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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 CERTIFICATE OF NON-CONTESTED  
MATTER

The Colorado Department of Revenue (Revenue), by and through its attorney, Colorado Attorney General files its certificate of non-contest matter and requests this Court approve the administrative claim in the amount of \$2,828.59 made by Revenue in this case.

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 filed its motion for allowance of administrative claim for unpaid post petition Colorado sales taxes pursuant to 11 U.S.C.A. § 503(b) and a 202 Notice with this Court on February 8, 2008. Revenue also served its motion for allowance of administrative claim and the 202 Notice on the interested parties on February 4, 2008. A copy is attached for easy reference.

3. There were no objections filed to Revenue's motion for allowance of administrative claim.

WHEREFORE, Colorado Department of Revenue requests this Court enter an order allowing Revenue's administrative claim in the amount of \$2,828.59 for unpaid post petition Colorado sales taxes and order the \$2,828.59 paid immediately.

Respectfully submitted February 27, 2008.

JOHN W. SUTHERS  
Attorney General



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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. )

PROPOSED ORDER

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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 in the amount of \$2,828.59 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)





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FOR THE NORTHERN DISTRICT OF MISSISSIPPI

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

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

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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 21<sup>st</sup> day of December 2007.

JOHN W. SUTHERS  
Attorney General

A handwritten signature in cursive script, appearing to read "Carolyn Lievers", is written over a horizontal line.

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CERTIFICATE OF SERVICE

This is to certify that I have duly served the within COLORADO DEPARTMENT  
CERTIFICATE OF NON-CONTESTED MATTER 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 27<sup>th</sup> day of February 2008 addressed as follows:

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