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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE: LONG DISTANCE BILLING SERVICES INC.

CASE NO. 05-11168

COMMISSION
CLERK

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ORDER

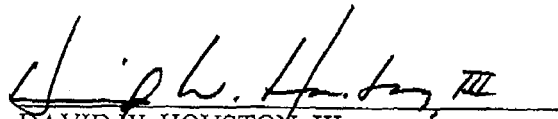
THIS CAUSE is before the Court for preliminary consideration regarding Notice and a hearing with respect to the Application for Authority to Employ a Professional (the "Application"), and being otherwise advised in the premises, the Court is of the opinion that, objection filing deadlines to the above Application should be reduced, and a final hearing date should be set to consider any objections that may be filed to the Application. It is, accordingly,

ORDERED, that objections to the Application must be filed with the Clerk of the Court, Honorable David Puddister, Cochran U.S. Bankruptcy Courthouse, 703 Highway 145 North, Aberdeen, Mississippi, 39730, and with a copy to counsel for the Debtor, Craig M. Geno, Esq., Harris Jernigan & Geno, PLLC, Post Office Box 3380, Ridgeland, Mississippi 39158-3380, on or before **Wednesday, October 18, 2006**, at 4:00 p..m. It is further,

ORDERED, that in the event objections are filed to the Application, those objections shall be heard and considered by the Court on **Friday, October 20, 2006**, commencing at 10:00 a.m. in the United States Bankruptcy Courthouse, 703 Highway 145 North, Aberdeen, Mississippi. It is further,

ORDERED, that counsel for the Debtor is directed to submit a copy of this Order and the Notice from the Clerk of the Court, together with a copy of the Application to all parties in interest.

SO ORDERED, this the 5th day of October, 2006.


DAVID W. HOUSTON, III
UNITED STATES BANKRUPTCY JUDGE

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

DOCUMENT NUMBER-DATE

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FPSO-COMMISSION CLERK

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-11168

APPLICATION FOR AUTHORITY
TO EMPLOY A PROFESSIONAL

COMES NOW, Long Distance Billing Services, Inc. ("LDBS") and files this its Application for authority to Employ A Professional (the "Application"), and in support thereof, would show the following, to-wit:

1. LDBS initiated this Chapter 11 case by the filing of a voluntary petition pursuant to Chapter 11 on the 22nd day of February, 2005. Subsequent thereto, LDBS has been, and is, the duly qualified, and acting, Debtor-in-Possession in this Chapter 11 case. LDBS is in possession and control of the assets of the Debtor-in-Possession and is operating the businesses of the Debtor-in-Possession.
2. This Honorable Court has jurisdiction of the subject matter herein and the parties hereto pursuant to 28 U.S.C. §§ 157 and 1334; 28 U.S.C. §§ 105, 330, 541, 363, 1107, and related statutes, related rules and various orders of reference. This is a core proceeding.
3. LDBS sells telecommunications services in all 48 states.
4. Each state in which LDBS sells telecommunications services has its own filing requirements with respect to qualification to do business, filings with the various secretaries of state, filings with various taxing authorities and the payment of taxes to the taxing authorities.
5. LDBS is delinquent with respect to filing of tax returns in all 48 states, and with respect to payment of its taxes in all 48 states. LDBS needs to employ a professional in this case who will be dedicated to filing delinquent tax returns, assessing prior tax returns for accuracy and adequacy, reviewing

files, electronic data and related materials that are requested by Mr. McPherson, in as expeditious a fashion as is possible so that Mr. McPherson can prepare the tax filings that will allow the Debtor to meaningfully prosecute and amend the Disclosure Statement and Plan of Reorganization herein.

10. Other grounds to be assigned upon a hearing hereof.

WHEREFORE, PREMISES CONSIDERED, LDBS respectfully prays that upon a hearing hereof this Honorable Court will enter its order granting the Application.

DATED, this the 5th day of October, 2006.

Respectfully submitted,

LONG DISTANCE BILLING SERVICES, INC.

By Its Attorneys

HARRIS JERNIGAN & GENO, PLLC

By: */s/ Craig M. Geno*
Craig M. Geno

filing requirements of the various secretaries of state, instructing counsel to the Debtor-in-Possession to object to (if necessary) various tax claims that have been filed and the coordination of the filing of tax returns and documents with secretaries of state as well as the payment of taxes, franchise fees, and related claims that are owed by LDBS to the 48 states.

6. LDBS has, after diligent search and inquiry, secured the services of a professional who is competent to perform all of these taxes. Specifically, LDBS has employed Scott A McPherson ("Mr. McPherson") to perform the above-described duties. A copy of the resume of Mr. McPherson is attached, incorporated by reference and marked as Exhibit "A".

7. The LDBS has agreed to pay Mr. McPherson compensation at the rate of \$150.00 per hour for the services that are outlined above.

8. Mr. McPherson is now a professional serving and representing LDBS as to the matters outlined herein. Mr. McPherson is a disinterested person, in that he holds no interest adverse to the bankruptcy estate, and he has no connection or relationship with or to any of the creditors, LDBS, the office of the United States Trustee (or any representative thereof) which need to be disclosed or discussed, after a reasonable and diligent search and inquiry. Thus, Mr. McPherson is qualified to serve as a professional for the services to be rendered as outlined herein and is a disinterested person as contemplated by the Bankruptcy Code.

9. Mr. McPherson is to be given complete and unfettered access in and to LDBS's books and records of every shape, form or fashion whatsoever and wherever located. Accordingly, Craig M. Geno (counsel to LDBS), Susan Walker (accountant to LDBS), and LDBS itself are all specifically and expressly directed to cooperate with Mr. McPherson, and to turn over to Mr. McPherson, all documents,

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OF COUNSEL:

Craig M. Geno; MSB No. 4793
Jeffrey K. Tyree; MSB No. 9049
Melanie T. Vardaman; MSB No. 100392
Harris Jernigan & Geno, PLLC
587 Highland Colony Parkway (39157)
P. O. Box 3380
Ridgeland, MS 39158-3380
Telephone No.: 601-427-0048
Facsimile No.: 601-427-0050

CERTIFICATE OF SERVICE

I, Craig M. Geno, do hereby certify that I have this date, mailed, a true and correct copy of the above and foregoing instrument to the following:

Sammye S. Tharp, Esq.
Office of the United States Trustee
Suite 706, A. H. McCoy Federal Building
100 West Capitol Street
Jackson, MS 39269

THIS, the 5th day of October, 2006.

/s/ Craig M. Geno
Craig M. Geno

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-11168

Scott A. McPherson
319 North Woodmont Drive
Downingtown, PA 19335
(610) 484-888-8171
Email: samcpherson@mcphersoncpa.com

EXHIBIT "A"

Resume of Professional

FORENSIC ACCOUNTING/MANAGEMENT CONSULTING

Finance...Operations...Human Resources...Information Technology
Administration...Planning/Strategy...Consulting

Project Management...Forecasting/Budgeting...Expense Control
Recruiting/Training...Organization Development

Over 20 years of accounting/litigation support/finance experience.
Knowledge of multiple industry segments. Demonstrated ability to increase revenue,
control expenses, utilize technology, and motivate and manage people.

January 2005 McPHERSON, CPA, PLLC
To Present Director of Accounting and Tax Services, Litigation Support,
Business Valuations and International Operations

September 2003 CROFT, DROZD & COMPANY, P.C.
To January 2005 Shareholder and Director of Litigation Support and Business
Valuations

March 2002 SIMPLICIT BUSINESS TECHNOLOGY
To September 2003 Director of Corporate Development

March 1997 COGEN SKLAR LLP
To September 2003 Partner, SEC Audit and Litigation Support Departments

- Evaluate acquisition and merger candidates for clients.
- Manage SEC audits of the firm.
- Manage audits of Not for Profit Organizations.
- Utilize investment banking and banking relationships to provide capital for client needs.
- Manage bankruptcy, domestic, class action and other litigation in connection with prominent Philadelphia and New York law firms.
- Member of the firm's accounting and auditing committee and technical review departments.

SCOTT A. McPHERSON, CPA, CFE, CVA...Page Two

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August 1995 SIGMA ALPHA GROUP, LTD.
To March 1997 (Company is now Clariti Telecommunications, Ltd.)
Chief Accounting Officer

- Analyzed financial statements for acquisition/merger targets.
- Responsible for cash management, preparation of financial projections, budgets, consolidated multi-state corporate tax returns, SEC reporting, purchasing, inventory management and network administration for this technology company.
- Brought SEC reporting in-house and transitioned reporting with the SEC EDGAR system.

November 1994 COGEN SKLAR LLP
To July 1995 Accounting and Auditing Manager

- Manager in charge of SEC engagements.
- Manager in charge of Not for Profit Organizations.
- Member of the firm's accounting and auditing committee, computer committee and technical review department.

December 1989 GLICKMAN, BERKOVITZ, LEVITSON & WEINER, CPA'S
To October 1994 Manager

- Managed the firm's largest audits, which included a foreign freight forwarder, leasing company, not for profit organization, and a used equipment resaler. Also performed internal audit function for a hospital management company.
- Provided litigation support services for several Philadelphia area law firms.
- Member of firm's technical review department.
- Responsible for corporate and individual tax planning.
- Assisted clients in evaluating financial requirements through budget and cost analyses.
- Coordinated internal automated auditing program and conducted seminars relative to its use and applications.

January 1987 SCHIFFMAN HUGHES, CPA'S
To December 1989 Supervisor

- Manager for SEC audit clients.
- Audited and reviewed medical practices, the firm's specialty.

EXHIBIT "B"

Affidavit

EXECUTED AFFIDAVIT TO BE PROVIDED PRIOR TO HEARING OF THIS MATTER

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE: LONG DISTANCE BILLING SERVICES INC. CASE NO. 05-11168

AFFIDAVIT IN SUPPORT OF DEBTOR'S
APPLICATION FOR AUTHORITY TO EMPLOY PROFESSIONAL

PERSONALLY APPEARED BEFORE ME, the undersigned authority, in and for the jurisdiction aforesaid, Scott A. McPherson (the "Affiant"), who after having been duly sworn, stated on oath that this Affidavit in Support of Debtor's Application for Authority to Employ Professional (the "Application") is filed herein by the Affiant in support of the Debtor's request to employ him as its professional herein, that the Affiant does not represent interests adverse to the Debtor or the estate and matters upon which she is to be engaged, and his employment would be in the best interest of this estate. To the best of Affiant's knowledge, he has no connections with the creditors herein or any other party-in-interest or their respective attorneys and accountants, or with the office of the U. S. Trustee, or any employees of the office of the U. S. Trustee, which are prohibited, which would interfere with or hinder the performance of his duties herein, or which need to be described herein. The Affiant hereby makes application for employment as a professional for the Debtor herein.

SCOTT A. MCPHERSON

STATE OF PENNSYLVANIA
COUNTY OF _____

SWORN TO AND SUBSCRIBED BEFORE ME, this the ____ day of October, 2006.

NOTARY PUBLIC

MY COMMISSION EXPIRES:
