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UNITED STATES BANKRUPTCY COURT FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In Re: Long Distance Billing Service, Inc., Debtor.

Case No. 05-11168DWH Hon. David W. Houston, III Chapter 7 080000

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

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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

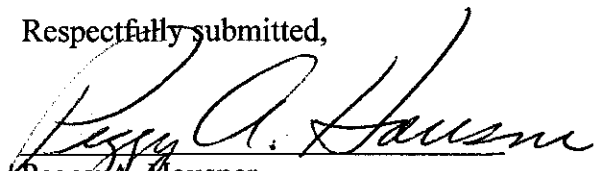
4. The State of Michigan Department of Treasury's Administrative Expense Claim has been effected and changed based on the Debtor's failure to remit payment on USE taxes that it has continued to incur, and which in some cases it has filed the monthly returns and in other cases Treasury has been forced 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, 2008
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

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

