

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI**

Cochran U.S. Bankruptcy Courthouse
703 Highway 145 North
Aberdeen, MS 39730
Telephone: 662-369-2596

08 MAY 16 AM 7:20

In Long Distance Billing Service, Inc.
Re: Debtor(s)

Case No.: 05-11168-DWH
Chapter: 7
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 6/26/08 at 10:00 AM

Responses Due: 6/11/08

to consider and act upon the following:

548 - Application for Administrative Expenses Filed by Kathleen A. Gardiner on behalf of Michigan Department of Treasury. (Entered on Docket by: Gardiner, Kathleen)

RECEIVED-FPSC
08 MAY 16 AM 9:04
COMMISSION
CLERK

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. ~~OMP~~ 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.~~

~~SCR~~ Dated: 5/9/08

- ~~CA~~ _____
- ~~OPC~~ _____
- ~~RCA~~ _____
- ~~SCR~~ _____
- ~~SGA~~ _____
- ~~SEC~~ _____
- OTH Donnyl

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

DOCUMENT NUMBER-DATE

04083 MAY 16 08

FPSC-COMMISSION 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

DOCUMENT NUMBER-DATE

04083 MAY 16 03

FPSC-COMMISSION CLERK

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI**

In Re:

Case No. 05-11168DWH

Long Distance Billing Service, Inc.,

Hon. David W. Houston, III

Debtor.

Chapter 7

APPLICATION FOR PAYMENT OF AMENDED ADMINISTRATIVE EXPENSES

The State of Michigan, Department of Treasury by and through its attorneys, Kathleen A. Gardiner, Assistant Attorney General and Michael A. Cox, Attorney General files this application for payment of administrative expenses pursuant to 11 USC § 503(b):

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

2. The Michigan Department of Treasury has filed numerous claims in this bankruptcy proceeding including Priority tax claims (last amended to \$28,492.48), General Unsecured claims (last amended to \$7,142.35) and an Administrative Expense Claim. Michigan is now amending the Administrative Expense Claim to include unpaid taxes for the following tax periods: Michigan Single Business (SBT) taxes for February 22 through December 31, 2005 and SBT for 2006. Michigan USE taxes for tax periods March 2005 through November 2007.

3. On July 24, 2006 the State of Michigan, Department of Treasury filed its first Administrative Expense Claim in this court requesting payment of post petition USE taxes and Michigan Single Business taxes. The total claim filed on that date was \$25,355.06. On October 31, 2006 the State amended its Administrative Expense Claim to the amount of \$37,683.86 as the

debtor continued to incur additional tax debt for USE taxes. On May 17, 2007 the State again amended its Administrative Expense Claim in the amount of \$19,784.24. Lastly, the State amended the Administrative Expense Claim on June 8, 2007 in the amount of \$20,507.00

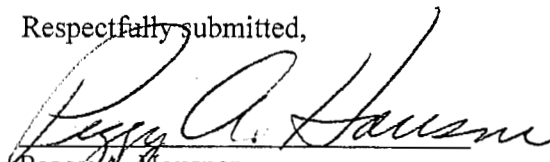
4. The State of Michigan Department of Treasury's Administrative Expense Claim has been effected and changed based on the Debtor's failure to remit payment on USE taxes that it has continued to incur, and which in some cases it has filed the monthly returns and in other cases Treasury has been forced to estimate the taxes due when the debtor has not filed the required returns. At this time the Administrative Expense Claim, as being presented here, is based on the actual USE tax returns as filed by the debtor but submitted without payment for March 2005 through October 2007 AND two years of Michigan Single Business Taxes (SBT) (tax year 2005, February 22 through December 31; and all of tax year 2006) for which the debtor has failed to file the required returns and Treasury has computed that liability. This final amended Administrative Expense claim is now being filed in the amount of \$31,421.38.

5. An itemized statement of all the USE and SBT taxes due, along with all applicable interest and penalties, is attached and marked as Exhibit A.

WHEREFORE, the State of Michigan Department of Treasury requests that its Administrative Expense claim be allowed in the amended amount of \$31,421.38 pursuant to 11 USC§503(b)(1)(B).

April 30, 2009
Date

Respectfully submitted,


Peggy A. Housner
Kathleen A. Gardiner
Assistant Attorneys General
Michigan Dept of Atty Gen - Cadillac Place
3030 W. Grand Blvd., #10-200
Detroit, MI 48202

Michigan Department of Treasury
4265 (11-04)

28868529

Case Number:
05-11168 DWH

Page 1 of 1

3205205

Sworn Summary

Issued under federal code, Title XI

Type of Claim: Administrative
Amended 6

Taxpayer Identification:
4680

Attorney General:
ATTORNEY DETROIT

LONG DISTANCE BILLING SERVICE, INC.

436 LYNCHBURG AVE.
BROOKNEAL, VA. 24528

Other Identification:

F 4680

Assessment Number	Debt Code	Assessment Date	Account ID	Tax Period	*If Est	Tax Deficiency	Penalty	Interest
P054847	USE	06/18/07	4680	APRIL 2007		\$470.07	\$117.50	\$20.17
O250735	USE	09/13/06	4680	MAY 2006		\$597.57	\$149.39	\$72.40
P579001	SBT	11/26/07	4680	1/1/2006 - 12/31/2006	*	\$5,000.00	\$1,250.00	\$239.50
N957801	USE	06/06/06	4680	DECEMBER 2005		\$619.20	\$154.80	\$93.49
M931272	USE	06/07/05	4680	MARCH 2005		\$710.48	\$177.62	\$139.48
N683277	USE	03/07/06	4680	SEPTEMBER 2005		\$772.20	\$193.05	\$129.10
O250734	USE	09/13/06	4680	APRIL 2006		\$610.12	\$152.53	\$77.65
N971315	USE	06/07/06	4680	FEBRUARY 2006		\$681.41	\$170.35	\$94.95
N971314	USE	06/07/06	4680	JANUARY 2006		\$555.87	\$138.96	\$80.54
P365133	USE	09/24/07	4680	MAY 2007		\$455.98	\$91.16	\$16.04
O868526	USE	04/03/07	4680	DECEMBER 2006		\$516.53	\$129.13	\$37.61
N210861	USE	09/13/05	4680	JUNE 2005		\$728.09	\$182.02	\$133.11
N862253	USE	05/01/06	4680	NOVEMBER 2005		\$656.99	\$164.24	\$103.03
M931271	USE	06/07/05	4680	2/22/2005 - 2/28/2005		\$180.76	\$45.19	\$36.29
N210859	USE	09/13/05	4680	APRIL 2005		\$727.90	\$181.97	\$139.80
P690925	USE	01/09/08	4680	OCTOBER 2007		\$403.04	\$0.00	\$0.00
N592119	USE	01/30/06	4680	AUGUST 2005		\$788.22	\$197.05	\$135.78
P657465	USE	12/26/07	4680	AUGUST 2007		\$463.36	\$23.16	\$5.52
N514041	USE	01/03/06	4680	JULY 2005		\$677.28	\$169.32	\$120.23
P574384	USE	11/20/07	4680	JULY 2007		\$433.31	\$43.32	\$8.56
P448325	USE	10/22/07	4680	JUNE 2007		\$449.22	\$67.38	\$12.41
P690924	USE	01/09/08	4680	SEPTEMBER 2007		\$450.30	\$22.51	\$1.94
O250958	SBT	08/07/06	4680	2/22/2005 - 12/31/2005	*	\$4,287.67	\$1,071.91	\$562.79
O972927	USE	05/10/07	4680	MARCH 2007		\$468.85	\$117.21	\$23.63
N210860	USE	09/13/05	4680	MAY 2005		\$725.73	\$181.43	\$136.22
O868523	USE	04/03/07	4680	NOVEMBER 2006		\$552.81	\$138.20	\$44.40
O868522	USE	04/03/07	4680	JANUARY 2007		\$489.99	\$122.49	\$31.90

Debt Codes:

USE - USE TAX

SBT - SINGLE BUSINESS TAX

\$23,472.95

\$5,451.89

\$2,496.54

TOTAL CLAIM

\$31,421.38

* An asterisk in this column indicates that tax liability is estimated based on the best information available since actual returns have not been filed. This claim will be adjusted when actual returns are filed.

SANDRA BRAUN being duly sworn, deposes and says (s)he is authorized to act for the Department of Treasury and, to the best of her/his knowledge and belief, the defendant is indebted to the State of Michigan in this amount.

Signature

Date: 01/10/08



**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI**

In Re:)	
)	
LONG DISTANCE BILLING SERVICE, INC.,)	Chapter 11
)	Case No. 05-11168-DWH
Debtor.)	

CERTIFICATE OF SERVICE

I, Starkema T. Jackson, a Legal Secretary for the State of Michigan, Department of Attorney General, certify that copies of the following documents were served:

- (a) Docket Item 548, the Application for Administrative Expenses, filed by the State of Michigan, Department of Treasury, and
- (b) Docket Item 556, the court's notice of hearing, dated May 9, 2008, setting a hearing on the foregoing Application for Administrative Expenses, filed by the State of Michigan, Department of Treasury, which sets the hearing thereon Thursday, June 26, 2008, at 10:00 a.m., before the court at the Cochran U.S. Bankruptcy Courthouse, 703 Highway 145 North, Aberdeen, MS 39730, and further explains that responses to such Application are due by June 11, 2008, and
- (c) This certificate of service.

Said documents were served, by mailing a copy of each, via first-class mail, in a sealed envelope, with proper postage affixed, from Detroit, MI, on May 12, 2008, addressed to each person and entity on the creditor mailing matrix, as attached hereto and on file with the clerk of this court.

/s/ Starkema T. Jackson
Starkema T. Jackson, Legal Secretary
Department of Attorney General
3030 W. Grand Boulevard
Suite 10-200
Detroit, MI 48202
(313) 456-0140