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	2 3	COMMISSION CLERK							
	4	Judge David W. Houston, III Chapter 11							
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	7	UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF MISSISSIPPI							
	8								
	9	In re NO. 05-11168							
	10	LONG DISTANCE BILLING SERVICES, CERTIFICATE OF SERVICE INC.,							
	11	Debtor.							
	12	I, Kathryn Ferrier, do hereby certify as follows: On the 5 th day of December, 2006, I sent by United States mail, first class, postage prepaid, or							
	13								
	14	electronically, a copy of the attached documents listed below to each of the parties listed on the							
	15	attached Mailing Matrix obtained from the PACER Court System on November 27, 2006.							
	16	1. Notice of Hearing Docket No. 308); and							
	17	2. State of Washington Department of Revenue's Request for Administrative Expenses							
	18								
CMP _	19	I declare under penalty of perjury that the foregoing is true and correct. EXECUTED this 5th day of December, 2006.							
COM_	20								
CTR _	21	/s/ Kathryn Ferrier							
ECR _	22	Kathryn Ferrier, Legal Assistant							
GCL _	23	—							
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CERTIFICATE OF SERVICE

SEC

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OFFICE OF THE ATTORNEY GENERAL Bankruptcy & Collections Unit 800 Fifth Avenue, Suite 2000 Seattle, Washington 98104-3188 (206) 389-2187 phone – (206) 587-5150 fax FPSC-COMMISSION CLERK

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

Cochran U.S. Bankruptcy Courthouse, 703 Highway 145 North, Aberdeen, MS

on 1/8/07 at 10:00 AM

Responses Due: 1/4/07

to consider and act upon the following:

307 – Application for Administrative Expenses Filed by Catherine F. Ries on behalf of State of Washington, Department of Revenue. (Attachments: # (1) Exhibit A) (Entered on Docket by: Ries, Catherine)

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: 12/4/06

David J. Puddister Clerk, U.S. Bankruptcy Court BY: Wanda Edwards Deputy Clerk

UNITED STATES BANKRUPTCY COURT NORTHERN DISTRICT OF MISSISSIPPI

STANDING ORDER DELEGATING CERTAIN NOTICING RESPONSIBILITIES

WHEREAS, Rule 2002, Rules 9013 and 9014, Federal Rules of Bankruptcy Procedure, and certain other provisions of law and language included in the Federal Rules of Bankruptcy Procedure authorize this Court to delegate certain noticing responsibilities as the Court may direct; it is

ORDERED as follows:

- (1) The plan proponent shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees no less than 25 days notice by mail of (a) the time fixed for filing objections and the hearing to consider approval of a disclosure statement; and (b) the time fixed for filing objections and hearing to consider confirmation of a plan;
- (2) The moving party shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees not less than 20 days notice by mail of (a) a proposed use, sale or lease of property of the estate other than in the ordinary course of business, unless the court for cause shown shortens the time or directs another method of giving notice; (b) the hearing on approval of a compromise or settlement of a controversy, unless the court for cause shown directs that notice not be sent; (c) the hearing on dismissal or conversion of a case to another chapter; (d) the time fixed to accept or reject a proposed modification of a plan; and (e) hearings on all applications for compensation or reimbursement of expense totaling in excess of \$1000;
- (3) The moving party shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees (except as otherwise expressly provided by law, Federal Rules of Bankruptcy Procedure, Local Bankruptcy Rules, or another order of this court), not less than 20 days notice by mail of the date when **objections** must be filed **in all contested matters** (i.e., all matters other than adversary proceedings) **except** as to motions for **relief from the automatic stay** under 11 U.S.C. Sec. 362 and motions to **avoid liens** under 11 U.S.C. Sec. 522(f); and
- (4) Within five (5) business days from the issuance of the appropriate Notice of Motion for Relief from Stay or for Adequate Protection in a Chapter 11 case, the moving party shall serve a copy of the Chapter 11 Motion, along with said Notice (provided by the Clerk of this court) upon the debtor, the attorney of record for the debtor, the trustee, if any, the U.S. Trustee, all holders of liens on any property as to which relief is sought, all members of the unsecured creditors' committee, if any, and the attorney for said committee, if any. A copy of said motion and said notice of hearing shall be served on the twenty (20) largest unsecured creditors (per enclosed matrix) if there is no unsecured creditors' committee.

The moving party shall file in the office of the Clerk of this court, within five (5) business days from the date of issuance of said notice, a certificate of service, with a copy of the materials served, that states upon whom the materials were served and the date of service. It is the responsibility of the moving party, not the Clerk of this court, to ascertain the names and addresses of the parties to be served.

DATED: April 9, 2004

DAVID W. HOUSTON, III
JUDGE, U.S. BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

2 3 Judge David W. Houston, III 4 Chapter 11 5 6 UNITED STATES BANKRUPTCY COURT 7 NORTHERN DISTRICT OF MISSISSIPPI 8 In re NO. 05-11168 10 LONG DISTANCE BILLING SERVICES, STATE OF WASHINGTON DEPARTMENT OF REVENUE'S INC., REQUEST FOR PAYMENT OF 11 ADMINISTRATIVE EXPENSES Debtor. 12 The State of Washington Department of Revenue, by and through the undersigned attorney, 13 makes the following request for payment of administrative expenses pursuant to 11 U.S.C. §503: 14 The Debtor filed for relief under Title 11 of the U.S. Bankruptcy Code on February 1. 15 22, 2005, and since then has continually operated its business. 16 The Debtor has failed to file returns and pay taxes due to the Department of 17 Revenue for the entire post-petition period. With interest calculated through November 30, 2006, 18 the Debtor owes the Department of Revenue \$28,850.56 in accrued, unpaid sales taxes for 19 February 2005 through September 2006. An itemized statement of the taxes is set forth in the 20 Declaration of Doug Houghton, attached as Exhibit A. 21 The grounds for liability are the taxes due under the laws of the State of 3. 22 Washington as set forth in Exhibit A. The filing of tax returns and payment of taxes are required 23 by section 82.32.045 of the Revised Code of Washington (RCW 82.32.045). 24 The post-petition taxes, with interest and penalties, due to the Department of 4. 25 Revenue are administrative expenses entitled to first priority under 11 U.S.C. §503 and §507(a)(1). 26

1

1	The Department of Revenue requests an order granting its request for payment of										
2	administrative expenses and directing the Debtor to make payment in full within 30 days of entry										
3	of the order.										
4	DATED this 1st day of December, 2006.										
5	ROB MCKENNA										
6	Attorney General										
7	/s/ Catherine F. Ries										
8	CATHERINE F. RIES, WSBA No. 29485 Assistant Attorney General										
10	For the State of Washington, Department of Revenue 800 Fifth Avenue, Suite 2000										
11	Seattle, WA 98104-3188 (206) 389-2195										
12											
13	Certificate of Service										
14	On this 1 st day of December, 2006, a copy of this REQUEST FOR PAYMENT OF ADMINISTRATIVE EXPENSES was mailed electronically to the following: Craig M. Geno, cmgeno@harrisgeno.com , Lead Attorney for the Debtor; and the										
15											
16	U.S. Trustee, <u>USTPRegion05.AB.ECF@usdoj.gov</u> .										
17	/s/ Catherine F. Ries										
18	Catherine F. Ries										
19											
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STATE OF WASHINGTON DEPARTMENT OF REVENUE'S REQUEST FOR PAYMENT OF ADMINISTRATIVE EXPENSES OFFICE OF THE ATTORNEY GENERAL Bankruptcy & Collections Unit 800 Fifth Avenue, Suite 2000 Seattle, Washington 98104-3188 (206) 389-2195 phone – (206) 587-5150 fax

EXHIBIT A

2 3 Judge David W. Houston, III CATHERINE F. RIES 4 Chapter 11 Assistant Attorney General Bankruptcy & Collections Unit 5 800 Fifth Avenue, Suite 2000 Seattle, Washington 98104-3188 6 (206) 389-2187 7 UNITED STATES BANKRUPTCY COURT 8 NORTHERN DISTRICT OF MISSISSIPPI 9 NO. 05-11168 In re 10 LONG DISTANCE BILLING SERVICES, DECLARATION OF DOUG HOUGHTON INC.. 11 Debtor. 12 DOUG HOUGHTON declares as follows: 13 I am a Revenue Agent employed by the State of Washington, Department of Revenue. 1. 14 I am the Revenue Agent assigned to this account. I am the custodian of the Department's files kept in 15 the ordinary course of business relating to this matter, and am authorized and competent to testify 16 therefrom. 1.7 The Debtor has failed to pay the following post-petition taxes due to the Washington 2. 18 State Department of Revenue: 19 Account 20 Tax Period Tax Interest Penalty Balance Due Number Type of Tax 21 95.76 2/23/05-3/31/05 1,500.00 375.00 1,876.00 602069125 Sales/Business 22 Sales/Business 4/1/05-6/30/05 3,000,00 95,76 1,500.00 4,595.76 602069125 23 Sales/Business 7/1/05-9/30/06 3,000.00 95.76 1,500.00 4,595.76 602069125 24 602069125 Sales/Business 10/1-12/31/05 3,000.00 95.76 1,200.00 4,295.76

1/1/06-3/31/06

3,000.00

95.76

DECLARATION OF DOUG HOUGHTON

Sales/Business

25

26

602069125

OFFICE OF THE ATTORNEY GENERAL Bankruptcy & Collections Unit 800 Fifth Avenue, Suite 2000 Sentile, Washington 98104-3188 (206) 389-2187 phone - (206) 587-5150 fax

4,595.76

1,500,00

EXHIBIT A

602069125	Sales/Business	4/1/06-6/30/06	3,000.00	95.76	1,500.00	4,595.76
602069125	Sales/Business	7/1/06-9/30/06	3,000.00	95.76	1,200.00	4,295.76

- 3. The total post-petition debt owed the Department is approximately \$28,850.56.
- 4. The assessments set forth in paragraph 2 above are estimated as the Debtor has failed to file post-petition tax returns with the Washington State Department of Revenue for February 2005 through September 2006.

I declare under penalty of perjury that the foregoing is true and correct. EXECUTED this 30th day of November, 2006.

DOUG HOUGHTON

DECLARATION OF DOUG HOUGHTON

OFFICE OF THE ATTORNEY GENERAL Bankruptcy & Collections Unit 800 Fith Avenue, Suite 2000 Seuttle, Washington 98104-3188 (206) 389-2187 phone – (206) 587-5150 fax Label Matrix for local noticing 0537-1 Case 05-11168 Northern District of Mississippi Aberdeen Mon Nov 27 12:25:32 CST 2006 P. 0. Box 5616

Alabama Secretary of State, Nancy Worley P. 0. Box 5616 Montgomery, AL 36103-5616

Arizona Corporation Commission
1200 West Washington

Arizona Department of Revenue P. 0. Box 29010 Phoenix, AZ 85038-9010

Arkansas Department of Finance and Administr P. 0. Box 3861 Little Rock, AR 72203-3861

Arkansas Secretary of State Charlie Daniels State Capitol Corp. Division Little Rock, AR 72201-1094

Barracuda Networks 10040 Bubb Rd. Cupertino, CA 95014

Kay D. Brock P.O. Box 12548 Austin, TX 78711

California Secretary of State Kevin Shelly 1230 J Street Sacramento, CA 95814

Colorado Secretary of State Donetta Davidson 1575 Sherman Street, 2nd Floor Denver, CO 80203

Alabama Department of Revenue Sales, Use, & Business Tax Division P. 0. Box 327755 Montgomery, AL 36132-7755

Alaska Public Utilities Commission 701 West Eighth Avenue, Suite 300 Anchorage, AK 99501-3469

Arizona Department of Revenue Gail Heptig Collection Division-Bankruptcy 1600 W. Monroe Phoenix, AZ 85007

Arizona Secretary of State Jan Brewer 1300 West Washington Phoenix, AZ 85007

Arkansas Dept. of Finance & Admin.
POB 1272, Rm 2380
Little Rock. AR 72203 Tel: (501) 682-7030 Fax: (501) 682-7599

Joseph H. Baldiga 100 Front St. Worcester, MA 01608-1477

David Blaylock 1700 One Commerce Square Memphis, TN 38103

California Board of Equalization Excise Taxes and Fees Division P. O. Box 942879 Sacramento, CA 94279-6091

Colorado Department of Revenue 1375 Sherman Street Denver, CO 80261-0009

Commonwealth of Massachusetts Department of Revenue P. O. Box 9564 Boston, MA 02114-9564

Alabama Public Service Commission P. 0. Box 304260 Montgomery, AL 36130

Alaska Secretary of State Loren Leman Dept. of Commerce and Economic Developme Juneau, AK 99811

Arizona Department of Revenue 1600 West Monroe Phoenix, AZ 85007

Ark. Dept. of Finance & Admin. POB 1272, Rm 2380 Little Rock, AR 72203

Arkansas Public Service Commission 1000 Center Street Little Rock, AR 72201

D. Scott Barash 2000 L Street, NW Suite 200 Washington, DC 20036

Branch of Reorganization, Atlanta Region U. S. Securities and Exchange Commission Suite 1000, 3475 Lenox Rd., N.B. Atlanta, GA 30326-1323

California Public Utilities Commission 505 Van Ness Avenue San Francisco, CA 94102

Colorado Public Utilities Commission 1580 Logan Street OL2 Denver, CO 80203

Computer Net Works 790 Turnpike Street, Suite 202 N. Andover, MA 1845

Computer Net Works, Inc.

Computer Net Works, Inc. c/o Dawn C. Stewart 1050 Connecticut Ave. NW Suite 1029 Washington, DC 20036

Connecticut Department of Public Utility Com Ten Franklin Square New Britain, CT 06051

Connecticut Department of Revenue Services

Connecticut Department of Revenue Services P. O. Box 5030 Hartford, CT 06102-5030

Connecticut Department of Revenue Services c/o Denise Mondell P.O. Box 120 Hartford, CT 06141

Connecticut Secretary of State Susan Bysiewi Ralph M. Dean III Corporation Division 30 Trinity Street Hartford, CT 06106

900 Jefferson Avenue Oxford, MS 38655

Delaware Public Service Commission 861 Silver Lake Blvd Cannon Bldg Suite 100 Dover, Delaware 19904

Delaware Secretary of State Harriet Smith Wi Dept. of State Division of Incorporation Townsend Building P. O. Box 898 Denver, DE 19903

District of Columbia Public Service Commissi 1333 H Street NW Suite 200 West Towers Washington, DC 20005

District of Columbia Secretary of State Sher Dept. of Commerce Regular Affairs 614 H Street NW. Rm 407 Washington, DC 20001

Florida Department of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0100

Florida Department of Revenue Bankruptcy Section P.O. Box 6668 Tallahassee, FL 32314

Florida Public Service Commission 2540 Shumard Oak Blvd Tallahassee, FL 32399-0850

Florida Secretary of State Glenda B. Hood Kathleen A. Gardiner
Division of Incorporation Cadillas Place Division of Incorporation r. U. Box 6327 Tallahassee, FL 32314

Cadillac Place 3030 W. Grand Blvd., Suite 10-200 Detroit. MI 48202

Craig M. Geno P.O. Box 3380 Ridgeland, MS 39158-3380

Georgia Public Service Commission 244 Washington St. SW Atlanta, GA 30334

Georgia Secretary of State Cathy Cox Corporation Dept. 2 Martin Luther King Drive Suite 315 West Tower Atlanta, GA 30334

Steven A. Ginther P.O. Box 475 Jefferson City, MO 65105-0475

Hawaii Public Utilities Commission 465 South King St. Rm 103 Honolulu, HI 96813

Hawaii Secretary of State James R. Alona, Jr P. 0. Box 40 Honolulu, HI 96810

Hawaii State Tax Collector Oahu District Office P.O. Box 259 Honolulu, HI 96809

Scott R. Hendrix P.O. Box 29 Tupelo, MS 38802-0029 David W. Houston III P.O. Drawer 867 Aberdeen, MS 39730-0867

INTERNAL REVENUE SERVICE CENTRALIZED INSOLVENCY OPERATIONS PO BOX 21126 PHILADELPHIA PA 19114-0326

Idaho Public Utilities Commission P. O. Box 83720 Boise, ID 83720-0074

Idaho Secretary of State Ben Ysursa State House, Rm 203 Boise, ID 83720

Idaho Universal Service Fund P, 0. Box 206 Minden, NV 89723-0206

Illinois Commerce Commission 527 Bast Capitol Avenue Springfield, IL 62701 Illinois Department of Revenue P, O. Box 19019 Springfield, IL 62794-9019 Illinois Dept. of Revenue Bankruptcy Unit James R. Thompson Center 100 W. Randolph #7-425 Chicago, IL 60601

Illinois Secretary of State Jesse White Springfield, EL 62756 Indiana Department of Revenue
Bankruptcy Section, Room N-203
100 North Senate Ave.
Indianapolis, IN 46204

Indiana Department of Revenue P. 0. Box 7218
Indianapolis, IN 46207-7218

Indiana Department of State Revenue
Bankruptcy Section
100 North Senate Ave.
Room N203
Indianapolis, IN 46204

Indiana Secretary of State Todd Rokita 302 W Washington St., Rm E018 Indianapolis, IN 46204 Indiana Utility Regulatory Commission 302 West Washington Street, Suite E306 Indianapolis, IN 46204

INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PO BOX 21126
PHILADELPHIA PA 19114-0326

Internal Revenue Service In care of U. S. Attorney 900 Jefferson Ave. Oxford, MS 38655 Iowa Department of Revenue Collections Section P.O. Box 10457 Des Moines, IA 50306

Iowa Department of Revenue Hoover State Office Building Des Moines, IA 50319 Iowa Department of Revenue P. O. Box 10412 Des Moines, IA 50306-0412 Iowa Secretary of State Chet Culver Iowa State Capitol Des Moines, IA 50319

Iowa Utilities Board 350 Maple St. Des Moines, IA 50319-0069 Celine E. Jackson 100 Cambridge St. P.O. Box 9565 Boston, MA 02114 Stephanie R. Jones Mississippi State Tax Commission P.O. Box 1033 Jackson, MS 39215

Kansas Department of Revenue Sales and Excise Tax 915 SW Harrison Street Topeka, KS 66625-5000 Kansas Secretary of State Ron Thornburgh Memorial Hall 1st Floor 120 SW 10th Ave Topeka, KS 66612-1594 Kansas State Corporation Commission 1500 SW Arrowhead Rd Topeka, KS 66604-4027

David B. Kaufman P.O. Box 1272 Little Rock, AR 72203 Kentucky Department of Revenue 100 Fair Oaks, 5th Floor P.O. Box 5222 Frankfort, KY 40602-0491

Kentucky Public Service Commission P. 0. Box 615 Frankfort, KY 40602-0615

Kentucky Secretary of State Trey Grayson P. 0. Box 718
Frankfort, KY 40602-0718

Level 3 1025 Eldorado Blvd Broomfield, CO 80021 Level 3 Communications, LLC 1025 Eldorado Blvd. Broomfield, CO 80021

Long Distance Billing Service, Inc. 436 Lynchburg Ave. Brookneal, VA 24528 Louisiana Department of Revenue P. 0. Box 3138 Baton Rouge, LA 70821-3138

Louisiana Public Service Commission P. 0. Box 91154 Baton Rouge, LA 70821-9154 Louisiana Secretary of State Fox McKeithen P. 0. Box 94125 Baton Rouge, LA 70804-9125

Christopher R. Maddux P.O. Box 23066 Jackson, MS 39225-3066 Maine Bureau of Revenue Services Compliance Division P.O. Box 9101 Augusta, ME 04333

Maine Bureau of Revenue Services Compliance Division P.O. Box 9101 Augusta, Maine 04333

Maine Public Service Commission 242 State Street 18 State House Station Augusta, ME 04333-0018

Maine Revenue Services P. 0. Box 1065 Augusta, MB 04332-1065

Maine Secretary of State Matthew Dunlap Dept. of Incorporation State House Station 101 Augusta, ME 04333-0101

Maryland Public Service Commission Maryland Public Service Commission
William Donald Schaefer Tower 6 St. Paul Street 16th floor Baltimore, MD 21202

Maryland Secretary of State Karl Aumann State Dept. of Assess. & Tax. 301 W Preston St. Rm 809 Baltimore, MD 21201

Maryland State Comptroller P. 0. Box 17405 Baltimore. MD 21297-1405

Massachusetts Department of Public Utilities One South Station Boston, MA 02110

Massachusetts Department of Revenue

Massachusetts Department of Revenue P. 0. Box 7015 Boston, MA 02204

Massachusetts Secretary of State William Fra Scott A. McPherson Corporation Division 1 Ashburton Place 17th Floor Boston, MA 02108

Michigan Department of Treasury Collections Division Treasury Building Lansing, MI 48922

Michigan Department of Treasury Collections Division Treasury Building Lansing, MI 48922

Michigan Department of Treasury Dept. 77003 Detroit, MI 48277-0003

Michigan Public Service Commission P. O. Box 30221 Lansing, MI 48909

Michigan Secretary of State Terri Lynn Land Dept. of Commerce, Corporation Division P. 0. Box 30054 Lansing, MI 48909

Minnesota Department of Revenue Mail Station 6330 St. Paul. MN 55146-6330

Minnesota Public Utilities Commission 121 7th Place E Suite 350 St. Paul. MN 55101-2147

Minnesota Secretary of State Mary Kiffmeyer 180 State Office Building St. Paul, MN 55155

Mississippi Public Service Commission Woolfolk Building 501 N West Street Jackson, MS 39201

Mississippi Secretary of State Eric Clark Office of Incorporation P. O. Box 136 Jackson, MS 39205

MISSISSIPPI STATE TAX COMMISSION P O BOX 22808 JACKSON MS 39225-2808

Mississippi State Tax Commission - bkt P.O. Box 22808 Jackson, MS 39225-2808

Missouri Department of Revenue Box 475 Jefferson City, MO 65105

Missouri Department of Revenue Division of Taxation and Collection P. 0. Box 840 Jefferson City, MO 65105-0840

Missouri Department of Revenue P.O. Box 475 Jefferson City, MO 65105-0475 Missouri Public Service Commission P. 0. Box 360 Jefferson City, MO 65102-0360 Missouri Secretary of State Robin Carnahan Jefferson City, MO 65101 Denise Mondell P.O. Box 120 55 Elm Street Fourth Floor Hartford, CT 06141

Montana Department of Revenue
P. 0. Box 5805
Helena, MT 59604-5905

Montana Public Service Commission P. 0. Box 202601 Helena, MT 59620-2601 Montana Secretary of State Brad Johnson Capitol Bldg. Rm. 225 Helena, MT 59620

NS8 200 - 1311 Howe Street Vancouver, BC Canada V6Z 3P3 NS8 Corporation

NS8 Corporation c/o David Blaylock 1700 One Commerce Square Memphis, TN 38103

Nebraska Department of Revenue

Nebraska Department of Revenue P. 0. Box 98923 Lincoln, NE 68509-8923 Nebraska Dept. of Revenue Attn: Bankruptcy Unit PO Box 94818 Lincoln, NE 68509-4818

Nebraska Public Service Commission 1200 N Street Suite 300 Lincoln, NE 68508 Nebraska Secretary of State John A. Gale Corporation Division Suite 1301, Capitol Bldg. Lincoln, NE 68509 Nevada Public Service Commission 727 Fairway Drive Carson City, NV 89710

Nevada Secretary of State Dean Heller Capitol Complex Carson City, NV 89710 New Hampshire Department of Revenue Administ Document Processing Division P. 0. Box 2035 Concord, NH 03302-2035 New Hampshire Public Utilities Commission 21 South Fruit Street, Suite 10 Concord, NH 03301-2429

New Hampshire Secretary of State William M. Dept. of Revenue Administration P. 0. Box 637 Concord, NH 03301 New Jersey Sales & Use Tax P. 0. Box 999 Trenton, NJ 08646-0999 New Jersey Secretary of State Regena Thomas Dept. of State P. O. Box 1330 Trenton, NJ 08625

New Mexico Public Regulation Commission P. 0. Box 1269 Santa Fe, NM 87501 New Mexico Secretary of State Rebecca Vigil-State Corporation Commission P. 0. Drawer 1269 Santa Fe, NM 87504-1269 New Mexico Taxation and Revenue Department P. 0. Box 25128 Santa Fe, NM 87504-5128

New York Public Service Commission 3 Empire State Plaza New Albany, NY 12223-1350 New York Secretary of State Randy A. Daniels Dept. of State Division of Corporation 162 Washington Avenue Albany, NY 12231 New York State Department of Taxation and Fi P.O. Box 5300 Albany, NY 12205-0300

New York State Dept. of Taxation & Finance Bankruptcy Section P.O. Box 5300 Albany, NY 12205 New York State Sales Tax Processing JAF Building P. 0. Box 1205 New York, NY 10116-1205 Newy York State Department of Taxation and F P.O. Box 5300 Albany, NY 12205-0300 Douglas C. Noble P.O. Box 23066 Jackson, MS 39225 North Carolina Department of Revenue P. 0. Box 25000 Raleigh, NC 27640-0700 North Carolina Secretary of State Blaine Mar Raleigh, NC 27603

North Carolina Utilities Commission Dobbs Bldg 430 N Salisbury Street Raleigh, NC 27603-5918 North Dakota Public Service Commission 600 E Blvd Dept. 408 Bismarck, ND 58505-0480 North Dakota Secretary of State Alvin A. Jae Bismarck, ND 58505

North Dakota State Tax Commissioner 600 E Boulevard Avenue Department 127 Bismarck, ND 58505-0553

NueStar c/o American Collections Enterprise P. 0. Box 30096 Alexandria, VA 22310 Ohio Public Utilities Commission 180 East Broad Street Columbus, OH 43215-3793

Ohio Secretary of State J. Kenneth Blackwell 3 O East Broad Street, 14th Floor Columbus, OH 43266-0418 Oklahoma Corporation Commission Jim Thorpe Bldg 2101 North Lincoln Blvd Oklahoma City, OK 73105 Oklahoma Secretary of State M. Susan Savage 101 State Capitol Oklahoma City, OK 73105

Oklahoma Tax Commission P. 0. Box 26850 Oklahoma City, OK 73126-0850 Oklahoma Tax Commission P.O. Box 53248 Oklahoma City, OH 73152-3248 Oregon Public Utility Commission 550 Capitol Street NE Suite 215 Salem, OR 97301-2551

Oregon Secretary of State Bill Bradbury Dept. of Commerce, Corporation Division 158 12th St. NE Salem, OR 97310 Pennsylvania Department of Revenue Department 280946 Harrisburg, PA 17128-0406 Pennsylvania Public Utility Commission Keystone Bldg 400 North Street Harrisburg, PA 17120

Pennsylvania Secretary of State Pedro A. Cor Corporation Office, Dept. of State 308 N Office Bldg Harrisburg, PA 17120 Alicia H. Pollard P.O. Box 265 Brookneal, VA 24528 R.I. Division of Taxation One Capitol Hill Providence, RI 02908

Rhode Island Division of Taxation One Capitol Hill, Ste 4 Providence, RI 02908-5802 Rhode Island Public Utilities Commission 89 Jefferson Blvd Warwick, RI 02888 Rhode Tsland Secretary of State Matt Brown Corporation Office, State House 100 N Main Street Providence, RI 02903

Catherine F. Ries Office of Attorney General Bankruptcy & Collections Unit 900 Fourth Avenue, Suite 2000 Seattle, WA 98164-1012 SMS/800 c/o Nancy Kinsey 8 Corporate Place Piscataway, NJ 08854 SMS/800 Management P. 0. Box 7777-W5235 Philadelphia, PA 19175

South Carolina Public Service Commission 101 Executive Center Drive Suite 100 Columbia, SC 29210 South Carolina Secretary of State Mark Hammo P. 0. Box 11350 Columbia, SC 29211

South Dakota Department of Revenue & Regulat 445 East Capitol Avenue Pierre, SD 57501-3185

South Dakota Public Utilities Commission Capitol Bldg 1st Floor 500 East Capitol Ave Pierre, SD 57501-5070 South Dakota Secretary of State Chris Nelson Attn: Corporation 500 E Capitol Pierre, SD 57501 Dept. of Revenue State of Louisiana P.O. Box 66658 Baton Rouge, LA 70896

State of New Hampshire
Dept of Revenue Administration
P.O. Box 454
Concord, NH 03302-0454

State of New Jersey
Division of Taxation
P.O. Box 245
Trenton, New Jersey 08695

State of Washington, Department of Revenue

State of Washington, Department of Revenue Attn: Doug Houghton 2101 4th Ave, Suite 1400 Seattle, WA 98121-2300 State of Washington, Department of Revenue c/o Catherine F. Ries 900 Fourth Avenue, Suite 2000 Seattle, WA 98164-1012 State of Wisconsin Dept. of Revenue P.O. Box 8901 Madison, Wisconsin 53708

John Mark Stern
Assisstant Attorney General
Office of the Texas Attorney General
P.O. Box 12548
Austin, TX 78711-2548

Tennessee Department of Revenue Andrew Jackson State Office Building 500 Deaderick Street Nashville, TN 37242

Tennessee Department of Revenue c/o Attorney General P.O. Box 20207 Nashville, TN 37202-0207

Tennessee Dept. of Revenue c/o TN Attorney General's Office Bankruptcy Unit P.O.Box 20207 Nashville, TN 37202-0207 Tennessee Dept. of Revenue c/o TN Attorney General's Office Bankruptcy Division P.O. Box 20207 Nashville, TN 37202 Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243-0505

Tennessee Secretary of State Riley Darnell Dept. of State, Division of Services Suite 1800, James K. Polk Bldg. Nashville, TN 37243-0306 Texas Comptroller of Public Accounts

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
REVENUE ACCOUNTING DIV - BANKRUPTCY SECTION
PO BOX 13528
AUSTIN TX 78711-3528

Texas Comptroller of Public Accounts c/o Kay Brock P.O. Box 12548 Austin, TX 78711 Texas Public Utility Commission P. O. Box 13326 Austin, TX 78711-3326 Texas Secretary of State Roger Williams Corporation Section P. 0. Box 13697 Austin, TX 78711

Jeffrey K. Tyree P.O. Box 3380 Ridgeland, MS 39158-3380 U. S. Trustee 100 West Capitol Street Suite 706 Jackson, MS 39269

USF/Universal Service Administrative Company c/o Christopher R. Maddux, Bsq. Phelps Dunbar, LLP P. 0. Box 23066 Jackson, MS 39225

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