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UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

DEC 29 AM 9:56

COMMISSION  
CLERK

In re  ESSENTIAL.COM, INC.,  Debtor.	)	080000-0T  Chapter 11 Case No. 01-15339-WCH
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**MOTION FOR FINAL DECREE**

Pursuant to Rule 3022 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Massachusetts Local Bankruptcy Rule 3022-1, Charles A. Dale III, the duly-appointed and acting Plan Trustee (the “Plan Trustee”) under the confirmed Joint Plan of Liquidation dated November 2, 2001 of Essential.com, Inc. (the “Debtor”), hereby files this Motion for Final Decree (the “Motion”) seeking entry of a Final Decree closing the Debtor’s bankruptcy case. In further support of this Motion, the Plan Trustee respectfully submits as follows:

**Relevant Background**

1. On June 29, 2001, the Debtor filed its voluntary petition for relief under chapter 11 of title 11 of the United States Code. Shortly thereafter, the United States Trustee appointed an Official Committee of Unsecured Creditors (the “Committee”).

2. On November 2, 2001, the Debtor and the Committee filed a Joint Plan of Liquidation (the “Plan”) and Disclosure Statement. The Disclosure Statement was approved by Order dated November 28, 2001, and by Order dated December 21, 2001 (the “Confirmation Order”), the Plan was confirmed by the Court.

COM \_\_\_\_\_  
ECR \_\_\_\_\_  
GCL \_\_\_\_\_  
OPC \_\_\_\_\_  
RCP \_\_\_\_\_  
SSC \_\_\_\_\_  
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3. Pursuant to the terms of the Plan and Confirmation Order, the Plan Trustee was appointed and charged with liquidating the Debtor's remaining assets, objecting to claims, prosecuting causes of action, making distributions to creditors, and winding-down the Debtor's affairs.

4. In accordance with the Plan, on or around April 30, 2002, the Plan Trustee made a first distribution to the holders of Allowed General Unsecured Claims representing approximately 60% of the Allowed Amount of such claims (the "First Distribution"). On or around September 26, 2005, the Plan Trustee made a second distribution to such holders representing approximately 30% of the Allowed Amount of such claims (the "Second Distribution") (collectively, the "Initial Distributions").

5. In addition to making the Initial Distributions, the Plan Trustee has, among other things, objected to and resolved claims and settled separate litigation involving Travelers Casualty and Surety Company and The Management Network Group, Inc. and has taken actions necessary to terminate the Debtor's 401k Plan.

#### **Relief Requested**

6. At the present time, the Plan Trustee has on hand approximately \$140,000 which is available for distribution to creditors in a Final Distribution of approximately 4% of the Allowed Amount of such claims (subject only to a reserve for remaining professional fees, taxes, and fees owing (or to become owing) to the United States Trustee).

7. The Plan Trustee now seeks to close this bankruptcy case having carried out his duties under the Plan, and therefore, in accordance with Section 6.10 of the Plan and MLBR 3022-1(c), the Plan Trustee submits that:

- (a) (i) The Plan has been substantially consummated in accordance with 11 U.S.C. Section 1101(2) and in accordance with the provisions of the Plan and the Confirmation Order; (ii) any subsequent orders of the Court have been complied

with; and (iii) the Debtor's bankruptcy case may be closed in accordance with Rule 3022 of the Bankruptcy Rules;

(b) The Plan Trustee has paid all Allowed Administrative Claims, including court-authorized professional compensation and costs, as evidenced by Exhibit A attached hereto, listing the names, addresses, and amounts paid to each of the recipients;

(c) The Plan Trustee has commenced making distributions prescribed by the Plan, as evidenced by Exhibit B attached hereto, listing the names, addresses, and amounts paid to each of the recipients;

(d) The Plan Trustee submits that the Final Distribution shall be made in accordance with Exhibit C attached hereto, listing the names, addresses, and amounts to be paid to each of the recipients;

(e) The Plan Trustee submits that any checks from the Initial Distribution, which were tendered, but returned (or uncashed) reverted to the Debtor's estate upon expiration of 6 months after issuance and that such holders waived all remaining claims against the estate. Exhibit D attached hereto lists the names, addresses and amounts tendered but returned and the reasons why payments have not been made, despite reasonable attempts by the Plan Trustee to locate such creditors;

(f) Attached as Exhibit E hereto is a copy of the Final Account and Report of Trust Administration, which details the expenses incurred by the Plan Trustee since the Effective Date of the Plan.

(g) Upon allowance of this Motion, a final payment shall be made to the Office of the United States Trustee in the amount of \$975.00 on account of quarterly fees and other amounts owed pursuant to 28 U.S.C. Section 1930(a).

8. The Plan Trustee submits that the Plan has been substantially consummated as that term is defined in 11 U.S.C. Section 1101(2), that the Debtor's bankruptcy case has been fully administered, and that these bankruptcy proceedings should be closed by entry of a Final Decree.

9. With respect to any funds that remain in the estate after the Final Distribution, including any unclaimed distributions therefrom, the Plan Trustee requests authority to donate such funds, after payment of the fees and expenses identified in Paragraph 6 above, in equal

shares to the Boston Bar Association memorial funds in the name of M. Ellen Carpenter and Charles Normandin.

WHEREFORE, the Plan Trustee requests that the Court enter a Final Decree, in the form attached hereto as Exhibit F, closing this Chapter 11 bankruptcy case.

Respectfully submitted,

CHARLES A. DALE III,  
Plan Trustee of Essential.com, Inc.,

By his attorneys,

/s/ Charles A. Dale III

Charles A. Dale III, BBO#558839

Mackenzie L. Shea, BBO #666241

K&L GATES LLP

State Street Financial Center

One Lincoln Street

Boston, MA 02111-2950

Telephone: 617.261.3100

Facsimile: 617.261.3175

Email: [chad.dale@klgates.com](mailto:chad.dale@klgates.com)

[mackenzie.shea@klgates.com](mailto:mackenzie.shea@klgates.com)

Dated: December 22, 2008

**EXHIBIT A**

IN RE: ESSENTIAL.COM, INC.  
CHAPTER 11  
CASE NO. 01-15339-WCH

**EXHIBIT A**  
**ADMINISTRATIVE CLAIMS, PROFESSIONAL FEES AND EXPENSES**

**Professional Compensation**

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**Debtor's Counsel**

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Hanify & King, P.C.  
One Beacon Street  
21st Floor  
Boston, MA 02108

Fee Application	\$	15,036.99
Post Effective Date	\$	543.85
Post Effective Date	\$	3,604.15
Post Effective Date	\$	4,922.62
Post Effective Date	\$	6,810.57
Post Effective Date	\$	128.37
Post Effective Date	\$	2,195.87
Post Effective Date	\$	129.05

**\$ 33,371.47**

**Administrative Claims**

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Basil G. Pallone  
c/o Robert J. Shea  
Tarlow, Breed, Hart, Murphy & Rogers, P.C.  
21 Custom House Street  
Boston, MA 02110

Administrative Claim \$ 100,000.00

Basil G. Pallone  
112 Thunder Road  
Sudbury, MA 01776

invoices \$ 5,592.33  
deposition fee \$ 1,750.00

Rich May  
Rich, May, Bilodeau & Flaherty  
176 Federal Street  
Boston, MA 02110

Administrative Claim \$ 4,095.00

SmartEnergy  
Donald R. Lassman, Esq.  
(counsel: SmartEnergy, Inc.)  
P.O. Box 920385  
Needham, MA 02492

Administrative Claim \$ 13,837.42

**\$ 158,646.22**

**EXHIBIT B**

IN RE: ESSENTIAL.COM, INC.  
CHAPTER 11  
CASE NO. 01-15339-WCH

EXHIBIT B  
GENERAL UNSECURED CLAIMS DISTRIBUTIONS

Claimant	Address	Address 2	Address 3	City	State	Zip	1st Distribution	2nd Distribution
A M Manna	1605 Britton Pl			Voorhees	NJ	08043-2563	4.98	2.49
A & G Sales	Debt Acquisition Company of America V, LLC			San Diego	CA	92108	206.56	103.28
Accessline Communications Corp.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	10,263.20	5,131.60
Alex Reyes	1001 Home Street	Debt Acquisition of America	1565 Hotel Circle South	Bronx	NY	10459	6.94	3.47
Alicia Field	3812 Laurenburg Ave.			Modesto	CA	95357	3.37	
Alt Research	276 Canal Street	7th Floor		New York	NY	10013	60.00	30.00
Allan Altman	7 Brighton Village Drive AP			Broomall	PA	19008	64.10	
AllEnergy Marketing Company	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	2,849.56	1,424.78
Andrea Pappas	208 E. 24th Street	Apt. 2B		New York	NY	10016	9.41	
Andrew Kucharski	207 E. 27th Street	Apt. 4H		New York	NY	10016	1.12	
Avaya, Inc.	c/o D&B Bankruptcy Services	P.O. Box 5126		Timonium	MD	21094	1,032.00	516.00
Basil Pallone	112 Thunder Road			Sudbury	MA	01776		17,068.31
Bacon's Clipping Bureau	332 S. Michigan Ave.			Chicago	IL	60604	309.60	154.80
Belmont Springs	P.O. Box 3229			Lancaster	PA	17604-3229	19.92	9.96
Brand Equity Ventures	Three Pickwick Plaza			Greenwich	CT	06830	3,090.29	
Burlington Woods Office Trust No. 1	John C. La Liberte, Esquire	Sherin and Lodgen LLP	100 Summer Street	Boston	MA	02110	868,076.28	434,038.14
Carlos Panameno	12 Grove Street	Apt. 4C		Hempstead	NY	11550	1.61	0.81
Charles Slobuk	301 Commerce Street	Suite 3300		Fort Worth	TX	76102	2.24	
Chris Kalfaher	114 The Fenway	Apt. 9		Boston	MA	2115	5,944.73	3,298.82
Christopher Tucker	707 River Street	Apt. 22		Mattapan	MA	02126	0.50	
ComDisco, Inc.	David J. Reier, Esq.	Schnader Harrison Goldstein & Manello	265 Franklin Street	Boston	MA	02110	424,174.88	212,067.44
Core Communications, Inc.	209 West Street	Suite 302		Annapolis	MD	21401	434.69	
Craig Lemberger	15 Garrison Road			Brookline	MA	02445-4426	16.92	8.48
CT Corporation	101 Federal Street	3rd Floor		Boston	MA	02110	951.00	475.50
Cummings Properties, Inc.	200 West Cummings Park			Woburn	MA	01801	15,510.00	7,755.00
Daniel Craney	515 Abel Ave.			Capitol Heights	MD	20743	257.38	128.69
David Cowden	7522 Bingham Street			Philadelphia	PA	19111	1.21	0.60
David McCarthy	5 Circuit Road			New Rochelle	NY	10805	0.60	
Dennis Donaghy	122 Greenway Road			Lido Beach	NY	11561	0.84	
Department of the Treasury - Internal Revenue Service	Internal Revenue Service	Post Office Box 9112 / JFK Building	Insolvency Group, Stop 20800	Boston	MA	02203		22,246.82
Discover Financial Services, Inc.	Brian Stower, Esq., Joseph J. Hamilton, Esq.	Charles & Brady Streich Lang LLP	2 North Central Avenue	Phoenix	AZ	85004	4,436.40	2,218.20
Don Duberstein	10 Beverly Road			Purchase	NY	10577	2.24	
Donald Nault	3504 Lightfoot Lane			Baldwinsville	NY	13027	7.83	3.92
Energy Service Group	33 Riverside Drive	Suite 100		Pembroke	MA	02359	600.00	300.00
Eric & Susan Miller	c/o Goldman Sachs	85 Broad Street	25th Floor	New York	NY	10004	1.12	
Eric Acton	850 North State Street			Chicago	IL	60610	5.54	
Exodus Communications, Inc.	c/o Lawrence M. Schwab, Esq. & Thomas Gaa, Esq.	Bialson, Bergen & Schwab	2600 El Camino Real, Suite 300	Palo Alto	CA	94306	176,034.85	88,017.42
Federal Express	P.O. Box 1140			Memphis	TN	38101	742.10	371.05
Frank Ravinal	11 Villa Drive			Medway	MA	02053-1449	40.69	20.35
Frederic Manual	93-13 92nd Ave.			Woodhaven	NY	11421	1.61	
Global Crossing	20 Oak Hollow	Suite 300		Southfield	MI	48034	14,573.12	7,286.56
Helene Baum	12 Rolling Drive			Glen Head	NY	11545	4.35	
InfoDirections, Inc.	S. Sharp	833 Phillips Road		Victor	NY	14584	18,807.73	9,403.87
Intermedia Communications	Intermedia Communications, Inc.	One Intermedia Way		Tampa	FL	33647	11,840.06	5,920.03
Internet Connect, Inc.	Debt Acquisition Company of America V, LLC	1565 Hotel Circle South		San Diego	CA	92108	11,311.20	5,655.60
Jason Figherty	114 Lietz Road			Tuckertown	NJ	08087	1.61	
John Duffy	13 Kensington Road			Hampton Falls	NH	2384	5,786.62	3,039.56
Johnathan Sloate	15 E. Putnam Avenue			Greenwich	CT	06830	2.24	
Johnson, Hearn, Vinegar & Gee	Two Hanover Square	Suite 2200		Raleigh	NC	27601	320.76	
Jon Brandon	1414 W. Wolfram Street			Chicago	IL	60657	6.52	
Jon Coolay	529 Columbus Ave.	Apt. 3		Boston	MA	02118	6.52	
Jorge Volez	455 Jackson Ave.	Apt. 4C		Bronx	NY	10455	3.44	
Joseph Lourenco	109 West Walnut Park, #9			Roxbury	MA	02119	56.34	
Kana Communications, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	46,069.95	23,034.98
Kevin McLean	520 Leonard Street	Apt. 2		Brooklyn	NY	11222	6.52	
Keyspan Energy Delivery	P.O. Box 4300			Woburn	MA	01888-4300	73.82	
KeySpan Home Energy Services	62 Second Avenue	Attn: Paul Ruggiero		Burlington	MA	01803	12,667.24	6,333.62



IN RE: ESSENTIAL.COM, INC.  
CHAPTER 11  
CASE NO. 01-15339-WCH

EXHIBIT B  
GENERAL UNSECURED CLAIMS DISTRIBUTIONS

Krzysztof Pociacha	3 Laurel Street			Garfield	NJ	07026	17.69	8.84
Laura Lee Ellis	147 King Street			Littleton	MA	01460	70.31	35.16
Leora Schachter	261 West 11th Street	P.O. Box # 933		New York	NY	10014	2.32	
Lexis Nexis	Bankruptcy			Dayton	OH	45401	379.20	189.60
Linx Communications, Inc.	150 Wells Ave			Newton	MA	02459-3302	1,071.24	535.62
Lynx, Inc	420 Bedford Street	P.O. Box 55484		Lexington	MA	02420	360.40	180.20
Massachusetts Department of Revenue	Bankruptcy Unit			Boston	MA	02205-5484		23.40
Mail Shuttle	95 Sherman Street	P.O. Box 740519		Brooklyn	NY	11218	0.98	
Metrocall	America's Wireless Network			Allanta	GA	30374-0519	500.46	250.23
Mintz, Levin, Cohn, Ferris, P.C.	P.O. Box 4539			Boston	MA	02212-4539	202.53	101.27
Murphy Software Consulting, Inc.	884 Washington Street	Suite 6	1565 Hotel Circle South	Weymouth	MA	02189	1,260.00	630.00
N I T USA, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America		San Diego	CA	92108	13,939.20	6,969.60
National Revenue Corporation	P.O. Box 27945	2323 Lake Club Drive		Columbus	OH	43227	64.86	32.43
Nestor Garcia	3042 Salisbury Drive			Allentown	PA	18103	5.82	2.91
NETWAY, Inc.	11 Hodges Street			North Andover	MA	01845	7,187.29	3,593.64
Network Solutions, Inc.	P.O. Box 17305	Suite 400		Baltimore	MD	21297-0525	126.00	63.00
Neustar, Inc.	1120 Vermont Ave. NW	P.O. Box 4024		Washington	DC	20005	56.21	28.11
New England Copy Spec., Inc.	39 Sixth Road			Woburn	MA	01888-4024	264.94	132.47
New Horizons, Inc.	5 Old Concord Road			Burlington	MA	01803	1,890.00	945.00
Newcourt Leasing Corp.	P.O. Box 33057					07188-0057	205.75	
NJ Board of Public Utilities	Office of Licensing	Two Gateway Center	One Financial Center	Newark	NJ	07102	600.00	300.00
Nokia Inc.	Brown Rudnick Freed & Gesmer	Attn: Andreas P. Andromalos, Esquire		Boston	MA	02111	34,425.00	17,212.50
Norman Guertin	281 Grafton	Floor 1		Worcester	MA	01604	60.00	30.00
NSTAR Electric	P.O. Box 970030			Boston	MA	02297-0030	140.59	
On Time Mailing, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	337.20	168.60
OSG Billing Services	100 West Forest Avenue	Suite G		Englewood	NJ	07631	7,769.90	3,884.95
Paul Lewis	75 Channing Road			Concord	MA	01742		23,859.23
Paul O'Brien	70 Franklin Street	3rd Floor	1565 Hotel Circle South	Boston	MA	02110	1,472.11	736.05
PC Connection, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America		San Diego	CA	92108	45.00	22.50
Pedrick Mechanical Services	187 Sheridan Avenue			Madford	MA	02155		3,808.47
Peter Twombly	131 Granite Street			Rockport	MA	1966		218.71
Pitney Bowes Credit Corp.	PBCC	P.O. Box 85460		Louisville	KY	40285-5460	437.41	422.13
PJM interconnection, L.L.C.	955 Jefferson Avenue	Valley Forge Corporate Center		Norristown	PA	19403-2497	844.25	15.00
Price Waterhouse Coopers	One Post Office Square			Boston	MA	02109	30.00	
Pro Staff	920 Second Avenue South	Suite 920	650 Town Center Drive, Suite 950	Minneapolis	MN	55402	16,434.29	8,217.14
Qwest Communications	2312 Ravine Drive	Albert, Weiland & Golden, LLP		Costa Mesa	CA	92626	649,607.67	
Rachel Holmes	Steven Jay Katzman, Esquire			Zion	IL	60099	4.74	133.73
Raindance	2312 Ravine Drive			San Diego	CA	92108	287.46	
Razorfish, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	Cambridge	MA	02142	2.24	
Rebecca's Café	101 Main Street			Boston	MA	02284-5681	242.21	121.11
RHI Management Resources	P.O. Box 845681	Attn: Michele Cabral	5720 Stoneridge Drive, Suite Three	Pleasanton	CA	94588	4,189.50	2,094.75
Rich, May, Bilodeau & Flaherty	Div. of Robert Half International	176 Federal Street	6th Floor	Boston	MA	02110-2223	860.09	430.04
Robert & Laura Koch	Attn: Eric J. Krahwohl			Brookline	MA	02446	2.24	
Robert Depew	60 Parkman Street	Apt. 1		Tewksbury	MA	01876	2.29	59.85
Rockledge Computer Systems	957 East 35th Street			Andover	MA	01810	119.70	115.04
Rothfelder Law Offices	P.O. Box 718			Westfield	NJ	07090	230.08	22.19
Sam Durso	625 Central Avenue			Havertown	PA	19083	44.37	
Sergey Khamrachev	38 N. Belfield Avenue			Brooklyn	NY	11235	6.14	
The Share Group	3000 Ocean Parkway	99 Dover Street	4902 North Baltimore	Somerville	MA	02144	65,409.60	32,704.80
Smartenergy, Inc.	Justine Watt	Alliant Energy		Madison	WI	53718	56,805.75	28,402.88
Softpro	c/o Frank Greb			Burlington	MA	01803-5300	124.55	62.27
Staples	112 Mall Road			Frammingham	MA	01702-4474	60.48	30.24
State of Wisconsin	500 Staples Drive	P.O. Box 8901		Madison	WI	53708-8901		20.95
Sterling Commerce	Wisconsin Dept of Rev	P.O. Box 73199		Chicago	IL	60673	157.50	78.75
Storage Networks	First Chicago National Bank CSG			Waltham	MA	02451	20,019.73	10,009.87
Store to Door	Kara Sims	Storage Networks, Inc.	225 Wyman Street	San Diego	CA	92108	753.14	376.57
Storm Concepts LLC d/b/a Fattwallet.cc	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,230.00	615.00
Straf Marketing, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,068.60	534.30
Surecom Inc.	82 West Main Street			Northboro	MA	01532	1,677.00	838.50
Taylor Rental	1406 Massachusetts Avenue			Arlington	MA	02174	121.34	
Technology Leaders Mgt., Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	4,996.87	2,498.43
Tennessee Secretary of State	Wilbur E. Hooks, Asst Director	Andrew Jackson Building	4th Floor	Nashville	TN	37242		18.63

IN RE: ESSENTIAL.COM, INC.  
 CHAPTER 11  
 CASE NO. 01-15339-WCH

EXHIBIT B  
 GENERAL UNSECURED CLAIMS DISTRIBUTIONS

Touch America	Tannis Lytle	P.O. Box 5207		Missoula	MT	59805	20,825.80	
United States Postal Service	Bulk Mail Unit	22 Chenell Drive		Concord	NH	03301-9998	75.00	37.50
Universal Service Administrative Comp	Jill Aytward	2120 L. Street, NW	Suite 600	Washington	DC	20037	36,432.28	18,216.14
US Postmaster Burlington	Room 1004	25 Dorchester Ave.		Boston	MA	02205	155.63	77.81
USRefresh	11 Wheeling Avenue			Woburn	MA	01801	2,420.28	
Vastream Johnson	1533 Whittations Road, A-3			Bronx	NY	10462	8.00	
Viking Office Products Corp.	8200 East 32nd St. North			Wichita	KS	67226-2606	646.57	323.29
Virginia Stackhouse	6736 Dicks Ave.			Philadelphia	PA	19019	38.08	19.04
Voicelog LLC	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	513.75	256.88
Voil	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,463.09	731.55
W.B. Mason Co.	P.O. Box 111	59 Centre St.		Brockton	MA	02303	1,252.60	626.30
Winter, Wyman Acct. Solutions	P.O. Box 845050			Boston	MA	02284-5050	3,330.08	1,665.03
WorldNet	P.O. Box 690315			Quincy	MA	02269-0315	120.00	60.00
							2,602,187.74	1,053,333.05

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT B  
PRIORITY CLAIMS

Claimant	Address	Address 2	Address 3	City	State	Zip	Type	General Unsecured Portion	Priority Portion	Payment
Arizona Department of Revenue	Bankruptcy and Litigation	1600 West Monroe		Phoenix	AZ	85007	Distribution		50.00	50.00
City of New York	NYC Dept. of Finance	25 Elm Place	3rd Floor	Brooklyn	NY	11201-5807	Distribution		833.76	833.76
Commonwealth of Virginia	P.O. Box 1777			Richmond	VA	23218-1777	Distribution		850.00	850.00
Connecticut Department of Revenue Service	C&E Division	Bankruptcy Section	25 Sigourney Street	Hartford	CT	06106-5032	Distribution		250.00	250.00
Department of the Treasury - Internal Revenue	Post Office Box 9112 / JFK Building	Insolvency Group, Stop 20800		Boston	MA	02203	1st Distribution	74,156.05	12,913.92	57,407.55
Jim Enos	14 Balcom Street			Riverside	RI	02915-5675	Distribution (Net Wages)		88.46	52.52
Louisiana State	P.O. Box 66658			Baton Rouge	LA	70896	1st Distribution		21.00	21.00
Massachusetts Department of Revenue	Litigation Bureau, Bankruptcy	P.O. Box 9484		Boston	MA	02205	1st Distribution	48.80	1,755.00	1,801.80
New York MTA	NYS Corporation Tax	Processing Unit	P.O. Box 1909	Albany	NY	12201-1909	Distribution		329.00	329.00
Oklahoma Corporation Commission	2101 N. Lincoln Boulevard			Oklahoma City	OK	73162-2000	Distribution		35.00	35.00
Paul Lewis	Adam J. Rullenberg, Esq.	101 Arch Street		Boston	MA	02110	1st Distribution (Net Wages)	127,555.31	4,650.00	48,182.23
Paul O'Brien	c/o James C. Gross, Esq.	Klieman, Lyons, Schindler & Gross	21 Custom House Street	Boston	MA	02110	1st Distribution (Net Wages)	125,350.00	4,650.00	47,396.91
Peter Twombly	Kaiser & Visnick, LLC	11 School Street		Rockport	MA	01986	1st Distribution (Net Wages)	20,350.00	4,650.00	10,006.41
S. Carolina Secretary of State	Capital Complex	1205 Pendleton St.	Suite 525	Columbia	SC	29201	Distribution		25.00	25.00
Secretary of State - Idaho	700 Jefferson, Basement West	P.O. Box 83720		Boise	ID	83720-0800	Distribution		10.00	10.00
Secretary of State - Missouri	Missouri Secretary of State	P.O. Box 1366		Jefferson City	MO	65102	Distribution		90.00	90.00
State of Georgia	Corp. Div., Suite 315, W. Tower	#2 Martin Luther King Dr. S.E.		Atlanta	GA	30334-1530	Distribution		150.00	150.00
State of New Jersey	P.O. Box 999			Trenton	NJ	08646-0999	Distribution		281.73	281.73
State of New Mexico	Corporation Bureau	P.O. Box 1269		Santa Fe	NM	87504	Distribution		50.00	50.00
State of New York	NYS Corporation Tax	Processing Unit	P.O. Box 1909	Albany	NY	12201-1909	Distribution		1,936.00	1,936.00
State of Ohio	P.O. Box 16561			Columbus	OH	43216-6561	Distribution		329.00	329.00
State of Oregon	255 Capitol Street NE	Suite 151		Salem	OR	97310-1327	Distribution		112.48	112.48
State of Pennsylvania	PA Department of Revenue	Bureau of Compliance	Dept. 280946	Harrisburg	PA	17128	Distribution		3,585.00	3,585.00
State of South Carolina	SC Department of Revenue	Corporation Return		Columbus	SC	29214-0100	Distribution		324.00	324.00
State of Texas	CSEC	P.O. Box 13557		Austin	TX	78711-3557	Distribution		2,010.45	2,010.45
State of Vermont	109 State Street			Montpelier	VT	05609-1401	Distribution		250.00	250.00
State of Wisconsin	Wisconsin Dept of Rev	P.O. Box 8901		Madison	WI	53708-8901	1st Distribution	69.84	1,053.45	1,093.35
Tennessee Department of Revenue	Wilbur E. Hooks, Asst Director	Andrew Jackson Building	4th Floor	Nashville	TN	37242	1st Distribution	20.7	380.48	409.18
The City of New York, Department of Finan	NYC Dept. of Finance	Bankruptcy & Assignment Unit	345 Adams Street, 10th Fl.	Brooklyn	NY	11201	Distribution		35,200.00	35,200.00
Utah Public Service Commission	Heber M. Wells Building 4th Floor	160 East 300 South		Salt Lake City	UT	84111	Distribution		50.00	50.00
Utah State Tax Commission	210 North 1950 West			Salt Lake City	UT	84134	Distribution		230.00	230.00
Virginia State Corp. Commission	Tyler Building	1300 E. Main Street		Richmond	VA	23219	Distribution		250.00	250.00
Washington Util and Trans Comm.	P.O. Box 47250			Olympia	WA	98504	Distribution		20.61	20.61
									77,424.34	213,624.98

**EXHIBIT C**

IN RE: ESSENTIAL.COM, INC.  
CHAPTER 11  
CASE NO. 01-15339-WCH

EXHIBIT C  
FINAL DISTRIBUTION

Claimant	Address	Address 2	Address 3	City	State	Zip	1st Distribution	2nd Distribution	Allowed General Unsecured Claim	Final Distribution	Gross Wages	Under \$10.00
<b>Payroll Distributions</b>												
A & G Sales	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	206.56	103.28	344.27		13.09	
Accessline Communications Corp.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	10,263.20	5,131.60	17,105.33		650.55	
AllEnergy Marketing Company	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	2,849.56	1,424.78	4,749.27		180.83	
Avaya, Inc.	c/o D&B Bankruptcy Services	Debt Acquisition of America	1565 Hotel Circle South	Timonium	MD	21094	1,032.00	516.00	1,720.00		85.42	
Bacon's Clipping Bureau	332 S. Michigan Ave.			Chicago	IL	60604	309.60	154.80	516.00		19.62	
Burlington Woods Office Trust No. 1	John C. La Liberté, Esquire	Sherin and Lodgen LLP	100 Summer Street	Boston	MA	02110	868,076.28	434,038.14	1,446,793.80		55,024.85	
Chris Kallaher	114 The Ferway	Apt. 9		Boston	MA	02115	5,944.73	3,298.82	17,635.00		670.70	
ComDiaco, Inc.	David J. Reier, Esq.	Schnader Harrison Goldstein & Manello	265 Franklin Street	Boston	MA	02110	424,174.88	212,087.44	706,958.13		26,887.22	
CT Corporation	101 Federal Street	3rd Floor		Boston	MA	02110	951.00	475.50	1,585.00		60.26	
Cummings Properties, Inc.	200 West Cummings Park			Woburn	MA	01801	15,510.00	7,755.00	25,850.00		983.13	
Daniel Craney	515 Abel Ave.			Capitol Heights	MD	20743	257.38	128.69	428.96		16.31	
Department of the Treasury - Internal Rev	Internal Revenue Service	Post Office Box 9112 / JFK Building	Insolvency Group, Stop 20800	Boston	MA	02203		22,246.52	74,156.05		2,820.32	
Discover Financial Services, Inc.	Brian Sirower, Esq., Joseph J. Hamilton, Esq.	Quarles & Brady Stretch Lang LLP	2 North Central Avenue	Phoenix	AZ	85004	4,436.40	2,218.20	7,394.00		281.21	
Energy Service Group	33 Riverside Drive	Suite 100		Pembroke	MA	02359	600.00	300.00	1,000.00		38.03	
Exodus Communications, Inc.	c/o Lawrence M. Schwab, Esq. & Thomas Gas, Esq.	Bialson, Bergen & Schwab	2600 El Camino Real, Suite 300	Palo Alto	CA	94306	176,034.85	88,017.42	293,391.41		11,158.34	
Federal Express	P.O. Box 1140			Memphis	TN	38101	742.10	371.05	1,236.84		47.04	
InfoDirectors, Inc.	S. Sharp	833 Phillips Road		Victor	NY	14564	18,807.73	9,403.87	31,346.22		1,192.17	
Internet Connect, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	11,311.20	5,655.60	18,652.00		718.98	
John Duffy	13 Kenilton Road			Hampton Falls	NH	02384	5,796.62	3,099.58	16,250.00		618.02	618.02
Kana Communications, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	46,069.95	23,034.98	76,783.25		2,920.24	
KeySpan Home Energy Service	62 Second Avenue	Attn: Paul Ruggiero		Burlington	MA	01803	12,867.24	6,333.62	21,112.06		802.94	
Lexis Nexis	Bankruptcy	P.O. Box # 933		Dayton	OH	45401	379.20	189.60	632.00		24.04	
Metrocall	America's Wireless Network	P.O. Box 740519		Atlanta	GA	30374-0519	500.46	250.23	834.10		31.72	
Mintz, Levin, Cohn, Ferris, P.C.	P.O. Box 4539		1565 Hotel Circle South	Boston	MA	02212-4539	202.53	101.27	337.55		12.84	
N111 USA, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	13,939.20	6,969.60	23,232.00		863.57	
New England Copy Spec., Inc.	39 Sixth Road	P.O. Box 4024		Woburn	MA	01888-4024	264.94	132.47	441.58		16.78	
NJ Board of Public Utilities	Office of Licensing	Two Gateway Center		Newark	NJ	07102	600.00	300.00	1,000.00		36.03	
Nokia Inc.	Brown Rudnick Freed & Gesmer	Attn: Andreas P. Andromalos, Esquire	One Financial Center	Boston	MA	02111	34,425.00	17,212.50	57,375.00		2,182.10	
On Time Mailing, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	337.20	168.60	562.00		21.37	
OSG Billing Services	100 West Forest Avenue	Suite G		Englewood	NJ	07631	7,769.90	3,884.95	12,949.84		492.51	
Paul Lewis	75 Channing Road			Concord	MA	01742	23,859.23	12,755.31	4,851.22		4,851.22	4,851.22
Paul O'Brien	70 Franklin Street	3rd Floor		Boston	MA	02110	23,446.72	125,350.00	4,767.34		4,767.34	4,767.34
PC Connection, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,472.11	736.05	2,453.51		93.31	
Petal Twombly	131 Granite Street			Rockport	MA	01866		3,806.47	20,350.00		773.96	773.96
PJM Interconnection, L.L.C.	955 Jefferson Avenue	Valley Forge Corporate Center		Norristown	PA	19403-2497	844.26	422.13	1,407.10		53.52	
Pro Staff	920 Second Avenue South	Suite 920		Minneapolis	MN	55402	16,434.29	8,217.14	27,390.48		1,041.72	
Raindance	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	267.46	133.73	445.77		16.95	
Rebecca's Café	P.O. Box 845681			Boston	MA	02284-5681	242.21	121.11	403.69		15.35	
RHI Management Resources	Div. of Robert Half International	Attn: Michele Cabral	5720 Stoneridge Drive, Suite Three	Pleasanton	CA	94588	4,189.50	2,094.75	6,982.50		265.56	
Rich, May, Bilodeau & Flaherty	Attn: Eric J. Kratwohl	176 Federal Street	6th Floor	Boston	MA	02110-2223	860.09	430.04	1,433.48		54.52	
Rothfelder Law Offices	625 Central Avenue			Westfield	NJ	07090	230.08	115.04	383.46		14.58	
The Share Group	Justine Watt		99 Dover Street	Somerville	MA	02144	65,409.60	32,704.80	109,016.00		4,146.13	
STERLING Commerce	First Chicago National Bank CSG	P.O. Box 73199		Chicago	IL	60673	157.50	78.75	262.50		8.98	
Store to Door	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	753.14	376.57	1,255.23		47.74	
Storm Concepts LLC d/b/a Fatwallet.com	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,230.00	615.00	2,050.00		77.97	
Srati Marketing, Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,068.60	534.30	1,781.00		67.74	
Surecom Inc.	82 West Main Street			Northboro	MA	01532	1,677.00	838.50	2,795.00		106.30	
Technology Leaders Mgt., Inc.	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	4,996.87	2,498.43	8,328.11		316.74	

12/22/2008

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT C  
FINAL DISTRIBUTION

Claimant	Address	Address 2	Address 3	City	State	Zip	1st Distribution	2nd Distribution	Allowed General Unsecured Claim	Final Distribution	Gross Wages	Under \$10.00
Viking Office Products Corp.	8200 East 32nd St. North			Wichita	KS	67226-2606	646.57	323.28	1,077.62		40.98	
Voicelog LLC	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	513.75	256.98	856.25	52.57		
Volt	Debt Acquisition Company of America V, LLC	Debt Acquisition of America	1565 Hotel Circle South	San Diego	CA	92108	1,463.08	731.55	2,438.49	82.74		
W.B. Mason Co.	P.O. Box 111			Brockton	MA	02303	1,252.60	626.30	2,087.66	79.40		
Winter, Wyman Acct. Solutions	P.O. Box 845050			Boston	MA	02284-5050	3,330.06	1,685.03	5,550.10	211.08		
<b>WAGES</b>									<b>3,315,496.41</b>	<b>126,095.84</b>	<b>11,681.24</b>	<b>48.99</b>

\*to the extent there is a blank entry for a first distribution those parties received a first distribution that was a combined distribution comprised of both priority and general unsecured

**EXHIBIT D**

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT D  
OUTSTANDING AND/OR RETURNED DISTRIBUTIONS

Type	Claimant	Address	Address 2	Address 3	City	State	Zip	Amount	Status
2nd distribution	Alex Reyes	1001 Home Street	Apt. 1C		Bronx	NY	10459	3.47	Outstanding
First Distribution	Alicia Field	3812 Laurenburg Ave.			Modesto	CA	95357	3.37	Outstanding
2nd distribution	All Research	276 Canal Street	7th Floor		New York	NY	10013	30.00	Returned
First Distribution	Allan Atman	7 Brighton Village Drive AP			Broomall	PA	19008	64.10	Returned
2nd distribution	AM Manna	1805 Britton PL			Voorhees	NJ	08043-2563	2.49	Returned
First Distribution	Andrea Pappas	208 E. 24th Street	Apt. 2B		New York	NY	10016	9.41	Returned
First Distribution	Andrew Kucharski	207 E. 27th Street	Apt. 4H		New York	NY	10016	1.12	Outstanding
First Distribution	Brand Equity Ventures	Three Pickwick Plaza			Greenwich	CT	06830	3,090.29	Returned
2nd distribution	Carlos Panameno	12 Grove Street	Apt. 4C		Hempstead	NY	11550	0.81	Outstanding
First Distribution	Charles Slotruk	301 Commerce Street	Suite 3300		Fort Worth	TX	76102	2.24	Returned
First Distribution	Christopher Tucker	707 River Street	Apt. 22		Mattapan	MA	02126	0.50	Outstanding
First Distribution	Core Communications, Inc.	209 West Street	Suite 302		Annapolis	MD	21401	434.69	Outstanding
2nd distribution	Craig Lemberger	15 Garrison Road			Brookline	MA	02445-4426	8.46	Returned
First Distribution	David McCarthy	5 Circuit Road			New Rochelle	NY	10805	0.60	Outstanding
First Distribution	Dennis Donaghy	122 Greenway Road			Lido Beach	NY	11561	0.84	Outstanding
First Distribution	Don Duberstein	10 Beverly Road			Purchase	NY	10577	2.24	Outstanding
First Distribution	Eric & Susan Miller	c/o Goldman Sachs	85 Broad Street	25th Floor	New York	NY	10004	1.12	Outstanding
First Distribution	Eric Acton	850 North State Street			Chicago	IL	60610	5.54	Returned
First Distribution	Frederic Manual	93-13 92nd Ave.			Woodhaven	NY	11421	1.61	Outstanding
2nd distribution	Global Crossing	20 Oak Hollow	Suite 300		Southfield	MI	48034	7,286.56	Returned
First Distribution	Helene Baim	12 Rolling Drive			Glen Head	NY	11545	4.35	Outstanding
2nd distribution	Intermedia Communications	One Intermedia Way			Tampa	FL	33647	5,920.03	Returned
First Distribution	Jason Flaherty	114 Lietz Road			Tuckertown	NJ	08087	1.61	Returned
First Distribution	Johnathan Sloate	15 E. Putnam Avenue			Greenwich	CT	06830	2.24	Outstanding
First Distribution	Johnson, Hearn, Vinegar & Gee	Two Hanover Square	Suite 2200		Raleigh	NC	27601	320.76	Returned
First Distribution	Jon Brandon	1414 W. Wolfram Street			Chicago	IL	60657	6.52	Returned
First Distribution	Jon Cooley	529 Columbus Ave.	Apt. 3		Boston	MA	02118	6.52	Returned
First Distribution	Jorge Volez	455 Jackson Ave.	Apt. 4C		Bronx	NY	10455	3.44	Outstanding
First Distribution	Joseph Lourenco	109 West Walnut Park, #9			Roxbury	MA	02119	56.34	Outstanding
First Distribution	Kevin McLean	520 Leonard Street	Apt. 2		Brooklyn	NY	11222	6.52	Returned
First Distribution	Keyspan Energy Delivery	P.O. Box 4300			Woburn	MA	01888-4300	73.82	Outstanding
2nd distribution	Krzysztof Poczeka	3 Laurel Street			Garfield	NJ	07026	8.84	Returned
2nd distribution	Laura Lee Ellis	147 King Street			Littleton	MA	01460	35.16	Returned
First Distribution	Leora Schacter	261 West 11th Street			New York	NY	10014	2.32	Outstanding
2nd distribution	Linx Communications	150 Wells Ave.			Newton	MA	02459-3302	535.62	Returned
2nd distribution	Lynx, Inc.	420 Bedford Street			Lexington	MA	02420	180.20	Returned
First Distribution	Matt Shufro	95 Sherman Street			Brooklyn	NY	11218	0.98	Outstanding
2nd distribution	Murphy Software Consulting, Inc.	884 Washington Street	Suite 6		Weymouth	MA	02189	630.00	Returned
2nd distribution	National Revenue Corporation	P.O. Box 27945	2323 Lake Club Drive		Columbus	OH	43227	32.43	Returned
2nd distribution	Nestor Garcia	3042 Salisbury Drive			Allentown	PA	18103	2.91	Returned
2nd distribution	NETWAY, Inc.	11 Hodges Street			North Andover	MA	01845	3,593.64	Returned
2nd distribution	Neustar, Inc.	1120 Vermont Ave. NW	Suite 400		Washington	DC	20005	28.11	Returned
2nd distribution	New Horizons, Inc.	5 Old Concord Road			Burlington	MA	01803	945.00	Returned

Exhibit D Outstanding Dist.

BOS-#1206802-v1-Final\_Decree\_Exhibits\_-\_Essential\_com.XLS



IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT D  
 OUTSTANDING AND/OR RETURNED DISTRIBUTIONS

First Distribution	Newcourt Leasing Corp.	P.O. Box 33057		Newark	NJ	07188-0057	205.75	Outstanding
First Distribution	NSTAR Electric	P.O. Box 970030		Boston	MA	02297-0030	140.59	Returned
2nd distribution	Pedrick Mechanical Services	187 Shendan Avenue		Medford	MA	02155	22.50	Returned
2nd distribution	Pitney Bowes Credit Corp.	PBCC	P.O. Box 85460	Louisville	KY	40285-5460	218.71	Outstanding
2nd distribution	Price Waterhouse Coopers	One Post Office Square		Boston	MA	02109	15.00	Outstanding
First Distribution	Rachel Holmes	2312 Ravine Drive		Zion	IL	60099	4.74	Outstanding
First Distribution	Razorfish, Inc.	101 Main Street		Cambridge	MA	02142	2.24	Outstanding
First Distribution	Robert & Laura Koch	60 Parkman Street	Apt. 1	Brookline	MA	02446	2.24	Returned
First Distribution	Robert Depew	957 East 36th Street		Tewksbury	MA	01876	2.29	Returned
2nd distribution	Rockledge Computer Systems	P.O. Box 718		Andover	MA	01810	59.85	Returned
First Distribution	S. Carolina Secretary of State	Capital Complex	1205 Pendleton St. Suite 525	Columbia	SC	29201	25.00	Returned
First Distribution	Secretary of State - Idaho	700 Jefferson, Basement Wes	P.O. Box 83720	Boise	ID	83720-0800	10.00	Returned
First Distribution	Sergey Kharmcharge	3000 Ocean Parkway		Brooklyn	NY	11235	6.14	Returned
2nd distribution	Smartenergy	c/o Frank Greb	Alliant Energy	Madison	WI	53718	28,402.88	Returned
2nd distribution	Softpro	112 Mall Road		Burlington	MA	01803-5300	62.27	Returned
First Distribution	State of Oregon	255 Capitol Street NE	Suite 151	Salem	OR	97310-1327	112.48	Outstanding
2nd distribution	Storage Networks	Kara Sims	Storage Networks, Inc.	Waltham	MA	02451	10,009.87	Returned
				Arlington	MA	02174	121.34	Outstanding
First Distribution	Taylor Rental	1406 Massachusetts Avenue						
		Wilbur E. Hooks, Asst						
2nd distribution	Tennessee Secretary of State	Director	Andrew Jackson Building	Nashville	TN	37242	18.63	Outstanding
2nd distribution	United States Postal Services	Bulk Mail Unit	22 Chenell Drive	Concord	NH	03301-9998	37.50	Outstanding
2nd distribution	Universal Service Administrative Company	Jill Aylward	2120 L. Street, NW	Washington	DC	20037	18,216.14	Returned
First Distribution	USRefresh	11 Wheeling Avenue	Suite 600	Woburn	MA	01801	2,420.28	Returned
First Distribution	Vastream Johnson	1533 Whitelions Road, A-3		Bronx	NY	10462	6.00	Outstanding

**EXHIBIT E**

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT E  
FINAL ACCOUNT AND REPORT OF TRUST ADMINISTRATION

Professional Compensation

Plan Trustee

Charles A. Dale III McCarter & English, LLP f/k/a Gadsby Hannah LLP 265 Franklin Street Boston, MA 02110	\$ 436,716.32
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Committee Accountant

Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 448,005.43
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Special Counsel (401k Plan Termination)

Parker Brown & Macaulay, P.C. 4 Faneuil Hall Marketplace Boston, MA 02109	\$ 20,931.53
U.S Department of Labor (401k)	\$ 1,500.00
United States Treasury (401k)	\$ 750.00
Paychex Client Service Center c/o Parker Brown & Macaulay, P.C. 4 Faneuil Hall Marketplace Boston, MA 02109	\$ 3,750.00

annual reports for 2002-2006  
Employee Benefit Plan

Trust Expenses

Bank Fees

Citizens Bank P.O. Box 789 Providence, RI 02901-0789	\$ 583.77
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Trustee Bond

Arthur B. Levine Company Surety Bond Agents 60 East 42nd Street, Suite 695 New York, NY 10165	\$ 34,052.00
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Document Storage

Guardian Self Storage c/o Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 35,505.00
Guardian Self Storage Route 1 106 Washington Street Foxboro, MA 02035	\$ 2,020.00

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT E  
 FINAL ACCOUNT AND REPORT OF TRUST ADMINISTRATION

Mediation - United Systems Access, Inc

Michael J. Ellis  
 181 Salem Street  
 Unit 5  
 Woburn, MA 01801 \$ 3,608.01

Sheehan Phinney Bass  
 1000 Elm Street  
 P.O. Box 3701  
 Manchester, NH 03105-3701 \$ 7,126.18

Toby Feldman, Inc.  
 One Penn Plaza  
 Suite 4510  
 New York, NY 10119 W Cummings transcript \$ 1,477.90

U.S. Trustee Fees

U.S. Trustee Payment Center  
 P.O. Box 70937  
 Charlotte, NC 28272-0937 \$ 39,075.00

Taxing Authorities

Commonwealth of Massachusetts  
 Mass Department of Revenue  
 P.O. Box 7025  
 Boston, MA 02204 \$ 456.00

Mississippi State Tax Comm.  
 c/o Craig Jalbert  
 Verdolino & Lowey, P.C.  
 124 Washington Street  
 Foxboro, MA 02035 \$ 83.00

Mississippi State Tax Comm.  
 c/o Craig Jalbert  
 Verdolino & Lowey, P.C.  
 124 Washington Street  
 Foxboro, MA 02035 \$ 25.00

Commissioner of Revenue Services  
 State of Connecticut  
 P.O. Box 5089  
 Hartford, CT 06102 \$ 250.00

Commonwealth of Mass  
 c/o Craig Jalbert  
 Verdolino & Lowey, P.C.  
 124 Washington Street  
 Foxboro, MA 02035 \$ 1,599.00

State Tax Commission MI  
 c/o Craig Jalbert  
 Verdolino & Lowey, P.C.  
 124 Washington Street  
 Foxboro, MA 02035 \$ 25.00

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT E  
FINAL ACCOUNT AND REPORT OF TRUST ADMINISTRATION

New Mexico Taxation & Revenue Dept. c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 50.00
PA Department of Revenue c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 2,537.00
Tennessee Department of Revenue c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 100.00
Vermont Dept. of Taxes 109 State Street Montpelier, VT 05601	\$ 250.00
NYC Department of Finance c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 634.00
Oklahoma Tax Commission c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$ 110.00
State of New Jersey - Div. Taxation P.O. Box 277 Trenton, NJ 08695-0277	\$ 25.00
Commonwealth of Massachusetts Department of Revenue P.O. Box 55484 Boston, MA 0205	\$ 7,594.88
Commonwealth of Massachusetts Department of Revenue P.O. Box 55484 Boston, MA 0205	\$ 684.00
State of New Jersey - CBT Corporation Tax/Annual Report P.O. Box 666 Trenton, NJ 08646	\$ 574.00
State of New Jersey - CBT Corporation Tax/Annual Report P.O. Box 666 Trenton, NJ 08646	\$ 240.00

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT E  
FINAL ACCOUNT AND REPORT OF TRUST ADMINISTRATION

State of New Jersey New Jersey Division of Taxation Trenton, NJ 08695	\$	120.00
NYC Department of Finance c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$	449.69
State of New Jersey - CBT Corporation Tax/Annual Report P.O. Box 666 Trenton, NJ 08646	\$	388.00
State of New Jersey - CBT Corporation Tax/Annual Report P.O. Box 666 Trenton, NJ 08646	\$	371.00
State of New Jersey New Jersey Division of Taxation Trenton, NJ 08695	\$	140.00
State of New Jersey New Jersey Division of Taxation Trenton, NJ 08695	\$	93.00
State of New Jersey New Jersey Division of Taxation Trenton, NJ 08695	\$	550.00
Commonwealth of Massachusetts Massachusetts Department of Revenue P.O. Box 7025 Boston, MA 02204	\$	550.00
Commonwealth of Massachusetts P.O. Box 7007 Boston, MA 02204	\$	56.00
Commonwealth of Massachusetts Bankruptcy Unit P.O. Box 956 Boston, MA 02114	\$	456.00
United States Treasury P.O. Box 9112 Boston, MA 02203	\$	336.71
United States Treasury P.O. Box 9112 Boston, MA 02203	\$	99,194.55
Commonwealth of Massachusetts P.O. Box 9484 Boston, MA 02205	\$	9,887.88

IN RE: ESSENTIAL.COM, INC.  
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EXHIBIT E  
FINAL ACCOUNT AND REPORT OF TRUST ADMINISTRATION

Mass. Dept. of Employment and Training Charles F. Hurley Bldg 19 Staniford Street Boston, MA 02114	\$	3,452.00
West Virginia Tax Department P.O. Box 3694 Charleston, WV 25336	\$	107.77
Louisiana Dept. of Revenue P.L.O. Box 201 Baton Rouge, LA 70821	\$	11.82
Commissioner of Revenue Services State of Connecticut P.O. Box 5089 Hartford, CT 06102	\$	58.65
S. Carolina Dept. of Revenue 301 Gervais Street P.O. Box 2535 Columbia, SC 29201	\$	16.12
Louisiana Dept. of Revenue P.L.O. Box 201 Baton Rouge, LA 70821	\$	15.90
NYC Dept. of Finance P.O. Box 5100 Kingston, NY 12402	\$	113.44
Treasurer of State - Ohio P.O. Box 1090 Columbus, OH 43216	\$	101.55
Commonwealth of Massachusetts Department of Revenue P.O. Box 7025 Boston, MA 02204	\$	456.00
Commonwealth of Massachusetts Bankruptcy Unit P.O. Box 956 Boston, MA 02114	\$	5,975.85
Citizens Bank c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$	48,165.49
Citizens Bank c/o Craig Jalbert Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	\$	298.17

IN RE: ESSENTIAL.COM, INC.  
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Mass. Dept. of Employment and Training DET Revenue Enforcement 19 Staniford Street Boston, MA 02114		\$ 3,228.00
<b>Settlements</b>		
Domestic Oper Subs Verizon		\$ 245,000.00
Drummond Woodsum & MacMahon	USA claim	\$ 275,000.00
Qwest Communications		\$ 649,607.67
TMNG P.O. Box 876364 Kansas City, MO 64187-6364		\$ 172,719.10
<b>Customer Refunds and Miscellaneous</b>		
Frances Zak 313 Thompson St. Port Jefferson, NY 11777	refund	\$ 16.97
Alex Larys 1489 Webster Street Apt. 1204 San Francisco, CA 95115	refund	\$ 35.86
Yakov Zaborenko 173 Old Post Road Edison NJ 08817	refund	\$ 86.84
Susan B. Selvey 103 Iken Circle Goose Creek, SC 29445	refund	\$ 19.97
Joel D. Crandall RR#2 Box 2250 Hubert Road Westport, NY 12993	refund	\$ 9.35
Rick A. Fey 200 Valley View Lane Edgerton, MN 56128	refund	\$ 204.85
Victor B. Preston 106 Harvey Street Cambridge, MA 02140	refund	\$ 138.52
Laura F. Williams 3638 Range Way Loganville, GA 30052	refund	\$ 11.33
Merrill Edelstein c/o Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	refund	\$ 29.23



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David McNamara c/o Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035	refund	\$	495.70
Timothy O'Donnell 80 Washington Avenue Maywood, NJ 07607	Settlement	\$	335.00
Katherine Feord 3602 North Ferdinand St. Tacoma, WA 98407	refund	\$	70.62
Jodi A. Rothenberg 6 Gaslight Lane North Easton, MA 02356	refund	\$	46.16
Marshall Johnston 13300 Bothell Everett Hwy #659 MillCreek, WA 98012	refund	\$	5.00
Mark Bevington 5709 Eagle Drive Rowlett TX 75088	refund	\$	40.80
Richard Esposito RR1 Box 381 Brockway, PA 15824-9377	refund	\$	19.52
Kathleen Anderson Rear 149 Shoemaker Street Swoyersville, PA 18704	refund	\$	12.00
Leonard Shapiro 1001 City Ave. #WA1002 Wynnwood, PA 19096	reimburs unauthorized charges	\$	524.29
Vanessa R. Ramirez 64-23 Madison Street Ridgewood, NY 11385	refund	\$	7.90
Santo Aleman 51 Pine Street Lakewood, NJ 08701	refund	\$	233.85
Santo Aleman 119 Woehr Ave Apt. 2A Lakewood, NJ 08701	balance of judgment	\$	302.91
Anne Dooley 35 Clifton Street Malden, MA 02148	refund	\$	18.74

IN RE: ESSENTIAL.COM, INC.  
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Allison Gerber Hine 65 Sill Lane Old Lyme, CT 06371	refund	\$	257.05
Allan A. Woolwine 15 Frisbie Road marshfield, MA 02050-4752	refund	\$	4.35
United Systems Access, Inc. c/o Kemal Hawa, Esq. O'Melveny & Myers LLP 555 13th Street NW Washington, DC 2004-1109	A/R payables	\$	20,965.85
		\$	2,591,151.04

**EXHIBIT F**

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

In re	)	
	)	
ESSENTIAL.COM, INC.,	)	Chapter 11
	)	Case No. 01-15339-WCH
Debtor.	)	
	)	

**FINAL DECREE**

THIS MATTER having come before the Court on the Motion for Final Decree filed by Charles A. Dale III, the duly-appointed and acting Plan Trustee under the confirmed Joint Plan of Liquidation dated November 2, 2001 of Essential.com, Inc. (the "Debtor"), having provided proper notice of the relief sought herein, and due cause appearing therefor, it is hereby:

FOUND that the Debtor's Joint Plan of Liquidation has been substantially consummated as that term is defined in 11 U.S.C. Section 1101(2); and it is further

FOUND that the Debtor's bankruptcy estate has been fully administered; and it is further

ORDERED that the Plan Trustee is authorized to consummate the Final Distribution; and it is further

ORDERED and DECREED that in light of the foregoing, the Chapter 11 case of Essential.com, Inc. be and hereby is CLOSED and the Plan Trustee is hereby DISCHARGED from any and all further obligations, claims, or liabilities under the Plan or the United States Bankruptcy Code; and it is further

ORDERED that the Plan Trustee is hereby AUTHORIZED to donate any funds remaining in the estate after the Final Distribution, including any unclaimed distributions

therefrom, in equal shares to the Boston Bar Association memorial funds in the name of M. Ellen  
Carpenter and Charles Normandin.

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Honorable William C. Hillman  
United States Bankruptcy Judge

Dated: \_\_\_\_\_, 2008