

ORIGINAL

DISTRIBUTION Judge David W. Houston, III  
Chapter 11

07 FEB -7 AM 7:46

070000

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI

In re ) NO. 05-11168  
)  
LONG DISTANCE BILLING SERVICES, ) CERTIFICATE OF SERVICE  
INC., )  
)  
Debtor. )

I, Pamela W. Waite, do hereby certify as follows:

On, February 2, 2007, I sent by United States mail, first class, postage paid, or electronically, a copy of the attached documents listed below to each of the parties listed on the attached Mailing Matrix obtained from the PACER Court System on January 30, 2007.

1. Notice of Hearing (Docket No. 339); and
2. State of Maine, Maine Bureau of Revenue Services Request for Administrative Expenses (Docket No. 259)

I declare under penalty of perjury that the foregoing is true and correct.

EXECUTED this 2<sup>nd</sup> day of February, 2007.

/s/Pamela W. Waite  
Pamela W. Waite,  
Attorney for State Tax Assessor  
State of Maine Bureau of Revenue Services

COMMISSION  
CLERK

07 FEB -7 AM 10:16

RECEIVED-4:00

CMP \_\_\_\_\_  
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RCA 32  
SCR 33  
SGA \_\_\_\_\_  
SEC \_\_\_\_\_  
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DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

Label Matrix for local noticing  
0537-1  
Case 05-11168  
Northern District of Mississippi  
Aberdeen  
Wed Jan 10 10:31:58 CST 2007

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

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

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

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

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

Arizona Corporation Commission  
1200 West Washington  
Phoenix, AZ 85007-2996

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

Arizona Department of Revenue  
1600 West Monroe  
Phoenix, AZ 85007

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

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

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

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

Arkansas Dept. of Finance & Admin.  
POB 1272, Rm 2380  
Little Rock, AR 72203  
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Arkansas Public Service Commission  
1000 Center Street  
Little Rock, AR 72201

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

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Worcester, MA 01608-1477

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Cupertino, CA 95014

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U. S. Securities and Exchange Commission  
Suite 1000, 3475 Lenox Rd., N.E.  
Atlanta, GA 30326-1323

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

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

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

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

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

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

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

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

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N. Andover, MA 01845

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

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Ten Franklin Square  
New Britain, CT 06051

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  
Corporation Division  
30 Trinity Street  
Hartford, CT 06106

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Oxford, MS 38655

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

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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 E. Hood  
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Tallahassee, FL 32314

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244 Washington St. SW  
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Atlanta, GA 30334

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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. O. Box 40  
Honolulu, HI 96810

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

David W. Houston III  
P.O. Drawer 867  
Aberdeen, MS 39730-0867

(p)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 Yersura  
State House, Rm 203  
Boise, ID 83720

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

Illinois Commerce Commission  
527 East Capitol Avenue  
Springfield, IL 62701

Illinois Department of Revenue  
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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, IL 62756

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Bankruptcy Section, Room N-203  
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Indianapolis, IN 46204

Indiana Department of Revenue  
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Bankruptcy Section  
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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  
In care of U. S. Attorney  
900 Jefferson Ave.  
Oxford, MS 38655

Iowa Department of Revenue  
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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  
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Des Moines, IA 50319

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Des Moines, IA 50319-0069

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Sales and Excise Tax  
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Topeka, KS 66625-5000

Kansas Secretary of State Ron Thornburgh  
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Kansas State Corporation Commission  
1500 SW Arrowhead Rd  
Topeka, KS 66604-4027

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Frankfort, KY 40602-0491

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

Kentucky Secretary of State Trey Grayson  
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Frankfort, KY 40602-0718

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Broomfield, CO 80021

Level 3 Communications, LLC  
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Broomfield, CO 80021

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Brookneal, VA 24528

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Baton Rouge, LA 70821-3138

Louisiana Public Service Commission  
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Baton Rouge, LA 70821-9154

Louisiana Secretary of State Fox McKeithen  
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Augusta, ME 04333

Maine Bureau of Revenue Services  
Compliance Division  
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Augusta, Maine 04333

Maine Public Service Commission 242 State Street 18 State House Station Augusta, ME 04333-0018	Maine Revenue Services P. O. Box 1065 Augusta, ME 04332-1065	Maine Secretary of State Matthew Dunlap Dept. of Incorporation State House Station 101 Augusta, ME 04333-0101
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. O. Box 17405 Baltimore, MD 21297-1405
Massachusetts Department of Public Utilities One South Station Boston, MA 02110	Massachusetts Department of Revenue P. O. Box 7015 Boston, MA 02204	Massachusetts Secretary of State William Fra Corporation Division 1 Ashburton Place 17th Floor Boston, MA 02108
Scott A. McPherson	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. O. 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	(p)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. O. 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. O. 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
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Nebraska Dept. of Revenue  
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Lincoln, NE 68509-4818

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Nebraska Secretary of State John A. Gale  
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Nevada Public Service Commission  
727 Fairway Drive  
Carson City, NV 89710

Nevada Secretary of State Dean Heller  
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Carson City, NV 89710

New Hampshire Department of Revenue Administ  
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New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

New Hampshire Secretary of State William M.  
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Concord, NH 03301

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P. O. Box 999  
Trenton, NJ 08646-0999

New Jersey Secretary of State Regena Thomas  
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Trenton, NJ 08625

New Mexico Public Regulation Commission  
P. O. Box 1269  
Santa Fe, NM 87501

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P. O. Drawer 1269  
Santa Fe, NM 87504-1269

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Albuquerque, New Mexico 87198

New Mexico Taxation and Revenue Department  
P. O. 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  
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New York, NY 10116-1205

New York State Department of Taxation and F  
P.O. Box 5300  
Albany, NY 12205-0300

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North Carolina Department of Revenue  
P. O. Box 25000  
Raleigh, NC 27640-0700

North Carolina Secretary of State Elaine Mar  
Raleigh, NC 27603

North Carolina Utilities Commission  
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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. O. Box 30096  
Alexandria, VA 22310

Ohio Public Utilities Commission  
180 East Broad Street  
Columbus, OH 43215-3793

Ohio Secretary of State J. Kenneth Blackwell  
30 East Broad Street, 14th Floor  
Columbus, OH 43266-0418

Oklahoma Corporation Commission  
Jim Thorpe Bldg  
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Oklahoma City, OK 73105

Oklahoma Secretary of State M. Susan Savage  
101 State Capitol  
Oklahoma City, OK 73105

Oklahoma Tax Commission  
P. O. 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

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Rhode Island Division of Taxation  
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Providence, RI 02908-5802

Rhode Island Public Utilities Commission  
89 Jefferson Blvd  
Warwick, RI 02888

Rhode Island Secretary of State Matt Brown  
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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. O. 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. O. 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  
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  
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Madison, Wisconsin 53708

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Office of the Texas Attorney General  
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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

(p) 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  
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Austin, TX 78711

Jeffrey K. Tyree  
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U. S. Trustee  
100 West Capitol Street  
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USF/Universal Service Administrative Company  
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Jackson, MS 39225

Universal Service Administrative Co.  
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Washington, DC 20036

Universal Service Administrative Co.  
c/o Joseph Baldiga  
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Worcester, MA 01608

Universal Service Administrative Company  
c/o D. Scott Barash  
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Washington, DC 20036

Utah Public Service Commission  
Heber M. Wells Bldg, 4th Floor  
160 East 3005  
Salt Lake City, UT 84111

Utah Secretary of State Gary Herbert  
Dept. of Commerce  
Heber M Wells Bldg  
160 E 300 South, 2nd Floor  
Salt Lake City, UT 84111

Utah State Tax Commission  
Sales Tax  
210 N 1950 W  
Salt Lake City, UT 84134-0400

VSAT  
P. O. Box 26195  
Akron, OH 44319

Melanie T. Vardaman  
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Vast Systems, LLC  
c/o Matthew R. Duncan, Esq  
Buckingham, Doollittle & Burroughs  
50 S. Main Street, P.O. Box 1500  
Akron, OH 44309-1500

Vermont Department of Taxes  
P. O. Box 547  
Montpelier, VT 05601-0547

Vermont Public Service Board  
112 State Street  
Chittenden Bank Bldg  
Drawer 20  
Montpelier, VT 05620-2701

Vermont Secretary of State Deborah L. Markow  
Corporation Division  
109 State Street  
Montpelier, VT 05609-1104

Virginia Secretary of State Anita Rimier  
State Corporation Commission  
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Richmond, VA 23209

Virginia State Corporation Commission  
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Washington Secretary of State Sam Reed  
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Washington State Department of Revenue  
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Seattle, WA 98124-1054

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Olympia, WA 98504-7250

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West Virginia Public Service Commission  
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Charleston, WV 25301

West Virginia Secretary of State Betty Irela  
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Charleston, WV 25305

Wisconsin Department of Revenue  
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Milwaukee, WI 53293-0389

Wisconsin Dept. of Revenue  
P.O. Box 8901  
Madison, WI 53708

Wisconsin Public Service Commission  
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Madison, WI 53707-7854

Wisconsin Secretary of State Doug LaFollette  
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Lincoln, NE 68509

Wyoming Public Service Commission  
Hansen Bldg  
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Cheyenne, WY 82002

Wyoming Secretary of State Joseph B. Meyer  
Corporation Division  
State Capitol Bldg  
Cheyenne, WY 82002

YourNetPlus  
501 Route 208  
Monroe, NY 10950

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified  
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

IRS  
Att: Special Procedures Staff  
100 W. Capitol St.  
Room 504  
Jackson, MS 39269

(d) Internal Revenue Service  
Attn: Special Procedures Staff  
100 W. Capitol St., Room 504  
Jackson, MS 39269

Mississippi State Tax Commission  
Bankruptcy Section  
P.O. Box 23338  
Jackson, MS 39225-3338

Texas Comptroller of Public Accounts  
111 E. 17th Street  
Austin, TX 78774-0100

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u) Computer Net Works, Inc.

(u) Connecticut Department of Revenue Services

(u) Massachusetts Department of Revenue

(d)Michigan Department of Treasury  
Collections Division  
Treasury Building  
Lansing, MI 48922

(u)NS8 Corporation

(u)Nebraska Department of Revenue

(u)State of Washington, Department of Revenue

(u)Texas Comptroller of Public Accounts

(u)Universal Service Administrative Company

(u)John E. Waters

End of Label Matrix  
Mailable recipients 223  
Bypassed recipients 10  
Total 233

**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 3/26/07 at 10:00 AM

Responses Due: 3/20/07

to consider and act upon the following:

259 - Application for Administrative Expenses. Filed by Maine Bureau of Revenue  
Services. (Entered on Docket by: Hodges, Janet)

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: 1/23/07

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

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



STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

REBECCA M. WYKE  
COMMISSIONER

JOHN ELIAS BALDACCI  
GOVERNOR

JEROME D. GERARD  
ACTING EXECUTIVE DIRECTOR

August 4, 2006

David J. Puddister  
Clerk of the Bankruptcy Court  
Northern District of Mississippi  
Cochran US Bankruptcy Courthouse  
703 Highway 14S North  
Aberdeen, MS 39730

RE: Long Distance Billing Service Inc.  
Chapter 11  
Case No. 05-51168

Dear Mr. Puddister:

Please find enclosed an Amended Proof of Claim for Post-Petition Taxes filed on behalf of the Bureau of Revenue Services for Service Provider and Sales Tax.

Thank you.

Sincerely,

Stanley D. Campbell, Deputy Director  
Compliance Division  
Tel No. (207) 624-9690

SDC/cbb

pc: Long Distance Billing Service Inc, Debtor  
Craig M. Geno, Esquire  
R. Michael Bolen, Trustee

EXHIBIT A - pg. 1 of 2

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF NORTHERN MISSISSIPPI

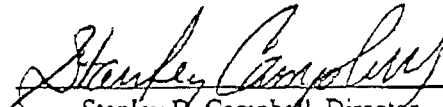
In Re: Long Distance Billing Service, Inc.            ) Chapter: 11  
           436 Lynchburg Ave.                            ) Case #: 05-11168  
           Brookneal, VA 24528                        ) Petition Date: 02/22/2005  
 ID #: 1073039; 3000421; 541994680                )

PROOF OF CLAIM FOR POST-PETITION TAXES

1. The undersigned is the agent of the State Tax Assessor for the Bureau of Revenue Services and is duly authorized to make this proof of claim on the assessor's behalf.
2. As of the date of this proof the debtor is indebted to the Bureau of Revenue Services in the sum of \$2,936.31 for post-petition taxes, as more fully set forth below. These taxes, along with all associated interest and penalties, constitute an administrative claim pursuant to 11 U.S.C. section 503 and request is made for their payment as such.
3. The amount of all known payments on this claim have been credited and deducted for the purpose of making this claim.
4. The basis of the liability given rise to this claim is tax due under the laws of the State of Maine.
5. For any tax periods for which returns have not been filed, the Bureau of Revenue Services is making an estimated claim based upon the best available information. The debtor has been notified of the un-filed returns.

Tax Type	Period(s)	Tax Due	Interest to 08/15/2006	Penalty to 08/15/2006	Balance
Service Provider	1-6/2005	\$0.00	\$.06	\$17.00	\$17.06
Sales	6,7,8,9,11,12/2005; 1/06	\$1,250.00	\$96.25	\$1,573.00	\$2,919.25
<hr/>					
Total administrative claim as of 08/15/2006:				<b>Total</b>	<b>\$2,936.31</b>

Date: August 4, 2006

  
 Stanley B. Campbell, Director  
 Compliance Division  
 Bureau of Revenue Services  
 24 State House Station  
 Augusta, Maine 04333-0024  
 (207) 624-9690

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UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI

In re	)	NO. 05-11168
	)	
LONG DISTANCE BILLING SERVICES, INC.,	)	STATE OF MAINE,
	)	MAINE BUREAU OF REVENUE
	)	SERVICES REQUEST FOR
	)	PAYMENTS OF
Debtor.	)	ADMINSITRATIVE EXPENSES

The State of Maine, Maine Bureau of Revenue Services, by and through the undersigned attorney, makes the following request for payment of administrative expenses pursuant to 11 U.S.C. § 503:

1. The Debtor filed for relief under Title 11 of the U.S. Bankruptcy Code on February 22, 2005, and since then has continually operated its business.

2. The Debtor has failed to file returns and pay taxes due to the Maine Bureau of Revenue Services during the post-petition period. With interest and penalties calculated through August 15, 2006, the Debtor owes the Maine Bureau of Revenue Services \$2,936.31 in accrued, unpaid service provider and sales taxes. An itemized statement of the taxes is set forth in the Declaration of Proof of Claim for Post-Petition Taxes of Stanley Campbell, attached as Exhibit A.

3. The grounds for liability are the taxes due under the laws of the State of Maine as set forth in Exhibit A. The filing of tax returns and payment of taxes are required by 36 M.R.S.A. §§ 177(1), 1814, 1951-A, and 1952.

