information is true correct to the best of my knowledge and belief.

**ARKANSAS DEPARTMENT OF FINANCE
& ADMINISTRATION**
P. O. Box 1272, Room 2380
Little Rock, AR 72203
Tel/Fax: (501) 682-7030/7599

By: /s/ David B. Kaufman
David B. Kaufman, ABN 76061
david.kaufman@rev.state.ar.us
Attorney for ADF&A

Certificate of Service

On this 1st day of August, 2001, a copy of this Administrative Expense Proof of Claim was mailed electronically to the following: Craig M. Geno, cmgeno@harrisgeno.com, Lead attorney for the Debtor.

/s/ David B. Kaufman
David B. Kaufman

CLF 67bk
(Rev. 12/03/03)

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI**

Cochran U.S. Bankruptcy Courthouse
703 Highway 145 North
Aberdeen, MS 39730
Telephone: 662-369-2596

In Long Distance Billing Service, Inc.
Re: Debtor(s)

Case No.: 05-11168
Chapter: 11
Judge: David W. Houston III

PLEASE TAKE NOTICE that a hearing will be held at

Oxford Federal Building, Oxford, MS

on 11/21/06 at 09:30 AM

Responses Due: 11/3/06

to consider and act upon the following:

233 - Application for Administrative Expenses Filed by David B. Kaufman on behalf of Ark. Dept. of Finance & Admin.. (Entered on Docket by: Kaufman, David)

Should any party receiving this notice respond or object to said motion such response or objection is required to be filed with the Clerk of this court and served on the Attorney for Movant on or before said response due date. If any objection or response is filed, a hearing will be held on the above mentioned date; otherwise, the Court may consider said motion immediately after the objection or response due date.

A copy of the motion is required to be served pursuant to Rules 9013 and 9014, FRBkP. THE MOVING PARTY'S ATTORNEY IS REQUIRED BY THE STANDING ORDER ATTACHED HERETO TO PERFORM NOTICING AS TO SAID MOTION, THE NOTICE OF HEARING, AND THE OBJECTION DEADLINE, ACCORDING TO THE TERMS OF SAID STANDING ORDER.

Dated: 9/22/06

David J. Puddister
Clerk, U.S. Bankruptcy Court
BY: Janet Hodges
Deputy Clerk