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UNITED STATES BANKRUPTCY COURT
08 AUG -8 AM 8:50 FOR THE NORTHERN DISTRICT OF MISSISSIPPI

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In re:	COMMISSION)	Chapter 7
	CLERK)	
	LONG DISTANCE BILLING SERVICE, INC.,)	Case No. 05-11168
)	
	Debtor.)	Judge David W. Houston III
)	

**MOTION FOR ALLOWANCE OF THE ADMINISTRATIVE
EXPENSE CLAIM OF SMS/800**

SMS/800 ("SMS") by and through its attorneys, Calfee, Halter & Griswold LLP, hereby respectfully moves this Court (the "Motion"), pursuant to 11 U.S.C. §§ 503 and 507, for allowance of SMS's administrative expense claim in the amount of \$58,818.44. In support of the Motion, SMS respectfully represents as follows:

JURISDICTION

1. This Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On February 22, 2005 (the "Petition Date"), the Debtor filed a voluntary petition under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtor continued in the management and operation of its business and property as debtor-in-possession until November 8, 2007, when the

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bankruptcy proceeding was converted to a chapter 7 case.

3. A chapter 7 trustee has been appointed in this case.

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RELIEF REQUESTED

4. SMS is a centralized system that performs toll-free telephone number management in both the United States and Canada. SMS provided such services to the Debtor.

5. Pre-Petition, the Debtor applied to be a “responsible organization” with SMS under its applicable tariff in connection with the Debtor’s long distance billing services. SMS, as a vendor, supplied services to the Debtor before and well after the Petition Date, until November 8, 2007 when the Debtor’s case was converted from a chapter 11 to a chapter 7. The Debtor has failed to pay SMS for the services rendered both pre-petition and post-petition totaling \$65,617.80.

6. SMS filed a pre-petition claim against the Debtor’s estate on July 22, 2005 in the amount of \$6,799.36, for services rendered until the Petition Date. *See Exhibit A.* Post-petition, the Debtor continued to receive and benefit from SMS’s services in connection with its use of SMS’s toll-free telephone number management system, amounting to \$58,818.44 in timely billed and unpaid services. A spreadsheet representing the foregoing amount is attached hereto as *Exhibit B.*

7. The Court may allow as an administrative expense under section 503(b)(1)(A) of the Bankruptcy Code “actual, necessary costs and expenses of preserving the estate.” *11 U.S.C. § 503(b)(1)(A).* For a claim to qualify as an actual and necessary administrative expense, (1) the claim must arise out of a post-petition transaction between the creditor and the debtor-in-possession; and (2) the consideration supporting the claimant’s right to payment must be supplied to and beneficial to the debtor-in-possession in the operation of the business. *See Devan v. Debartolo (In re Merry-Go-Round Enters., Inc.)*, 180 F.3d 149, 157 (4th Cir. 1999) (citations omitted); *In re Unidigital, Inc.*, 262 B.R. 283, 288 (Bankr. D. Del. 2001); *In re*

Pinnacle Brands, Inc., 259 B.R. 46, 51 (Bankr. D. Del. 2001) (expense must have arisen from post-petition transaction and the transaction must have substantially benefited the estate).

8. In this case, SMS's administrative expense claim arises from the post-petition services rendered to the Debtor in connection with its business of providing long distance services. These services and transactions were actual and necessary, and substantially benefited the estate, in that the services rendered by SMS permitted the Debtor to continue to operate its business and preserve the estate while it attempted to formulate a plan of reorganization. Although, the Debtor's estate was eventually converted to chapter 7, the chapter 11 estate benefited from the services it obtained from SMS.

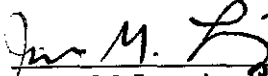
9. As a result, SMS now seeks allowance its administrative claim in the amount of \$58,818.44, entitled to priority pursuant to sections 503 and 507 of the Bankruptcy Code as an actual, necessary cost and expense of the estate within in the meaning of section 503(b)(1)(A) of the Bankruptcy Code.

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WHEREFORE, SMS respectfully requests this Court enter an Order allowing SMS's chapter 11 administrative expense claim in the amount of \$58,818.44 and such other relief that the Court deems just and proper.

Dated: August 5, 2008

Respectfully submitted,



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Counsel for SMS/800

EXHIBIT A

UNITED STATES BANKRUPTCY COURT <u>Northern</u> DISTRICT OF <u>Mississippi</u>		PROOF OF CLAIM
Name of Debtor Long Distance Billing Service, Inc.		Case Number 05-11168
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): SMS/800		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: SMS/800 c/o Nancy Kinsey 8 Corporate Place Piscataway, NJ 08854 Telephone number: 732-699-3424		
Account or other number by which creditor identifies debtor: 800530		Check here <input type="checkbox"/> replaces if this claim <input type="checkbox"/> amends a previously filed claim, dated: _____
1. Basis for Claim <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input type="checkbox"/> Other _____ <input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: right;">(date) (date)</div>		
2. Date debt was incurred: Various		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>6,799.36</u> <div style="text-align: center;">(unsecured) (secured) (priority) (Total)</div> If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,925)* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). <small>*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>
6. Unsecured Nonpriority Claim <u>\$6,799.36</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):	

ACCT #800530 Long Distance Billing Services

Invoice and Interest						Payment Information						
Year	Mon th	Invoice No.	Invoice Amount	Due Date	Interest	Year	Mo nth	Payment	Invoice Paid	Pay Date	Check No.	Balance
												\$ 2,726.04
2002	7	20022424	\$ 2,726.04	9/15/2002	\$ -							\$ 3,052.95
2002	8	20022772	\$ 326.91	10/15/2002	\$ -							
2002	9	20023118	\$ 2,472.12	11/15/2002	\$ -	2002	9	\$ 2,726.04	20022424	9/4/2002	1253	\$ 2,799.03
2002	10	20023459	\$ 5,037.92	12/15/2002	\$ -	2002	10	\$ 326.91	20022772	10/14/2002	1427	\$ 7,510.04
2002	11	20023830	\$ 5,619.58	1/15/2003	\$ -	2002	11	\$ 2,472.12	20023118	11/17/2002	1488	\$ 10,657.50
2002	12	20024174	\$ 5,637.32	2/15/2003	\$ -	2002	12	\$ 5,037.92	20023459	12/13/2002	1536	\$ 11,256.90
2003	1	20030304	\$ 5,629.40	3/15/2003	\$ 6.28	2003	1	\$ 5,619.58	20023830	1/24/2003	1599	\$ 11,273.00
2003	2	20030649	\$ 5,638.91	4/15/2003	\$ -	2003	2	\$ 6.28	20023830	2/21/2003	1646	\$ 16,905.63
						2003	2	\$ 5,634.07	20024174	2/21/2003	1646	\$ 11,271.56
2003	3	20030994	\$ 5,720.18	5/15/2003	\$ -	2003	3	\$ 2.70	20024174	3/18/2003	1721	\$ 16,989.04
						2003	3	\$ 5,629.40	20030304	3/18/2003	1721	\$ 11,359.64
						2003	3	\$ 3.58	20030649	3/18/2003	1721	\$ 11,356.06
2003	4	20031357	\$ 5,969.87	6/15/2003	\$ -	2003	4	\$ 5,635.88	20030649	4/17/2003	1788	\$ 11,690.05
						2003	4	\$ 3.58	20030994	4/17/2003	1788	\$ 11,686.47
2003	5	20031700	\$ 5,935.14	7/15/2003	\$ -	2003	5	\$ 5,720.18	20030994	5/20/2003	1838	\$ 11,901.43
2003	6	20032045	\$ 5,886.78	8/15/2003	\$ 6.96	2003	6	\$ 5,969.87	20031357	6/24/2003	1876	\$ 11,825.30
2003	7	20032389	\$ 4,882.73	9/15/2003	\$ -	2003	7	\$ 3.38	20031357	7/18/2003	1942	\$ 16,704.65
						2003	7	\$ 5,931.76	20031700	7/18/2003	1942	\$ 10,772.89
2003	8	20032771	\$ 4,887.46	10/15/2003	\$ 4.92	2003	8	\$ 3.39	20031700	8/25/2003	1990	\$ 15,661.88
						2003	8	\$ 5,890.35	20032045	8/25/2003	1990	\$ 9,771.53
2003	9	20033115	\$ 4,814.91	11/15/2003	\$ -	2003	9	\$ 1.34	20032045	9/19/2003	2034	\$ 14,585.10
						2003	9	\$ 4,881.39	20032389	9/19/2003	2034	\$ 9,703.71
2003	10	20033458	\$ 4,750.46	12/15/2003	\$ -	2003	10	\$ 1.34	20032389	10/20/2003	2081	\$ 14,452.83
						2003	10	\$ 4,887.46	20032771	10/20/2003	2081	\$ 9,565.37
						2003	10	\$ 3.58	20033115	10/20/2003	2081	\$ 9,561.79
												\$ 14,303.02
2003	11	20033799	\$ 4,731.21	1/15/2004	\$ 10.02							
2003	12	20034143	\$ 4,708.12	2/15/2004	\$ 4.63	2003	12	\$ 4,815.34	20033115	12/13/2003	2132	\$ 14,200.43
2004	1	20034413	\$ 4,660.11	3/15/2004	\$ -	2004	1	\$ 6.01	20033115	1/2/2004	2159	\$ 18,854.53
						2004	1	\$ 10.64	20033458	1/17/2004	2185	\$ 18,843.89
						2004	1	\$ 4,744.45	20033458	1/2/2004	2159	\$ 14,099.44
						2004	1	\$ 4,730.59	20033799	1/17/2004	2185	\$ 9,368.85
2004	2	20034685	\$ 4,544.91	4/15/2004	\$ -	2004	2	\$ 0.62	20033799	2/18/2004	2222	\$ 13,913.14
						2004	2	\$ 4.01	20034413	2/18/2004	2222	\$ 13,909.13
						2004	2	\$ 4,708.12	20034143	2/18/2004	2222	\$ 9,201.01
2004	3	20040210	\$ 4,432.21	5/15/2004	\$ 4.53	2004	3	\$ 4,660.11	20034413	3/30/2004	2273	\$ 8,977.64

ACCT #800530 Long Distance Billing Services												
Invoice and Interest						Payment Information						
Year	Mon th	Invoice No.	Invoice Amount	Due Date	Interest	Year	Mo nth	Payment	Invoice Paid	Pay Date	Check No.	Balance
2004	4	20040523	\$ 4,348.43	6/15/2004	\$ -	2004	4	\$ 0.52	20034413	4/20/2004	2295	\$ 13,325.55
						2004	4	\$ 4,544.39	20034685	4/20/2004	2295	\$ 8,781.16
2004	5	20040941	\$ 4,260.69	7/15/2004	\$ -	2004	5	\$ 0.52	20034685	5/24/2004	2402	\$ 13,041.33
						2004	5	\$ 4,432.21	20040210	5/24/2004	2402	\$ 8,609.12
						2004	5	\$ 4.53	20040523	5/24/2004	2402	\$ 8,604.59
2004	6	20041259	\$ 4,177.93	8/15/2004	\$ 4.22	2004	6	\$ 4,348.12	20040523	6/24/2004	2443	\$ 8,438.62
						2004	6	\$ 0.31	20040941	6/24/2004	2443	\$ 8,438.31
2004	7	20041616	\$ 3,278.23	9/15/2004	\$ 4.35	2004	7	\$ 4,260.69	20040941	7/27/2004	2496	\$ 7,460.20
2004	8	20041999	\$ 3,214.25	10/15/2004	\$ 4.26							\$ 10,678.71
2004	9	20042406	\$ 3,178.22	11/15/2004	\$ 3.52	2004	9	\$ 4.04	20040941	9/1/2004	10051	\$ 13,856.41
						2004	9	\$ 4.08	20041259	9/28/2004	10152	\$ 13,852.33
						2004	9	\$ 4,178.11	20041259	9/1/2004	10051	\$ 9,674.22
						2004	9	\$ 3,273.97	20041616	9/28/2004	10152	\$ 6,400.25
												\$ 9,547.79
2004	10	20042758	\$ 3,139.31	12/15/2004	\$ 8.23							\$ 12,682.58
2004	11	20042913	\$ 3,111.76	1/15/2005	\$ 23.03							\$ 15,807.71
2004	12	20043498	\$ 3,083.10	2/15/2005	\$ 42.03							
2005	1	20050237	\$ 3,028.26	3/15/2005	\$ 8.64	2005	1	\$ 7.85	20041616	1/12/2005	10388	\$ 18,836.76
						2005	1	\$ 3,254.67	20041999	1/12/2005	10388	\$ 15,582.09
						2005	1	\$ 3,202.45	20042406	1/12/2005	10388	\$ 12,379.64
						2005	1	\$ 3,147.88	20042758	1/12/2005	10388	\$ 9,231.76
2005	2	20050574	\$ 3,006.40	4/15/2005	\$ 7.24	2005	2	\$ 3,115.54	20042913	2/9/2005	10452	\$ 9,129.86
2005	3	20050988	\$ 2,979.88	5/15/2005	\$ 3.79	2005	3	\$ 4.86	20042913	3/7/2005	10441	\$ 12,108.67
					\$ -	2005	3	\$ 3,090.34	20043498	3/7/2005	10441	\$ 9,018.33
					\$ -	2005	3	\$ 29.93	20050237	3/7/2005	10441	\$ 8,988.40

Based on 2/22/05 petition date

pre-invoice: \$ 6,799.36 pre-interest: \$ 3.79
 post-invoice: \$ 2,185.25 post-interest: \$ -

total: \$ 8,988.40 as of 4/7/05

EXHIBIT B

ACCT#800530 Long Distance Billing Services												
Invoice and Interest						Payment Information						
Year	Month	Invoice No.	Invoice Amount	Due Date	Interest	Year	Month	Payment	Invoice Paid	Pay Date	Check No.	Balance
2005	1	20050237	\$ 3,028.26	3/15/2005	\$ 8.64	2005	1	\$ 7.85	20041616	1/12/2005	10388	\$ 18,836.76
						2005	1	\$ 3,254.67	20041999	1/12/2005	10388	\$ 15,582.09
						2005	1	\$ 3,202.45	20042406	1/12/2005	10388	\$ 12,379.64
						2005	1	\$ 3,147.88	20042758	1/12/2005	10388	\$ 9,231.76
2005	2	20050574	\$ 3,006.40	4/15/2005	\$ 7.24	2005	2	\$ 3,115.54	20042913	2/9/2005	10452	\$ 9,129.86
2005	3	20050988	\$ 2,979.88	5/15/2005	\$ 3.79	2005	3	\$ 4.86	20042913	3/7/2005	10441	\$ 12,108.67
					\$ -	2005	3	\$ 3,090.34	20043498	3/7/2005	10441	\$ 9,018.33
					\$ -	2005	3	\$ 29.93	20050237	3/7/2005	10441	\$ 8,988.40
2005	4	20051316	2969.69	38518	3.85	2005	4	3002.12	20050237	38444	10556	\$ 8,959.82
			-2930.15	write off	-3.85	2005	4	76.25	20050574	38444	10556	\$ 5,949.57
2005	5	20051717	2965.22	38548	3.91			0				\$ 8,918.70
2005	6	20052079	2953.07	8/15/2005	4.02	2005	6	2983.79	20050988	6/1/2005	10601	\$ 8,892.00
						2005	6	2955.38	20051316	6/28/2005	10629	\$ 5,936.62
						2005	6	55.88	20051717	6/28/2005	10629	\$ 5,880.74
						2005	6	14.54	20051316	6/1/2005	10601	\$ 5,866.20
						2005	6	3.79	20051316	6/1/2005	10657	\$ 5,862.41
2005	7	20052448	4343.34	9/15/2005	9.37							\$ 10,215.12
2005	8	20052807	4327.87	10/15/2005	17.05	2005	8	2931.6	20051717	8/30/2005	10823	\$ 11,628.44
						2005	8	48.28	20052079	8/30/2005	10823	\$ 11,580.16
						2005	8	2908.95	20052079	8/30/2005	10824	\$ 8,671.21
						2005	8	2969.13	20052448	8/30/2005	10835	\$ 5,702.08
						2005	8	60.74	20052448	8/30/2005	10824	\$ 5,641.34
												\$ 9,958.13
2005	9	20053141	4312.61	11/15/2005	4.18							\$ 12,944.86
2005	10	20053648	4287.21	12/15/2005	14.91	2005	10	1315.39	20052448	10/17/2005	10997	\$ 17,220.30
2005	11	20053835	4263.32	1/15/2006	14.38	2005	11	2.26	20052448	11/15/2005	11026	\$ 12,877.64
						2005	11	4342.66	20052807	11/15/2005	11026	\$ 17,223.64
2005	12	20054579	4309.53	2/15/2006	36.59	2005	12	0.12	20052807	12/22/2005	99999999	\$ 12,904.44
						2005	12	4319.2	20053141	12/22/2005	99999999	\$ 17,175.05
2006	1	20060370	4224.53	3/15/2006	46.08							\$ 21,447.43
2006	2	20060469	4214.61	4/15/2006	57.77							\$ 25,661.15
2006	3	20061156	4194.47	5/15/2006	48.12	2006	3	28.87	20053141	3/1/2006	13048	\$ 25,564.05
						2006	3	97.1	20053648	3/1/2006	13061	\$ 21,383.45
						2006	3	4180.6	20053835	3/1/2006	13061	\$ 17,125.11
						2006	3	4258.34	20053648	3/1/2006	13048	\$ 21,383.82
2006	4	20061542	4180.52	6/15/2006	78.19							\$ 25,660.27
2006	5	20061870	4163.45	7/15/2006	113							\$ 29,942.27
2006	6	20062082	4138.63	8/15/2006	143.37							\$ 33,066.18
2006	7	20062638	2937.87	9/15/2006	186.04							\$ 36,206.48
2006	8	20062812	2921.2	10/15/2006	219.1							\$ 39,346.58
2006	9	20063208	2901.33	11/15/2006	238.77							

4/7/2005

ACCT #800630 Long Distance Billing Services

Invoice and Interest						Payment Information						
Year	Mon th	Invoice No.	Invoice Amount	Due Date	Interest	Year	Mo nth	Payment	Invoice Paid	Pay Date	Check No.	Balance
2006	10	20063953	2884.88	12/15/2006	270.45							\$ 42,501.89
2006	11	20064379	2873.18	1/15/2007	283.8							\$ 45,658.87
2006	12	20064859	2855.97	2/15/2007	316.69							\$ 48,831.53
2007	1	20070203	2833.13	3/15/2007	339.62							\$ 52,004.28
2007	2	20070473	2817.27	4/15/2007	303.78	2007	2	127.65	20053835	2/12/2007	50	\$ 54,997.68
						2007	2	3045.01	20054579	2/12/2007	50	\$ 51,952.67
												\$ 55,106.12
2007	3	20071182	2799.71	5/15/2007	353.74							\$ 56,584.83
2007	4	20071356	2790.01	6/15/2007	348.55	2007	4	1659.85	20054579	4/3/2007	5058	\$ 55,071.93
						2007	4	1512.9	20060370	4/3/2007	5058	\$ 55,065.98
2007	5	20072051	2776.8	7/15/2007	353.96	2007	5	3136.71	20060370	5/7/2007	70430	\$ 55,049.24
						2007	5	16.74	20060469	5/7/2007	70430	\$ 55,025.34
2007	6	20072508	2756.02	8/15/2007	341.13	2007	6	3121.05	20060469	6/2/2007	5118	\$ 53,508.28
						2007	6	1517.06	20060469	6/29/2007	5144	\$ 51,886.78
						2007	6	1621.5	20061156	6/29/2007	5144	\$ 51,890.32
2007	7	20072830	2675.84	9/15/2007	353.04	2007	7	3025.34	20061156	7/30/2007	5168	\$ 51,784.90
						2007	7	105.42	20061542	7/30/2007	5168	\$ 54,746.61
												\$ 54,510.64
2007	8	20073380	2608.92	10/15/2007	352.79							\$ 57,374.51
2007	9	20073745	2521.22	11/15/2007	339.96	2007	9	3097.15	20061542	9/5/2007	5202	\$ 60,208.38
2007	10	20074207	2508.38	12/15/2007	354.49							\$ 63,075.42
2007	11	20074625	2479.89	1/15/2008	353.98							\$ 65,936.02
2007	12	20075008	2485.92	2/15/2008	381.12							\$ 68,702.33
2008	1	20080325	2488.28	3/15/2008	373.32							\$ 71,218.56
2008	2	20080771	2440.49	4/15/2008	323.82							\$ 73,698.76
2008	3	20081252	2154.59	5/15/2008	361.64							\$ 76,159.38
2008	4	20081646	2155.09	6/15/2008	325.11							\$ 77,886.32
2008	5	20082133	2126.07	7/15/2008	334.55							\$ 75,111.05
2008	6	20082551	1746.89	8/15/2008	334.22	2008	6	101.82	20061542	6/25/2008	99999999	\$ 72,565.17
						2008	7	472.35	20073380	7/3/2008	99999999	\$ 70,029.86
						2008	7	2555.27	20074625	7/3/2008	99999999	\$ 67,558.20
						2008	7	2545.88	20075008	7/3/2008	99999999	\$ 65,387.10
						2008	7	2535.31	20080325	7/3/2008	99999999	\$ 63,226.63
						2008	7	2471.66	20080771	7/3/2008	99999999	\$ 61,100.56
						2008	7	2171.1	20081252	7/3/2008	99999999	\$ 59,548.61
						2008	7	2160.47	20081646	7/3/2008	99999999	
						2008	7	2126.07	20082133	7/3/2008	99999999	
						2008	7	1746.89	20082551	7/3/2008	99999999	
					194.94	2008	7					

Interests up to 7/22

\$ 893.96
 \$ 495.98
\$58,818.44 unpaid balances from 2/22/05-11/8/07

4/15/07 invoice
 5/15/07 invoice
 6/14/07 balance
 11/15/07 invoice
 12/15/07 invoice
 1/15/08 invoice
 2/15/08 invoice
 3/15/08 invoice
 4/15/08 invoice
 5/15/08 invoice
 6/15/08 invoice
 7/23/08 balance

CERTIFICATE OF SERVICE

A copy of Motion for Allowance of the Administrative Expense Claim of SMS/800 was filed and served through the Court's ECF system upon those parties registered to receive such notice and by First Class U.S. Mail upon the following parties on this 17 day of August 2008:

Craig M. Geno Jeffrey K. Tyree Melanie T. Vardaman 587 Highland Colony Parkway P.O. Box 3380 Ridgeland, MS 39158	Cindy Hergenredder Tim Calahan Colorado Department of Revenue 1375 Sherman Street, 5th Floor Denver, CO 80261
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Idaho Universal Service Fund P.O. Box 206 Minden, NV 89423	Connecticut Department of Public Utility Ten Franklin Square New Britain, CT 06051
Connecticut Secretary of State Corporation Division 30 Trinity Street Hartford, CT 06106	Delaware Secretary of State Dept. of Stat Division of Incorporation Townsend Building P.O. Box 898 Denver, DE 19903

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Montana Public Service Commission P.O. Box 202601 Helena, MT 59620	NS8 Corporation c/o David Blaylock 1700 One Commerce Square Memphis, TN 38103

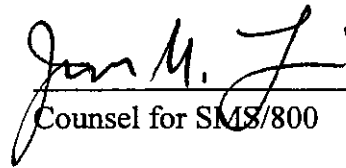
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Counsel for SMS/800