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COMMUNICATIONS CENTER
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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

COPY

IN RE:) Case No. 05-11168
LONG DISTANCE BILLING SERVICE,) Chapter 7
Debtor.) Judge David W. Houston III

CERTIFICATE OF SERVICE

I, Marvin E. Clements, Jr., certify that on January 14, 2008, copies of the Notice of Hearing were deposited postage paid to the attached service list:

/s/ Marvin E. Clements, Jr.
Marvin E. Clements, Jr.

CMP _____

COM _____

CTR _____

ECR _____

GCL _____

OPC _____

RCA _____

SCR _____

SGA _____

SEC _____

OTH Grant

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

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

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 2/14/08 at 10:00 AM

Responses Due: 2/6/08

to consider and act upon the following:

479 - Application for Administrative Expenses. Filed by Tennessee Dept. of
Revenue . (Entered on Docket by: Hodges, Janet)

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. 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.

Dated: 1/2/08

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

Computer Net Works, Inc.
c/o Dawn C. Stewart
1050 Connecticut Ave. NW
Suite 1029
Washington, DC 20036-5303

Connecticut Department of Public Utility Com
Ten Franklin Square
New Britain, CT 06051-2655

Connecticut Department of Revenue Services
P. O. Box 5030
Hartford, CT 06102-5030

Connecticut Department of Revenue Services
c/o Denise Mondell
P.O. Box 120
Hartford, CT 06141-0120

Connecticut Secretary of State Susan Bysiewi
Corporation Division
30 Trinity Street
Hartford, CT 06106-1634

Ralph M. Dean III
900 Jefferson Avenue
Oxford, MS 38655-3608

Delaware Public Service Commission
861 Silver Lake Blvd
Cannon Bldg Suite 100
Dover, Delaware 19904-2467

Delaware Secretary of State Harriet Smith Wi
Dept. of State Division of Incorporation
Townsend Building
P. O. Box 898
Denver, DE 19903-0898

District of Columbia Public Service Commissi
1333 H Street NW
Suite 200 West Towers
Washington, DC 20005-4707

District of Columbia Secretary of State Sher
Dept. of Commerce Regular Affairs
614 H Street NW, Rm 407
Washington, DC 20001-3889

Florida Department of Revenue
Bankruptcy Section
P.O. Box 6668
Tallahassee, FL 32314-6668

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, FL 32399-0100

Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-7019

Florida Secretary of State Glenda E. Hood
Division of Incorporation
P. O. Box 6327
Tallahassee, FL 32314-6327

Franchise Tax Board
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P.O. Box 2952
Sacramento, CA 95812-2952

Kathleen A. Gardiner
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Harris Jernigan & Geno, PLLC
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Ridgeland, MS 39158-3380

Georgia Public Service Commission
244 Washington St. SW
Atlanta, GA 30334-5700

Georgia Secretary of State Cathy Cox
Corporation Dept.
2 Martin Luther King Drive
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Atlanta, GA 30334-9000

Steven A. Ginther
Missouri Department of Revenue
301 West High Street
Jefferson City, MO 65105-0001

Hawaii Public Utilities Commission
465 South King St. Rm 103
Honolulu, HI 96813-2910

Hawaii Secretary of State James R. Alona, Jr
P. O. Box 40
Honolulu, HI 96810-0040

Hawaii State Tax Collector
Oahu District Office
P.O. Box 259
Honolulu, HI 96809-0259

David W. Houston III
P.O. Drawer 867
Aberdeen, MS 39730-0867

(p)INTERNAL REVENUE SERVICE
CENTRALIZED INSOLVENCY OPERATIONS
PC BOX 21126
PHILADELPHIA PA 19114-0326

Idaho Public Utilities Commission
P. O. Box 83720
Boise, ID 83720-0074

Idaho Secretary of State Ben Yursa
State House, Rm 203
Boise, ID 83720-0001

Idaho Universal Service Fund
P, O. Box 206
Minden, NV 89423-0206

Illinois Commerce Commission
527 East Capitol Avenue
Springfield, IL 62701-1827

Illinois Department of Revenue
P, O. Box 19019
Springfield, IL 62794-9019

Christopher R. Maddux
Phelps Dunbar, LLP
111 East Capitol Street, Suite 600
P.O. Box 23066
Jackson, MS 39225-3066

Maine Bureau of Revenue Services
Compliance Division
P.O. Box 9101
Augusta, ME 04333-0001

Maine Bureau of Revenue Services
Compliance Division
P.O. Box 9101
Augusta, Maine 04333-0001

Maine Public Service Commission
242 State Street
18 State House Station
Augusta, ME 04333-0018

Maine Revenue Services
P. O. Box 1065
Augusta, ME 04332-1065

Maine Secretary of State Matthew Dunlap
Dept. of Incorporation
State House Station 101
Augusta, ME 04333-0101

Maryland Public Service Commission
William Donald Schaefer Tower
6 St. Paul Street 16th floor
Baltimore, MD 21202-6806

Maryland Secretary of State Karl Aumann
State Dept. of Assess. & Tax.
301 W Preston St. Rm 809
Baltimore, MD 21201-2305

Maryland State Comptroller
P. O. Box 17405
Baltimore, MD 21297-1405

Massachusetts Department of Public Utilities
One South Station
Boston, MA 02110-2212

Massachusetts Department of Revenue
P. O. Box 7015
Boston, MA 02204-0001

Massachusetts Secretary of State William Fra
Corporation Division
1 Ashburton Place 17th Floor
Boston, MA 02108-1518

Patricia Diane McConnell
Office of Attorney General
P.O. Box 20207
Nashville, TN 37202-4015

Scott A. McPherson

Michigan Department of Treasury
Collections Division
Treasury Building
Lansing, MI 48922-0001

Michigan Department of Treasury
Dept. 77003
Detroit, MI 48277-0003

Michigan Public Service Commission
P. O. Box 30221
Lansing, MI 48909-7721

Michigan Secretary of State Terri Lynn Land
Dept. of Commerce, Corporation Division
P. O. Box 30054
Lansing, MI 48909-7554

Minnesota Department of Revenue
Mail Station 6330
St. Paul, MN 55146-0001

Minnesota Dept. of Revenue
Bankruptcy Section
P.O. Box 64447
St. Paul, MN 55164-0447

Minnesota Public Utilities Commission
121 7th Place E Suite 350
St. Paul, MN 55101-2147

Minnesota Secretary of State Mary Kiffmeyer
180 State Office Building
St. Paul, MN 55155-5555

Mississippi Public Service Commission
Woolfolk Building
501 N West Street
Jackson, MS 39201-1001

Mississippi Secretary of State Eric Clark
Office of Incorporation
P. O. Box 136
Jackson, MS 39205-0136

(p)MISSISSIPPI STATE TAX COMMISSION
P O BOX 22808
JACKSON MS
39225-2808

Mississippi State Tax Commission - bkt
P.O. Box 22808
Jackson, MS 39225-2808

Missouri Department of Revenue
Box 475
Jefferson City, MO 65105-0475

Missouri Department of Revenue
Division of Taxation and Collection
P. O. Box 840
Jefferson City, MO 65105-0840

Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102-0360

Missouri Secretary of State Robin Carnahan
Jefferson City, MO 65101

North Carolina Utilities Commission
Dobbs Bldg
430 N Salisbury Street
Raleigh, NC 27603-5926

North Dakota Public Service Commission
600 E Blvd Dept. 408
Bismarck, ND 58505-0480

North Dakota Secretary of State Alvin A. Jae
Bismarck, ND 58505

North Dakota State Tax Commissioner
600 E Boulevard Avenue
Department 127
Bismarck, ND 58505-0602

NueStar
c/o American Collections Enterprise
P. O. Box 30096
Alexandria, VA 22310-8096

Office of the U. S. Trustee
100 W. Capitol Street, Suite 706
Jackson, MS 39269-0797

Office of the U. S. Trustee
100 West Capitol Street, Suite 706
Jackson, MS 39269-0797

Ohio Public Utilities Commission
180 East Broad Street
Columbus, OH 43215-3707

Ohio Secretary of State J. Kenneth Blackwell
30 East Broad Street, 14th Floor
Columbus, OH 43266-0001

Oklahoma Corporation Commission
Jim Thorpe Bldg
2101 North Lincoln Blvd
Oklahoma City, OK 73105-4905

Oklahoma Secretary of State M. Susan Savage
101 State Capitol
Oklahoma City, OK 73105

Oklahoma Tax Commission
P. O. Box 26850
Oklahoma City, OK 73126-0850

Oklahoma Tax Commission
P.O. Box 53248
Oklahoma City, OH 73152-3248

Oregon Public Utility Commission
550 Capitol Street NE Suite 215
Salem, OR 97301-2567

Oregon Secretary of State Bill Bradbury
Dept. of Commerce, Corporation Division
158 12th St. NE
Salem, OR 97310-0001

Pennsylvania Department of Revenue
Bureau of Compliance
P.O. Box 280946
Harrisburg, PA 17128-0946

Pennsylvania Public Utility Commission
Keystone Bldg
400 North Street
Harrisburg, PA 17120-0211

Pennsylvania Secretary of State Pedro A. Cor
Corporation Office, Dept. of State
308 N Office Bldg
Harrisburg, PA 17120-0102

Alicia H. Pollard
P.O. Box 265
Brookneal, VA 24528-0265

R.I. Division of Taxation
One Capitol Hill
Providence, RI 02908-5800

Rhode Island Division of Taxation
One Capitol Hill, Ste 4
Providence, RI 02908-5803

Rhode Island Public Utilities Commission
89 Jefferson Blvd
Warwick, RI 02888-1046

Rhode Island Secretary of State Matt Brown
Corporation Office, State House
100 N Main Street
Providence, RI 02903-1325

(c)CATHERINE F. RIES
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BANKRUPTCY & COLLECTIONS UNIT
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SEATTLE WA 98164-2076

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Piscataway, NJ 08854-4120

SMS/800 Management
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Philadelphia, PA 19175-0001

South Carolina Public Service Commission
101 Executive Center Drive Suite 100
Columbia, SC 29210-8412

South Carolina Secretary of State Mark Hammo
P. O. Box 11350
Columbia, SC 29211-1350

South Dakota Department of Revenue & Regulat
445 East Capitol Avenue
Pierre, SD 57501-3100

South Dakota Public Utilities Commission
Capitol Bldg 1st Floor
500 East Capitol Ave
Pierre, SD 57501-5007

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Buckingham, Doolittle & Burroughs
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Vermont Department of Taxes
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Vermont Public Service Board
112 State Street
Chittenden Bank Bldg
Drawer 20
Montpelier, UT 05620-0001

Vermont Secretary of State Deborah L. Markow
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Virginia Secretary of State Anita Rimer
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Virginia State Corporation Commission
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Pamela W. Waite
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P. O. Box 34054
Seattle, WA 98124-1054

Washington Utilities and Transportation Comm
1300 S Evergreen Park Drive SW
Olympia, WA 98504-7250

John E. Waters
Iowa Dept. of Revenue
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Des Moines, IA 50306-0457

West Virginia Public Service Commission
201 Brooks Street
Charleston, WV 25301-1827

West Virginia Secretary of State Betty Irela
Corporation Division
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1900 Kavanaha Blvd E
Charleston, WV 25305-0009

Wisconsin Department of Revenue
Box 93389
Milwaukee, WI 53293-0389

Wisconsin Dept. of Revenue
P.O. Box 8901
Madison, WI 53708-8901

Wisconsin Public Service Commission
P. O. Box 7854
Madison, WI 53707-7854

Wisconsin Secretary of State Doug LaFollette
P. O. Box 7846
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James M. Woodruff
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Lincoln, NE 68509-4818

Wyoming Public Service Commission
Hansen Bldg
2515 Warren Ave, Suite 300
Cheyenne, WY 82002-0001

Wyoming Secretary of State Joseph B. Meyer
Corporation Division
State Capitol Bldg
Cheyenne, WY 82002-0001

YourNetPlus
501 Route 208
Monroe, NY 10950-1611

The preferred mailing address (p) above has been substituted for the following entity/entities as so specified
by said entity/entities in a Notice of Address filed pursuant to 11 U.S.C. 342(f) and Fed.R.Bank.P. 2002 (g)(4).

IRS
Att: Special Procedures Staff
100 W. Capitol St.
Room 504
Jackson, MS 39269

{d}Internal Revenue Service
Attn: Special Procedures Staff
100 W. Capitol St., Room 504
Jackson, MS 39269

Mississippi State Tax Commission
Bankruptcy Section
P.O. Box 23338
Jackson, MS 39225-3338

DEC 17 2007

Filed _____ at _____ A.M./P.M.
United States Bankruptcy Court
Northern District of Mississippi
David J. Puddister, Clerk

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

In Re: BANKRUPTCY
No. 05-11168 Chapter 7
LONG DISTANCE BILLING SERVICE,
Debtor

ADMINISTRATIVE EXPENSE

This claim is a first priority as an administrative expense incident to the chapter 11 proceedings. This amended claim replaces our previous claim (claim control# 2119460061201) dated December 1, 2006 in the amount of \$23,693.30. This administrative expense claim is in addition to and does not replace our previous claim (claim control# 1852688071206) dated December 6, 2007 in the amount of \$19,544.38.

PROOF OF CLAIM

1. The undersigned is authorized to make this proof of claim on behalf of the claimant, The Commissioner of Revenue of the State of Tennessee.
2. The debtor is indebted to the claimant, in the sum of \$35,064.37 (See attachment).
ADMINISTRATIVE EXPENSE CLAIM \$35,064.37
3. The consideration for the debt is Tennessee taxes with interest accruing under provisions of T.C.A.
4. No judgement has been rendered on this claim.
5. The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.
6. This claim is not subject to any setoff or counterclaim.
7. No security interest is held for this claim.

Dated: December 6, 2007 cy

Signed: Wilbur E. Hooks *Wilbur E. Hooks*

Delegate of the Commissioner of Revenue
of the State of Tennessee

Wilbur E. Hooks

Tennessee Dept. of Revenue
c/o Attorney General
P.O. Box 20207
Nashville, TN 37202-0207

Claim No.: 1852697071206

DOCUMENT NUMBER - DATE
00445 JAN 17 80
FPSC-COMMISSION CLERK

COPY



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET

LONG DISTANCE BILLING SERVICE,

BANKRUPTCY

LONG DISTANCE BILLING SERVICES, INC
436 LYNCHBURG AVE
BROOKNEAL VA 24528-2652

301 W. COMMERCE ST
ABERDEEN MS 39430

54-1994680/000
318507265
FRAN/EXCS2

Docket No.: 05-11168

Chapter: 7

Date Petition Filed: November 8, 2007

First Creditors Meeting:

Business Closure Date:

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	DLNQ	01-01-05	\$2,134.08	\$533.52	\$0.00	\$0.00	\$2,667.60
1	DLNQ	01-01-06	\$375.00	\$93.75	\$0.00	\$26.03	\$494.78
TOTALS			\$2,509.08	\$627.27	\$0.00	\$26.03	\$3,162.38

RECAP

Audit Balance: \$0.00
 Payment Agreement Balance: \$0.00
 No Remittance Balance: \$0.00
 Estimated Assessments: \$3,162.38
 Underpaid Balance: \$0.00
 Returned Checks: \$0.00

Penalty and interest calculated through 11-08-07

GRAND TOTAL: \$3,162.38

Cassandra Young
 Preparer's Signature

December 6, 2007
 Date



TENNESSEE DEPARTMENT OF REVENUE

TENNESSEE DEPARTMENT OF REVENUE
LEGAL CLAIMS SUMMARY SHEET

ASSMT NO.	RSN	PD. BEG.	TAX	LATE CHG.	RET. CHK.	INTEREST	TOTAL
1	DLNQ	09-01-07	\$942.50	\$47.13	\$0.00	\$6.01	\$995.64
		TOTALS	\$23,100.52	\$5,315.93	\$0.00	\$3,485.54	\$31,901.99

RECAP

Audit Balance: \$0.00
 Payment Agreement Balance: \$0.00
 No Remittance Balance: \$6,841.51
 Estimated Assessments: \$25,060.48
 Underpaid Balance: \$0.00
 Returned Checks: \$0.00

Penalty and interest calculated through 11-08-07

GRAND TOTAL: \$31,901.99

Cassandra Green
 Preparer's Signature

December 6, 2007
 Date