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COMMISSION CLERK

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)

070000

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

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- RCA _____
- SCR _____
- SGA _____
- SEC _____
- OTH *None*

PLEASE TAKE NOTICE that a hearing will be held at

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

on 5/24/07 at 10:00 AM

Responses Due: 5/21/07

to consider and act upon the following:

358 - Application for Administrative Expenses Filed by Patricia Diane McConnell
on behalf of Tennessee Dept. of Revenue. (Entered on Docket by: McConnell,
Patricia)

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: 4/17/07

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

DOCUMENT NUMBER DATE

03534 APR 26 07

FPSC-COMMISSION CLERK

IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

COPY


In re:) Case No. 05-11168-L
)
Long Distance Billing Service, Inc.) Chapter 11
)
Debtor.)

CERTIFICATE OF SERVICE

The undersigned party, attorney for a party, or agent therefore hereby certifies that on or around the 23rd day of April, 2007, copies of the documents(s) identified below were mailed to the parties listed below.

DOCUMENTS SERVED:

Notice of Hearing regarding the Application for Administrative Expense filed by the Tennessee Department of Revenue.

 s/ Diane McConnell
DIANE McCONNELL, MS BPR #101639
Office of the Attorney General
Bankruptcy Division
P.O. Box 20207
Nashville, Tennessee 37202
(615) 532-5681

NAMES AND ADDRESSES OF ENTITIES SERVED:

Debtor
Debtor's Attorney
Case Trustee
Attached Mailing Matrix

Alabama Department of Revenue
Sales, Use, & Business Tax Division
PO Box 327755
Montgomery, Alabama 36132-7755

Alabama Public Service Commission
PO Box 304260
Montgomery, Alabama 36130



Alabama Secretary of State
PO Box 5616
Montgomery, Alabama 36103-5616

Alaska Public Utilities Commission
701 West 8th Avenue, Suite 300
Anchorage, Alaska 99501-3469

Alaska Secretary of State
Commerce and Economic Development
550 West 7th Avenue, Suite 1770
Anchorage, Alaska 99501

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

Arizona Department of Revenue
PO Box 29010
Phoenix, Arizona 85038-9010

Arizona Secretary of State
1300 West Washington
Phoenix, Arizona 85007

Arkansas Dept of Finance & Administration
PO Box 3861
Little Rock, Arkansas 72203-3861

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

Arkansas Secretary of State
State Capitol Corp. Division
256 State Capital Building
Little Rock, Arkansas 72201-1094

Barracuda Networks
10040 Bubb Road
Cupertino, California 95014

U.S. Securities & Exchange Commission
Branch of Reorganization, Atlanta Region
3475 Lenox Road, N.E., Suite 1000
Atlanta, Georgia 30326-1323

California Board of Equalization
Excise Taxes & Fees Division
PO Box 942879
Sacramento, California 94279-6091

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

California Secretary of State
1230 J Street
Sacramento, California 95814

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

Colorado Public Utilities Commission
1580 Logan Street OL2
Denver, Colorado

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

Commonwealth of Massachusetts
Department of Revenue
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Boston, Massachusetts 02114-9564

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N. Andover, Massachusetts 01845

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Hartford, Connecticut 06141

Connecticut Secretary of State
Corporation Division
30 Trinity Street
Hartford, Connecticut 06106

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Townsend Building
PO Box 898
Dover, Delaware 19903

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Dept of Commerce Regular Affairs
614 H Street NW, Room 407
Washington, DC 20001

Florida Department of Revenue
Bankruptcy Section
Tallahassee, Florida 32314

Florida Secretary of State
Division of Incorporation
PO Box 6327
Tallahassee, Florida 32314

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Corporation Dept
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Atlanta, Georgia 30334

Hawaii Secretary of State
PO Box 40
Honolulu, HI 96810

Connecticut Dept of Public Utility Commission
Ten Franklin Square
New Britain, Connecticut 06051

Connecticut Dept of Revenue
PO Box 5030
Hartford, Connecticut 06102-5030

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861 Silver Lake Blvd
Cannon Building, Suite 100
Dover, Delaware 19904

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Suite 200 West Towers
Washington, DC 20005

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5050 W. Tennessee Street
Tallahassee, Florida 32399-0100

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

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

Hawaii Public Utilities
465 South King St Room 103
Honolulu, HI 96813

Hawaii State Tax Collector
Oahu District Office
PO Box 1425
Honolulu, HI 96809-1425

Idaho Public Utilities
PO Box 83720
Boise, Idaho 38720-0074

Idaho Secretary of State
700 West Jefferson
State House, Commercial Division, Room 203
Boise, Idaho 83720-0080

Idaho Universal Service Fund
PO Box 206
Minden, NV 89723-0206

Illinois Commerce Commission
527 East Capitol Avenue
Springfield, Illinois 62701

Illinois Department of Revenue
PO Box 19019
Springfield, Illinois 62794-9019

Illinois Department of Revenue
Bankruptcy Unit
James R. Thompson Center
100 W. Randolph #7-425
Chicago, Illinois 60601

Illinois Secretary of State
Business Services
213 State Capitol
Springfield, Illinois 62706

Indiana Department of Revenue
Bankruptcy Section, Room N-203
100 North Senate Avenue
Indianapolis, Indiana 46204

Indiana Secretary of State
302 W Washington Street, Suite E018
Indianapolis, Indiana 46204

Indiana Utility Regulatory Commission
302 West Washington Street, Suite E306
Indianapolis, Indiana 46204

Internal Revenue Service
In care of US Attorney
900 Jefferson Avenue
Oxford, Mississippi 38655

Internal Revenue Service
Attn: Special Procedures Staff
100 Capitol Street, Room 504
Jackson, Mississippi 39269

Iowa Department of Revenue
PO Box 10412
Des Moines, Iowa 50306-0412

Iowa Secretary of State
1007 East Grand Avenue, Room 105
Des Moines, Iowa 50319

Iowa Utilities Board
350 Maple Street
Des Moines, Iowa 50319-0069

Kansas Department of Revenue
Sales & Excise Tax
915 SW Harrison Street
Topeka, Kansas 66625-5000

Kansas Secretary of State
Memorial Hall 1st Floor
120 SW 10th Avenue
Topeka, Kansas 66612-1594

Kansas State Corporation Commission
1500 SW Arrowhead Road
Topeka, Kansas 66604-4027

Kentucky Department of Revenue
200 Fair Oaks Lane
Frankfort, Kentucky 40602

Kentucky Public Service Commission
PO Box 615
Frankfort, Kentucky 40602-0615

Kentucky Secretary of State
PO Box 718
Frankfort, Kentucky 40602-0718

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Louisiana Department of Revenue
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Baton Rouge, Louisiana 70821-3138

Louisiana Public Service Commission
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Baton Rouge, Louisiana 70821-9154

Louisiana Secretary of State
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Baton Rouge, Louisiana 70804-9125

Maine Bureau of Revenue Services
Compliance Division
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Augusta, Maine 04333

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

Maine Revenue Services
PO Box 1065
Augusta, Maine 04332-1065

Maine Secretary of State
Dept of Incorporation
State House Station 101
Augusta, Maine 04333-0101

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William Donald Schaefer Tower
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Baltimore, Maryland 21202

Maryland Secretary of State
State Dept of Assessments & Tax
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Baltimore, Maryland 21201

Maryland State Comptroller
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Baltimore, Maryland 21297-1405

Massachusetts Dept of Public Utilities
One South Station, 2nd Floor
Boston, Massachusetts 02110

Massachusetts Department of Revenue
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Boston, Massachusetts 02204

Massachusetts Secretary of State
Corporation Division
1 Ashburton Place, 17th Floor
Boston, Massachusetts 02108

Michigan Department of Treasury
Collections Division
Treasury Building
Lansing, Michigan 48909

Michigan Secretary of State
Dept of Commerce, Corporation Div.
PO Box 30054
Lansing, Michigan 48909

Minnesota Department of Revenue
Bankruptcy Section
PO Box 64447
St. Paul, Minnesota 55146-6330

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

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

Mississippi Public Service Commission
Woolfolk Building
501 N West Street
Jackson, Mississippi 38201

Mississippi Secretary of State
Office of Incorporation
PO Box 136
Jackson, Mississippi 39205

Mississippi State Tax Commission
Bankruptcy Section
PO Box 23338
Jackson, Mississippi 39225-3338

Missouri Department of Revenue
Division of Taxation and Collection
PO Box 840
Jefferson City, Missouri 65105-0840

Missouri Public Service Commission
PO Box 360
Jefferson City, Missouri 65102-0360

Montana Department of Revenue
PO Box 5805
Helena, Montana 59604-5905

Montana Public Service Commission
PO Box 202601
Helena, Montana 59620-2601

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PO Box 98903
Lincoln, Nebraska 68509-8903

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Nebraska Secretary of State
Corporation Division
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Lincoln, Nebraska 68509

Nevada Public Service Commission
727 Fairway Drive
Carson City, Nevada 89710

Nevada Secretary of State
Capitol Building
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Carson City, Nevada 89701-3714

New Hampshire Department of Revenue
Document Processing Division
PO Box 2035
Concord, New Hampshire 03302-035

New Hampshire Public Utilities Commission
21 South Fruit Street, Suite 10
Concord, New Hampshire 03301-2429

New Hampshire Secretary of State
Dept of Revenue Administration
PO Box 637
Concord, New Hampshire 03301

New Jersey Sales & Use Tax
PO Box 999
Trenton, New Jersey 08646-0999

New Jersey Secretary of State-Dept of State
PO Box 1330
Trenton, New Jersey 08625

New Mexico Public Regulation Commission
PO Box 1269
Santa Fe, New Mexico 87501

New York Public Service Commission
3 Empire State Plaza
New Albany, New York 12223-1350

New York State Department of Taxation
PO Box 5300
Albany, New York 12205-0300

North Carolina Department of Revenue
PO Box 25000
Raleigh, North Carolina 27640-0700

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Bismarck, North Dakota 58505-0480

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Ohio Public Utilities Commission
180 East Broad Street
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Oklahoma Tax Commission
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Oklahoma City, Oklahoma 73126-0850
Oklahoma City, Oklahoma 73105

New Mexico Taxation and Revenue Dept
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Albany, New York 12231

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Salem, Oregon 97301-2551

Oregon Secretary of State
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Harrisburg, Pennsylvania 17120

Rhode Island Division of Taxation
One Capitol Hill, Suite 4
Providence, Rhode Island 02908-5802

Rhode Island Secretary of State
Corporation Office, State House
Providence, Rhode Island 02903

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South Dakota Secretary of State
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Pierre, South Dakota 57501

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Madison, Wisconsin 53708

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Wisconsin Department of Revenue
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