

080000-01  
66 FEB 03 11 28 AM '08

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In re: )  
 ) Bankruptcy  
LONG DISTANCE BILLING SERVICE, INC )  
 ) No. 05-11168  
 )  
 ) Chapter 7  
Debtor. )

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08 FEB - 7 AM 9:28  
COMMISSION  
CLERK

**NOTICE PURSUANT TO RULE 202 OF THE COLORADO DEPARTMENT OF  
REVENUE'S MOTION FOR ALLOWANCE OF ADMINISTRATIVE CLAIM**

TO ALL PARTIES IN INTEREST:

NOTICE IS HEREBY GIVEN that the Colorado Department of Revenue has applied to this Court for allowance of its administrative claim in the amount of \$2,828.59. A copy of the pleading is available for inspection in the Bankruptcy Court Clerk's Office, or is attached or upon request from the undersigned attorney.

Pursuant to Rule 202 of the Local Rules of Bankruptcy Procedure, if you desire to oppose this action you must file a written objection and request for hearing with the Court on or before **February 25, 2008**, and serve a copy thereof on the undersigned attorney. Objections and requests for hearing shall clearly specify the grounds, upon which they are based, including citation of supporting legal authority, if any. The Court will not consider general objections.

CMP \_\_\_\_\_  
COM \_\_\_\_\_ In the absence of a timely and substantiated objection and request for hearing by an  
CTR \_\_\_\_\_ interested party, the Court may approve or grant the aforementioned application without any  
further notice to creditors or other interested parties.

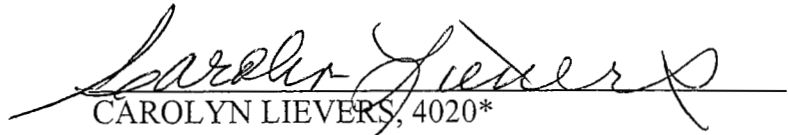
ECR \_\_\_\_\_  
GCL \_\_\_\_\_ Dated this 4<sup>th</sup> of February 2008.

OPC \_\_\_\_\_  
RCA \_\_\_\_\_ JOHN SUTHERS  
Attorney General

SCR \_\_\_\_\_  
SGA \_\_\_\_\_  
SEC \_\_\_\_\_ 5

OTH N-6

DOCUMENT NUMBER: DATE  
00952 FEB-7 08  
FPSC-COMMISSION CLERK



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Business and Licensing Section

Attorneys for Department of Revenue

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Telephone: (303) 866-5226  
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\*Counsel of Record

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In re: )  
 ) Bankruptcy  
 ) No. 05-11168  
LONG DISTANCE BILLING SERVICE, INC )  
 ) Chapter 7  
Debtor. )

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COLORADO DEPARTMENT OF REVENUE'S MOTION FOR ALLOWANCE OF  
ADMINISTRATIVE CLAIM

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The Colorado Department of Revenue ("Revenue"), by and through its attorney, the Colorado Attorney General, requests allowance of its administrative claim for unpaid post petition Colorado sales taxes pursuant to 11 U.S.C.A. § 503(b). As grounds for this request Revenue makes the following statements.

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

2. Revenue timely filed a Proof of Claim in this case on April 1, 2005 in the amount of \$4,293.22 based upon actual sales tax returns for January 2003 to February 2005. Revenue filed its Administrative claim on November 16, 2007 for post petition sales taxes for March 2005 to September 30, 2007 in the amount of \$2,828.59.

3. The Debtor filed Colorado sales tax returns **without remitting the tax due**. Sales taxes are trust fund taxes that have never been the Debtor's property and thus not property of this estate. § 39-26-118(1), C.R.S. (2007). Alternatively if this Court concludes that Colorado trust fund taxes are apart of Debtor's estate, Revenue has a first and prior lien on all assets of the Debtor used in Debtor's business to guarantee payment of these trust fund taxes. § 39-26-117(1), C.R.S. (2007).

4. Revenue's administrative claim for trust fund taxes should be paid immediately.

WHEREFORE, Colorado Department of Revenue requests this Court enter an order declaring Revenue has an allowed secured claim in the amount of \$2,828.59 for combined sales pursuant to 11 U.S.C.A. § 503(b)(1)(B) incurred post petition.

Respectfully submitted this 21<sup>st</sup> day of December 2007.

JOHN W. SUTHERS  
Attorney General

A handwritten signature in cursive script, appearing to read "Carolyn Lievers", is written over a horizontal line.

CAROLYN LIEVERS, 4020\*

First Assistant Attorney General  
Revenue

Business & Licensing

Attorneys for Colorado Department of Revenue

1525 Sherman Street, 5th Floor

Denver, Colorado 80203

Telephone: (303) 866-5226

\*Counsel of Record

CERTIFICATE OF SERVICE

This is to certify that I have duly served the within COLORADO DEPARTMENT  
MOTION FOR ALLOWANCE OF ADMINISTRATIVE CLAIM and PROPOSED ORDER  
upon all parties herein by depositing copies of same in the United States mail, first-class  
postage prepaid, at Denver, Colorado, this 13<sup>th</sup> day of DECEMBER 2007 addressed as  
follows:

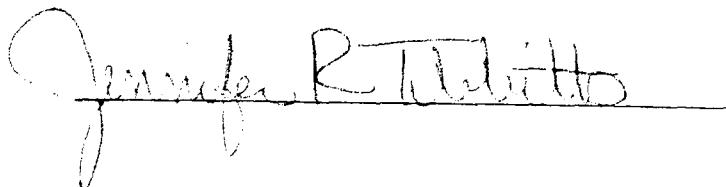
CRAIG M. GENO  
JEFFREY K. TYREE  
MELANIE T VARDAMAN  
587 Highland Colony Parkway  
P.O. Box 3380  
Ridgeland, Ms 39158-3380

CINDY HERGENREDDER  
TIM CALAHAN  
Colorado Department of Revenue  
1375 Sherman Street  
5<sup>th</sup> Floor  
Denver, Colorado 80261

SAMMYE S. THARP  
U S Trustee  
100 West Capitol Street  
Suite 706  
Jackson, Mississippi 39269

JEFFREY A. LEVINGSTON  
Chapter 7 Trustee  
P.O. Box 1327  
Cleveland, Mississippi 38732

LONG DISTANCE BILLING SERVICE,  
INC.  
436 Lynchburg Ave.  
Brookneal, VA. 24528

A handwritten signature in black ink, appearing to read "Jennifer R. Tibbitts", is written over a horizontal line.

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

In re: )  
 ) Bankruptcy  
 ) No. 05-11168  
LONG DISTANCE BILLING SERVICE, INC )  
 ) Chapter 7  
Debtor. )

PROPOSED ORDER

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This Court being advised in the premises of the Colorado Department of Revenue's motion for allowance of administrative claim hereby enters the following order.

The motion for allowance of administrative claim submitted by the Colorado Department of Revenue is granted.

Entered this \_\_\_\_\_ day of \_\_\_\_\_.

BY THE COURT:

---

DAVID W. HOUSTON III  
Judge  
United States Bankruptcy Court  
Northern District of Mississippi (Aberdeen)

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

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

**RECEIVED**  
FEB 01 2008

**OFFICE OF THE  
ATTORNEY GENERAL**

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 3/6/08 at 10:00 AM

Responses Due: 2/25/08

to consider and act upon the following:

*491* – Application for Administrative Expenses. Filed by Carolyn Lievers on behalf  
of Colorado Department 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: 1/25/08

David J. Puddister  
Clerk, U.S. Bankruptcy Court  
BY: Tammy Wilkerson  
Deputy Clerk

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI

STANDING ORDER DELEGATING CERTAIN NOTICING RESPONSIBILITIES

**WHEREAS**, Rule 2002, Rules 9013 and 9014, Federal Rules of Bankruptcy Procedure, and certain other provisions of law and language included in the Federal Rules of Bankruptcy Procedure authorize this Court to delegate certain noticing responsibilities as the Court may direct; it is

**ORDERED** as follows:

(1) The plan proponent shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees no less than 25 days notice by mail of (a) the time fixed for filing objections and the hearing to consider approval of a **disclosure statement**; and (b) the time fixed for filing objections and hearing to consider **confirmation of a plan**;

(2) The moving party shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees not less than 20 days notice by mail of (a) a proposed **use, sale or lease of property of the estate** other than in the ordinary course of business, unless the court for cause shown shortens the time or directs another method of giving notice; (b) the hearing on approval of a **compromise or settlement of a controversy**, unless the court for cause shown directs that notice not be sent; (c) the hearing on **dismissal or conversion of a case** to another chapter; (d) the time fixed to accept or reject a proposed **modification of a plan**; and (e) hearings on all **applications for compensation or reimbursement of expense** totaling in excess of \$1000;

(3) The moving party shall give the debtor, the trustee, the U.S. Trustee, all creditors and indenture trustees (except as otherwise expressly provided by law, Federal Rules of Bankruptcy Procedure, Local Bankruptcy Rules, or another order of this court), not less than 20 days notice by mail of the date when **objections** must be filed in **all contested matters** (i.e., all matters other than adversary proceedings) **except** as to motions for **relief from the automatic stay** under 11 U.S.C. Sec. 362 and motions to **avoid liens** under 11 U.S.C. Sec. 522(f); and

(4) Within five (5) business days from the issuance of the appropriate Notice of **Motion for Relief from Stay or for Adequate Protection in a Chapter 11 case**, the moving party shall serve a copy of the Chapter 11 Motion, along with said Notice (provided by the Clerk of this court) upon the debtor, the attorney of record for the debtor, the trustee, if any, the U.S. Trustee, all holders of liens on any property as to which relief is sought, all members of the unsecured creditors' committee, if any, and the attorney for said committee, if any. A copy of said motion and said notice of hearing shall be served on the twenty (20) largest unsecured creditors (**per enclosed matrix**) if there is no unsecured creditors' committee.

The moving party shall file in the office of the Clerk of this court, within five (5) business days from the date of issuance of said notice, a **certificate of service**, with a copy of the materials served, that states upon whom the materials were served and the date of service. **It is the responsibility of the moving party, not the Clerk of this court, to ascertain the names and addresses of the parties to be served.**

DATED: April 9, 2004

/S/  
DAVID W. HOUSTON, III  
JUDGE, U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF MISSISSIPPI



Label Matrix for local noticing  
0537-1  
Case 05-11168-DWH  
Northern District of Mississippi  
Aberdeen  
Fri Jan 25 10:28:34 CST 2008

Alabama Secretary of State, Nancy Worley  
P. O. Box 5616  
Montgomery, AL 36103-5616

Arizona Corporation Commission  
1200 West Washington  
Phoenix, AZ 85007-2996

Arizona Department of Revenue  
P. O. Box 29010  
Phoenix, AZ 85038-9010

Arkansas Department of Finance and Administr  
P. O. Box 3861  
Little Rock, AR 72203-3861

Arkansas Secretary of State Charlie Daniels  
State Capitol Corp. Division  
Little Rock, AR 72201-1094

Barracuda Networks  
10040 Bubb Rd.  
Cupertino, CA 95014-4132

Kay D. Brock  
P.O. Box 12548  
Austin, TX 78711-2548

California Secretary of State Kevin Shelly  
1230 J Street  
Sacramento, CA 95814-2907

Colorado Public Utilities Commission  
1580 Logan Street OL2  
Denver, CO 80203-1939

Alabama Department of Revenue  
Sales, Use, & Business Tax Division  
P. O. Box 327755  
Montgomery, AL 36132-7755

Alaska Public Utilities Commission  
701 West Eighth Avenue, Suite 300  
Anchorage, AK 99501-3469

Arizona Department of Revenue  
Gail Heptig  
Collection Division-Bankruptcy  
1600 W. Monroe  
Phoenix, AZ 85007-2612

Arizona Secretary of State Jan Brewer  
1300 West Washington  
Phoenix, AZ 85007-2929

Arkansas Dept. of Finance & Admin.  
POB 1272, Rm 2380  
Little Rock, AR 72203-1272  
Tel: (501) 682-7030  
Fax: (501) 682-7599

Joseph H. Baldiga  
100 Front St.  
Worcester, MA 01608-1425

David Blaylock  
1700 One Commerce Square  
Memphis, TN 38103

California Board of Equalization  
Excise Taxes and Fees Division  
P. O. Box 942879  
Sacramento, CA 94279

Marvin E. Clements Jr.  
P.O. Box 20207  
Nashville, TN 37202-4015

Colorado Secretary of State Donetta Davidson  
1575 Sherman Street, 2nd Floor  
Denver, CO 80203-1702

Alabama Public Service Commission  
P. O. Box 304260  
Montgomery, AL 36130-0001

Alaska Secretary of State Loren Leman  
Dept. of Commerce and Economic Developme  
Juneau, AK 99811

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1600 West Monroe  
Phoenix, AZ 85007-2650

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Little Rock, AR 72203-1272

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1000 Center Street  
Little Rock, AR 72201-4314

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2000 L Street, NW  
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Washington, DC 20036-4924

Branch of Reorganization, Atlanta Region  
U. S. Securities and Exchange Commission  
Suite 1000, 3475 Lenox Rd., N.E.  
Atlanta, GA 30326-3235

California Public Utilities Commission  
505 Van Ness Avenue  
San Francisco, CA 94102-3298

Colorado Department of Revenue  
1375 Sherman Street  
Denver, CO 80261-0009

Commonwealth of Massachusetts  
Department of Revenue  
P. O. Box 9564  
Boston, MA 02114-9564

Computer Net Works  
790 Turnpike Street, Suite 202  
N. Andover, MA 01845-6138

Computer Net Works, Inc.  
c/o Dawn C. Stewart  
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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

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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  
Special Procedures  
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Sacramento, CA 95812-2952

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244 Washington St. SW  
Atlanta, GA 30334-5700

Georgia Secretary of State Cathy Cox  
Corporation Dept.  
2 Martin Luther King Drive  
Suite 315 West Tower  
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  
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(p)INTERNAL REVENUE SERVICE  
CENTRALIZED INSOLVENCY OPERATIONS  
PO BOX 21126  
PHILADELPHIA PA 19114-0326

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

Idaho Secretary of State Ben Ysursa  
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

Illinois Dept. of Revenue  
Bankruptcy Unit  
James R. Thompson Center  
100 W. Randolph #7-425  
Chicago, IL 60601-3218

Illinois Secretary of State Jesse White  
Springfield, IL 62756-0001

Indiana Department of Revenue  
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100 North Senate Ave.  
Indianapolis, IN 46204-2273

Indiana Department of Revenue  
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Indianapolis, IN 46207-7218

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Bankruptcy Section  
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Indianapolis, IN 46204-2217

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302 W Washington St., Rm E018  
Indianapolis, IN 46204-4701

Indiana Utility Regulatory Commission  
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Indianapolis, IN 46204-2738

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900 Jefferson Ave.  
Oxford, MS 38655-3608

Iowa Department of Revenue  
Collections Section  
P.O. Box 10457  
Des Moines, IA 50306-0457

Iowa Department of Revenue  
Hoover State Office Building  
Des Moines, IA 50319

Iowa Department of Revenue  
P. O. Box 10412  
Des Moines, IA 50306-0412

Iowa Secretary of State Chet Culver  
Iowa State Capitol  
Des Moines, IA 50319

Iowa Utilities Board  
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Des Moines, IA 50319-0069

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Topeka, KS 66625-5000

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Topeka, KS 66612-1226

Kansas State Corporation Commission  
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Frankfort, KY 40602-5222

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Frankfort, KY 40602-0615

Kentucky Secretary of State Trey Grayson  
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Louisiana Department of Revenue  
P.O. Box 66658  
Baton Rouge, LA 70896-6658

Louisiana Public Service Commission  
P. O. Box 91154  
Baton Rouge, LA 70821-9154

Louisiana Secretary of State Fox McKeithen  
P. O. Box 94125  
Baton Rouge, LA 70804-9125

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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  
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Boston, MA 02108-1518

Patricia Diane McConnell  
Office of Attorney General  
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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

Denise Mondell  
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Fourth Floor  
Hartford, CT 06106-1746

Montana Department of Revenue  
P. O. Box 5805  
Helena, MT 59604-5805

Montana Public Service Commission  
P. O. Box 202601  
Helena, MT 59620-2601

Montana Secretary of State Brad Johnson  
Capitol Bldg. Rm. 225  
Helena, MT 59620

NS8  
200 - 1311 Howe Street  
Vancouver, BC  
Canada V6Z 3P3

NS8 Corporation  
c/o David Blaylock  
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Nebraska Department of Revenue  
P. O. Box 98923  
Lincoln, NE 68509-8923

Nebraska Dept. of Revenue  
Attn: Bankruptcy Unit  
PO Box 94818  
Lincoln, NE 68509-4818

Nebraska Public Service Commission  
1200 N Street Suite 300  
Lincoln, NE 68508-2043

Nebraska Secretary of State John A. Gale  
Corporation Division  
Suite 1301, Capitol Bldg.  
Lincoln, NE 68509

Nevada Public Service Commission  
727 Fairway Drive  
Carson City, NV 89710

Nevada Secretary of State Dean Keller  
Capitol Complex  
Carson City, NV 89710

New Hampshire Department of Revenue Administ  
Document Processing Division  
P. O. Box 2035  
Concord, NH 03302-2035

New Hampshire Public Utilities Commission  
21 South Fruit Street, Suite 10  
Concord, NH 03301-2429

New Hampshire Secretary of State William M.  
Dept. of Revenue Administration  
P. O. Box 637  
Concord, NH 03302-0637

New Jersey Sales & Use Tax  
P. O. Box 999  
Trenton, NJ 08646-0999

New Jersey Secretary of State Regena Thomas  
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Trenton, NJ 08607

New Mexico Public Regulation Commission  
P. O. Box 1269  
Santa Fe, NM 87504-1269

New Mexico Secretary of State Rebecca Vigil-  
State Corporation Commission  
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Santa Fe, NM 87504-1269

New Mexico Taxation & Revenue Dept.  
P.O. Box 8575  
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New Mexico Taxation and Revenue Department  
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New York Public Service Commission  
3 Empire State Plaza  
New Albany, NY 12223-1000

New York Secretary of State Randy A. Daniels  
Dept. of State Division of Corporation  
162 Washington Avenue  
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New York State Department of Taxation and Fi  
P.O. Box 5300  
Albany, NY 12205-0300

New York State Dept. of Taxation & Finance  
Bankruptcy Section  
P.O. Box 5300  
Albany, NY 12205-0300

New York State Sales Tax Processing  
JAF Building  
P. O. Box 1205  
New York, NY 10116-1205

New York State Department of Taxation and F  
P.O. Box 5300  
Albany, NY 12205-0300

Douglas C. Noble  
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North Carolina Department of Revenue  
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Raleigh, NC 27640-0001

North Carolina Secretary of State Elaine Mar  
Raleigh, NC 27603

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  
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Oklahoma Corporation Commission  
Jim Thorpe Bldg  
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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  
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Salem, OR 97310-0001

Pennsylvania Department of Revenue  
Bureau of Compliance  
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Harrisburg, PA 17128-0946

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

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Corporation Office, Dept. of State  
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Providence, RI 02908-5800

Rhode Island Division of Taxation  
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Rhode Island Public Utilities Commission  
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Warwick, RI 02888-1046

Rhode Island Secretary of State Matt Brown  
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Piscataway, NJ 08854-4120

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Philadelphia, PA 19175-0001

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101 Executive Center Drive Suite 100  
Columbia, SC 29210-8412

South Carolina Secretary of State Mark Hammo  
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Columbia, SC 29211-1350

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Pierre, SD 57501-3100

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South Dakota Secretary of State Chris Nelson  
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Pierre, SD 57501-5007

State of California  
Franchise Tax Board  
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Sacramento, CA 95812-2952

Dept. of Revenue State of Louisiana  
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State of Michigan Dept. of Treasury  
P.O. Box 30754  
Lansing, MI 48909-8254

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Dept of Revenue Administration  
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Concord, NH 03302-0454

State of New Jersey  
Division of Taxation  
P.O. Box 245  
Trenton, New Jersey 08695-0245

State of Washington, Department of Revenue  
Attn: Doug Houghton  
2101 4th Ave, Suite 1400  
Seattle, WA 98121-2379

(c)STATE OF WASHINGTON, DEPARTMENT OF REVENUE  
C/O CATHERINE F. RIES  
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Tennessee Department of Revenue  
c/o Attorney General  
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Nashville, TN 37202-4015

Tennessee Dept. of Revenue  
c/o TN Attorney General's Office  
Bankruptcy Unit  
P.O.Box 20207  
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Tennessee Dept. of Revenue  
c/o TN Attorney General's Office  
Bankruptcy Division  
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Tennessee Regulatory Authority  
460 James Robertson Parkway  
Nashville, TN 37243-9021

Tennessee Secretary of State Riley Darnell  
Dept. of State, Division of Services  
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Nashville, TN 37243-0001

(p)TEXAS COMPTROLLER OF PUBLIC ACCOUNTS  
REVENUE ACCOUNTING DIV - BANKRUPTCY SECTION  
PO BOX 13528  
AUSTIN TX 78711-3528

Texas Comptroller of Public Accounts  
c/o Kay Brock  
P.O. Box 12548  
Austin, TX 78711-2548

Texas Public Utility Commission  
P. O. Box 13326  
Austin, TX 78711-3326

Texas Secretary of State Roger Williams  
Corporation Section  
P. O. Box 13697  
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Jeffrey K. Tyree  
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USF/Universal Service Administrative Company  
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Jackson, MS 39225-3066

Universal Service Administrative Co.  
2000 L Street NW  
Suite 200  
Washington, DC 20036-4924

Universal Service Administrative Co.  
c/o Joseph Baldiga  
100 Front Street  
Worcester, MA 01608-1425

Universal Service Administrative Company  
c/o D. Scott Barash  
2000 L Street, NW, Suite 200  
Washington, DC 20036-4924

Utah Public Service Commission  
Heber M. Wells Bldg, 4th Floor  
160 East 3005  
Salt Lake City, UT 84111

Utah Secretary of State Gary Herbert  
Dept. of Commerce  
Heber M Wells Bldg  
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Salt Lake City, UT 84111-2305

Utah State Tax Commission  
Sales Tax  
210 N 1950 W  
Salt Lake City, UT 84134-9000

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Akron, OH 44309-1500

Vermont Department of Taxes  
P. O. Box 547  
Montpelier, VT 05601-0547

Vermont Public Service Board  
112 State Street  
Chittenden Bank Bldg  
Drawer 20  
Montpelier, VT 05620-0001

Vermont Secretary of State Deborah L. Markow  
Corporation Division  
109 State Street  
Montpelier, VT 05609-1104

Virginia Secretary of State Anita Rimier  
State Corporation Commission  
P. O. Box 1197  
Richmond, VA 23218-1197

Virginia State Corporation Commission  
Tyler Bldg  
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Richmond, VA 23219-3630

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Augusta, ME 04333-0006

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Washington Secretary of State Sam Reed  
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Seattle, WA 98124-1054

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Madison, WI 53708-8901

Wisconsin Public Service Commission  
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Madison, WI 53707-7854

Wisconsin Secretary of State Doug LaFollette  
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James M. Woodruff  
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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



Texas Comptroller of Public Accounts  
111 E. 17th Street  
Austin, TX 78774-0100

Addresses marked (c) above for the following entity/entities were corrected  
as required by the USPS Locatable Address Conversion System (LACS).

Catherine F. Ries  
Office of Attorney General  
Bankruptcy & Collections Unit  
900 Fourth Avenue, Suite 2000  
Seattle, WA 98164-1012

State of Washington, Department of Revenue  
c/o Catherine F. Ries  
900 Fourth Avenue, Suite 2000  
Seattle, WA 98164-1012

The following recipients may be/have been bypassed for notice due to an undeliverable (u) or duplicate (d) address.

(u)Colorado Department of Revenue

(u)Computer Net Works, Inc.

(u)Connecticut Department of Revenue Services

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

(u)Massachusetts Department of Revenue

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

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

(d)Missouri Department of Revenue  
P.O. Box 475  
Jefferson City, MO 65105-0475

(u)NS8 Corporation

(u)Nebraska Department of Revenue

(d)Office of the U. S. Trustee  
100 W. Capitol Street, Suite 706+\  
Jackson, MS 39269-1620

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

(d)State of California  
Franchise Tax Board  
P.O. Box 2952  
Sacramento, CA 95812-2952

(u)State of Washington, Department of Revenue

(u)Texas Comptroller of Public Accounts

(u)Universal Service Administrative Company

(u)John E. Waters

End of Label Matrix  
Mailable recipients 233  
Bypassed recipients 17  
Total 250

Case: 05:11168

Carolyn Liewers  
1525 Sherman St., 5th Floor  
Denver, CO 80203-1760

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CERTIFICATE OF SERVICE

This is to certify that I have duly served the within NOTICE PURSUANT TO RULE 202 OF THE COLORADO DEPARTMENT OF REVENUE'S MOTION FOR ALLOWANCE OF ADMINISTRATIVE CLAIM, PROPOSED ORDER, REVENUE'S MOTION FOR ALLOWANCE OF ADMINISTRATIVE CLAIM (DATED DECEMBER 21, 2007) and NOTICE FROM THE COURT (DATED JANUARY 25, 2008) upon all parties herein by depositing copies of same in the United States mail, first-class postage prepaid, at Denver, Colorado, this 4<sup>th</sup> day of February 2008 addressed as follows:

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, 5<sup>th</sup> Floor  
Denver, CO 80261

Sammye S. Tharp  
U.S. Trustee  
100 West Capitol Street, Suite 706  
Jackson, MS 39269

Jeffrey A. Levingston  
Chapter 7 Trustee  
P.O. Box 1327  
Cleveland, MS 38732

Long Distance Billing Service, Inc.  
436 Lynchburg Ave.  
Brookneal, VA 24528

Alabama Secretary of State  
P.O. Box 5616  
Montgomery, AL 36103

Arizona Corporation Commission  
1200 West Washington  
Phoenix, AZ 85007

Arizona Department of Revenue  
P.O. Box 29010  
Phoenix, AZ 85038

Arkansas Department of Finance and  
Administration  
P.O. Box 3861  
Little Rock, AR 72203  
Barracuda Networks  
10040 Bubb Rd.  
Cupertino, CA 95014

Arkansas Secretary of State  
State Capitol Corp. Division  
Little Rock, AR 72201

Kay D. Brock  
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Austin, TX 78711

California Secretary of State  
1230 J Street  
Sacramento, CA 95814

Colorado Public Utilities Commission  
1560 Broadway, Suite 250  
Denver, CO 80202

Alabama Department of Revenue  
Sales, Use & Business Tax Division  
P.O. Box 327755  
Montgomery, AL 36132

Alaska Public Utilities Commission  
701 West Eighth Avenue, Suite 300  
Anchorage, AK 99501

Arizona Department of Revenue  
Gail Heptig  
Collection Division-Bankruptcy  
1600 W. Monroe  
Phoenix, AZ 85007

Arizona Secretary of State  
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Worcester, MA 01608

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Excise Taxes and Fees Division  
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Sacramento, CA 94279

Marvin E. Clements Jr.  
P.O. Box 20207  
Nashville, TN 37202

Colorado Secretary of State  
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Denver, CO 80203

Alabama Public Service Commission  
P.O. Box 304260  
Montgomery, AL 36130

Alaska Secretary of State  
Dept. of Commerce and Economic  
Development  
Juneau, AK 99811

Arizona Department of Revenue  
1600 West Monroe  
Phoenix, AZ 85007

Ark. Dept. of Finance and Admin.  
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Little Rock, AR 72203

Arkansas Public Service Commission  
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Little Rock, AR 72201

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U.S. Securities and Exchange Commission  
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505 Van Ness Avenue  
San Francisco, CA 94102

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P.O. Box 9564  
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5050 W. Tennessee Street  
Tallahassee, FL 32399

Franchise Tax Board  
Special Procedures  
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Sacramento, CA 95812

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

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

David W. Houston III  
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Aberdeen, MS 39730

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State House, Rm 203  
Boise, ID 83720

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Idaho Universal Service Fund  
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Minden, NV 89423

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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 State Division of Incorporation  
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Honolulu, HI 96809

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Boise, ID 83720

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Springfield, IL 62701

Illinois Department of Revenue  
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Springfield, IL 62794

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Bankruptcy Section, Room N-203  
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Indiana Secretary of State  
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Indianapolis, IN 46204

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Collections Section  
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Indiana Utility Regulatory Commission  
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Des Moines, IA 50319

Iowa Department of Revenue  
Hoover State Office Building  
Des Moines, IA 50319

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Maine Secretary of State  
Dept. of Incorporation  
State House Station 101  
Augusta, ME 04333

Maine Bureau of Revenue Services  
Compliance Division  
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Augusta, ME 04333

Maryland State Comptroller  
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Baltimore, MD 21297



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ME Revenue Services  
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Lansing, MI 48909

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St. Paul, MN 55164

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Woolfolk Bldg  
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Jackson, MS 39201

MS State Tax Commission – bkt  
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Jackson, MS 39225

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

MO Secretary of State  
State Capitol, Room 208 or State  
Information Center, 600 W Main  
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New Albany, NY 12223

NY State Dept of Taxation  
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Douglas C. Noble  
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Jackson, MS 39225

MT Dept of Revenue  
P.O. Box 5805  
Helena, MT 59604

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NE Dept of Revenue  
ATTN: Bankruptcy Unit  
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NV Public Service Commission  
727 Fairway Drive  
Carson City, NV 89710

NH Public Utilities Commission  
21 South Fruit St., Suite 10  
Concord, NH 03301

NJ Secretary of State  
Dept of State  
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NM Taxation of Revenue Dept.  
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Albuquerque, NM 87198

NY Secretary of State  
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162 Washington Ave.  
Albany, NY 12231

NY State Sales Tax Processing  
JAF Building  
P.O. Box 1205  
New York, NY 10116

NC Department of Revenue  
P.O. Box 25000  
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NC Secretary of State  
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Dept of Revenue State of Louisiana  
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