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UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In re:)
) Bankruptcy
) No. 05-11168
LONG DISTANCE BILLING SERVICE, INC)
) Chapter 7
Debtor.)

COLORADO DEPARTMENT OF REVENUE'S MOTION FOR ALLOWANCE OF
ADMINISTRATIVE CLAIM

The Colorado Department of Revenue ("Revenue"), by and through its attorney, the Colorado Attorney General, requests allowance of its administrative claim for unpaid post petition Colorado sales taxes pursuant to 11 U.S.C.A. § 503(b). As grounds for this request Revenue makes the following statements.

1. The Debtor filed this Chapter 11 bankruptcy on February 22, 2005. This case was converted to a Chapter 7 on November 8, 2007.

2. Revenue timely filed a Proof of Claim in this case on April 1, 2005 in the amount of \$4,293.22 based upon actual sales tax returns for January 2003 to February 2005. Revenue filed its Administrative claim on November 16, 2007 for post petition sales taxes for March 2005 to September 30, 2007 in the amount of \$2,828.59.

3. The Debtor filed Colorado sales tax returns **without remitting the tax due**. Sales taxes are trust fund taxes that have never been the Debtor's property and thus not property of this estate. § 39-26-118(1), C.R.S. (2007). Alternatively if this Court concludes that Colorado trust fund taxes are apart of Debtor's estate, Revenue has a first and prior lien on all assets of the Debtor used in Debtor's business to guarantee payment of these trust fund taxes. § 39-26-117(1), C.R.S. (2007).

4. Revenue's administrative claim for trust fund taxes should be paid immediately.

WHEREFORE, Colorado Department of Revenue requests this Court enter an order declaring Revenue has an allowed secured claim in the amount of \$2,828.59 for combined sales pursuant to 11 U.S.C.A. § 503(b)(1)(B) incurred post petition.

Respectfully submitted this 14th day of January 2008.

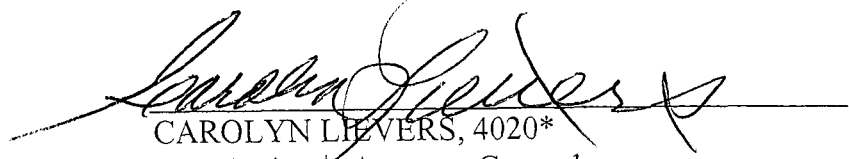
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DOCUMENT NUMBER: DATE

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FPSC-COMMISSION CLERK

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A handwritten signature in black ink, appearing to read "Carolyn Livers", is written over a horizontal line. The signature is fluid and cursive.

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FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In re:) Bankruptcy
) No. 05-11168
LONG DISTANCE BILLING SERVICE, INC)
) Chapter 7
Debtor.)

PROPOSED ORDER

This Court being advised in the premises of the Colorado Department of Revenue's motion for allowance of administrative claim hereby enters the following order.

The motion for allowance of administrative claim submitted by the Colorado Department of Revenue is granted.

Entered this ____ day of _____.

BY THE COURT:

DAVID W. HOUSTON III
Judge
United States Bankruptcy Court
Northern District of Mississippi (Aberdeen)

CERTIFICATE OF SERVICE

This is to certify that I have duly served the within COLORADO DEPARTMENT
MOTION FOR ALLOWANCE OF ADMINISTRATIVE CLAIM and PROPOSED
ORDER upon all parties herein by depositing copies of same in the United States mail, first-
class postage prepaid, at Denver, Colorado, this 14th day of January 2008 addressed as
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