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UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF TEXAS
(AUSTIN DIVISION)

In re:	
UPH HOLDINGS, INC. **PAC-WEST TELECOMM, INC.** **TEX-LINK COMMUNICATIONS, INC.** **UNIPOINT HOLDINGS, INC.** **UNIPOINT ENHANCED SERVICES, INC.** **UNIPOINT SERVICES, INC.** **NWIRE, LLC** **PEERING PARTNERS COMMUNICATIONS, LLC,** **Debtors.**	**CASE NO. 13-10570** **CASE NO. 13-10571** **CASE NO. 13-10572** **CASE NO. 13-10573** **CASE NO. 13-10574** **CASE NO. 13-10575** **CASE NO. 13-10576** **CASE NO. 13-10577** **CHAPTER 11**
EIN: 45-1144038; 68-0383568; 74-2729541; 20-3399903; 74-3023729; 38-3659257; 37-1441383; 27-2200110; 27-4254637	
6500 RIVER PL. BLVD., BLDG. 2, #200 **AUSTIN, TEXAS 78730**	**JOINTLY ADMINISTERED UNDER CASE NO. 13-10570**

MOTION BY THE UNIVERSAL SERVICE ADMINISTRATIVE COMPANY FOR ENTRY OF AN ORDER (I) ALLOWING AND DIRECTING THE IMMEDIATE PAYMENT OF UNIVERSAL SERVICE FEES ACCRUED AND ACCRUING POST-PETITION AND (II) COMPELLING COMPLIANCE WITH PAYMENT AND REPORTING REQUIREMENTS

COM _____
AFD _____
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ECO _____
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GCL _____
IDM _____
TEL _____
CLK NG

THIS PLEADING REQUESTS RELIEF THAT MAY BE ADVERSE TO YOUR INTERESTS.

IF NO TIMELY RESPONSE IS FILED WITHIN TWENTY (20) DAYS FROM THE DATE OF SERVICE, THE RELIEF REQUESTED HEREIN MAY BE GRANTED WITHOUT A HEARING BEING HELD

A TIMELY FILED RESPONSE IS NECESSARY FOR A HEARING TO BE HELD.

NOW COMES the Universal Service Administrative Company ("USAC"), by and through its undersigned counsel, and hereby requests (the "Motion"), pursuant to 11 U.S.C. §§ 503(a) and 503(b)(1)(A), allowance and payment of USAC's administrative claims against certain of the above-captioned debtors (the "Debtors") in the aggregate amount of, at least, $35,937.23, including $21,607.22 owed by Pac-West Telecomm, Inc., $10,482.28 owed by Tex-Link Communications, Inc., $3,190.43 owed by UniPoint Enhanced Services, Inc., $457.30 owed by nWire, LLC and $200.00 owed by Peering Partners Communications, LLC[1]. In addition, USAC requests entry of an order requiring the Contributors (as defined below) to (a) timely pay their federal USF Obligations (as defined below) on a going-forward basis, (b) immediately submit their past-due Annual Revenue Reports (as defined below), and (c) submit to USAC when due all subsequent Annual and Quarterly Revenue Reports (as defined and described below).

In support of the Motion, USAC respectfully states as follows:

I. FACTUAL AND PROCEDURAL BACKGROUND

1. On March 28, 2013 (the "Petition Date"), UPH Holdings, Inc. ("UPH"), Pac-West Telecomm, Inc. ("Pac-West"), Tex-Link Communications, Inc. ("Tex-Link"), UniPoint Holdings, Inc. ("UniPoint Holdings"), UniPoint Enhanced Services, Inc. ("UniPoint Enhanced"), UniPoint Services, Inc. ("UniPoint"), nWire, LLC ("nWire") and Peering Partners Communications, LLC ("Peering Partners") filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101 – 1532 (the "Bankruptcy Code"). UPH, Pac-West, Tex-Link, UniPoint Holdings, UniPoint Enhanced, UniPoint, nWire and Peering

[1] Of the amounts specified, $25,504.14 is past due as of November 15, 2013 and the remaining $10,433.09 is due on or before December 13, 2013.

Partners are collectively referred to in this Motion as the "Debtors". At the request of the Debtors, this Court subsequently entered an order authorizing joint administration of these cases.

2. As of the date hereof, the Debtors continue to operate their businesses and manage their assets as debtors-in-possession pursuant to Bankruptcy Code §§ 1107(a) and 1108. The Office of the United States Trustee has appointed an official committee of unsecured creditors in these cases.

3. USAC currently holds substantial pre-petition and administrative claims against Pac-West, Tex-Link, UniPoint Enhanced, nWire and Peering Partners as described below. Pac-West, Tex-Link, UniPoint Enhanced, nWire and Peering Partners are collectively referred to in this Motion as the "Contributors". Further, because the Contributors continue to operate post-petition as telecommunications carriers, USAC's administrative claims continue to increase.

4. On July 10, 2013, contemporaneous with a Limited Objection to the Debtors' proposed sale of substantially all assets [Dkt. No. 311] (the "Sale Objection"), USAC filed, on an expedited basis, its Motion for Entry of an Order (I) Allowing and Directing the Immediate Payment of Universal Service Fees Accrued and Accruing Post-Petition and (II) Compelling Compliance with Payment and Reporting Requirements [Dkt. No. 312] (the "Original Administrative Claim Motion").

5. The Debtors and USAC subsequently resolved the Sale Objection through the inclusion of agreed-upon language in the as-entered Order approving the Debtors' sale of substantially all assets to TNCI Operating Company, LLC (the "Buyer") [Dkt. No. 446] (the "Sale Order"). The Sale Order preserves USAC's right to seek Bankruptcy Court authority to pursue the Contributors for payment of the Contributors' post-petition accounts owing to USAC.

6. Subsequent to USAC's filing of the Original Administrative Claim Motion, USAC attempted to resolve certain disputes raised by the Contributors with respect to USAC's Chapter 11 administrative claims. On multiple occasions, counsel for USAC provided contact information for the appropriate business people at USAC to counsel for the Debtors in order to facilitate a business-to-business discussion between the Contributors and USAC related to the Contributors' post-petition accounts owing to USAC. To date, the Contributors have failed to contact USAC's business people directly to have that discussion.

7. On November 4, 2013, upon USAC's request, the Court withdrew USAC's Original Administrative Claim Motion without prejudice.[2] Prior to USAC's withdrawal of the Original Administrative Claim Motion without prejudice, the Contributors asserted that they were current on their post-petition USF Obligations (as defined below) owing to USAC. USAC is unaware of any valid basis, however, for the Contributors to dispute owing to USAC the full amount of its Chapter 11 administrative claims.

II. DESCRIPTION OF USAC AND ITS INVOICING PROCEDURES

8. In the 1996 Telecommunications Act, P.L. 104-104 (the "Telecommunications Act"), Congress authorized the creation of federal universal service support mechanisms whereby eligible providers of telecommunications services to customers in high cost areas, low income customers, rural health care centers, schools and libraries could obtain financial support for providing approved telecommunications services to such customers. 47 U.S.C. § 254(h)(1).

[2] Due to USAC's filing of the Original Administrative Claim Motion on an expedited basis in connection with the Debtors' proposed sale, although the Debtors objected to the request that the Original Administrative Motion be "expedited", the Debtors had no formal deadline by which they were required to oppose or otherwise respond to the Original Administrative Claim Motion. The Debtors failed to respond to the Original Administrative Claim Motion and, therefore, have failed to admit or deny several of the allegations in USAC's Original Administrative Claim Motion. The Debtors also failed to respond to USAC's attempts to narrow the areas of dispute related to the Original Administrative Claim Motion.

Congress directed that funding for these universal service support mechanisms be obtained by requiring telecommunications carriers that provide interstate and international telecommunications services to the public to make mandatory contributions to the federal Universal Service Fund (the "USF"). 47 U.S.C. § 254(d).

9. USAC is a not-for-profit Delaware corporation that administers the federal USF under the oversight of the Federal Communications Commission (the "FCC").[3] See 47 C.F.R. § 54.701(a). The USF is funded through mandatory contributions from all U.S. telecommunications carriers based on, inter alia, a percentage of their interstate and international end-user telecommunication revenues. 47 C.F.R. § 54.709(a). The FCC directs all U.S. telecommunications carriers to submit such information to USAC on a quarterly and annual basis, using a "Telecommunications Reporting Worksheet," which is also known as a Form 499. 47 C.F.R. § 54.711. The Telecommunications Reporting Worksheet and Accompanying Instructions (the "Worksheet Instructions") are published in the Federal Register and set forth detailed reporting requirements concerning the information carriers are required to submit to USAC on a quarterly and annual basis. Id.

10. Upon receiving and reviewing each carrier's quarterly Telecommunications Reporting Worksheet (the "Quarterly Revenue Report" or "Form 499Q"), USAC calculates each carrier's quarterly USF obligation for the upcoming quarter and then invoices each carrier for its contributions to the USF in three monthly installments (the "USF Obligations"). The carrier's USF Obligations arise monthly as assessed and invoiced by USAC. 47 C.F.R. § 54.711(a); see, e.g., "Proposed Fourth Quarter 2013 Universal Service Contribution Factor," CC Docket No. 96-45, p. 4, Public Notice (September 11, 2013) ("Contribution payments are due on the dates

shown on the [USAC] invoice").[4] USAC deposits carriers' contributions into the USF for distribution to eligible recipients of the universal service support programs pursuant to FCC rules.

11. Where a telecommunications carrier fails to submit a Telecommunications Reporting Worksheet to USAC by the form's due date, federal regulations require USAC to assess USF Obligations and issue invoices based on available information, including historical interstate and international end-user telecommunication revenue. 47 C.F.R. § 54.709(d).

12. In April each year, carriers must report annual revenue data for the prior calendar year on an annual Telecommunications Reporting Worksheet (the "Annual Revenue Report" or "Form 499-A"), which USAC then uses to perform a "true-up" by comparing the Annual Revenue Report to the previously filed Quarterly Revenue Reports (the "Annual True-Up"). If a carrier's reported annual revenue is less than the sum of the revenue reported previously for that year on the Quarterly Revenue Reports, USAC issues Annual True-Up credits to that carrier. Alternatively, if a carrier's reported annual revenue is greater than the revenue reported on the carrier's Quarterly Revenue Reports, USAC issues Annual True-Up adjustments to that carrier. These Annual True-Up credits or adjustments generally appear in three equal amounts on the July, August and September invoices of that subsequent year.

13. Carriers are entitled to downwardly amend Annual Revenue Reports for up to one year after that form's initial due date. Carriers must upwardly amend Annual Revenue Reports

[3] USAC and the FCC are separate entities and have separate functions and responsibilities.

[4] A copy of this Public Notice is attached hereto as **Exhibit A**.

any time a carrier discovers, or USAC learns, that the carrier's revenue was actually greater than previously reported.[5]

14. In the event that a carrier filed for bankruptcy protection during the year covered by the Annual True-Up, USAC calculates the adjustments or credits that are appropriately associated with the pre-petition period. After all of the credits or adjustments have posted to a carrier's account (generally by October of each year), USAC reverses the pre-petition portion of the credits or adjustments and files a corresponding amendment to its pre-petition proof of claim.

III. SOURCE OF USF CONTRIBUTIONS

15. Many telecommunications carriers pass the cost of their monthly contributions to the USF directly on to their customers through a surcharge or other line item that identifies the USF, in some manner, on the customers' bills. Accordingly, in most cases, funding for the USF comes from customers (in many cases, individual consumers) rather than from the operations of the telecommunications carrier. The FCC's rules authorize a carrier to recover these charges from the customer. See 47 C.F.R. § 54.712. The FCC's rules also provide, however, that the amount recovered by the carrier from its customers may not exceed the interstate telecommunications portion of the customer's bill multiplied by the quarterly contribution factor established by the FCC. The carrier's ability to recover USF contributions from its customers is not intended to provide the carrier, or a post-petition debtor, with a windfall.

[5] See In re Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review – Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Changes to the Board of Directors of the National Exchange Carrier Association, Inc., CC Docket Nos. 96-45, 98-171, 97-21, *Order*, 20 FCC Rcd., 1012, 1016-18, ¶¶ 10-14 (2004) (adopting one-year revision deadline for downward revisions to Annual Revenue Reports).

16. If funds collected from a carrier's customers as a USF surcharge are not deposited in the USF, but are retained by the carrier, such action would constitute a violation of 47 C.F.R. § 54.712 and the FCC's Truth-in-Billing rules. 47 C.F.R. § 64.2401.

17. Therefore, to the extent that any of the Contributors collect USF contributions from end-users, those funds collected are not property of the Contributors' bankruptcy estates, based on, among other provisions, 47 U.S.C. § 254(d) and 47 C.F.R. §§ 54.706, 54.712, and 64.2401.

IV. USAC'S PRE-PETITION AND ADMINISTRATIVE CLAIMS

18. As telecommunications carriers, the Contributors are required by FCC regulations and the reporting requirements set forth in the Worksheet Instructions to submit Annual and Quarterly Revenue Reports, make monthly contributions to the USF, pay late filing or late payment fees associated with delinquent filings or payments, and make any additional contributions to the USF required as a result of the Annual True-Up.[6]

19. Since the Contributors began operating as telecommunications carriers, they have occasionally submitted Quarterly and Annual Revenue Reports to USAC. As discussed further herein, since the Petition Date, however, the Contributors have failed to submit certain Quarterly and Annual Revenue Reports to USAC.

20. Further, since the Petition Date, as the Contributors have continued their operations, USAC has prepared and mailed to the Contributors monthly Statements of Accounts

[6] Further, among other things, the terms of the Sale Order also obligate the Contributors to timely file Annual and Quarterly Revenue Reports until the final closing of the sale to the Buyer. Once the sale finally closes, the Contributors are required to submit documentation to USAC in order to deactivate their FCC Form 499 Filer IDs (the "Filer IDs"). The deactivation of the Contributors' Filer IDs will allow USAC to stop invoicing the Contributors on a monthly basis in the ordinary course. The Sale Order, however, also imposes certain obligations on the Buyer following the multiple closings of the sale. Ultimately, the Buyer is responsible for payment of all post-petition obligations of the Debtors to the USF.

that itemize the Contributors' USF Obligations on a monthly basis. USAC has calculated the Contributors' post-petition USF Obligations since the Petition Date and has determined that as of the date hereof the Contributors' post-petition USF Obligations total $35,937.23 (the "Administrative Claim").[7] As discussed further herein, the Contributors have failed to timely pay their post-petition USF Obligations to USAC when due.

21. On multiple occasions since the Petition Date, USAC has prompted the Contributors, through counsel, to (a) submit to USAC their outstanding Quarterly and Annual Revenue Reports, (b) address the form-filing issues identified by USAC related to certain of the Contributors' forms, and (c) pay all outstanding post-petition USF Obligations owing to USAC. As of the date hereof, the Contributors have failed to adequately address these outstanding payment and compliance issues with USAC.

A. PAC-WEST TELECOMM, INC.: UNPAID ADMINISTRATIVE OBLIGATIONS AND FORM NON-COMPLIANCE.

i. Form-Filing Compliance

22. To date, Pac-West has failed to file its November 2013 Quarterly Revenue Report.[8]

23. Further, USAC has identified a specific area of concern with Pac-West's 2013 Annual Revenue Report, which, to date, remains unresolved.[9] A copy of the e-mail USAC sent to Pac-West identifying the specific area of concern and requesting an explanation is attached hereto as **Exhibit B**.

ii. Pac-West's Chapter 11 Administrative USF Obligations.

24. USAC has calculated Pac-West's outstanding USF Obligations since the Petition Date and has determined that as of the date hereof Pac-West's unpaid post-petition USF Obligations total $21,607.22. Of Pac-West's total post-petition USF Obligations, $14,700.26 is past due as of November 15, 2013. A spreadsheet itemizing the USF Obligations of Pac-West since the Petition Date is attached as **Exhibit C**.

25. As noted on the attached spreadsheet, since the Petition Date approximately eight and a half months ago, Pac-West has made only five (5) payments to USAC toward its post-petition USF Obligations (on July 2, July 24, August 13, September 12 and October 15). Pac-West has made no payment to USAC since the October 15, 2013 payment.

B. TEX-LINK COMMUNICATIONS, INC.: UNPAID ADMINISTRATIVE OBLIGATIONS AND FORM NON-COMPLIANCE.

i. Form-Filing Compliance

26. To date, Tex-Link has failed to submit its 2013 Annual Revenue Report, reporting its actual revenues for calendar year 2012. The 2013 Annual Revenue Report was due on April 1, 2013 and is therefore now past due.

27. USAC requires the 2013 Annual Revenue Report in order to "true-up" the revenues of Tex-Link generated during calendar year 2012. Absent Tex-Link's submission of the 2013 Annual Revenue Report, USAC will be unable to base the 2013 Annual True-Up (regarding 2012 annual revenue) of Tex-Link's USF Obligations on its *actual* revenues.[10]

[7] USAC reserves the right to supplement this Motion as necessary to quantify all outstanding USF Obligations at or prior to any hearing on this Motion. The USF Obligations continue to accrue as the Contributors continue to operate.

[8] The November 2013 Quarterly Revenue Report projects a contributor's revenue for the period from January 2014 through March 2014 and was due by November 1, 2013.

[9] In response to the e-mail USAC sent to Pac-West, Pac-West contacted USAC's customer service department on September 5, 2013. Pac-West stated that it would send the information requested to resolve the issue raised by USAC. To date, USAC has received no additional information from Pac-West responsive to USAC's e-mail.

[10] USAC will, instead, rely on historical revenue data to conduct the Annual True-Up until such time as Tex-Link complies with its reporting requirements. 47 C.F.R. § 54.709(d).

28. Additionally, Tex-Link has failed to comply with substantial other revenue reporting obligations to USAC, summarized as follows:

a. 2012 Annual Revenue Report Outstanding;
b. Unresolved Issue with 2011 Annual Revenue Report; and
c. Quarterly Revenue Reports Outstanding from November 2012 through November 2013.

ii. Tex-Link's Chapter 11 Administrative USF Obligations.

29. USAC has calculated Tex-Link's outstanding USF Obligations since the Petition Date and has determined that as of the date hereof Tex-Link's unpaid post-petition USF Obligations total $10,482.28. Of Tex-Link's total post-petition USF Obligations, $7,813.75 is past due as of November 15, 2013. A spreadsheet itemizing the USF Obligations of Tex-Link since the Petition Date is attached as **Exhibit D**.

30. As noted on the attached spreadsheet, since the Petition Date approximately eight and a half months ago, Tex-Link has made only five (5) payments to USAC toward its post-petition USF Obligations (on May 28, July 2, July 24, September 12 and October 15). Tex-Link has made no payment to USAC since the October 15, 2013 payment.

C. UNIPOINT ENHANCED SERVICES, INC.: UNPAID ADMINISTRATIVE OBLIGATIONS AND FORM NON-COMPLIANCE.

i. Form-Filing Compliance

31. UniPoint Enhanced has failed to comply with revenue reporting obligations to USAC, summarized as follows:

a. 2012 Annual Revenue Report Outstanding; and
b. November 2013 Quarterly Revenue Report Outstanding.

32. Further, USAC has identified a specific area of concern with UniPoint Enhanced's 2013 Annual Revenue Report, which, to date, remains unresolved. A copy of the e-mail USAC

sent to UniPoint Enhanced identifying the specific area of concern and requesting an explanation is attached hereto as **Exhibit E**.

ii. UniPoint Enhanced's Chapter 11 Administrative USF Obligations.

33. USAC has calculated UniPoint Enhanced's outstanding USF Obligations since the Petition Date and has determined that as of the date hereof UniPoint Enhanced's unpaid post-petition USF Obligations total $3,190.43. Of UniPoint Enhanced's total post-petition USF Obligations, $2,557.87 is past due as of November 15, 2013. A spreadsheet itemizing the USF Obligations of UniPoint Enhanced since the Petition Date is attached as **Exhibit F**.

34. As noted on the attached spreadsheet, since the Petition Date approximately eight and a half months ago, UniPoint Enhanced has made only five (5) payments to USAC toward its post-petition USF Obligations (on July 2, July 24, August 13, September 12 and October 15). UniPoint Enhanced has made no payment to USAC since the October 15, 2013 payment.

D. NWIRE, LLC: UNPAID ADMINISTRATIVE OBLIGATIONS AND FORM NON-COMPLIANCE.

i. Form-Filing Compliance

35. nWire has failed to comply with revenue reporting obligations to USAC, summarized as follows:

a. Unresolved Issue with 2012 Annual Revenue Report;
b. 2011 Annual Revenue Report Outstanding; and
c. November 2012, February 2013 and November 2013 Quarterly Revenue Reports Outstanding.

36. Further, USAC has identified a specific area of concern with nWire's 2013 Annual Revenue Report, which, to date, remains unresolved. A copy of the e-mail USAC sent to nWire identifying the specific area of concern and requesting an explanation is attached hereto as **Exhibit G**.

ii. nWire's Chapter 11 Administrative USF Obligations.

37. USAC has calculated nWire's outstanding USF Obligations since the Petition Date and has determined that as of the date hereof nWire's unpaid post-petition USF Obligations total $457.30. Of nWire's total post-petition USF Obligations, $332.26 is past due as of November 15, 2013. A spreadsheet itemizing the USF Obligations of nWire since the Petition Date is attached as **Exhibit H**.

38. As noted on the attached spreadsheet, since the Petition Date approximately eight and a half months ago, nWire has made only five (5) payments to USAC toward its post-petition USF Obligations (on July 2, July 24, August 13, September 12 and October 15). nWire has made no payment to USAC since the October 15, 2013 payment.

E. PEERING PARTNERS COMMUNICATIONS, LLC: UNPAID ADMINISTRATIVE OBLIGATIONS AND FORM NON-COMPLIANCE.

i. Form-Filing Compliance

39. To date, Peering Partners has failed to submit its 2013 Annual Revenue Report, reporting its actual revenues for calendar year 2012. The 2013 Annual Revenue Report was due on April 1, 2013 and is therefore now past due.

40. USAC requires the 2013 Annual Revenue Report in order to "true-up" the revenues of Peering Partners generated during calendar year 2012. Absent Peering Partners' submission of the 2013 Annual Revenue Report, USAC will be unable to base the 2013 Annual True-Up (regarding 2012 annual revenue) of Peering Partners' USF Obligations on its *actual* revenues.[11]

ii. Peering Partners' Chapter 11 Administrative USF Obligations.

[11] USAC will, instead, rely on historical revenue data to conduct the Annual True-Up until such time as Peering Partners complies with its reporting requirements. 47 C.F.R. § 54.709(d).

41. USAC has calculated Peering Partners' outstanding USF Obligations since the Petition Date and has determined that as of the date hereof Peering Partners' unpaid post-petition USF Obligations total $200.00. Of Peering Partners' total post-petition USF Obligations, $100.00 is past due as of November 15, 2013. A spreadsheet itemizing the USF Obligations of Peering Partners since the Petition Date is attached as **Exhibit I**.

42. As noted on the attached spreadsheet, since the Petition Date approximately eight and a half months ago, Peering Partners has made only three (3) payments to USAC toward Peering Partners' post-petition USF Obligations (on August 13, September 12 and October 15). Peering Partners has made no payment to USAC since the October 15, 2013 payment.

F. THE CONTRIBUTORS' PRE-PETITION USF OBLIGATIONS.

43. USAC also holds substantial pre-petition claims against the Contributors. The Contributors' pre-petition USF Obligations are as follows: (a) for Pac-West, $167,262.61; (b) for Tex-Link, $37,044.80, (c) for UniPoint Enhanced, $277,911.11, (d) for nWire, $6,722.08 and (e) for Peering Partners, $32,523.98. Spreadsheets itemizing the unpaid pre-petition USF Obligations of Pac-West, Tex-Link, UniPoint Enhanced, nWire and Peering Partners as of the Petition Date are attached hereto as **Exhibit J**, **Exhibit K**, **Exhibit L**, **Exhibit M**, and **Exhibit N**.[12]

44. USAC's pre-petition claims will remain subject to amendment because subsequent Annual True-Ups will impact the Contributors' pre-petition USF obligations, including the 2014 Annual True-Up which will impact the pre-petition portion of 2013. As a result, USAC's pre-petition claims may increase or decrease, and USAC fully reserves all rights with respect to USAC's pre-petition claims.

[12] On or about June 11, 2013, USAC filed its pre-petition proofs of claim evidencing its general unsecured claims against the Contributors as of the Petition Date. USAC's pre-petition proofs of claim specifically reserved USAC's right to amend based on, among other things, the Annual True-Up process.

Subsequent to USAC's filing of its pre-petition proofs of claim and upon receiving the completed 2013 Annual Revenue Reports for Pac-West, UniPoint Enhanced and nWire, USAC conducted the 2013 Annual True-Ups for these Contributors (regarding 2012 revenue), which resulted in credits toward pre-petition USF Obligations in the amount of $182,990.79 for Pac-West, $33,780.66 for UniPoint Enhanced and $2,694.06 for nWire (the "2012 USF Credits"). The 2012 USF Credits relate entirely to revenue generated during the pre-petition period and, therefore, impact only USAC's pre-petition claims. The 2012 USF Credits are reflected in the amounts in paragraph 43 herein. The 2012 USF Credits, and the results of the 2013 Annual True-Ups, however, remain subject to change in the event that Pac-West, UniPoint Enhanced and/or nWire submit revised 2013 Annual Revenue Reports.

V. REQUESTED RELIEF

A. USAC is Entitled to Allowance and Immediate Payment of its Administrative Claim.

45. USAC is entitled to allowance and payment of all of the Contributors' post-petition USF Obligations as administrative expenses pursuant to Bankruptcy Code § 503(b). Specifically, Bankruptcy Code § 503(b)(1)(A) provides that the actual and necessary costs and expenses of preserving the estate shall be allowed as administrative expenses. As discussed in detail below, the Contributors' unpaid post-petition USF Obligations are, in fact, actual and necessary costs and expenses of preserving the Contributors' estates. Therefore, USAC hereby requests that this Court allow its Administrative Claim pursuant to Bankruptcy Code § 503(b) and require immediate payment of the same.

46. Payment of their USF Obligations is a condition for the Contributors to maintain their authority to operate under applicable FCC Regulations. The Contributors generate their revenue from their telecommunications operations and without their licenses to operate, the Contributors would be unable to generate revenue and pay their expenses. Accordingly, post-petition USF Obligations constitute actual and necessary expenses of preserving the Contributors' estates, and are entitled to priority payment under Bankruptcy Code §§ 503(b)(1)(A) and 507(a)(2). See, e.g., In re Burlington Motor Holdings, Inc., 235 B.R. 741, 746 (Bankr. D. Del. 1999) ("because debtors were required to register and pay the fees under the [International Registration Plan] in order to conduct their trucking business, we conclude that the payment of the IRP fee was an ordinary course of business expense for debtors that was an actual and necessary cost of business and, therefore, an administrative expense").

47. A contributor's duty to pay its USF obligations is ongoing and arises from the operation of applicable FCC Regulations and not from any pre-petition contract or other arrangement. See 47 C.F.R. § 54.706(a). Payment of USF obligations is a condition precedent to a contributor's right to operate, whether in bankruptcy or otherwise, and failure of the contributor to pay such USF obligations, including assessed late payment charges, subjects the contributor to enforcement actions by the FCC, either through the revocation of authority to operate or the imposition of forfeitures. See id. at § 54.713; In re Empire One Telecomms., Inc., Case No. 01-11894 (AJG), slip op. at 8 (Bankr. S.D.N.Y. Sept. 23, 2003) ("[i]n order to engage at all in the provision of telecommunications services, the Debtors and all telecommunication service providers are required to pay the Fund obligations"), attached hereto as **Exhibit O**.

48. Pursuant to governing FCC Regulations, failure of a telecommunications carrier to pay the required quarterly contributions subjects such carrier to the enforcement provisions of the Telecommunications Act of 1996 and other applicable law. See 47 C.F.R. § 54.713. Enforcement actions take one of two forms, revocation of authority or the imposition of forfeitures. On numerous occasions, the FCC has issued forfeiture orders against carriers and at times has considered revoking a carrier's authority to operate for failure of such carrier to pay required USF obligations. See, e.g., In the Matter of PTT Telekom, Inc., FCC 01-106, *Forfeiture Order*, 16 FCC Rcd 7477 (2001) (carrier required to pay $137,000 and warned that failure to pay could result in issuance of a show cause order to revoke operating authority); In the Matter of Intellicall Operator Serv., FCC 00-390, *Forfeiture Order*, 15 FCC Rcd 21771 (2000) (carrier liable for forfeiture in amount of $99,000 for failure to make timely USF contributions in violation of Section 254 of the Telecommunications Act and 47 C.F.R. § 54.706); In the Matter of America's Tele-Network Corp., FCC 00-423, *Forfeiture Order*, 15 FCC Rcd 24391 (2000)

(enforcement proceeding against carrier for failure to pay USF contributions resulted in forfeiture of $154,000). See also In the Matter of Publix Network Corp., FCC 02-173, EB Docket No. 02-149, *Order to Show Cause and Notice of Opportunity for Hearing*, 17 FCC Rcd 11487 (2002) (carrier ordered to show cause why carrier's authority to operate should not be revoked for failure to comply with rules pertaining to payments to Telecommunications Relay Service Fund).[13]

49. In the Empire One proceeding, the Bankruptcy Court for the Southern District of New York specifically addressed the question of whether USF obligations qualify as administrative expenses in accordance with Bankruptcy Code § 503(b)(1)(A). Finding that "[USF] obligation amounts due were actual and necessary expenses of preserving the Debtors' estate, entitling [USAC] to an administrative expense priority for its claim," the Court determined that post-petition USF obligations "were both induced by the Debtors and were beneficial to the estates because payment in full of the [USF] obligations is a condition to the Debtors' authority to operate under governing FCC regulations." In re Empire One, Case No. 01-11894 (AJG), slip op. at 8 (Bankr. S.D.N.Y. Sept. 23, 2003). The Bankruptcy Court made these determinations even though USAC's administrative proof of claim had originally been filed in an "uncertain" amount (based on post-petition USF obligations) and was later amended to reflect a reversed credit and enumerated post-petition USF obligations, due to the Annual True-Up and other account reconciliation processes. Id. at 4, 14.

50. As evidenced above, the Contributors' failure to pay post-petition USF Obligations jeopardizes their continued business operations. Upon information and belief,

[13] Copies of the foregoing orders are attached as **Exhibit P**.

without such authority to operate, the Contributors' assets would have limited or diminished value. Accordingly, the USF Obligations are necessary costs and expenses of preserving the Contributors' estates under Bankruptcy Code § 503(b)(1)(A).

51. The Contributors are obligated to pay USF Obligations that arise post-petition as they become due, including, without limitation, the already-accrued post-petition USF Obligations which remain unpaid in the amount of $35,937.23.[14] Therefore, pursuant to Bankruptcy Code § 503(b)(1)(A), USAC is entitled to allowance and immediate payment of its Administrative Claim in the amount of $35,937.23.

B. The Contributors Must Timely Pay Future USF Obligations and Submit to USAC Their Quarterly and Annual Revenue Reports.

52. The Contributors' USF Obligations continue to accrue as the Contributors continue to operate on a post-petition basis. The Contributors' USF Obligations arise monthly as assessed by USAC and are due on the date set forth on the Contributors' monthly Statements of Account. See 47 C.F.R. § 54.711(a). The Contributors must also pay all future USF Obligations as they come due.

53. In addition to the Contributors' obligation to pay USF Obligations as they become due, the Contributors must (a) immediately submit their delinquent Revenue Reports to USAC, including the 2013 Annual Revenue Reports of Tex-Link and Peering Partners, which were due on or before April 1, 2013, (b) immediately address all revenue reporting issues identified by USAC with respect to previously-filed Annual Revenue Reports, and (c) timely submit their Annual and Quarterly Revenue Reports as they become due. As the Contributors' USF

[14] The Administrative Claim in the amount of $35,937.23 consists of the outstanding post-petition USF Obligations of: (a) Pac-West in the amount of $21,607.22, (b) Tex-Link in the amount of $10,482.28, (c) UniPoint Enhanced in the amount of $3,190.43, (d) nWire in the amount of $457.30 and (e) Peering Partners in the amount of $200.00.

Obligations are based on the revenue information set forth in the Contributors' Quarterly and Annual Revenue Reports, timely submission of these reports is an important component of the billing and true-up processes.

54. Further, nothing in the Bankruptcy Code relieves the Contributors from compliance with the mandatory requirements imposed by the Telecommunications Act. As operational telecommunications carriers, there is no justification, nor a legal basis for the Contributors to ignore their post-petition payment and reporting obligations to the USF.

55. Accordingly, USAC requests that this Court include in its Order a requirement that the Contributors comply with all of their reporting obligations on a past and going-forward basis, as well as pay their USF Obligations as they come due.

VI. CONCLUSION

56. USAC requests that this Court order the Contributors to (a) immediately pay post-petition USF Obligations to USAC in the amount of $35,937.23 and, further, (b) timely pay all subsequent USF Obligations as invoiced by USAC. In addition, USAC requests that this Court order the Contributors to (a) immediately submit to USAC the delinquent 2013 Annual Revenue Reports and other outstanding Revenue Reports as identified in this Motion, (b) immediately address all revenue reporting issues identified by USAC with respect to previously-filed Annual Revenue Reports, and (c) timely submit to USAC all subsequent Annual Revenue Reports and Quarterly Revenue Reports as they become due.

WHEREFORE, USAC respectfully requests that this Court enter an Order:

a. Allowing USAC's administrative claims in the aggregate amount of $35,937.23;

b. Ordering and directing the Contributors to immediately pay to USAC the Contributors' post-petition USF Obligations in the amount of $35,937.23;

c. Ordering and directing the Contributors to timely pay all subsequent USF Obligations to USAC as invoiced;

d. Ordering and directing the Contributors to immediately submit to USAC the Contributors delinquent Quarterly and Annual Revenue Reports, including the 2013 Annual Revenue Reports of Tex-Link and Peering Partners;

e. Ordering and directing the Contributors to immediately address all revenue reporting issues identified by USAC related to previously-filed Annual Revenue Reports;

f. Ordering and directing the Contributors to timely submit to USAC all subsequent Quarterly Revenue Reports and Annual Revenue Reports as they become due; and

g. Granting USAC such other and further relief as is just and proper.

Dated: December ___, 2013

Respectfully submitted,

THE UNIVERSAL SERVICE ADMINISTRATIVE COMPANY

By its attorneys,

Respectfully submitted,

/s/ Keith M. Aurzada
Keith M. Aurzada
State Bar No. 24009880
Keitha M. Wright
State Bar No. 24075310
Bryan Cave LLP
2200 Ross Ave., Suite 3300
Dallas, Texas 75201
(214) 721-8000 (Telephone)
(214) 721-8100 (Facsimile)

And

MIRICK, O'CONNELL, DEMALLIE & LOUGEE, LLP
Christine E. Devine, Esq., BBO #566990
Kate P. Foley, Esq., BBO #682548
Mirick, O'Connell, DeMallie & Lougee, LLP
1800 West Park Drive, Suite 400
Westborough, MA 01581
Phone: (508) 898-1501
Fax: (508) 898-1502

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on December 11, 2013, a true and correct copy of the foregoing Notice of Hearing was filed electronically with the court using the CM/ECF system, which sent notification to all parties of interest participating in the CM/ECF system, and was served via U.S. mail, first class, postage prepaid to the persons on the attached service list.

s/ Keith M. Aurzada

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF TEXAS
(AUSTIN DIVISION)

In re:	
UPH HOLDINGS, INC.	**CASE NO. 13-10570**
PAC-WEST TELECOMM, INC.	**CASE NO. 13-10571**
TEX-LINK COMMUNICATIONS, INC.	**CASE NO. 13-10572**
UNIPOINT HOLDINGS, INC.	**CASE NO. 13-10573**
UNIPOINT ENHANCED SERVICES, INC.	**CASE NO. 13-10574**
UNIPOINT SERVICES, INC.	**CASE NO. 13-10575**
NWIRE, LLC	**CASE NO. 13-10576**
PEERING PARTNERS	**CASE NO. 13-10577**
COMMUNICATIONS, LLC,	**CHAPTER 11**
Debtors.	
EIN: 45-1144038; 68-0383568; 74-2729541; 20-3399903; 74-3023729; 38-3659257; 37-1441383; 27-2200110; 27-4254637	
6500 RIVER PL. BLVD., BLDG. 2, #200 AUSTIN, TEXAS 78730	**JOINTLY ADMINISTERED UNDER CASE NO. 13-10570**

ORDER (I) ALLOWING AND DIRECTING THE IMMEDIATE PAYMENT OF UNIVERSAL SERVICE FEES ACCRUED AND ACCRUING POST-PETITION AND (II) COMPELLING COMPLIANCE WITH PAYMENT AND REPORTING REQUIREMENTS

Upon the Motion for Entry of an Order (I) Allowing and Directing the Immediate Payment of Universal Service Fees Accrued and Accruing Post-Petition and (II) Compelling Compliance with Payment and Reporting Requirements dated December ___, 2013 (the "Motion") filed by the Universal Service Administrative Company ("USAC"), notice having been sufficient, no objections having been filed, or any such objections having been overruled or withdrawn as appropriate, it is hereby ORDERED, that:

1. The Motion is allowed;

2. USAC is hereby allowed and granted a Chapter 11 administrative claim pursuant to Bankruptcy Code §§ 503(a) and 503(b)(1)(A) in the amount of $35,937.23;

3. The Contributors[1] are hereby ordered and directed to immediately pay USAC's allowed Chapter 11 administrative claim in the amount of $35,937.23, as follows: (a) $21,607.22 paid by Pac-West; (b) $10,482.28 paid by Tex-Link; (c) $3,190.43 paid by UniPoint Enhanced; (d) $457.30 paid by nWire; and (e) $200.00 paid by Peering Partners.

4. The Contributors are hereby ordered and directed to timely pay all USF Obligations to USAC as invoiced;

5. The Contributors are hereby ordered and directed to immediately submit to USAC all delinquent Quarterly and Annual Revenue Reports, including the delinquent 2013 Annual Revenue Reports of Tex-Link and Peering Partners and to address with USAC all issues USAC has identified with respect to previously-filed Annual Revenue Reports; and

6. The Contributors are hereby ordered and directed to timely submit to USAC all Quarterly Revenue Reports and all Annual Revenue Reports as those reports come due.

Dated: _____

_____
Honorable Tony M. Davis
United States Bankruptcy Judge

[1] Unless otherwise defined herein, capitalized terms shall have the meanings ascribed to them in the Motion.

EXHIBIT A

PUBLIC NOTICE

Federal Communications Commission
445 12th St., S.W.
Washington, D.C. 20554

News Media Information 202 / 418-0500
Internet: http://www.fcc.gov
TTY: 1-888-835-5322

DA 13-1880
Released: September 11, 2013

Proposed Fourth Quarter 2013 Universal Service Contribution Factor

CC Docket No. 96-45

In this Public Notice, the Office of Managing Director (OMD) announces that the proposed universal service contribution factor for the fourth quarter of 2013 will be 0.156 or 15.6 percent.[1]

Rules for Calculating the Contribution Factor

Contributions to the federal universal service support mechanisms are determined using a quarterly contribution factor calculated by the Federal Communications Commission (Commission).[2] The Commission calculates the quarterly contribution factor based on the ratio of total projected quarterly costs of the universal service support mechanisms to contributors' total projected collected end-user interstate and international telecommunications revenues, net of projected contributions.[3]

USAC Projections of Demand and Administrative Expenses

Pursuant to section 54.709(a)(3) of the Commission's rules,[4] the Universal Service Administrative Company (USAC) submitted projections of demand and administrative expenses for the fourth quarter of 2013.[5] Accordingly, the projected demand and expenses are as follows:

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[1] *See* 47 C.F.R. § 54.709(a).

[2] *See id.*

[3] *See* 47 C.F.R. § 54.709(a)(2).

[4] 47 C.F.R. § 54.709(a)(3).

[5] *See* Federal Universal Service Support Mechanisms Fund Size Projections for the Fourth Quarter 2013, available at <http://www.universalservice.org/overview/ filings> (filed August 2, 2013) (*USAC Filing for Fourth Quarter 2013 Projections*). *See also* Federal Universal Service Support Mechanisms Quarterly Contribution Base for the Fourth Quarter 2013, available at <http://www.universalservice.org/overview/ filings> (filed August 30, 2013) (*USAC Filing for Fourth Quarter 2013 Contribution Base*).

($ millions)

Program Demand	Projected Program Support	Admin. Expenses	Application Of Interest Income	Application of True-Ups & Adjustments	Total Program Collection (Revenue Requirement)
Schools and Libraries	590.47	4.61	(3.79)	(9.20)	582.09
Rural Health Care	55.81	3.19	(0.25)	(0.51)	58.24
High-Cost	1,125.00	(0.01)	(1.04)	(15.22)	1,108.73
Low Income	451.02	2.86	(0.19)	(47.44)	406.25
TOTAL	2,222.30	10.65	(5.27)	(72.37)	2,155.31

USAC Projections of Industry Revenues

USAC submitted projected collected end-user telecommunications revenues for October through December 2013 based on information contained in the Fourth Quarter 2013 Telecommunications Reporting Worksheet (FCC Form 499-Q).[6] The amount is as follows:

Total Projected Collected Interstate and International End-User Telecommunications Revenues for Fourth Quarter 2013: $16.161841 billion.

Adjusted Contribution Base

To determine the quarterly contribution base, we decrease the fourth quarter 2013 estimate of projected collected interstate and international end-user telecommunications revenues by the projected revenue requirement to account for circularity, and decrease the result by one percent to account for uncollectible contributions. Accordingly, the quarterly contribution base for the fourth quarter of 2013 is as follows:

Adjusted Quarterly Contribution Base for Universal Service Support Mechanism

Fourth Quarter 2013 Revenues - Projected Revenue Requirement - 1%

($16.161841 billion – $2.155310 billion) * 0.99

$13.866466 billion.

[6] *USAC Filing for Fourth Quarter 2013 Contribution Base* at 5.

Unadjusted Contribution Factor

Using the above-described adjusted contribution base and the total program collection (revenue requirement) from the table above, the proposed unadjusted contribution factor for the fourth quarter of 2013 is as follows:

Contribution Factor for Universal Service Support Mechanisms

Total Program Collection / Adjusted Quarterly Contribution Base

$2.155310 billion / $13.866466 billion

0.155433

Unadjusted Circularity Factor

USAC will reduce each provider's contribution obligation by a circularity discount approximating the provider's contributions in the upcoming quarter. Accordingly, the proposed unadjusted circularity factor for the fourth quarter of 2013 is as follows:

Unadjusted Circularity Factor for Universal Service Support Mechanisms

1 - ((Fourth Quarter 2013 Revenues - Total Program Collection) / Fourth Quarter 2013 Revenues)

1 – (($16.161841 billion - $2.155310 billion) / $16.161841 billion)

0.133358

Proposed Contribution Factor

The Commission has directed OMD to announce the contribution factor as a percentage rounded up to the nearest tenth of one percent.[7] Accordingly, the proposed contribution factor for the fourth quarter of 2013 is as follows:

15.6 percent

[7] *See Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review – Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Telecommunications Services for Individuals with Hearing and Speech Disabilities, and the Americans with Disabilities Act of 1990, Administration of the North American Numbering Plan and North American Numbering Plan Cost Recovery Contribution Factor and Fund Size, Number Resource Optimization, Telephone Number Portability, Truth-in-Billing and Billing Format*, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, Order and Second Order on Reconsideration, 18 FCC Rcd 4818, 4826, para. 22 (2003) (*Second Order on Reconsideration*).

Proposed Circularity Factor

The Commission also has directed OMD to account for contribution factor rounding when calculating the circularity discount factor.[8] Accordingly, the proposed circularity factor for the fourth quarter of 2013 is as follows:

0.136506[9]

Conclusion

If the Commission takes no action regarding the projections of demand and administrative expenses and the proposed contribution factor within the 14-day period following release of this Public Notice, they shall be deemed approved by the Commission.[10] USAC shall use the contribution factor to calculate universal service contributions for the fourth quarter of 2013. USAC will reduce each provider's contribution obligation by a circularity discount approximating the provider's contributions in the upcoming quarter.[11] USAC includes contribution obligations less the circularity discount in invoices sent to contributors. Contribution payments are due on the dates shown on the invoice. Contributors will pay interest for each day for which the payments are late. Contributors failing to pay contributions in a timely fashion may be subject to the enforcement provisions of the Communications Act of 1934, as amended, and any other applicable law. In addition, contributors may be billed by USAC for reasonable costs of collecting overdue contributions.[12]

We also emphasize that carriers may not mark up federal universal service line-item amounts above the contribution factor.[13] Thus, carriers may not, during the fourth quarter of 2013, recover through a federal universal service line item an amount that exceeds 15.6 percent of the interstate telecommunications charges on a customer's bill.

[8] *Id.*

[9] The proposed circularity discount factor = 1 + [(unadjusted circularity discount factor – 1) * (unadjusted contribution factor / proposed contribution factor)]. The proposed circularity discount factor is calculated in a spreadsheet program, which means that internal calculations are made with more than 15 decimal places.

[10] *See* 47 C.F.R. § 54.709(a)(3).

[11] USAC will calculate each individual contributor's contribution in the following manner: (proposed contribution factor * contributor's projected collected revenues) – (proposed circularity discount factor * proposed contribution factor * contributor's projected collected revenues).

[12] *See* 47 C.F.R. § 54.713.

[13] *See* 47 C.F.R. § 54.712.

In addition, under the limited international revenues exception (LIRE) in section 54.706(c) of the Commission's rules, a contributor to the universal service fund whose projected collected interstate end-user telecommunications revenues comprise less than 12 percent of its combined projected collected interstate and international end-user telecommunications revenues shall contribute based only on projected collected interstate end-user telecommunications revenues, net of projected contributions.[14] The rule is intended to exclude from the contribution base the international end-user telecommunications revenues of any entity whose annual contribution, based on the provider's interstate and international end-user telecommunications revenues, would exceed the amount of its interstate end-user revenues.[15] The proposed contribution factor exceeds 12 percent, which we recognize could result in a contributor being required to contribute to the universal service fund an amount that exceeds its interstate end-user telecommunications revenue. Should a contributor face this situation, the contributor may petition the Commission for waiver of the LIRE threshold.[16]

For further information, contact Kim Yee in Financial Operations, Office of Managing Director, at (202) 418-0805, TTY (202) 418-0484.

[14] 47 C.F.R. § 54.706.

[15] *See Federal-State Joint Board on Universal Service*, Sixteenth Order on Reconsideration, CC Docket No. 96-45, Eighth Report and Order, CC Docket No. 96-45, Sixth Report and Order, Docket No. 96-262, 15 FCC Rcd 1679, 1687-1692, paras. 17-29 (1999) (*Fifth Circuit Remand Order*).

[16] Generally, the Commission's rules may be waived for good cause shown. 47 C.F.R. § 1.3. The Commission may exercise its discretion to waive a rule where the particular facts make strict compliance inconsistent with the public interest. *Northeast Cellular Telephone Co. v. FCC*, 897 F.2d 1164, 1166 (D.C. Cir. 1990) (*Northeast Cellular*). In addition, the Commission may take into account considerations of hardship, equity, or more effective implementation of overall policy on an individual basis. *WAIT Radio v. FCC*, 418 F.2d 1153, 1159 (D.C. Cir. 1969); *Northeast Cellular*, 897 F.2d at 1166. Waiver of the Commission's rules is therefore appropriate only if special circumstances warrant a deviation from the general rule, and such deviation will serve the public interest. *Northeast Cellular*, 897 F.2d at 1166; 47 C.F.R. § 54.802(a).

EXHIBIT B

USAC
Universal Service Administrative Company
Helping Keep Americans Connected

FORM 499 NOTICE OF ISSUE(S)

Thank you for filing the 2013 FCC Form 499-A Rev 2 for Filer ID 808317 Pac-West Telecomm, Inc.. USAC has reviewed and compared your 2013 FCC 499-A Rev 2 Form to your company's prior 499-A and 499-Q filings and has found the following possible issue (s).

- Interstate and International Revenues - Interstate and international revenue on line(s) 408, 414.1 changed by an unusually large percentage from your previous 499-A filing to your current filing. Please explain the large percentage difference between interstate and international revenue.

A response to the issue(s) presented above is required within one week of receiving this email. You may respond directly to this email or contact USAC customer service at 888-641-8722 option 2, option 1. The FCC Form 499-A worksheet instructions can be found on USAC's website. Thank you.

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Print Close

EXHIBIT C

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Post-petition Charges

DATE	Description	Amount
4/15/2013	RHCSMC	$127.14
4/15/2013	SLSMC	$2,482.38
4/15/2013	HCSMC	$4,858.89
4/15/2013	LISMC	$1,592.90
4/15/2013	Interest and DCIA Penalties	$786.47
4/15/2013	Reverse Apr'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($786.47)
5/15/2013	SLSMC	$2,482.38
5/15/2013	RHCSMC	$127.14
5/15/2013	HCSMC	$4,858.89
5/15/2013	LISMC	$1,592.90
5/15/2013	Interest and DCIA Penalties	$996.29
5/15/2013	Reverse May'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($996.29)
6/14/2013	SLSMC	$2,482.38
6/14/2013	RHCSMC	$127.14
6/14/2013	HCSMC	$4,858.89
6/14/2013	LISMC	$1,592.90
6/14/2013	Interest and DCIA Penalties	$1,360.59
7/2/2013	Payment	($10,230.51)
7/15/2013	HCSMC	$5,796.53
7/15/2013	LISMC	$1,751.62
7/15/2013	RHCSMC	$297.09
7/15/2013	SLSMC	$3,036.54
7/15/2013	LATE499A (2013-A)	$400.00
7/15/2013	LATE499Q (May 2013-Q)	$200.00
7/15/2013	Interest and DCIA Penalties	$145.13
7/15/2013	Reverse Jun'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($1,360.59)
7/24/2013	Payment	($9,061.31)
8/13/2013	PAYMENT	($11,626.91)
8/15/2013	HCSMC	$5,796.53
8/15/2013	LISMC	$1,751.62
8/15/2013	RHCSMC	$297.09
8/15/2013	SLSMC	$3,036.54
8/15/2013	LATE499A (2013-A)	$100.00
8/15/2013	Interest and DCIA Penalties	$13.37
9/12/2013	PAYMENT	($10,995.15)
9/13/2013	SLSMC	$3,036.54
9/13/2013	RHCSMC	$297.09
9/13/2013	LISMC	$1,751.62
9/13/2013	HCSMC	$5,796.53
9/13/2013	LATE499A Credit (2013-A)	($100.00)
10/15/2013	RHCSMC	$185.43
10/15/2013	SLSMC	$1,853.25
10/15/2013	LISMC	$1,293.41
10/15/2013	HCSMC	$3,529.94

10/15/2013	Interest and DCIA Penalties	$46.12
10/15/2013	PAYMENT	($10,881.78)
11/15/2013	HCSMC	$3,529.94
11/15/2013	SLSMC	$1,853.25
11/15/2013	RHCSMC	$185.43
11/15/2013	LISMC	$1,293.41
11/15/2013	Interest and DCIA Penalties	$44.93
	Post-petition Balance =	**$21,607.22**

EXHIBIT D

Tex-Link Communications, Inc. (813044)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10572-tmd
Post-petition Charges

Date	Description	Amount
4/15/2013	HCSMC	$1,246.40
4/15/2013	SLSMC	$636.78
4/15/2013	LISMC	$408.61
4/15/2013	RHCSMC	$32.61
4/15/2013	LATE499Q (Nov 2011-Q)	$100.00
4/15/2013	LATE499Q (Feb 2012-Q)	$100.00
4/15/2013	LATE499Q (May 2012-Q)	$100.00
4/15/2013	LATE499Q (Aug 2012-Q)	$100.00
4/15/2013	LATE499Q (Nov 2012Q)	$100.00
4/15/2013	LATE499Q (Feb 2013-Q)	$300.00
4/15/2013	LATE499A (2012-A)	$100.00
4/15/2013	Interest & DCIA Penalties	$320.38
4/15/2013	Reverse Apr'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($320.38)
5/15/2013	HCSMC	$1,246.40
5/15/2013	LISMC	$408.61
5/15/2013	RHCSMC	$32.61
5/15/2013	SLSMC	$636.78
5/15/2013	LATE499A (2012-A)	$100.00
5/15/2013	LATE499Q (Nov 2012Q)	$100.00
5/15/2013	LATE499Q (Feb 2013Q)	$100.00
5/15/2013	Interest & DCIA Penalties	$354.71
5/15/2013	Reverse May'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($354.71)
5/28/2013	Payment	($2,324.40)
6/14/2013	HCSMC	$1,246.40
6/14/2013	LISMC	$408.61
6/14/2013	RHCSMC	$32.61
6/14/2013	SLSMC	$636.78
6/14/2013	LATE499A (2012-A)	$100.00
6/14/2013	LATE499Q (Nov 2012Q)	$100.00
6/14/2013	LATE499Q (Feb 2013Q)	$100.00
6/14/2013	Interest & DCIA Penalties	$434.00
7/2/2013	Payment	($299.92)
7/15/2013	HCSMC	$1,214.53
7/15/2013	LISMC	$367.01
7/15/2013	RHCSMC	$62.25
7/15/2013	SLSMC	$636.24
7/15/2013	LATE499Q (Nov 2012Q)	$100.00
7/15/2013	LATE499Q (Feb 2013Q)	$100.00
7/15/2013	LATE499Q (May 2013Q)	$300.00
7/15/2013	LATE499A (2012-A)	$100.00
7/15/2013	LATE499A (2013-A)	$400.00
7/15/2013	Interest & DCIA Penalties	$29.40
7/15/2013	Reverse Jun'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($434.00)
7/24/2013	PAYMENT	($2,324.41)
8/15/2013	HCSMC	$1,214.53
8/15/2013	LISMC	$367.01
8/15/2013	SLSMC	$636.24
8/15/2013	RHCSMC	$62.25
8/15/2013	LATE499A (2012-A)	$100.00
8/15/2013	LATE499A (2013-A)	$100.00
8/15/2013	LATE499Q (Nov 2012Q)	$100.00
8/15/2013	LATE499Q (Feb 2013Q)	$100.00
8/15/2013	LATE499Q (May 2013Q)	$100.00
8/15/2013	Interest & DCIA Penalties	$24.24
9/12/2013	PAYMENT	($2,804.27)
9/13/2013	HCSMC	$1,214.53
9/13/2013	LISMC	$367.01
9/13/2013	RHCSMC	$62.25
9/13/2013	SLSMC	$636.24
9/13/2013	LATE499A (2012-A)	$100.00
9/13/2013	LATE499A (2013-A)	$100.00
9/13/2013	LATE499Q (May 2013-Q)	$100.00
9/13/2013	LATE499QCredit (Nov 2011-Q)	($100.00)
9/13/2013	LATE499QCredit (Feb 2012-Q)	($100.00)
9/13/2013	LATE499QCredit (May 2012-Q)	($100.00)
9/13/2013	LATE499ACredit (2012-A)	($600.00)
9/13/2013	LATE499QCredit (Aug 2012-Q)	($100.00)
9/13/2013	LATE499QCredit (Nov 2012Q)	($500.00)
9/13/2013	LATE499QCredit (Feb 2013-Q)	($500.00)
9/13/2013	Interest & DCIA Penalties	$18.55
10/15/2013	RHCSMC	$63.23
10/15/2013	SLSMC	$631.98
10/15/2013	LISMC	$441.07
10/15/2013	HCSMC	$1,203.75
10/15/2013	LATE499QCredit (Feb 2013-Q)	($200.00)
10/15/2013	LATE499Q (Aug 2013-Q)	$300.00
10/15/2013	LATE499A (2013-A)	$100.00
10/15/2013	LATE499Q (May 2013-Q)	$100.00
10/15/2013	Interest & DCIA Penalties	$39.82
10/15/2013	PAYMENT	($2,298.58)
11/15/2013	RHCSMC	$63.23
11/15/2013	SLSMC	$631.98
11/15/2013	LISMC	$441.07
11/15/2013	HCSMC	$1,203.75
11/15/2013	LATE499Q (May 2013-Q)	$100.00
11/15/2013	LATE499Q (Aug 2013-Q)	$100.00
11/15/2013	LATE499A (2013-A)	$100.00
11/15/2013	Interest & DCIA Penalties	$28.50
	Post-petition Balance =	**$10,482.28**

EXHIBIT E

USAC
Universal Service Administrative Company
Helping Keep Americans Connected

FORM 499 NOTICE OF ISSUE(S)

Thank you for filing the 2013 FCC Form 499-A Rev 1 for Filer ID 825974 UniPoint Enhanced Services, Inc.. USAC has reviewed and compared your 2013 FCC 499-A Rev 1 Form to your company's prior 499-A and 499-Q filings and has found the following possible issue(s).

- Line 414.1 - USAC has noticed a large decrease in the percentage of long distance interstate and international revenue reported on line 414.1 as compared to your prior FCC Form 499-A. Please explain the difference in the amount of interstate and international revenue reported on your prior and 2013 Rev 1 FCC 499-A forms.

- Line 418 - USAC has noticed a large decrease in the percentage of total revenue reported as non-telecommunications revenue on line 418 as compared to your prior FCC Form 499-A. Please explain the difference in the amount of non-telecommunications revenue reported on your prior and 2013 Rev 1 FCC 499-A forms.

A response to the issue(s) presented above is required within one week of receiving this email. You may respond directly to this email or contact USAC customer service at 888-641-8722 option 2, option 1. The FCC Form 499-A worksheet instructions can be found on USAC's website. Thank you.

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EXHIBIT F

UniPoint Enhanced Services, Inc. (825974)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10574-tmd
Post-petition Charges

Date	Description	Amount
4/15/2013	LISMC	$471.57
4/15/2013	SLSMC	$734.89
4/15/2013	HCSMC	$1,438.44
4/15/2013	RHCSMC	$37.64
4/15/2013	LATE499A (2010-A)	$100.00
4/15/2013	LATE499Q (Nov 2011-Q)	$100.00
4/15/2013	LATE499Q (Feb 2012-Q)	$100.00
4/15/2013	LATE499A (2012-A)	$100.00
4/15/2013	Interest & DCIA Penalties	$368.80
4/15/2013	Reverse Apr'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($368.80)
5/15/2013	RHCSMC	$37.64
5/15/2013	SLSMC	$734.89
5/15/2013	LISMC	$471.57
5/15/2013	HCSMC	$1,438.44
5/15/2013	Interest & DCIA Penalties	$76.42
5/15/2013	Reverse May'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($76.42)
5/15/2013	LATE499A (2010-A)	$100.00
5/15/2013	LATE499A (2012-A)	$100.00
6/14/2013	LISMC	$471.57
6/14/2013	SLSMC	$734.89
6/14/2013	RHCSMC	$37.64
6/14/2013	HCSMC	$1,438.44
6/14/2013	LATE499A (2010-A)	$100.00
6/14/2013	LATE499A (2012-A)	$100.00
7/2/2013	Payment	($3,028.67)
7/15/2013	HCSMC	$1,131.26
7/15/2013	LISMC	$341.85
7/15/2013	RHCSMC	$57.98
7/15/2013	SLSMC	$592.61
7/15/2013	LATE499A (2013-A)	$400.00
7/15/2013	LATE499A (2010-A)	$100.00
7/15/2013	LATE499A (2012-A)	$100.00
7/15/2013	LATE499Q (May 2013-Q)	$200.00
7/24/2013	PAYMENT	($2,682.54)
8/13/2013	PAYMENT	($2,923.70)
8/15/2013	HCSMC	$1,131.26
8/15/2013	LISMC	$341.85
8/15/2013	RHCSMC	$57.98
8/15/2013	SLSMC	$592.61
8/15/2013	LATE499A (2010-A)	$100.00
8/15/2013	LATE FILING CREDIT (2010-A); Received 07/26/13	($100.00)
8/15/2013	LATE499A (2012-A)	$100.00
8/15/2013	LATE499A (2013-A)	$100.00
9/12/2013	PAYMENT	($2,323.70)

9/13/2013	HCSMC	$1,131.26
9/13/2013	RHCSMC	$57.98
9/13/2013	SLSMC	$592.61
9/13/2013	LISMC	$341.85
9/13/2013	LATE499Q Credit (Nov 2011-Q)	($100.00)
9/13/2013	LATE499Q Credit (Feb 2012-Q)	($100.00)
9/13/2013	LATE499A Credit (2012-A)	($500.00)
9/13/2013	LATE499A Credit (2013-A)	($100.00)
10/15/2013	RHCSMC	$16.79
10/15/2013	SLSMC	$167.84
10/15/2013	LISMC	$117.14
10/15/2013	HCSMC	$319.69
10/15/2013	LATE FILING CREDIT (2010-A)	($400.00)
10/15/2013	PAYMENT	($2,123.70)
11/15/2013	LISMC	$117.14
11/15/2013	HCSMC	$319.69
11/15/2013	SLSMC	$167.84
11/15/2013	RHCSMC	$16.79
11/15/2013	Interest & DCIA Penalties	$11.10
	Post-petition Balance =	**$3,190.43**

EXHIBIT G

USAC
Universal Service Administrative Company
Helping Keep Americans Connected

FORM 499 NOTICE OF ISSUE(S)

Thank you for filing the 2013 FCC Form 499-A Rev 2 for Filer ID 828422 nWire, LLC. USAC has reviewed and compared your 2013 FCC 499-A Rev 2 Form to your company's prior 499-A and 499-Q filings and has found the following possible issue(s).

- Interstate and International Revenues - Interstate and international revenue on line(s) 417 changed by an unusually large percentage from your previous 499-A filing to your current filing. Please explain the large percentage difference between interstate and international revenue.

- Line 417 - USAC has noticed a large decrease in the percentage of long distance interstate and international revenue reported on line 417 as compared to your prior FCC Form 499-A. Please explain the difference in the amount of interstate and international revenue reported on your prior and 2013 Rev 2 FCC 499-A forms.

A response to the issue(s) presented above is required within one week of receiving this email. You may respond directly to this email or contact USAC customer service at 888-641-8722 option 2, option 1. The FCC Form 499-A worksheet instructions can be found on USAC's website. Thank you.

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EXHIBIT H

nWire, LLC (828422)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10576-tmd
Post-petition Charges

Date	Description	Amount
4/15/2013	LISMC	$142.98
4/15/2013	HCSMC	$436.15
4/15/2013	RHCSMC	$11.41
4/15/2013	SLSMC	$222.83
4/15/2013	LATE499Q (Aug 2012-Q)	$100.00
4/15/2013	LATE499Q (Nov 2012Q)	$100.00
4/15/2013	LATE499A (2011-A)	$100.00
4/15/2013	Interest & DCIA Penalties	$47.52
4/15/2013	Credit for Interest & DCIA Penalties	($47.52)
5/15/2013	RHCSMC	$11.41
5/15/2013	LISMC	$142.98
5/15/2013	HCSMC	$436.15
5/15/2013	SLSMC	$222.83
5/15/2013	LATE499Q (Nov 2012Q)	$100.00
5/15/2013	LATE499A (2011-A)	$100.00
5/15/2013	Interest & DCIA Penalties	$53.07
5/15/2013	Credit for Interest & DCIA Penalties	($53.07)
6/14/2013	HCSMC	$436.15
6/14/2013	SLSMC	$222.83
6/14/2013	LISMC	$142.98
6/14/2013	RHCSMC	$11.41
6/14/2013	LATE499Q (Nov 2012Q)	$100.00
6/14/2013	LATE499A (2011-A)	$100.00
6/14/2013	Interest & DCIA Penalties	$92.51
7/2/2013	Payment	($918.32)
7/15/2013	HCSMC	$70.52
7/15/2013	LISMC	$21.31
7/15/2013	RHCSMC	$3.61
7/15/2013	SLSMC	$36.94
7/15/2013	LATE499A (2011-A)	$100.00
7/15/2013	LATE499Q (Nov 2012Q)	$100.00
7/15/2013	LATE499A (2013-A)	$400.00
7/15/2013	Interest & DCIA Penalties	$17.24
7/15/2013	Credit for June '13 Interest & DCIA Penalties	($92.51)
7/24/2013	PAYMENT	($813.37)
8/13/2013	PAYMENT	($749.63)
8/15/2013	HCSMC	$70.52
8/15/2013	LISMC	$21.31
8/15/2013	SLSMC	$36.94
8/15/2013	RHCSMC	$3.61
8/15/2013	LATE499A (2011-A)	$100.00
8/15/2013	LATE499Q (Nov 2012Q)	$100.00
8/15/2013	LATE499A (2013-A)	$100.00
9/12/2013	PAYMENT	($432.38)
9/13/2013	RHCSMC	$3.61
9/13/2013	LISMC	$21.31
9/13/2013	SLSMC	$36.94
9/13/2013	HCSMC	$70.52
9/13/2013	LATE499A Credit (2011-A)	($500.00)
9/13/2013	LATE499Q Credit (Aug 2012-Q)	($100.00)
9/13/2013	LATE499Q Credit (Nov 2012Q)	($500.00)
9/13/2013	LATE499A Credit (2013-A)	($100.00)
10/15/2013	RHCSMC	$3.35
10/15/2013	SLSMC	$33.45
10/15/2013	LISMC	$23.34
10/15/2013	HCSMC	$63.71
10/15/2013	PAYMENT	($132.38)
11/15/2013	LISMC	$23.34
11/15/2013	RHCSMC	$3.35
11/15/2013	HCSMC	$63.71
11/15/2013	SLSMC	$33.45
11/15/2013	Interest & DCIA Penalties	$1.19
	Post-petition Balance =	**$457.30**

EXHIBIT I

Peering Partners Communications, LLC (828672)
Chapter 11: 03/28/2013
Western District of Texas / 13-10577-tmd
Post-petition Charges .

Date	Description	Amount
4/15/2013	Interest & DCIA Penalties	$139.84
4/15/2013	Reverse Apr'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($139.84)
5/15/2013	Interest & DCIA Penalties	$187.52
5/15/2013	Reverse May'13 LPF/DCIA Penalty; Ch 11- 3/28/13	($187.52)
6/14/2013	Interest & DCIA Penalties	$191.90
7/15/2013	LATE499A (2013-A)	$400.00
7/15/2013	Interest & DCIA Penalties	$2.16
7/15/2013	Reverse Jun '13 LPF/DCIA Penalty; Ch 11- 3/28/13	($191.90)
8/13/2013	PAYMENT	($402.16)
8/15/2013	LATE499A (2013-A)	$100.00
8/15/2013	Interest & DCIA Penalties	$0.01
9/12/2013	PAYMENT	($100.01)
9/13/2013	LATE499A (2013-A)	$100.00
10/15/2013	PAYMENT	($100.00)
10/15/2013	LATE499A (2013-A)	$100.00
11/15/2013	LATE499A (2013-A)	$100.00
	Post-petition Balance =	**$200.00**

EXHIBIT J

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
7/16/2001	HCSMC	$11,129.42
7/16/2001	LATE499A	$225.50
7/16/2001	LISMC	$1,985.61
7/16/2001	PBDB	$36,651.64
7/16/2001	RHCSMC	$41.92
7/16/2001	SLSMC	$8,613.77
8/15/2001	Balance Correction	($36,651.64)
8/15/2001	HCSMC	$11,129.41
8/15/2001	LISMC	$1,985.60
8/15/2001	RHCSMC	$41.93
8/15/2001	SLSMC	$8,613.78
8/16/2001	PAYMENT	($21,770.72)
9/11/2001	PAYMENT	($21,770.72)
9/14/2001	HCSMC	$11,129.41
9/14/2001	LFCR	($225.50)
9/14/2001	LISMC	$1,985.60
9/14/2001	RHCSMC	$41.93
9/14/2001	SLSMC	$8,613.78
10/9/2001	PAYMENT	($21,770.72)
10/19/2001	HCSMC	$11,218.89
10/19/2001	LISMC	$1,886.61
10/19/2001	RHCSMC	$69.01
10/19/2001	SLSMC	$8,383.08
11/13/2001	PAYMENT	($21,557.59)
11/15/2001	HCSMC	$11,218.89
11/15/2001	LISMC	$1,886.61
11/15/2001	RHCSMC	$69.01
11/15/2001	SLSMC	$8,383.08
12/10/2001	PAYMENT	($21,557.59)
12/14/2001	HCSMC	$11,218.89
12/14/2001	LISMC	$1,886.61
12/14/2001	RHCSMC	$69.01
12/14/2001	SLSMC	$8,383.08
1/7/2002	PAYMENT	($21,557.59)
1/15/2002	HCSMC	$10,988.82
1/15/2002	LISMC	$2,661.77
1/15/2002	RHCSMC	$80.97
1/15/2002	SLSMC	$9,382.10
2/4/2002	PAYMENT	($23,113.66)
2/15/2002	HCSMC	$10,988.82
2/15/2002	LISMC	$2,661.77
2/15/2002	RHCSMC	$80.97
2/15/2002	SLSMC	$9,382.10
3/11/2002	PAYMENT	($23,113.66)

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
3/15/2002	HCSMC	$10,988.82
3/15/2002	LISMC	$2,661.77
3/15/2002	RHCSMC	$80.97
3/15/2002	SLSMC	$9,382.10
4/2/2002	PAYMENT	($23,113.66)
4/15/2002	HCSMC	$8,658.61
4/15/2002	LISMC	$2,268.87
4/15/2002	RHCSMC	$106.27
4/15/2002	SLSMC	$7,554.39
5/6/2002	PAYMENT	($18,588.14)
5/15/2002	HCSMC	$8,658.61
5/15/2002	LISMC	$2,268.87
5/15/2002	RHCSMC	$106.27
5/15/2002	SLSMC	$7,554.39
6/5/2002	PAYMENT	($18,588.14)
6/14/2002	HCSMC	$8,658.61
6/14/2002	LISMC	$2,268.87
6/14/2002	RHCSMC	$106.27
6/14/2002	SLSMC	$7,554.39
7/12/2002	PAYMENT	($18,588.14)
7/15/2002	HCSMADJ	$10,393.18
7/15/2002	HCSMC	$8,200.41
7/15/2002	LISMADJ	$2,723.39
7/15/2002	LISMC	$2,148.80
7/15/2002	RHCSMADJ	$127.56
7/15/2002	RHCSMC	$100.64
7/15/2002	SLSMADJ	$9,067.74
7/15/2002	SLSMC	$7,154.62
8/12/2002	PAYMENT	($39,916.34)
8/15/2002	HCSMADJ	$10,393.18
8/15/2002	HCSMC	$8,200.41
8/15/2002	LISMADJ	$2,723.39
8/15/2002	LISMC	$2,148.80
8/15/2002	RHCSMADJ	$127.56
8/15/2002	RHCSMC	$100.64
8/15/2002	SLSMADJ	$9,067.74
8/15/2002	SLSMC	$7,154.62
9/9/2002	PAYMENT	($39,916.34)
9/13/2002	HCSMADJ	$10,393.18
9/13/2002	HCSMC	$8,200.41
9/13/2002	LISMADJ	$2,723.39
9/13/2002	LISMC	$2,148.80
9/13/2002	RHCSMADJ	$127.56
9/13/2002	RHCSMC	$100.64

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
9/13/2002	SLSMADJ	$9,067.74
9/13/2002	SLSMC	$7,154.62
10/7/2002	PAYMENT	($39,916.34)
10/15/2002	HCSMC	$8,136.30
10/15/2002	LISMC	$1,775.96
10/15/2002	RHCSMC	$91.42
10/15/2002	SLSMC	$5,337.95
11/12/2002	PAYMENT	($15,341.63)
11/15/2002	HCSMC	$8,136.30
11/15/2002	LISMC	$1,775.96
11/15/2002	RHCSMC	$91.42
11/15/2002	SLSMC	$5,337.95
12/9/2002	PAYMENT	($15,341.63)
12/13/2002	HCSMC	$8,136.30
12/13/2002	LISMC	$1,775.96
12/13/2002	RHCSMC	$91.42
12/13/2002	SLSMC	$5,337.95
1/15/2003	HCSMADJ	$3,015.71
1/15/2003	HCSMC	$13,297.39
1/15/2003	LISMADJ	$658.26
1/15/2003	LISMC	$3,153.86
1/15/2003	RHCSMADJ	$33.89
1/15/2003	RHCSMC	$54.89
1/15/2003	SLSMADJ	$1,978.51
1/15/2003	SLSMC	$8,918.15
2/14/2003	HCSMADJ	$3,015.71
2/14/2003	HCSMC	$13,297.39
2/14/2003	LISMADJ	$658.26
2/14/2003	LISMC	$3,153.86
2/14/2003	PAYMENT	($15,341.63)
2/14/2003	PAYMENT	($31,110.66)
2/14/2003	RHCSMADJ	$33.89
2/14/2003	RHCSMC	$54.89
2/14/2003	SLSMADJ	$1,978.51
2/14/2003	SLSMC	$8,918.15
3/14/2003	HCSMADJ	$3,015.71
3/14/2003	HCSMC	$13,297.39
3/14/2003	LISMADJ	$658.26
3/14/2003	LISMC	$3,153.86
3/14/2003	PAYMENT	($31,110.66)
3/14/2003	RHCSMADJ	$33.89
3/14/2003	RHCSMC	$54.89
3/14/2003	SLSMADJ	$1,978.51
3/14/2003	SLSMC	$8,918.15

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
4/11/2003	PAYMENT	($31,110.66)
4/15/2003	HCSMC	$13,708.54
4/15/2003	LISMC	$2,941.63
4/15/2003	RHCSMC	$168.91
4/15/2003	SLSMC	$9,622.98
5/5/2003	PAYMENT	($26,442.06)
5/15/2003	HCSMC	$13,708.54
5/15/2003	LISMC	$2,941.63
5/15/2003	RHCSMC	$168.91
5/15/2003	SLSMC	$9,622.98
6/13/2003	HCSMC	$13,708.54
6/13/2003	LISMC	$2,941.63
6/13/2003	RHCSMC	$168.91
6/13/2003	SLSMC	$9,622.98
6/16/2003	PAYMENT	($26,442.06)
7/15/2003	HCSMADJ	$4,061.38
7/15/2003	HCSMC	$11,408.96
7/15/2003	LISMADJ	$815.84
7/15/2003	LISMC	$2,291.80
7/15/2003	PAYMENT	($26,442.06)
7/15/2003	RHCSMADJ	$39.01
7/15/2003	RHCSMC	$109.60
7/15/2003	SLSMADJ	$2,612.51
7/15/2003	SLSMC	$7,338.89
8/11/2003	PAYMENT	($28,677.09)
8/15/2003	HCSMADJ	$4,061.38
8/15/2003	HCSMC	$11,408.96
8/15/2003	HCSMCR	($789.29)
8/15/2003	HCSMCR	($789.29)
8/15/2003	LISMADJ	$815.84
8/15/2003	LISMC	$2,291.80
8/15/2003	LISMCR	($158.55)
8/15/2003	LISMCR	($158.55)
8/15/2003	RHCSMADJ	$39.01
8/15/2003	RHCSMC	$109.60
8/15/2003	RHCSMCR	($7.58)
8/15/2003	RHCSMCR	($7.58)
8/15/2003	SLSMADJ	$2,612.51
8/15/2003	SLSMC	$7,338.89
8/15/2003	SLSMCR	($507.72)
8/15/2003	SLSMCR	($507.72)
9/12/2003	PAYMENT	($25,752.61)
9/15/2003	HCSMADJ	$4,061.38
9/15/2003	HCSMC	$11,408.96

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
9/15/2003	HCSMCR	($789.29)
9/15/2003	LISMADJ	$815.84
9/15/2003	LISMC	$2,291.80
9/15/2003	LISMCR	($158.55)
9/15/2003	RHCSMADJ	$39.01
9/15/2003	RHCSMC	$109.60
9/15/2003	RHCSMCR	($7.58)
9/15/2003	SLSMADJ	$2,612.51
9/15/2003	SLSMC	$7,338.89
9/15/2003	SLSMCR	($507.72)
10/7/2003	PAYMENT	($27,214.85)
10/15/2003	HCSMC	$10,745.66
10/15/2003	LISMC	$2,402.18
10/15/2003	RHCSMC	$87.01
10/15/2003	SLSMC	$7,150.80
11/12/2003	PAYMENT	($20,385.65)
11/14/2003	HCSMC	$10,745.66
11/14/2003	LISMC	$2,402.18
11/14/2003	RHCSMC	$87.01
11/14/2003	SLSMC	$7,150.80
12/12/2003	PAYMENT	($20,385.65)
12/15/2003	HCSMC	$10,745.66
12/15/2003	LISMC	$2,402.18
12/15/2003	RHCSMC	$87.01
12/15/2003	SLSMC	$7,150.80
1/12/2004	PAYMENT	($20,385.65)
1/15/2004	HCSMADJ	$1,094.36
1/15/2004	HCSMC	$12,665.46
1/15/2004	HCSMCR	($3,272.09)
1/15/2004	LISMADJ	$219.83
1/15/2004	LISMC	$2,567.44
1/15/2004	LISMCR	($657.29)
1/15/2004	RHCSMADJ	$10.51
1/15/2004	RHCSMC	$230.45
1/15/2004	RHCSMCR	($31.43)
1/15/2004	SLSMADJ	$703.96
1/15/2004	SLSMC	$8,042.22
1/15/2004	SLSMCR	($2,104.79)
2/9/2004	PAYMENT	($19,468.63)
2/13/2004	HCSMADJ	$1,094.36
2/13/2004	HCSMC	$12,665.46
2/13/2004	HCSMCR	($3,272.09)
2/13/2004	LISMADJ	$219.83
2/13/2004	LISMC	$2,567.44

Pac-West Telecomm (808317)
Chapter 11: 03/28/2013
Western District of Texas / Case #: 13-10571-tmd
Pre-petition Proof of Claim

DATE	Description	Amount
2/13/2004	LISMCR	($657.29)
2/13/2004	RHCSMADJ	$10.51
2/13/2004	RHCSMC	$230.45
2/13/2004	RHCSMCR	($31.43)
2/13/2004	SLSMADJ	$703.96
2/13/2004	SLSMC	$8,042.22
2/13/2004	SLSMCR	($2,104.79)
3/11/2004	PAYMENT	($19,468.63)
3/15/2004	HCSMADJ	$1,094.36
3/15/2004	HCSMADJ	$2,007.54
3/15/2004	HCSMADJ	$2,007.54
3/15/2004	HCSMADJ	$2,007.54
3/15/2004	HCSMC	$12,665.46
3/15/2004	HCSMCR	($3,272.09)
3/15/2004	LISMADJ	$219.83
3/15/2004	LISMADJ	$403.27
3/15/2004	LISMADJ	$403.27
3/15/2004	LISMADJ	$403.27
3/15/2004	LISMC	$2,567.44
3/15/2004	LISMCR	($657.29)
3/15/2004	RHCSMADJ	$10.51
3/15/2004	RHCSMADJ	$19.28
3/15/2004	RHCSMADJ	$19.28
3/15/2004	RHCSMADJ	$19.28
3/15/2004	RHCSMC	$230.45
3/15/2004	RHCSMCR	($31.43)
3/15/2004	SLSMADJ	$703.96
3/15/2004	SLSMADJ	$1,291.36
3/15/2004	SLSMADJ	$1,291.36
3/15/2004	SLSMADJ	$1,291.36
3/15/2004	SLSMC	$8,042.22
3/15/2004	SLSMCR	($2,104.79)
4/12/2004	PAYMENT	($30,632.98)
4/15/2004	HCSMC	$14,282.99
4/15/2004	LISMC	$2,892.82
4/15/2004	RHCSMC	$17.90
4/15/2004	SLSMC	$6,110.09
5/14/2004	HCSMC	$14,282.99
5/14/2004	LISMC	$2,892.82
5/14/2004	PAYMENT	($23,303.80)
5/14/2004	RHCSMC	$17.90
5/14/2004	SLSMC	$6,110.09
6/7/2004	PAYMENT	($23,303.80)
6/15/2004	HCSMC	$14,282.99

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DATE	Description	Amount
6/15/2004	LISMC	$2,892.82
6/15/2004	RHCSMC	$17.90
6/15/2004	SLSMC	$6,110.09
7/6/2004	PAYMENT	($23,303.80)
7/15/2004	HCSMADJ	$3,101.90
7/15/2004	HCSMADJ	$9,532.12
7/15/2004	HCSMC	$14,739.96
7/15/2004	HCSMCR	($3,101.90)
7/15/2004	LISMADJ	$623.10
7/15/2004	LISMADJ	$2,079.17
7/15/2004	LISMC	$3,215.12
7/15/2004	LISMCR	($623.10)
7/15/2004	RHCSMADJ	$29.80
7/15/2004	RHCSMADJ	$141.58
7/15/2004	RHCSMC	$218.94
7/15/2004	RHCSMCR	($29.79)
7/15/2004	SLSMADJ	$1,995.32
7/15/2004	SLSMADJ	$3,759.62
7/15/2004	SLSMC	$5,813.68
7/15/2004	SLSMCR	($1,995.32)
8/12/2004	PAYMENT	($39,500.20)
8/13/2004	HCSMADJ	$3,101.90
8/13/2004	HCSMADJ	$9,532.12
8/13/2004	HCSMC	$14,739.96
8/13/2004	HCSMCR	($3,101.90)
8/13/2004	LISMADJ	$623.10
8/13/2004	LISMADJ	$2,079.17
8/13/2004	LISMC	$3,215.12
8/13/2004	LISMCR	($623.10)
8/13/2004	RHCSMADJ	$29.80
8/13/2004	RHCSMADJ	$141.58
8/13/2004	RHCSMC	$218.94
8/13/2004	RHCSMCR	($29.79)
8/13/2004	SLSMADJ	$1,995.32
8/13/2004	SLSMADJ	$3,759.62
8/13/2004	SLSMC	$5,813.68
8/13/2004	SLSMCR	($1,995.32)
9/8/2004	PAYMENT	($39,500.20)
9/15/2004	HCSMADJ	$3,101.90
9/15/2004	HCSMADJ	$9,532.12
9/15/2004	HCSMC	$14,739.96
9/15/2004	HCSMCR	($3,101.90)
9/15/2004	LISMADJ	$623.10
9/15/2004	LISMADJ	$2,079.17

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DATE	Description	Amount
9/15/2004	LISMC	$3,215.12
9/15/2004	LISMCR	($623.10)
9/15/2004	RHCSMADJ	$29.80
9/15/2004	RHCSMADJ	$141.58
9/15/2004	RHCSMC	$218.94
9/15/2004	RHCSMCR	($29.79)
9/15/2004	SLSMADJ	$1,995.32
9/15/2004	SLSMADJ	$3,759.62
9/15/2004	SLSMC	$5,813.68
9/15/2004	SLSMCR	($1,995.32)
10/8/2004	PAYMENT	($39,500.20)
10/15/2004	HCSMC	$13,090.01
10/15/2004	LISMC	$3,289.62
10/15/2004	RHCSMC	$143.81
10/15/2004	SLSMC	$6,063.45
11/8/2004	PAYMENT	($22,856.89)
11/15/2004	HCSMC	$13,090.01
11/15/2004	LISMC	$3,289.62
11/15/2004	RHCSMC	$143.81
11/15/2004	SLSMC	$6,063.45
12/14/2004	PAYMENT	($22,316.89)
12/15/2004	HCSMC	$13,090.01
12/15/2004	LISMC	$3,289.62
12/15/2004	RHCSMC	$143.81
12/15/2004	SLSMC	$6,063.45
1/14/2005	HCSMC	$15,367.75
1/14/2005	LISMC	$3,004.57
1/14/2005	RHCSMC	$181.50
1/14/2005	SLSMC	$8,403.17
1/18/2005	PAYMENT	($22,589.89)
2/8/2005	PAYMENT	($26,956.99)
2/15/2005	HCSMC	$15,367.75
2/15/2005	LISMC	$3,004.57
2/15/2005	RHCSMC	$181.50
2/15/2005	SLSMC	$8,403.17
3/11/2005	PAYMENT	($26,953.99)
3/15/2005	HCSMC	$15,367.75
3/15/2005	LISMC	$3,004.57
3/15/2005	RHCSMC	$181.50
3/15/2005	SLSMC	$8,403.17
4/12/2005	PAYMENT	($26,956.99)
4/15/2005	HCSMC	$14,916.25
4/15/2005	LISMC	$3,053.61
4/15/2005	RHCSMC	$89.53

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DATE	Description	Amount
4/15/2005	SLSMC	$8,484.99
5/12/2005	PAYMENT	($26,544.38)
5/13/2005	HCSMC	$14,916.25
5/13/2005	LISMC	$3,053.61
5/13/2005	RHCSMC	$89.53
5/13/2005	SLSMC	$8,484.99
6/13/2005	PAYMENT	($26,544.38)
6/15/2005	HCSMC	$14,916.25
6/15/2005	LISMC	$3,053.61
6/15/2005	RHCSMC	$89.53
6/15/2005	SLSMC	$8,484.99
7/11/2005	PAYMENT	($26,544.38)
7/15/2005	HCSMC	$9,219.44
7/15/2005	HCSMCR	($1,877.81)
7/15/2005	LISMC	$1,993.25
7/15/2005	LISMCR	($405.98)
7/15/2005	RHCSMC	$41.30
7/15/2005	RHCSMCR	($8.41)
7/15/2005	SLSMC	$4,898.90
7/15/2005	SLSMCR	($997.80)
8/11/2005	PAYMENT	($12,862.89)
8/15/2005	HCSMC	$9,219.44
8/15/2005	HCSMCR	($1,877.81)
8/15/2005	LISMC	$1,993.25
8/15/2005	LISMCR	($405.98)
8/15/2005	RHCSMC	$41.30
8/15/2005	RHCSMCR	($8.41)
8/15/2005	SLSMC	$4,898.90
8/15/2005	SLSMCR	($997.80)
9/6/2005	PAYMENT	($12,862.89)
9/15/2005	HCSMC	$9,219.44
9/15/2005	HCSMCR	($1,877.81)
9/15/2005	LISMC	$1,993.25
9/15/2005	LISMCR	($405.98)
9/15/2005	RHCSMC	$41.30
9/15/2005	RHCSMCR	($8.41)
9/15/2005	SLSMC	$4,898.90
9/15/2005	SLSMCR	($997.80)
10/14/2005	HCSMC	$1,055.60
10/14/2005	LISMC	$240.20
10/14/2005	RHCSMC	$13.03
10/14/2005	SLSMC	$629.52
10/17/2005	PAYMENT	($12,862.89)
11/14/2005	PAYMENT	($1,938.35)

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DATE	Description	Amount
11/15/2005	HCSMC	$1,055.60
11/15/2005	LISMC	$240.20
11/15/2005	RHCSMC	$13.03
11/15/2005	SLSMC	$629.52
12/13/2005	PAYMENT	($1,938.35)
12/15/2005	HCSMC	$1,055.60
12/15/2005	LISMC	$240.20
12/15/2005	RHCSMC	$13.03
12/15/2005	SLSMC	$629.52
1/12/2006	PAYMENT	($1,938.35)
1/13/2006	HCSMC	$1,125.30
1/13/2006	LISMC	$278.34
1/13/2006	RHCSMC	$9.32
1/13/2006	SLSMC	$590.70
2/7/2006	PAYMENT	($2,003.66)
2/15/2006	HCSMC	$1,125.30
2/15/2006	LISMC	$278.34
2/15/2006	RHCSMC	$9.32
2/15/2006	SLSMC	$590.70
3/13/2006	PAYMENT	($2,003.66)
3/15/2006	HCSMC	$1,125.30
3/15/2006	LISMC	$278.34
3/15/2006	RHCSMC	$9.32
3/15/2006	SLSMC	$590.70
4/10/2006	PAYMENT	($2,003.66)
4/14/2006	HCSMC	$2,212.82
4/14/2006	LISMC	$456.54
4/14/2006	RHCSMC	$30.71
4/14/2006	SLSMC	$1,082.03
5/8/2006	PAYMENT	($3,782.10)
5/15/2006	HCSMC	$2,212.82
5/15/2006	LISMC	$456.54
5/15/2006	RHCSMC	$30.71
5/15/2006	SLSMC	$1,082.03
6/12/2006	PAYMENT	($3,782.10)
6/15/2006	HCSMC	$2,212.82
6/15/2006	LISMC	$456.54
6/15/2006	RHCSMC	$30.71
6/15/2006	SLSMC	$1,082.03
7/14/2006	HCSMC	$1,481.87
7/14/2006	HCSMCR	($25,857.41)
7/14/2006	LISMC	$288.32
7/14/2006	LISMCR	($5,031.01)
7/14/2006	RHCSMC	$14.03

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DATE	Description	Amount
7/14/2006	RHCSMCR	($244.88)
7/14/2006	SLSMC	$776.23
7/14/2006	SLSMCR	($13,544.66)
7/17/2006	PAYMENT	($3,782.10)
8/15/2006	HCSMC	$1,481.87
8/15/2006	HCSMCR	($25,857.41)
8/15/2006	LISMC	$288.32
8/15/2006	LISMCR	($5,031.01)
8/15/2006	RHCSMC	$14.03
8/15/2006	RHCSMCR	($244.88)
8/15/2006	SLSMC	$776.23
8/15/2006	SLSMCR	($13,544.66)
9/15/2006	HCSMC	$1,481.87
9/15/2006	HCSMCR	($25,857.41)
9/15/2006	LISMC	$288.32
9/15/2006	LISMCR	($5,031.01)
9/15/2006	RHCSMC	$14.03
9/15/2006	RHCSMCR	($244.88)
9/15/2006	SLSMC	$776.23
9/15/2006	SLSMCR	($13,544.66)
10/13/2006	HCSMC	$3,143.59
10/13/2006	LISMC	$583.96
10/13/2006	RHCSMC	$44.24
10/13/2006	SLSMC	$1,639.29
11/15/2006	CR-BAL	$110,119.29
11/15/2006	HCSMC	$3,143.59
11/15/2006	LISMC	$583.96
11/15/2006	RHCSMC	$44.24
11/15/2006	SLSMC	$1,639.29
12/15/2006	HCSMC	$3,143.59
12/15/2006	LISMC	$583.96
12/15/2006	RHCSMC	$44.24
12/15/2006	SLSMC	$1,639.29
1/15/2007	HCSMC	$2,441.16
1/15/2007	LISMC	$428.38
1/15/2007	RHCSMC	$95.72
1/15/2007	SLSMC	$1,156.11
2/12/2007	PAYMENT	($4,121.37)
2/15/2007	HCSMC	$2,441.16
2/15/2007	LISMC	$428.38
2/15/2007	RHCSMC	$95.72
2/15/2007	SLSMC	$1,156.11
3/15/2007	HCSMC	$2,441.16
3/15/2007	LISMC	$428.38

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DATE	Description	Amount
3/15/2007	RHCSMC	$95.72
3/15/2007	SLSMC	$1,156.11
3/20/2007	PAYMENT	($4,121.37)
4/13/2007	HCSMC	$2,248.01
4/13/2007	LATEPAY	$10.00
4/13/2007	LISMC	$406.22
4/13/2007	PAYMENT	($4,121.37)
4/13/2007	RHCSMC	$86.25
4/13/2007	SLSMC	$1,041.55
5/15/2007	HCSMC	$2,248.01
5/15/2007	LISMC	$406.22
5/15/2007	RHCSMC	$86.25
5/15/2007	SLSMC	$1,041.55
6/15/2007	BKTCY-AR-TRAN	($3,792.03)
6/15/2007	HCSMC	$2,248.01
6/15/2007	LATEPAY	$22.34
6/15/2007	LISMC	$406.22
6/15/2007	LPCR	($22.34)
6/15/2007	RHCSMC	$86.25
6/15/2007	SLSMC	$1,041.55
7/13/2007	BKTCY-AR-TRAN	($2,046.04)
7/13/2007	HCSMADJ	$1,291.08
7/13/2007	HCSMC	$4,231.20
7/13/2007	LATEPAY	$20.00
7/13/2007	LISMADJ	$192.58
7/13/2007	LISMC	$631.14
7/13/2007	RHCSMADJ	$43.76
7/13/2007	RHCSMC	$143.42
7/13/2007	SLSMADJ	$518.62
7/13/2007	SLSMC	$1,699.65
7/31/2007	PAYMENT	($3,792.03)
7/31/2007	PAYMENT	($3,792.03)
8/3/2007	PAYMENT	($6,725.41)
8/15/2007	BKTCY-AR-TRAN	($2,046.04)
8/15/2007	HCSMADJ	$1,291.08
8/15/2007	HCSMC	$4,231.20
8/15/2007	LATEPAY	$18.87
8/15/2007	LISMADJ	$192.58
8/15/2007	LISMC	$631.14
8/15/2007	RHCSMADJ	$43.76
8/15/2007	RHCSMC	$143.42
8/15/2007	SLSMADJ	$518.62
8/15/2007	SLSMC	$1,699.65
9/14/2007	BKTCY-AR-ADJ	$4,092.08

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DATE	Description	Amount
9/14/2007	BKTCY-AR-ADJ	$3,792.03
9/14/2007	BKTCY-AR-TRAN	($9,930.15)
9/14/2007	HCSMADJ	$1,291.08
9/14/2007	HCSMC	$4,231.20
9/14/2007	LISMADJ	$192.58
9/14/2007	LISMC	$631.14
9/14/2007	RHCSMADJ	$43.76
9/14/2007	RHCSMC	$143.42
9/14/2007	SLSMADJ	$518.62
9/14/2007	SLSMC	$1,699.65
9/25/2007	PAYMENT	($6,704.28)
10/15/2007	HCSMC	$2,553.03
10/15/2007	LATE499Q	$100.00
10/15/2007	LISMC	$513.80
10/15/2007	RHCSMC	$65.12
10/15/2007	SLSMC	$1,170.81
11/5/2007	PAYMENT	($6,704.28)
11/13/2007	PAYMENT	($4,402.76)
11/15/2007	HCSMC	$2,553.03
11/15/2007	LATEPAY	$26.76
11/15/2007	LISMC	$513.80
11/15/2007	RHCSMC	$65.12
11/15/2007	SLSMC	$1,170.81
12/14/2007	HCSMC	$2,553.03
12/14/2007	LISMC	$513.80
12/14/2007	RHCSMC	$65.12
12/14/2007	SLSMC	$1,170.81
12/24/2007	PAYMENT	($4,330.65)
1/15/2008	HCSMC	$1,548.71
1/15/2008	LATEPAY	$0.01
1/15/2008	LISMC	$319.76
1/15/2008	MANLATE499Q	$200.00
1/15/2008	PAYMENT	($4,302.76)
1/15/2008	RHCSMC	$32.85
1/15/2008	SLSMC	$793.31
2/8/2008	PAYMENT	($2,894.64)
2/15/2008	HCSMC	$1,548.71
2/15/2008	LISMC	$319.76
2/15/2008	RHCSMC	$32.85
2/15/2008	SLSMC	$793.31
3/14/2008	HCSMC	$1,548.71
3/14/2008	LISMC	$319.76
3/14/2008	RHCSMC	$32.85
3/14/2008	SLSMC	$793.31

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DATE	Description	Amount
4/7/2008	PAYMENT	($2,694.63)
4/15/2008	HCSMC	$1,387.11
4/15/2008	LISMC	$244.13
4/15/2008	RHCSMC	$72.52
4/15/2008	SLSMC	$643.14
4/28/2008	PAYMENT	($2,694.63)
5/13/2008	PAYMENT	($2,346.90)
5/15/2008	HCSMC	$1,387.11
5/15/2008	LISMC	$244.13
5/15/2008	RHCSMC	$72.52
5/15/2008	SLSMC	$643.14
6/13/2008	HCSMC	$1,387.11
6/13/2008	LISMC	$244.13
6/13/2008	RHCSMC	$72.52
6/13/2008	SLSMC	$643.14
6/19/2008	PAYMENT	($2,346.90)
7/14/2008	PAYMENT	($2,346.90)
7/15/2008	HCSMC	$2,278.28
7/15/2008	HCSMCR	($5,338.94)
7/15/2008	LATE499Q	$200.00
7/15/2008	LISMC	$401.83
7/15/2008	LISMCR	($941.66)
7/15/2008	RHCSMC	$102.68
7/15/2008	RHCSMCR	($240.61)
7/15/2008	SLSMC	$1,077.69
7/15/2008	SLSMCR	($2,525.46)
8/15/2008	HCSMC	$2,278.28
8/15/2008	HCSMCR	($5,338.94)
8/15/2008	LISMC	$401.83
8/15/2008	LISMCR	($941.66)
8/15/2008	RHCSMC	$102.68
8/15/2008	RHCSMCR	($240.61)
8/15/2008	SLSMC	$1,077.69
8/15/2008	SLSMCR	($2,525.46)
9/15/2008	HCSMC	$2,278.28
9/15/2008	HCSMCR	($5,338.94)
9/15/2008	LISMC	$401.83
9/15/2008	LISMCR	($941.66)
9/15/2008	RHCSMC	$102.68
9/15/2008	RHCSMCR	($240.61)
9/15/2008	SLSMC	$1,077.69
9/15/2008	SLSMCR	($2,525.46)
10/15/2008	HCSMC	$2,271.20
10/15/2008	LISMC	$406.01

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DATE	Description	Amount
10/15/2008	RHCSMC	$106.31
10/15/2008	SLSMC	$1,119.67
11/14/2008	HCSMC	$2,271.20
11/14/2008	LISMC	$406.01
11/14/2008	RHCSMC	$106.31
11/14/2008	SLSMC	$1,119.67
12/15/2008	BKTCY-AR-ADJ	$9,930.15
12/15/2008	BKTCY-AR-TRAN	($1,642.24)
12/15/2008	HCSMC	$2,271.20
12/15/2008	LISMC	$406.01
12/15/2008	RHCSMC	$106.31
12/15/2008	SLSMC	$1,119.67
1/15/2009	HCSMC	$3,265.31
1/15/2009	LISMC	$677.11
1/15/2009	RHCSMC	$115.78
1/15/2009	SLSMC	$1,802.61
2/13/2009	HCSMC	$3,265.31
2/13/2009	LISMC	$677.11
2/13/2009	PAYMENT	($3,903.19)
2/13/2009	PAYMENT	($5,860.81)
2/13/2009	RHCSMC	$115.78
2/13/2009	SLSMC	$1,802.61
3/13/2009	HCSMC	$3,265.31
3/13/2009	LISMC	$677.11
3/13/2009	RHCSMC	$115.78
3/13/2009	SLSMC	$1,802.61
4/14/2009	PAYMENT	($6,596.53)
4/15/2009	DCIA-PEN	$42.86
4/15/2009	HCSMC	$3,325.28
4/15/2009	LISMC	$620.12
4/15/2009	RHCSMC	$208.29
4/15/2009	SLSMC	$1,657.53
4/21/2009	PAYMENT	($5,860.81)
5/15/2009	DCIA-PEN	$0.05
5/15/2009	HCSMC	$3,325.28
5/15/2009	LISMC	$620.12
5/15/2009	RHCSMC	$208.29
5/15/2009	SLSMC	$1,657.53
6/1/2009	PAYMENT	($5,854.08)
6/15/2009	DCIA-PEN	$0.38
6/15/2009	HCSMC	$3,325.28
6/15/2009	LISMC	$620.12
6/15/2009	RHCSMC	$208.29
6/15/2009	SLSMC	$1,657.53

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DATE	Description	Amount
6/16/2009	PAYMENT	($5,811.27)
7/15/2009	HCSMADJ	$21,472.72
7/15/2009	HCSMC	$7,272.03
7/15/2009	LISMADJ	$4,344.02
7/15/2009	LISMC	$1,471.16
7/15/2009	RHCSMADJ	$1,054.52
7/15/2009	RHCSMC	$357.13
7/15/2009	SLSMADJ	$10,203.59
7/15/2009	SLSMC	$3,455.58
7/22/2009	BKTCY-RCRY-PAY	($1,642.62)
7/24/2009	PAYMENT	($5,811.60)
8/14/2009	BKTCY-RCRY-ADJ	$1,642.62
8/14/2009	HCSMADJ	$21,472.72
8/14/2009	HCSMC	$7,272.03
8/14/2009	LISMADJ	$4,344.02
8/14/2009	LISMC	$1,471.16
8/14/2009	RHCSMADJ	$1,054.52
8/14/2009	RHCSMC	$357.13
8/14/2009	SLSMADJ	$10,203.59
8/14/2009	SLSMC	$3,455.58
8/17/2009	PAYMENT	($49,630.75)
9/10/2009	PAYMENT	($12,555.90)
9/15/2009	HCSMADJ	$21,472.72
9/15/2009	HCSMC	$7,272.03
9/15/2009	LISMADJ	$4,344.02
9/15/2009	LISMC	$1,471.16
9/15/2009	RHCSMADJ	$1,054.52
9/15/2009	RHCSMC	$357.13
9/15/2009	SLSMADJ	$10,203.59
9/15/2009	SLSMC	$3,455.58
10/7/2009	PAYMENT	($12,555.90)
10/15/2009	HCSMC	$7,277.63
10/15/2009	LISMC	$2,156.75
10/15/2009	RHCSMC	$373.74
10/15/2009	SLSMC	$4,142.47
11/13/2009	DCIA-PEN	$267.52
11/13/2009	HCSMC	$7,277.63
11/13/2009	LISMC	$2,156.75
11/13/2009	PAYMENT	($13,950.59)
11/13/2009	RHCSMC	$373.74
11/13/2009	SLSMC	$4,142.47
12/15/2009	DCIA-PEN	$868.65
12/15/2009	HCSMC	$7,277.63
12/15/2009	LISMC	$2,156.75

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DATE	Description	Amount
12/15/2009	PAYMENT	($10,835.88)
12/15/2009	RHCSMC	$373.74
12/15/2009	SLSMC	$4,142.47
12/21/2009	PAYMENT	($14,218.11)
1/12/2010	PAYMENT	($37,000.00)
1/15/2010	DCIA-PEN	$362.74
1/15/2010	HCSMADJ	$8,175.34
1/15/2010	HCSMC	$7,601.82
1/15/2010	HCSMCR	($21,472.72)
1/15/2010	LISMADJ	$1,653.91
1/15/2010	LISMC	$2,466.18
1/15/2010	LISMCR	($4,344.02)
1/15/2010	RHCSMADJ	$401.49
1/15/2010	RHCSMC	$396.04
1/15/2010	RHCSMCR	($1,054.52)
1/15/2010	SLSMADJ	$3,884.83
1/15/2010	SLSMC	$4,118.75
1/15/2010	SLSMCR	($10,203.59)
2/9/2010	PAYMENT	($14,945.53)
2/12/2010	HCSMADJ	$8,175.34
2/12/2010	HCSMC	$7,601.82
2/12/2010	HCSMCR	($21,472.72)
2/12/2010	LISMADJ	$1,653.91
2/12/2010	LISMC	$2,466.18
2/12/2010	LISMCR	($4,344.02)
2/12/2010	RHCSMADJ	$401.49
2/12/2010	RHCSMC	$396.04
2/12/2010	RHCSMCR	($1,054.52)
2/12/2010	SLSMADJ	$3,884.83
2/12/2010	SLSMC	$4,118.75
2/12/2010	SLSMCR	($10,203.59)
3/9/2010	PAYMENT	($9,797.29)
3/15/2010	HCSMADJ	$8,175.34
3/15/2010	HCSMC	$7,601.82
3/15/2010	HCSMCR	($21,472.72)
3/15/2010	LISMADJ	$1,653.91
3/15/2010	LISMC	$2,466.18
3/15/2010	LISMCR	($4,344.02)
3/15/2010	RHCSMADJ	$401.49
3/15/2010	RHCSMC	$396.04
3/15/2010	RHCSMCR	($1,054.52)
3/15/2010	SLSMADJ	$3,884.83
3/15/2010	SLSMC	$4,118.75
3/15/2010	SLSMCR	($10,203.59)

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DATE	Description	Amount
4/15/2010	HCSMADJ	$8,448.36
4/15/2010	HCSMC	$8,604.21
4/15/2010	HCSMCR	($8,175.34)
4/15/2010	LISMADJ	$1,709.14
4/15/2010	LISMC	$2,819.69
4/15/2010	LISMCR	($1,653.91)
4/15/2010	RHCSMADJ	$414.90
4/15/2010	RHCSMC	$401.43
4/15/2010	RHCSMCR	($401.49)
4/15/2010	SLSMADJ	$4,014.56
4/15/2010	SLSMC	$4,091.73
4/15/2010	SLSMCR	($3,884.83)
5/6/2010	PAYMENT	($8,011.96)
5/14/2010	HCSMADJ	$8,448.36
5/14/2010	HCSMC	$8,604.21
5/14/2010	HCSMCR	($8,175.34)
5/14/2010	LISMADJ	$1,709.14
5/14/2010	LISMC	$2,819.69
5/14/2010	LISMCR	($1,653.91)
5/14/2010	RHCSMADJ	$414.90
5/14/2010	RHCSMC	$401.43
5/14/2010	RHCSMCR	($401.49)
5/14/2010	SLSMADJ	$4,014.56
5/14/2010	SLSMC	$4,091.73
5/14/2010	SLSMCR	($3,884.83)
6/15/2010	CR MAN DCIA PEN	($72.64)
6/15/2010	DCIA-PEN	$154.35
6/15/2010	HCSMADJ	$8,448.36
6/15/2010	HCSMC	$8,604.21
6/15/2010	HCSMCR	($8,175.34)
6/15/2010	LISMADJ	$1,709.14
6/15/2010	LISMC	$2,819.69
6/15/2010	LISMCR	($1,653.91)
6/15/2010	LPCR	($81.71)
6/15/2010	RHCSMADJ	$414.90
6/15/2010	RHCSMC	$401.43
6/15/2010	RHCSMCR	($401.49)
6/15/2010	SLSMADJ	$4,014.56
6/15/2010	SLSMC	$4,091.73
6/15/2010	SLSMCR	($3,884.83)
6/29/2010	PAYMENT	($16,388.45)
7/15/2010	HCSMADJ	$4,249.75
7/15/2010	HCSMC	$9,580.45
7/15/2010	LISMADJ	$1,290.76

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DATE	Description	Amount
7/15/2010	LISMC	$2,909.84
7/15/2010	PAYMENT	($16,388.45)
7/15/2010	RHCSMADJ	$132.09
7/15/2010	RHCSMC	$297.77
7/15/2010	SLSMADJ	$2,070.34
7/15/2010	SLSMC	$4,667.28
8/13/2010	HCSMADJ	$4,249.75
8/13/2010	HCSMC	$9,580.45
8/13/2010	LISMADJ	$1,290.76
8/13/2010	LISMC	$2,909.84
8/13/2010	RHCSMADJ	$132.09
8/13/2010	RHCSMC	$297.77
8/13/2010	SLSMADJ	$2,070.34
8/13/2010	SLSMC	$4,667.28
8/16/2010	PAYMENT	($25,198.28)
9/15/2010	HCSMADJ	$4,249.75
9/15/2010	HCSMC	$9,580.45
9/15/2010	LISMADJ	$1,290.76
9/15/2010	LISMC	$2,909.84
9/15/2010	RHCSMADJ	$132.09
9/15/2010	RHCSMC	$297.77
9/15/2010	SLSMADJ	$2,070.34
9/15/2010	SLSMC	$4,667.28
10/15/2010	HCSMC	$2,491.40
10/15/2010	LISMC	$713.60
10/15/2010	RHCSMC	$38.11
10/15/2010	SLSMC	$1,264.08
11/15/2010	DCIA-PEN	$428.71
11/15/2010	HCSMC	$2,491.40
11/15/2010	LISMC	$713.60
11/15/2010	RHCSMC	$38.11
11/15/2010	SLSMC	$1,264.08
11/17/2010	PAYMENT	($4,507.19)
11/30/2010	PAYMENT	($25,198.28)
12/15/2010	DCIA-PEN	$188.67
12/15/2010	HCSMC	$2,491.40
12/15/2010	LISMC	$713.60
12/15/2010	RHCSMC	$38.11
12/15/2010	SLSMC	$1,264.08
1/14/2011	DCIA-PEN	$485.75
1/14/2011	HCSMC	$1,720.95
1/14/2011	HCSMCR	($942.12)
1/14/2011	HCSMCR	($4,249.75)
1/14/2011	LISMC	$505.81

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DATE	Description	Amount
1/14/2011	LISMCR	($286.15)
1/14/2011	LISMCR	($1,290.76)
1/14/2011	RHCSMC	$33.50
1/14/2011	RHCSMCR	($29.28)
1/14/2011	RHCSMCR	($132.09)
1/14/2011	SLSMC	$844.71
1/14/2011	SLSMCR	($458.97)
1/14/2011	SLSMCR	($2,070.34)
2/2/2011	DCIA-TRAN	($12,362.00)
2/15/2011	DCIA-PEN	$250.43
2/15/2011	HCSMC	$1,720.95
2/15/2011	HCSMCR	($942.12)
2/15/2011	HCSMCR	($4,249.75)
2/15/2011	LISMC	$505.81
2/15/2011	LISMCR	($286.15)
2/15/2011	LISMCR	($1,290.76)
2/15/2011	RHCSMC	$33.50
2/15/2011	RHCSMCR	($29.28)
2/15/2011	RHCSMCR	($132.09)
2/15/2011	SLSMC	$844.71
2/15/2011	SLSMCR	($458.97)
2/15/2011	SLSMCR	($2,070.34)
3/15/2011	DCIA-PEN	$22.20
3/15/2011	HCSMC	$1,720.95
3/15/2011	HCSMCR	($942.12)
3/15/2011	HCSMCR	($4,249.75)
3/15/2011	LISMC	$505.81
3/15/2011	LISMCR	($286.15)
3/15/2011	LISMCR	($1,290.76)
3/15/2011	RHCSMC	$33.50
3/15/2011	RHCSMCR	($29.28)
3/15/2011	RHCSMCR	($132.09)
3/15/2011	SLSMC	$844.71
3/15/2011	SLSMCR	($458.97)
3/15/2011	SLSMCR	($2,070.34)
4/15/2011	DCIA-PEN	$6.07
4/15/2011	HCSMC	$6,821.69
4/15/2011	LISMC	$2,260.66
4/15/2011	RHCSMC	$138.66
4/15/2011	SLSMC	$3,480.67
5/13/2011	DCIA-PEN	$5.48
5/13/2011	HCSMC	$6,821.69
5/13/2011	LISMC	$2,260.66
5/13/2011	RHCSMC	$138.66

Pac-West Telecomm (808317)
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DATE	Description	Amount
5/13/2011	SLSMC	$3,480.67
6/15/2011	DCIA-PEN	$131.72
6/15/2011	HCSMC	$6,821.69
6/15/2011	LISMC	$2,260.66
6/15/2011	RHCSMC	$138.66
6/15/2011	SLSMC	$3,480.67
7/15/2011	DCIA-PEN	$98.78
7/15/2011	HCSMC	$7,427.71
7/15/2011	HCSMCR	($8,726.13)
7/15/2011	LISMC	$2,904.90
7/15/2011	LISMCR	($3,412.70)
7/15/2011	RHCSMC	$173.94
7/15/2011	RHCSMCR	($204.34)
7/15/2011	SLSMC	$3,776.50
7/15/2011	SLSMCR	($4,436.65)
8/15/2011	DCIA-PEN	$223.08
8/15/2011	HCSMC	$7,427.71
8/15/2011	HCSMCR	($8,726.13)
8/15/2011	LISMC	$2,904.90
8/15/2011	LISMCR	($3,412.70)
8/15/2011	RHCSMC	$173.94
8/15/2011	RHCSMCR	($204.34)
8/15/2011	SLSMC	$3,776.50
8/15/2011	SLSMCR	($4,436.65)
9/15/2011	DCIA-PEN	$134.48
9/15/2011	HCSMC	$7,427.71
9/15/2011	HCSMCR	($8,726.13)
9/15/2011	LISMC	$2,904.90
9/15/2011	LISMCR	($3,412.70)
9/15/2011	RHCSMC	$173.94
9/15/2011	RHCSMCR	($204.34)
9/15/2011	SLSMC	$3,776.50
9/15/2011	SLSMCR	($4,436.65)
10/14/2011	DCIA-PEN	$36.54
10/14/2011	HCSMC	$7,402.68
10/14/2011	LATE499Q	$200.00
10/14/2011	LISMC	$3,649.49
10/14/2011	RHCSMC	$150.01
10/14/2011	SLSMC	$3,844.04
11/15/2011	DCIA-PEN	$388.97
11/15/2011	HCSMC	$7,402.68
11/15/2011	LISMC	$3,649.49
11/15/2011	RHCSMC	$150.01
11/15/2011	SLSMC	$3,844.04

Pac-West Telecomm (808317)
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DATE	Description	Amount
12/15/2011	DCIA-PEN	$443.51
12/15/2011	HCSMC	$7,402.68
12/15/2011	LISMC	$3,649.49
12/15/2011	RHCSMC	$150.01
12/15/2011	SLSMC	$3,844.04
1/13/2012	DCIA-PEN	$670.27
1/13/2012	HCSMC	$6,437.05
1/13/2012	LATE499Q	$200.00
1/13/2012	LISMC	$3,531.87
1/13/2012	RHCSMC	$136.50
1/13/2012	SLSMC	$3,271.27
1/23/2012	PAYMENT	($15,046.22)
1/23/2012	PAYMENT	($15,246.22)
2/15/2012	DCIA-PEN	$764.40
2/15/2012	HCSMC	$6,437.05
2/15/2012	LISMC	$3,531.87
2/15/2012	RHCSMC	$136.50
2/15/2012	SLSMC	$3,271.27
3/15/2012	DCIA-PEN	$607.58
3/15/2012	HCSMC	$6,437.05
3/15/2012	LISMC	$3,531.87
3/15/2012	RHCSMC	$136.50
3/15/2012	SLSMC	$3,271.27
4/13/2012	DCIA-PEN	$824.86
4/13/2012	HCSMC	$5,817.24
4/13/2012	LISMC	$3,172.79
4/13/2012	RHCSMC	$189.07
4/13/2012	SLSMC	$3,144.09
5/15/2012	DCIA-PEN	$890.75
5/15/2012	HCSMC	$5,817.24
5/15/2012	LISMC	$3,172.79
5/15/2012	RHCSMC	$189.07
5/15/2012	SLSMC	$3,144.09
5/21/2012	DCIA-TRAN	($54,703.19)
6/15/2012	DCIA-PEN	$1,046.19
6/15/2012	HCSMC	$5,817.24
6/15/2012	LISMC	$3,172.79
6/15/2012	LPCR	($163.22)
6/15/2012	LPCR	($18.12)
6/15/2012	MANADJDB	$18.12
6/15/2012	RHCSMC	$189.07
6/15/2012	SLSMC	$3,144.09
7/13/2012	DCIA-PEN	$596.77
7/13/2012	HCSMADJ	$1,753.74

Pac-West Telecomm (808317)
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DATE	Description	Amount
7/13/2012	HCSMC	$13,471.47
7/13/2012	LISMADJ	$767.15
7/13/2012	LISMC	$5,892.89
7/13/2012	RHCSMADJ	$47.39
7/13/2012	RHCSMC	$364.02
7/13/2012	SLSMADJ	$868.96
7/13/2012	SLSMC	$6,674.98
8/15/2012	DCIA-PEN	$940.68
8/15/2012	HCSMADJ	$1,753.74
8/15/2012	HCSMC	$13,471.47
8/15/2012	LISMADJ	$767.15
8/15/2012	LISMC	$5,892.89
8/15/2012	RHCSMADJ	$47.39
8/15/2012	RHCSMC	$364.02
8/15/2012	SLSMADJ	$868.96
8/15/2012	SLSMC	$6,674.98
9/14/2012	DCIA-PEN	$872.80
9/14/2012	HCSMADJ	$1,753.74
9/14/2012	HCSMC	$13,471.47
9/14/2012	LISMADJ	$767.15
9/14/2012	LISMC	$5,892.89
9/14/2012	RHCSMADJ	$47.39
9/14/2012	RHCSMC	$364.02
9/14/2012	SLSMADJ	$868.96
9/14/2012	SLSMC	$6,674.98
10/15/2012	DCIA-PEN	$1,472.36
10/15/2012	HCSMC	$10,784.61
10/15/2012	LISMC	$6,371.91
10/15/2012	RHCSMC	$318.57
10/15/2012	SLSMC	$5,547.74
11/15/2012	DCIA-PEN	$1,801.52
11/15/2012	HCSMC	$10,784.61
11/15/2012	LISMC	$6,371.91
11/15/2012	RHCSMC	$318.57
11/15/2012	SLSMC	$5,547.74
12/14/2012	DCIA-PEN	$1,851.80
12/14/2012	HCSMC	$10,784.61
12/14/2012	LISMC	$6,371.91
12/14/2012	RHCSMC	$318.57
12/14/2012	SLSMC	$5,547.74
1/2/2013	DCIA-TRAN	($115,337.69)
1/15/2013	DCIA-PEN	$2,068.51
1/15/2013	HCSMC	$7,791.18
1/15/2013	LATE499Q	$300.00

Pac-West Telecomm (808317)
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DATE	Description	Amount
1/15/2013	LISMC	$3,441.29
1/15/2013	RHCSMC	$206.68
1/15/2013	SLSMC	$4,012.27
2/4/2013	DCIA-TRAN	($31,331.26)
2/15/2013	DCIA-PEN	$1,275.77
2/15/2013	HCSMC	$7,791.18
2/15/2013	LFCR	($100.00)
2/15/2013	LISMC	$3,441.29
2/15/2013	RHCSMC	$206.68
2/15/2013	SLSMC	$4,012.27
3/5/2013	DCIA-TRAN	($31,210.36)
3/15/2013	DCIA-PEN	$995.64
3/15/2013	HCSMC	$7,791.18
3/15/2013	LISMC	$3,441.29
3/15/2013	RHCSMC	$206.68
3/15/2013	SLSMC	$4,012.27
4/2/2013	DCIA-TRAN	($24,132.64)
4/15/2013	Reversal of Outstanding DCIA Debt	$256,715.14
4th Qtr 2013	2013 AQ True-up Credits (2013-A Form rec'd 7/26/13)	($182,990.79)
	Pre-petition Balance =	**$167,262.61**

EXHIBIT K

Tex-Link Communications, Inc. (813044)
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Date	Description	Amount
7/16/2001	RHCSMC	$3.09
7/16/2001	LISMC	$146.28
7/16/2001	HCSMC	$819.90
7/16/2001	SLSMC	$634.57
7/16/2001	PBDB	($10,252.01)
8/15/2001	SLSMC	$634.58
8/15/2001	RHCSMC	$3.09
8/15/2001	HCSMC	$819.90
8/15/2001	LISMC	$146.28
9/14/2001	LISMC	$146.28
9/14/2001	HCSMC	$819.90
9/14/2001	RHCSMC	$3.09
9/14/2001	SLSMC	$634.58
1/15/2002	SLSMC	$309.63
1/15/2002	RHCSMC	$2.67
1/15/2002	HCSMC	$362.66
1/15/2002	LISMC	$87.85
2/15/2002	LISMC	$87.85
2/15/2002	HCSMC	$362.66
2/15/2002	CR-BAL	$4,677.66
2/15/2002	RHCSMC	$2.67
2/15/2002	SLSMC	$309.63
3/12/2002	PAYMENT	($762.81)
3/15/2002	LISMC	$87.85
3/15/2002	SLSMC	$309.63
3/15/2002	RHCSMC	$2.67
3/15/2002	HCSMC	$362.66
4/12/2002	PAYMENT	($762.81)
4/15/2002	LISMC	$91.50
4/15/2002	HCSMC	$349.20
4/15/2002	RHCSMC	$4.29
4/15/2002	SLSMC	$304.66
5/13/2002	PAYMENT	($749.65)
5/15/2002	LISMC	$91.50
5/15/2002	RHCSMC	$4.29
5/15/2002	SLSMC	$304.66
5/15/2002	HCSMC	$349.20
6/11/2002	PAYMENT	($749.65)
6/14/2002	LISMC	$91.50
6/14/2002	HCSMC	$349.20
6/14/2002	SLSMC	$304.66
6/14/2002	RHCSMC	$4.29
7/15/2002	RHCSMC	$3.53
7/15/2002	SLSMC	$250.93

Tex-Link Communications, Inc. (813044)
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Date	Description	Amount
7/15/2002	HCSMC	$287.60
7/15/2002	LISMC	$75.36
7/15/2002	RHCSMADJ	$2.71
7/15/2002	SLSMADJ	$192.59
7/15/2002	LISMADJ	$57.84
7/15/2002	HCSMADJ	$220.74
8/5/2002	PAYMENT	($749.65)
8/15/2002	HCSMC	$287.60
8/15/2002	SLSMC	$250.93
8/15/2002	RHCSMC	$3.53
8/15/2002	SLSMADJ	$192.59
8/15/2002	RHCSMADJ	$2.71
8/15/2002	LISMC	$75.36
8/15/2002	LATEPAY	$10.00
8/15/2002	HCSMADJ	$220.74
8/15/2002	LISMADJ	$57.84
8/26/2002	PAYMENT	($1,091.30)
9/13/2002	PAYMENT	($1,101.30)
9/13/2002	RHCSMC	$3.53
9/13/2002	SLSMC	$250.93
9/13/2002	HCSMC	$287.60
9/13/2002	LATEPAY	$10.00
9/13/2002	LISMC	$75.36
9/13/2002	RHCSMADJ	$2.71
9/13/2002	SLSMADJ	$192.59
9/13/2002	LISMADJ	$57.84
9/13/2002	HCSMADJ	$220.74
10/15/2002	SLSMC	$173.28
10/15/2002	LISMC	$57.65
10/15/2002	HCSMC	$264.12
10/15/2002	RHCSMC	$2.97
11/15/2002	RHCSMC	$2.97
11/15/2002	HCSMC	$264.12
11/15/2002	LISMC	$57.65
11/15/2002	LATEPAY	$10.00
11/15/2002	SLSMC	$173.28
11/19/2002	PAYMENT	($498.02)
12/13/2002	PAYMENT	($508.02)
12/13/2002	HCSMC	$264.12
12/13/2002	RHCSMC	$2.97
12/13/2002	LATEPAY	$10.00
12/13/2002	LISMC	$57.65
12/13/2002	SLSMC	$173.28
1/15/2003	SLSMC	$166.44

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Date	Description	Amount
1/15/2003	LISMC	$58.86
1/15/2003	LATEPAY	$10.00
1/15/2003	RHCSMC	$1.02
1/15/2003	HCSMC	$248.17
2/14/2003	HCSMC	$248.17
2/14/2003	PAYMENT	($1,609.32)
2/14/2003	RHCSMC	$1.02
2/14/2003	LISMC	$58.86
2/14/2003	SLSMC	$166.44
3/14/2003	SLSMC	$166.44
3/14/2003	DE-MIN-REF	$8,860.85
3/14/2003	LISMCR	($1,154.32)
3/14/2003	RHCSMCR	($20.09)
3/14/2003	HCSMCR	($4,866.87)
3/14/2003	LISMC	$58.86
3/14/2003	LATEPAY	$10.00
3/14/2003	RHCSMC	$1.02
3/14/2003	SLSMCR	($3,264.06)
3/14/2003	LPCR	($40.00)
3/14/2003	PAYMENT	($474.48)
3/14/2003	PAYMENT	($484.50)
3/14/2003	HCSMC	$248.17
4/15/2003	HCSMC	$292.89
4/15/2003	RHCSMC	$3.61
4/15/2003	LISMC	$62.85
4/15/2003	SLSMC	$205.60
5/6/2003	PAYMENT	($564.95)
5/15/2003	HCSMC	$292.89
5/15/2003	RHCSMC	$3.61
5/15/2003	LISMC	$62.85
5/15/2003	SLSMC	$205.60
6/13/2003	SLSMC	$205.60
6/13/2003	LISMC	$62.85
6/13/2003	RHCSMC	$3.61
6/13/2003	HCSMC	$292.89
6/30/2003	PAYMENT	($564.95)
7/15/2003	HCSMC	$807.17
7/15/2003	RHCSMADJ	$44.03
7/15/2003	LISMC	$162.14
7/15/2003	LATEPAY	$10.00
7/15/2003	LATEPAY	$40.00
7/15/2003	RHCSMC	$7.75
7/15/2003	SLSMADJ	$2,948.71
7/15/2003	LPCR	($40.00)

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Date	Description	Amount
7/15/2003	SLSMCR	($2,948.71)
7/15/2003	SLSMC	$519.22
7/15/2003	LISMADJ	$920.82
7/15/2003	RHCSMCR	($44.03)
7/15/2003	LISMCR	($920.82)
7/15/2003	HCSMCR	($4,584.02)
7/15/2003	HCSMADJ	$4,584.02
7/29/2003	PAYMENT	($564.95)
8/15/2003	RHCSMC	$7.75
8/15/2003	LISMC	$162.14
8/15/2003	HCSMC	$807.17
8/15/2003	SLSMC	$519.22
8/20/2003	PAYMENT	($1,506.28)
9/15/2003	PAYMENT	($1,496.28)
9/15/2003	LISMC	$162.14
9/15/2003	RHCSMC	$7.75
9/15/2003	SLSMC	$519.22
9/15/2003	HCSMC	$807.17
10/14/2003	PAYMENT	($1,496.28)
10/15/2003	RHCSMC	$5.51
10/15/2003	LISMC	$152.17
10/15/2003	HCSMC	$680.71
10/15/2003	SLSMC	$452.98
11/10/2003	PAYMENT	($1,291.37)
11/14/2003	LISMC	$152.17
11/14/2003	RHCSMC	$5.51
11/14/2003	SLSMC	$452.98
11/14/2003	HCSMC	$680.71
12/15/2003	HCSMC	$680.71
12/15/2003	SLSMC	$452.98
12/15/2003	RHCSMC	$5.51
12/15/2003	LISMC	$152.17
12/23/2003	PAYMENT	($1,291.37)
1/9/2004	PAYMENT	($1,291.37)
1/15/2004	LISMC	$193.86
1/15/2004	RHCSMC	$17.40
1/15/2004	LATEPAY	$10.00
1/15/2004	SLSMC	$607.26
1/15/2004	HCSMC	$956.36
2/12/2004	PAYMENT	($1,784.88)
2/13/2004	LISMC	$193.86
2/13/2004	RHCSMC	$17.40
2/13/2004	HCSMC	$956.36
2/13/2004	SLSMC	$607.26

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Date	Description	Amount
3/15/2004	HCSMC	$956.36
3/15/2004	SLSMC	$607.26
3/15/2004	RHCSMC	$17.40
3/15/2004	LISMC	$193.86
4/12/2004	PAYMENT	($3,550.76)
4/15/2004	LISMC	$167.32
4/15/2004	SLSMC	$353.40
4/15/2004	RHCSMC	$1.04
4/15/2004	HCSMC	$826.12
4/15/2004	LATEPAY	$12.42
5/10/2004	PAYMENT	($1,359.30)
5/14/2004	LISMC	$167.32
5/14/2004	HCSMC	$826.12
5/14/2004	RHCSMC	$1.04
5/14/2004	SLSMC	$353.40
6/14/2004	PAYMENT	($1,347.88)
6/15/2004	LISMC	$167.32
6/15/2004	SLSMC	$353.40
6/15/2004	RHCSMC	$1.04
6/15/2004	HCSMC	$826.12
7/15/2004	HCSMC	$1,479.52
7/15/2004	HCSMADJ	$1,212.39
7/15/2004	RHCSMC	$21.98
7/15/2004	RHCSMADJ	$18.01
7/15/2004	SLSMC	$583.55
7/15/2004	LISMADJ	$264.45
7/15/2004	LISMC	$322.72
7/15/2004	LATE499Q	$100.00
7/15/2004	SLSMADJ	$478.19
7/15/2004	LATE499A	$100.00
7/21/2004	PAYMENT	($1,347.88)
8/3/2004	PAYMENT	($4,580.81)
8/13/2004	LISMC	$322.72
8/13/2004	SLSMADJ	$478.19
8/13/2004	SLSMC	$583.55
8/13/2004	RHCSMC	$21.98
8/13/2004	RHCSMADJ	$18.01
8/13/2004	HCSMADJ	$1,212.39
8/13/2004	LISMADJ	$264.45
8/13/2004	HCSMC	$1,479.52
9/13/2004	PAYMENT	($4,380.81)
9/15/2004	LISMC	$322.72
9/15/2004	SLSMADJ	$478.19
9/15/2004	HCSMC	$1,479.52

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Date	Description	Amount
9/15/2004	LISMADJ	$264.45
9/15/2004	HCSMADJ	$1,212.39
9/15/2004	RHCSMADJ	$18.01
9/15/2004	RHCSMC	$21.98
9/15/2004	SLSMC	$583.55
10/15/2004	SLSMC	$605.03
10/15/2004	RHCSMC	$14.35
10/15/2004	HCSMC	$1,306.16
10/15/2004	LISMC	$328.25
10/20/2004	PAYMENT	($4,380.81)
11/9/2004	PAYMENT	($2,253.79)
11/15/2004	LISMC	$328.25
11/15/2004	HCSMC	$1,306.16
11/15/2004	RHCSMC	$14.35
11/15/2004	SLSMC	$605.03
12/13/2004	PAYMENT	($2,253.79)
12/15/2004	LISMC	$328.25
12/15/2004	SLSMC	$605.03
12/15/2004	RHCSMC	$14.35
12/15/2004	HCSMC	$1,306.16
1/12/2005	PAYMENT	($2,253.79)
1/14/2005	LISMC	$531.50
1/14/2005	HCSMC	$2,718.53
1/14/2005	RHCSMC	$32.11
1/14/2005	SLSMC	$1,486.51
2/10/2005	PAYMENT	($4,768.65)
2/15/2005	LISMC	$531.50
2/15/2005	HCSMC	$2,718.53
2/15/2005	SLSMC	$1,486.51
2/15/2005	RHCSMC	$32.11
3/15/2005	RHCSMC	$32.11
3/15/2005	SLSMC	$1,486.51
3/15/2005	HCSMC	$2,718.53
3/15/2005	PAYMENT	($4,768.65)
3/15/2005	LISMC	$531.50
4/15/2005	LISMC	$480.47
4/15/2005	HCSMC	$2,346.98
4/15/2005	SLSMC	$1,335.06
4/15/2005	RHCSMC	$14.09
4/19/2005	PAYMENT	($4,768.65)
5/13/2005	HCSMC	$2,346.98
5/13/2005	RHCSMC	$14.09
5/13/2005	SLSMC	$1,335.06
5/13/2005	LISMC	$480.47

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Date	Description	Amount
5/18/2005	PAYMENT	($4,176.60)
6/14/2005	PAYMENT	($4,176.60)
6/15/2005	HCSMC	$2,346.98
6/15/2005	LISMC	$480.47
6/15/2005	SLSMC	$1,335.06
6/15/2005	RHCSMC	$14.09
7/15/2005	RHCSMADJ	$9.53
7/15/2005	SLSMC	$1,268.68
7/15/2005	LISMC	$516.20
7/15/2005	LISMADJ	$460.11
7/15/2005	HCSMADJ	$2,128.17
7/15/2005	RHCSMC	$10.70
7/15/2005	HCSMC	$2,387.57
7/15/2005	SLSMADJ	$1,130.84
7/18/2005	PAYMENT	($4,176.60)
8/15/2005	RHCSMC	$10.70
8/15/2005	HCSMADJ	$2,128.17
8/15/2005	LISMADJ	$460.11
8/15/2005	LISMC	$516.20
8/15/2005	RHCSMADJ	$9.53
8/15/2005	SLSMADJ	$1,130.84
8/15/2005	SLSMC	$1,268.68
8/15/2005	HCSMC	$2,387.57
8/22/2005	PAYMENT	($7,911.80)
9/14/2005	PAYMENT	($7,911.80)
9/15/2005	RHCSMC	$10.70
9/15/2005	RHCSMADJ	$9.53
9/15/2005	LISMC	$516.20
9/15/2005	LISMADJ	$460.11
9/15/2005	HCSMADJ	$2,128.17
9/15/2005	HCSMC	$2,387.57
9/15/2005	SLSMC	$1,268.68
9/15/2005	SLSMADJ	$1,130.84
10/14/2005	SLSMC	$1,535.08
10/14/2005	HCSMC	$2,574.09
10/14/2005	LISMC	$585.74
10/14/2005	RHCSMC	$31.77
10/19/2005	PAYMENT	($7,911.80)
11/15/2005	RHCSMC	$31.77
11/15/2005	LISMC	$585.74
11/15/2005	HCSMC	$2,574.09
11/15/2005	SLSMC	$1,535.08
11/16/2005	PAYMENT	($4,726.68)
12/9/2005	PAYMENT	($4,726.68)

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Date	Description	Amount
12/15/2005	RHCSMC	$31.77
12/15/2005	LISMC	$585.74
12/15/2005	SLSMC	$1,535.08
12/15/2005	HCSMC	$2,574.09
1/12/2006	PAYMENT	($4,726.68)
1/13/2006	RHCSMC	$20.69
1/13/2006	MANLATE499Q	$100.00
1/13/2006	LISMC	$618.08
1/13/2006	HCSMC	$2,498.81
1/13/2006	SLSMC	$1,311.69
2/8/2006	PAYMENT	($4,549.27)
2/15/2006	RHCSMC	$20.69
2/15/2006	LISMC	$618.08
2/15/2006	SLSMC	$1,311.69
2/15/2006	HCSMC	$2,498.81
3/14/2006	PAYMENT	($4,449.27)
3/15/2006	RHCSMC	$20.69
3/15/2006	LISMC	$618.08
3/15/2006	HCSMC	$2,498.81
3/15/2006	SLSMC	$1,311.69
4/11/2006	PAYMENT	($4,449.27)
4/14/2006	RHCSMC	$40.15
4/14/2006	LISMC	$596.94
4/14/2006	SLSMC	$1,414.80
4/14/2006	HCSMC	$2,893.37
5/15/2006	HCSMC	$2,893.37
5/15/2006	SLSMC	$1,414.80
5/15/2006	LISMC	$596.94
5/15/2006	RHCSMC	$40.15
5/17/2006	PAYMENT	($4,945.26)
6/8/2006	PAYMENT	($4,945.26)
6/15/2006	HCSMC	$2,893.37
6/15/2006	RHCSMC	$40.15
6/15/2006	LISMC	$596.94
6/15/2006	SLSMC	$1,414.80
7/10/2006	PAYMENT	($4,945.26)
7/14/2006	HCSMC	$2,118.52
7/14/2006	RHCSMC	$20.06
7/14/2006	LISMC	$412.19
7/14/2006	LISMADJ	$183.54
7/14/2006	HCSMADJ	$943.33
7/14/2006	RHCSMADJ	$8.93
7/14/2006	SLSMC	$1,109.72
7/14/2006	SLSMADJ	$494.14

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Date	Description	Amount
8/10/2006	PAYMENT	($5,290.43)
8/15/2006	HCSMC	$2,118.52
8/15/2006	RHCSMC	$20.06
8/15/2006	RHCSMADJ	$8.93
8/15/2006	HCSMADJ	$943.33
8/15/2006	LISMADJ	$183.54
8/15/2006	LISMC	$412.19
8/15/2006	SLSMADJ	$494.14
8/15/2006	SLSMC	$1,109.72
9/13/2006	PAYMENT	($5,290.43)
9/15/2006	HCSMC	$2,118.52
9/15/2006	RHCSMC	$20.06
9/15/2006	LISMC	$412.19
9/15/2006	LISMADJ	$183.54
9/15/2006	HCSMADJ	$943.33
9/15/2006	RHCSMADJ	$8.93
9/15/2006	SLSMADJ	$494.14
9/15/2006	SLSMC	$1,109.72
10/13/2006	SLSMC	$1,082.78
10/13/2006	RHCSMC	$29.22
10/13/2006	LISMC	$385.72
10/13/2006	HCSMC	$2,076.41
10/16/2006	PAYMENT	($5,290.43)
11/15/2006	HCSMC	$2,076.41
11/15/2006	LATEPAY	$10.00
11/15/2006	LISMC	$385.72
11/15/2006	RHCSMC	$29.22
11/15/2006	SLSMC	$1,082.78
11/17/2006	PAYMENT	($3,574.13)
12/13/2006	PAYMENT	($3,584.13)
12/15/2006	LISMC	$385.72
12/15/2006	LATEPAY	$10.00
12/15/2006	HCSMC	$2,076.41
12/15/2006	RHCSMC	$29.22
12/15/2006	SLSMC	$1,082.78
1/15/2007	SLSMC	$1,154.26
1/15/2007	RHCSMC	$95.57
1/15/2007	LATE499Q	$100.00
1/15/2007	HCSMC	$2,437.26
1/15/2007	LISMC	$427.70
1/17/2007	PAYMENT	($3,584.13)
2/8/2007	PAYMENT	($4,214.79)
2/15/2007	LISMC	$427.70
2/15/2007	HCSMC	$2,437.26

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Date	Description	Amount
2/15/2007	LATEPAY	$10.00
2/15/2007	RHCSMC	$95.57
2/15/2007	SLSMC	$1,154.26
2/15/2007	LPCR	($10.00)
3/9/2007	PAYMENT	($4,114.79)
3/15/2007	HCSMC	$2,437.26
3/15/2007	LISMC	$427.70
3/15/2007	SLSMC	$1,154.26
3/15/2007	RHCSMC	$95.57
4/12/2007	PAYMENT	($4,114.79)
4/13/2007	LISMC	$421.39
4/13/2007	HCSMC	$2,331.98
4/13/2007	RHCSMC	$89.47
4/13/2007	SLSMC	$1,080.45
5/11/2007	PAYMENT	($3,923.29)
5/15/2007	HCSMC	$2,331.98
5/15/2007	LISMC	$421.39
5/15/2007	SLSMC	$1,080.45
5/15/2007	RHCSMC	$89.47
6/11/2007	PAYMENT	($3,923.29)
6/15/2007	LISMC	$421.39
6/15/2007	HCSMC	$2,331.98
6/15/2007	RHCSMC	$89.47
6/15/2007	SLSMC	$1,080.45
7/13/2007	SLSMC	$1,088.37
7/13/2007	RHCSMC	$91.84
7/13/2007	SLSMCR	($31.51)
7/13/2007	HCSMCR	($78.44)
7/13/2007	HCSMC	$2,709.44
7/13/2007	RHCSMCR	($2.66)
7/13/2007	LISMCR	($11.70)
7/13/2007	LISMC	$404.15
7/18/2007	PAYMENT	($3,923.29)
8/15/2007	PAYMENT	($4,169.49)
8/15/2007	LISMC	$404.15
8/15/2007	HCSMC	$2,709.44
8/15/2007	LATEPAY	$10.00
8/15/2007	RHCSMCR	($2.66)
8/15/2007	HCSMCR	($78.44)
8/15/2007	SLSMCR	($31.51)
8/15/2007	LISMCR	($11.70)
8/15/2007	RHCSMC	$91.84
8/15/2007	SLSMC	$1,088.37
9/11/2007	PAYMENT	($4,179.49)

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Date	Description	Amount
9/14/2007	RHCSMCR	($2.66)
9/14/2007	HCSMC	$2,709.44
9/14/2007	LISMC	$404.15
9/14/2007	SLSMC	$1,088.37
9/14/2007	RHCSMC	$91.84
9/14/2007	LISMCR	($11.70)
9/14/2007	SLSMCR	($31.51)
9/14/2007	HCSMCR	($78.44)
10/15/2007	HCSMC	$2,180.51
10/15/2007	RHCSMC	$55.62
10/15/2007	SLSMC	$999.97
10/15/2007	LISMC	$438.83
10/16/2007	PAYMENT	($4,169.49)
11/13/2007	PAYMENT	($3,674.93)
11/15/2007	LISMC	$438.83
11/15/2007	SLSMC	$999.97
11/15/2007	RHCSMC	$55.62
11/15/2007	HCSMC	$2,180.51
12/11/2007	PAYMENT	($3,674.93)
12/14/2007	LISMC	$438.83
12/14/2007	HCSMC	$2,180.51
12/14/2007	RHCSMC	$55.62
12/14/2007	SLSMC	$999.97
1/10/2008	PAYMENT	($3,674.93)
1/15/2008	SLSMC	$791.04
1/15/2008	RHCSMC	$32.76
1/15/2008	LISMC	$318.85
1/15/2008	HCSMC	$1,544.27
2/15/2008	HCSMC	$1,544.27
2/15/2008	LISMC	$318.85
2/15/2008	RHCSMC	$32.76
2/15/2008	SLSMC	$791.04
2/15/2008	PAYMENT	($2,686.92)
3/11/2008	PAYMENT	($2,686.92)
3/14/2008	RHCSMC	$32.76
3/14/2008	LISMC	$318.85
3/14/2008	HCSMC	$1,544.27
3/14/2008	SLSMC	$791.04
4/15/2008	SLSMC	$573.41
4/15/2008	HCSMC	$1,236.74
4/15/2008	LISMC	$217.67
4/15/2008	RHCSMC	$64.66
4/15/2008	PAYMENT	($2,686.92)
5/13/2008	PAYMENT	($2,092.48)

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Date	Description	Amount
5/15/2008	RHCSMC	$64.66
5/15/2008	LISMC	$217.67
5/15/2008	HCSMC	$1,236.74
5/15/2008	SLSMC	$573.41
6/11/2008	PAYMENT	($2,092.48)
6/13/2008	HCSMC	$1,236.74
6/13/2008	LISMC	$217.67
6/13/2008	RHCSMC	$64.66
6/13/2008	SLSMC	$573.41
7/15/2008	SLSMC	$735.09
7/15/2008	RHCSMCR	($41.43)
7/15/2008	RHCSMC	$70.04
7/15/2008	LISMC	$274.09
7/15/2008	HCSMC	$1,554.01
7/15/2008	SLSMCR	($434.81)
7/15/2008	LISMCR	($162.13)
7/15/2008	HCSMCR	($919.21)
7/17/2008	PAYMENT	($2,092.48)
8/15/2008	LISMCR	($162.13)
8/15/2008	SLSMCR	($434.81)
8/15/2008	HCSMC	$1,554.01
8/15/2008	LISMC	$274.09
8/15/2008	RHCSMC	$70.04
8/15/2008	HCSMCR	($919.21)
8/15/2008	RHCSMCR	($41.43)
8/15/2008	SLSMC	$735.09
8/18/2008	PAYMENT	($1,075.65)
9/12/2008	PAYMENT	($2,151.30)
9/15/2008	RHCSMC	$70.04
9/15/2008	LISMC	$274.09
9/15/2008	HCSMC	$1,554.01
9/15/2008	SLSMCR	($434.81)
9/15/2008	LISMCR	($162.13)
9/15/2008	HCSMCR	($919.21)
9/15/2008	SLSMC	$735.09
9/15/2008	RHCSMCR	($41.43)
10/15/2008	SLSMC	$832.11
10/15/2008	HCSMC	$1,687.91
10/15/2008	LISMC	$301.74
10/15/2008	RHCSMC	$79.01
11/12/2008	PAYMENT	($2,900.77)
11/14/2008	RHCSMC	$79.01
11/14/2008	LISMC	$301.74
11/14/2008	HCSMC	$1,687.91

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Date	Description	Amount
11/14/2008	SLSMC	$832.11
12/11/2008	PAYMENT	($2,900.77)
12/15/2008	HCSMC	$1,687.91
12/15/2008	LISMC	$301.74
12/15/2008	RHCSMC	$79.01
12/15/2008	SLSMC	$832.11
1/15/2009	SLSMC	$708.78
1/15/2009	RHCSMC	$45.52
1/15/2009	LISMC	$266.24
1/15/2009	HCSMC	$1,283.91
1/15/2009	PAYMENT	($2,900.77)
2/13/2009	LISMC	$266.24
2/13/2009	RHCSMC	$45.52
2/13/2009	SLSMC	$708.78
2/13/2009	HCSMC	$1,283.91
2/23/2009	PAYMENT	($2,304.45)
3/13/2009	LISMC	$266.24
3/13/2009	HCSMC	$1,283.91
3/13/2009	SLSMC	$708.78
3/13/2009	RHCSMC	$45.52
4/15/2009	RHCSMC	$103.91
4/15/2009	SLSMC	$826.91
4/15/2009	HCSMC	$1,658.91
4/15/2009	LISMC	$309.37
4/15/2009	DCIA-PEN	$14.07
5/1/2009	PAYMENT	($4,608.90)
5/15/2009	SLSMC	$826.91
5/15/2009	LISMC	$309.37
5/15/2009	DCIA-PEN	$6.83
5/15/2009	HCSMC	$1,658.91
5/15/2009	RHCSMC	$103.91
5/18/2009	PAYMENT	($2,913.17)
6/15/2009	SLSMC	$826.91
6/15/2009	DCIA-PEN	$0.17
6/15/2009	LISMC	$309.37
6/15/2009	RHCSMC	$103.91
6/15/2009	HCSMC	$1,658.91
6/16/2009	PAYMENT	($2,905.93)
7/15/2009	HCSMADJ	$1,295.52
7/15/2009	SLSMC	$1,014.54
7/15/2009	LISMC	$431.92
7/15/2009	RHCSMADJ	$63.62
7/15/2009	HCSMC	$2,135.02
7/15/2009	LISMADJ	$262.09

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Date	Description	Amount
7/15/2009	RHCSMC	$104.85
7/15/2009	SLSMADJ	$615.62
8/4/2009	PAYMENT	($2,899.27)
8/14/2009	HCSMADJ	$1,295.52
8/14/2009	SLSMC	$1,014.54
8/14/2009	RHCSMADJ	$63.62
8/14/2009	LISMC	$431.92
8/14/2009	SLSMADJ	$615.62
8/14/2009	RHCSMC	$104.85
8/14/2009	LISMADJ	$262.09
8/14/2009	HCSMC	$2,135.02
8/17/2009	PAYMENT	($5,923.18)
9/14/2009	PAYMENT	($5,923.18)
9/15/2009	HCSMADJ	$1,295.52
9/15/2009	SLSMC	$1,014.54
9/15/2009	LISMC	$431.92
9/15/2009	RHCSMADJ	$63.62
9/15/2009	HCSMC	$2,135.02
9/15/2009	LISMADJ	$262.09
9/15/2009	RHCSMC	$104.85
9/15/2009	SLSMADJ	$615.62
10/15/2009	RHCSMC	$129.00
10/15/2009	HCSMC	$2,511.94
10/15/2009	LISMC	$744.42
10/15/2009	SLSMC	$1,429.81
10/29/2009	PAYMENT	($5,923.18)
11/13/2009	PAYMENT	($4,815.17)
11/13/2009	SLSMC	$1,429.81
11/13/2009	LISMC	$744.42
11/13/2009	HCSMC	$2,511.94
11/13/2009	RHCSMC	$129.00
12/8/2009	PAYMENT	($4,815.17)
12/15/2009	SLSMC	$1,429.81
12/15/2009	LISMC	$744.42
12/15/2009	RHCSMC	$129.00
12/15/2009	HCSMC	$2,511.94
1/15/2010	HCSMC	$2,369.67
1/15/2010	RHCSMC	$123.45
1/15/2010	LISMC	$768.77
1/15/2010	SLSMC	$1,283.91
1/26/2010	PAYMENT	($4,815.17)
2/9/2010	PAYMENT	($4,545.80)
2/12/2010	SLSMC	$1,283.91
2/12/2010	LISMC	$768.77

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Date	Description	Amount
2/12/2010	RHCSMC	$123.45
2/12/2010	HCSMC	$2,369.67
3/8/2010	PAYMENT	($4,545.80)
3/15/2010	SLSMC	$1,283.91
3/15/2010	LISMC	$768.77
3/15/2010	RHCSMC	$123.45
3/15/2010	HCSMC	$2,369.67
4/15/2010	RHCSMC	$125.88
4/15/2010	HCSMC	$2,698.11
4/15/2010	LISMC	$884.20
4/15/2010	SLSMC	$1,283.09
4/19/2010	PAYMENT	($4,545.80)
5/14/2010	HCSMC	$2,698.11
5/14/2010	RHCSMC	$125.88
5/14/2010	SLSMC	$1,283.09
5/14/2010	LISMC	$884.20
6/15/2010	LISMC	$884.20
6/15/2010	DCIA-PEN	$29.53
6/15/2010	SLSMC	$1,283.09
6/15/2010	RHCSMC	$125.88
6/15/2010	HCSMC	$2,698.11
6/15/2010	PAYMENT	($4,991.28)
6/29/2010	PAYMENT	($4,991.28)
7/15/2010	PAYMENT	($5,020.81)
7/15/2010	HCSMC	$3,036.91
7/15/2010	RHCSMC	$94.39
7/15/2010	SLSMC	$1,479.48
7/15/2010	HCSMADJ	$2,281.63
7/15/2010	DCIA-PEN	$0.08
7/15/2010	RHCSMADJ	$70.92
7/15/2010	LISMADJ	$692.99
7/15/2010	LISMC	$922.39
7/15/2010	SLSMADJ	$1,111.54
8/13/2010	SLSMADJ	$1,111.54
8/13/2010	LISMC	$922.39
8/13/2010	LISMADJ	$692.99
8/13/2010	RHCSMADJ	$70.92
8/13/2010	HCSMADJ	$2,281.63
8/13/2010	SLSMC	$1,479.48
8/13/2010	RHCSMC	$94.39
8/13/2010	HCSMC	$3,036.91
8/16/2010	PAYMENT	($9,690.33)
9/13/2010	PAYMENT	($9,690.25)
9/15/2010	HCSMC	$3,036.91

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Date	Description	Amount
9/15/2010	RHCSMC	$94.39
9/15/2010	SLSMC	$1,479.48
9/15/2010	HCSMADJ	$2,281.63
9/15/2010	RHCSMADJ	$70.92
9/15/2010	LISMADJ	$692.99
9/15/2010	LISMC	$922.39
9/15/2010	SLSMADJ	$1,111.54
10/15/2010	LISMC	$507.41
10/15/2010	SLSMC	$898.83
10/15/2010	RHCSMC	$27.10
10/15/2010	HCSMC	$1,771.53
11/15/2010	HCSMC	$1,771.53
11/15/2010	RHCSMC	$27.10
11/15/2010	SLSMC	$898.83
11/15/2010	DCIA-PEN	$55.55
11/15/2010	LISMC	$507.41
11/26/2010	PAYMENT	($3,204.87)
12/15/2010	HCSMC	$1,771.53
12/15/2010	SLSMC	$898.83
12/15/2010	RHCSMC	$27.10
12/15/2010	DCIA-PEN	$42.74
12/15/2010	LISMC	$507.41
1/14/2011	LISMC	$363.89
1/14/2011	RHCSMCR	($72.96)
1/14/2011	RHCSMCR	($70.92)
1/14/2011	DCIA-PEN	$170.11
1/14/2011	LISMCR	($713.00)
1/14/2011	LISMCR	($692.99)
1/14/2011	RHCSMC	$24.10
1/14/2011	SLSMC	$607.71
1/14/2011	HCSMC	$1,238.09
1/14/2011	SLSMCR	($1,143.63)
1/14/2011	SLSMCR	($1,111.54)
1/14/2011	HCSMCR	($2,347.52)
1/14/2011	HCSMCR	($2,281.63)
2/15/2011	HCSMCR	($2,347.52)
2/15/2011	HCSMCR	($2,281.63)
2/15/2011	SLSMCR	($1,143.63)
2/15/2011	SLSMCR	($1,111.54)
2/15/2011	HCSMC	$1,238.09
2/15/2011	SLSMC	$607.71
2/15/2011	LISMCR	($713.00)
2/15/2011	LISMCR	($692.99)
2/15/2011	DCIA-PEN	$87.79

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Date	Description	Amount
2/15/2011	RHCSMCR	($72.96)
2/15/2011	RHCSMCR	($70.92)
2/15/2011	LISMC	$363.89
2/15/2011	RHCSMC	$24.10
3/15/2011	RHCSMC	$24.10
3/15/2011	LISMC	$363.89
3/15/2011	RHCSMCR	($72.96)
3/15/2011	RHCSMCR	($70.92)
3/15/2011	LISMCR	($713.00)
3/15/2011	LISMCR	($692.99)
3/15/2011	SLSMC	$607.71
3/15/2011	HCSMC	$1,238.09
3/15/2011	SLSMCR	($1,143.63)
3/15/2011	SLSMCR	($1,111.54)
3/15/2011	HCSMCR	($2,347.52)
3/15/2011	HCSMCR	($2,281.63)
4/15/2011	HCSMC	$1,202.47
4/15/2011	SLSMC	$613.54
4/15/2011	LISMC	$398.49
4/15/2011	RHCSMC	$24.44
5/13/2011	RHCSMC	$24.44
5/13/2011	LISMC	$398.49
5/13/2011	SLSMC	$613.54
5/13/2011	HCSMC	$1,202.47
6/15/2011	HCSMC	$1,202.47
6/15/2011	SLSMC	$613.54
6/15/2011	DCIA-PEN	$0.56
6/15/2011	LISMC	$398.49
6/15/2011	RHCSMC	$24.44
7/15/2011	RHCSMC	$28.14
7/15/2011	LISMC	$469.91
7/15/2011	RHCSMCR	($113.04)
7/15/2011	DCIA-PEN	$0.52
7/15/2011	HCSMC	$1,201.54
7/15/2011	LISMCR	($1,887.82)
7/15/2011	SLSMC	$610.90
7/15/2011	HCSMCR	($4,827.08)
7/15/2011	SLSMCR	($2,454.25)
8/15/2011	SLSMCR	($2,454.25)
8/15/2011	HCSMCR	($4,827.08)
8/15/2011	SLSMC	$610.90
8/15/2011	LISMCR	($1,887.82)
8/15/2011	HCSMC	$1,201.54
8/15/2011	RHCSMCR	($113.04)

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Date	Description	Amount
8/15/2011	LISMC	$469.91
8/15/2011	RHCSMC	$28.14
9/15/2011	RHCSMC	$28.14
9/15/2011	SLSMC	$610.90
9/15/2011	LISMC	$469.91
9/15/2011	RHCSMCR	($113.04)
9/15/2011	HCSMC	$1,201.54
9/15/2011	LISMCR	($1,887.82)
9/15/2011	HCSMCR	($4,827.08)
9/15/2011	SLSMCR	($2,454.25)
10/14/2011	LISMC	$590.36
10/14/2011	LATE499Q	$200.00
10/14/2011	HCSMC	$1,197.49
10/14/2011	SLSMC	$621.83
10/14/2011	RHCSMC	$24.27
11/15/2011	RHCSMC	$24.27
11/15/2011	SLSMC	$621.83
11/15/2011	HCSMC	$1,197.49
11/15/2011	LISMC	$590.36
12/15/2011	LISMC	$590.36
12/15/2011	HCSMC	$1,197.49
12/15/2011	SLSMC	$621.83
12/15/2011	RHCSMC	$24.27
1/13/2012	RHCSMC	$26.84
1/13/2012	SLSMC	$643.32
1/13/2012	HCSMC	$1,265.90
1/13/2012	LATE499Q	$300.00
1/13/2012	LISMC	$694.57
2/15/2012	LISMC	$694.57
2/15/2012	LATE499Q	$100.00
2/15/2012	HCSMC	$1,265.90
2/15/2012	RHCSMC	$26.84
2/15/2012	SLSMC	$643.32
3/15/2012	SLSMC	$643.32
3/15/2012	RHCSMC	$26.84
3/15/2012	HCSMC	$1,265.90
3/15/2012	LATE499Q	$100.00
3/15/2012	LISMC	$694.57
4/13/2012	LISMC	$661.39
4/13/2012	LATE499Q	$300.00
4/13/2012	LATE499Q	$100.00
4/13/2012	HCSMC	$1,212.64
4/13/2012	RHCSMC	$39.41
4/13/2012	SLSMC	$655.41

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Date	Description	Amount
5/15/2012	SLSMC	$655.41
5/15/2012	RHCSMC	$39.41
5/15/2012	HCSMC	$1,212.64
5/15/2012	LATE499Q	$100.00
5/15/2012	LATE499Q	$100.00
5/15/2012	LISMC	$661.39
6/15/2012	LISMC	$661.39
6/15/2012	LATE499Q	$100.00
6/15/2012	LATE499Q	$100.00
6/15/2012	HCSMC	$1,212.64
6/15/2012	RHCSMC	$39.41
6/15/2012	DCIA-PEN	$14.45
6/15/2012	SLSMC	$655.41
7/13/2012	SLSMC	$594.63
7/13/2012	DCIA-PEN	$13.05
7/13/2012	RHCSMC	$32.43
7/13/2012	HCSMC	$1,200.09
7/13/2012	LATE499Q	$300.00
7/13/2012	LATE499Q	$100.00
7/13/2012	LATE499Q	$100.00
7/13/2012	LISMC	$524.96
7/13/2012	LATE499A	$400.00
8/15/2012	LATE499A	$100.00
8/15/2012	LISMC	$524.96
8/15/2012	LATE499Q	$100.00
8/15/2012	LATE499Q	$100.00
8/15/2012	LATE499Q	$100.00
8/15/2012	HCSMC	$1,200.09
8/15/2012	RHCSMC	$32.43
8/15/2012	DCIA-PEN	$101.62
8/15/2012	SLSMC	$594.63
9/14/2012	SLSMC	$594.63
9/14/2012	DCIA-PEN	$98.56
9/14/2012	RHCSMC	$32.43
9/14/2012	HCSMC	$1,200.09
9/14/2012	LATE499Q	$100.00
9/14/2012	LATE499Q	$100.00
9/14/2012	LATE499Q	$100.00
9/14/2012	LISMC	$524.96
9/14/2012	LATE499A	$100.00
10/15/2012	LATE499A	$100.00
10/15/2012	LISMC	$710.26
10/15/2012	HCSMC	$1,202.13
10/15/2012	LATE499Q	$300.00

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Date	Description	Amount
10/15/2012	LATE499Q	$100.00
10/15/2012	LATE499Q	$100.00
10/15/2012	LATE499Q	$100.00
10/15/2012	RHCSMC	$35.51
10/15/2012	DCIA-PEN	$168.35
10/15/2012	SLSMC	$618.39
11/15/2012	DCIA-PEN	$186.69
11/15/2012	RHCSMC	$35.51
11/15/2012	SLSMC	$618.39
11/15/2012	LATE499Q	$100.00
11/15/2012	LATE499Q	$100.00
11/15/2012	LATE499Q	$100.00
11/15/2012	LATE499Q	$100.00
11/15/2012	HCSMC	$1,202.13
11/15/2012	LISMC	$710.26
11/15/2012	LATE499A	$100.00
12/14/2012	LATE499A	$100.00
12/14/2012	HCSMC	$1,202.13
12/14/2012	LATE499Q	$100.00
12/14/2012	LATE499Q	$100.00
12/14/2012	LATE499Q	$100.00
12/14/2012	LATE499Q	$100.00
12/14/2012	SLSMC	$618.39
12/14/2012	RHCSMC	$35.51
12/14/2012	DCIA-PEN	$185.36
12/14/2012	LISMC	$710.26
1/15/2013	LISMC	$536.99
1/15/2013	DCIA-PEN	$270.14
1/15/2013	SLSMC	$626.09
1/15/2013	RHCSMC	$32.25
1/15/2013	LATE499Q	$300.00
1/15/2013	LATE499Q	$100.00
1/15/2013	LATE499Q	$100.00
1/15/2013	LATE499Q	$100.00
1/15/2013	LATE499Q	$100.00
1/15/2013	HCSMC	$1,215.76
1/15/2013	LATE499A	$100.00
2/15/2013	LATE499A	$100.00
2/15/2013	HCSMC	$1,215.76
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00

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Date	Description	Amount
2/15/2013	RHCSMC	$32.25
2/15/2013	SLSMC	$626.09
2/15/2013	DCIA-PEN	$285.70
2/15/2013	LISMC	$536.99
3/15/2013	LISMC	$536.99
3/15/2013	DCIA-PEN	$274.34
3/15/2013	SLSMC	$626.09
3/15/2013	RHCSMC	$32.25
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	HCSMC	$1,215.76
3/15/2013	LATE499A	$100.00
	Pre-petition Claim Amount =	$37,044.80

EXHIBIT L

UniPoint Enhanced Services, Inc. (825974)
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Pre-petition Charges

Date	Description	Amount
1/15/2007	HCSMADJ	$1,120.61
1/15/2007	LISMADJ	$208.17
1/15/2007	RHCSMADJ	$15.77
1/15/2007	SLSMADJ	$584.37
1/15/2007	LISMC	$206.59
1/15/2007	HCSMC	$1,177.25
1/15/2007	SLSMC	$557.53
1/15/2007	RHCSMC	$46.16
1/15/2007	LATE499Q	$100.00
2/15/2007	RHCSMC	$46.16
2/15/2007	SLSMC	$557.53
2/15/2007	HCSMC	$1,177.25
2/15/2007	LISMC	$206.59
2/15/2007	SLSMADJ	$584.37
2/15/2007	RHCSMADJ	$15.77
2/15/2007	LISMADJ	$208.17
2/15/2007	HCSMADJ	$1,120.61
3/15/2007	HCSMADJ	$1,120.61
3/15/2007	LISMADJ	$208.17
3/15/2007	RHCSMADJ	$15.77
3/15/2007	SLSMADJ	$584.37
3/15/2007	LISMC	$206.59
3/15/2007	HCSMC	$1,177.25
3/15/2007	LATEPAY	$21.37
3/15/2007	SLSMC	$557.53
3/15/2007	RHCSMC	$46.16
3/30/2007	PAYMENT	($7,932.90)
4/13/2007	HCSMC	$869.62
4/13/2007	LISMC	$157.14
4/13/2007	LATEPAY	$22.61
4/13/2007	RHCSMC	$33.36
4/13/2007	SLSMC	$402.91
4/16/2007	PAYMENT	($3,937.82)
5/15/2007	LISMC	$157.14
5/15/2007	HCSMC	$869.62
5/15/2007	SLSMC	$402.91
5/15/2007	RHCSMC	$33.36
6/4/2007	PAYMENT	($5,423.46)
6/15/2007	HCSMC	$869.62
6/15/2007	LISMC	$157.14
6/15/2007	LATEPAY	$10.00
6/15/2007	RHCSMC	$33.36
6/15/2007	SLSMC	$402.91
7/13/2007	SLSMC	$429.97

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Date	Description	Amount
7/13/2007	RHCSMC	$36.28
7/13/2007	LISMC	$159.66
7/13/2007	HCSMC	$1,070.39
7/13/2007	HCSMADJ	$6,312.48
7/13/2007	LISMADJ	$941.59
7/13/2007	SLSMADJ	$2,535.70
7/13/2007	RHCSMADJ	$213.96
8/15/2007	RHCSMADJ	$213.96
8/15/2007	SLSMADJ	$2,535.70
8/15/2007	LISMADJ	$941.59
8/15/2007	HCSMADJ	$6,312.48
8/15/2007	LISMC	$159.66
8/15/2007	HCSMC	$1,070.39
8/15/2007	RHCSMC	$36.28
8/15/2007	SLSMC	$429.97
8/20/2007	PAYMENT	($10,698.27)
9/14/2007	HCSMADJ	$6,312.48
9/14/2007	LISMADJ	$941.59
9/14/2007	SLSMADJ	$2,535.70
9/14/2007	RHCSMADJ	$213.96
9/14/2007	LATEPAY	$10.16
9/14/2007	LISMC	$159.66
9/14/2007	HCSMC	$1,070.39
9/14/2007	SLSMC	$429.97
9/14/2007	RHCSMC	$36.28
9/20/2007	PAYMENT	($11,700.03)
10/15/2007	PAYMENT	($11,710.19)
10/15/2007	LISMC	$425.66
10/15/2007	LATEPAY	$13.34
10/15/2007	RHCSMC	$53.95
10/15/2007	SLSMC	$969.97
10/15/2007	HCSMC	$2,115.08
10/15/2007	LATE499Q	$100.00
11/15/2007	HCSMC	$2,115.08
11/15/2007	RHCSMC	$53.95
11/15/2007	SLSMC	$969.97
11/15/2007	LISMC	$425.66
12/7/2007	PAYMENT	($3,678.00)
12/14/2007	LISMC	$425.66
12/14/2007	SLSMC	$969.97
12/14/2007	RHCSMC	$53.95
12/14/2007	HCSMC	$2,115.08
12/27/2007	PAYMENT	($3,564.66)
1/15/2008	SLSMC	$384.65

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Date	Description	Amount
1/15/2008	HCSMC	$750.92
1/15/2008	RHCSMC	$15.93
1/15/2008	LISMC	$155.04
1/28/2008	PAYMENT	($3,564.66)
2/15/2008	SLSMC	$384.65
2/15/2008	LISMC	$155.04
2/15/2008	RHCSMC	$15.93
2/15/2008	HCSMC	$750.92
2/19/2008	PAYMENT	($1,306.54)
3/14/2008	HCSMC	$750.92
3/14/2008	RHCSMC	$15.93
3/14/2008	LISMC	$155.04
3/14/2008	SLSMC	$384.65
4/7/2008	PAYMENT	($1,306.54)
4/15/2008	LISMC	$125.86
4/15/2008	RHCSMC	$37.39
4/15/2008	HCSMC	$715.11
4/15/2008	LATE499Q	$300.00
4/15/2008	SLSMC	$331.56
4/21/2008	PAYMENT	($1,306.54)
5/15/2008	HCSMC	$715.11
5/15/2008	RHCSMC	$37.39
5/15/2008	LISMC	$125.86
5/15/2008	SLSMC	$331.56
6/3/2008	PAYMENT	($1,509.92)
6/13/2008	LISMC	$125.86
6/13/2008	RHCSMC	$37.39
6/13/2008	HCSMC	$715.11
6/13/2008	SLSMC	$331.56
6/16/2008	PAYMENT	($1,209.92)
7/11/2008	PAYMENT	($1,209.92)
7/15/2008	HCSMC	$470.27
7/15/2008	LISMCR	($219.58)
7/15/2008	SLSMCR	($588.90)
7/15/2008	RHCSMC	$21.19
7/15/2008	LISMC	$82.94
7/15/2008	HCSMCR	($1,244.96)
7/15/2008	SLSMC	$222.45
7/15/2008	RHCSMCR	($56.11)
8/15/2008	RHCSMCR	($56.11)
8/15/2008	SLSMC	$222.45
8/15/2008	HCSMCR	($1,244.96)
8/15/2008	LISMC	$82.94
8/15/2008	RHCSMC	$21.19

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Date	Description	Amount
8/15/2008	SLSMCR	($588.90)
8/15/2008	LISMCR	($219.58)
8/15/2008	HCSMC	$470.27
9/15/2008	HCSMC	$470.27
9/15/2008	LISMCR	($219.58)
9/15/2008	SLSMCR	($588.90)
9/15/2008	RHCSMC	$21.19
9/15/2008	LISMC	$82.94
9/15/2008	HCSMCR	($1,244.96)
9/15/2008	SLSMC	$222.45
9/15/2008	RHCSMCR	($56.11)
10/15/2008	SLSMC	$107.37
10/15/2008	LISMC	$38.93
10/15/2008	RHCSMC	$10.19
10/15/2008	HCSMC	$217.79
11/14/2008	HCSMC	$217.79
11/14/2008	RHCSMC	$10.19
11/14/2008	LISMC	$38.93
11/14/2008	CR-BAL	$2,815.26
11/14/2008	SLSMC	$107.37
12/15/2008	SLSMC	$107.37
12/15/2008	RHCSMC	$10.19
12/15/2008	LISMC	$38.93
12/15/2008	HCSMC	$217.79
1/15/2009	LISMC	$11.17
1/15/2009	RHCSMC	$1.91
1/15/2009	SLSMC	$29.73
1/15/2009	HCSMC	$53.86
2/13/2009	HCSMC	$53.86
2/13/2009	SLSMC	$29.73
2/13/2009	RHCSMC	$1.91
2/13/2009	LISMC	$11.17
2/23/2009	PAYMENT	($96.67)
3/13/2009	LISMC	$11.17
3/13/2009	RHCSMC	$1.91
3/13/2009	SLSMC	$29.73
3/13/2009	HCSMC	$53.86
3/23/2009	PAYMENT	($96.67)
4/15/2009	LISMC	$12.14
4/15/2009	HCSMC	$65.11
4/15/2009	SLSMC	$32.45
4/15/2009	RHCSMC	$4.08
5/14/2009	PAYMENT	($96.67)
5/15/2009	SLSMC	$32.45

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Date	Description	Amount
5/15/2009	LISMC	$12.14
5/15/2009	RHCSMC	$4.08
5/15/2009	HCSMC	$65.11
6/15/2009	HCSMC	$65.11
6/15/2009	RHCSMC	$4.08
6/15/2009	LISMC	$12.14
6/15/2009	DCIA-PEN	$0.65
6/15/2009	SLSMC	$32.45
7/10/2009	PAYMENT	($113.78)
7/10/2009	PAYMENT	($113.78)
7/15/2009	LISMCR	($1,296.21)
7/15/2009	SLSMCR	($3,044.65)
7/15/2009	DCIA-PEN	$0.52
7/15/2009	HCSMCR	($6,407.25)
7/15/2009	RHCSMCR	($314.66)
7/20/2009	PAYMENT	($114.43)
11/13/2009	CR-BAL-ADJ	($2,815.26)
7/15/2010	LATE499A	$400.00
8/13/2010	LATE499A	$100.00
9/15/2010	LATE499A	$100.00
10/15/2010	LATE499A	$100.00
11/15/2010	LATE499A	$100.00
12/15/2010	LATE499A	$100.00
1/14/2011	LATE499A	$100.00
2/15/2011	LATE499A	$100.00
3/15/2011	LATE499A	$100.00
4/15/2011	LATE499A	$100.00
5/13/2011	LATE499A	$100.00
6/15/2011	LATE499A	$100.00
7/15/2011	LATE499A	$200.00
7/15/2011	LATE499A	$100.00
7/15/2011	LISMC	$118.04
7/15/2011	SLSMADJ	$8,183.42
7/15/2011	RHCSMC	$7.07
7/15/2011	HCSMADJ	$16,095.37
7/15/2011	HCSMC	$301.83
7/15/2011	RHCSMADJ	$376.91
7/15/2011	LISMADJ	$6,294.73
7/15/2011	SLSMC	$153.46
8/15/2011	SLSMC	$153.46
8/15/2011	LISMADJ	$6,294.73
8/15/2011	RHCSMADJ	$376.91
8/15/2011	HCSMC	$301.83
8/15/2011	HCSMADJ	$16,095.37

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Date	Description	Amount
8/15/2011	RHCSMC	$7.07
8/15/2011	SLSMADJ	$8,183.42
8/15/2011	LISMC	$118.04
8/15/2011	LATE499A	$100.00
9/15/2011	LATE499A	$100.00
9/15/2011	SLSMADJ	$8,183.42
9/15/2011	RHCSMC	$7.07
9/15/2011	SLSMC	$153.46
9/15/2011	DCIA-PEN	$111.52
9/15/2011	HCSMADJ	$16,095.37
9/15/2011	HCSMC	$301.83
9/15/2011	RHCSMADJ	$376.91
9/15/2011	LISMADJ	$6,294.73
9/15/2011	LISMC	$118.04
10/14/2011	LISMC	$1,948.48
10/14/2011	HCSMC	$3,952.32
10/14/2011	LATE499Q	$300.00
10/14/2011	DCIA-PEN	$104.35
10/14/2011	SLSMC	$2,052.35
10/14/2011	RHCSMC	$80.09
10/14/2011	LATE499A	$100.00
11/15/2011	LATE499A	$100.00
11/15/2011	RHCSMC	$80.09
11/15/2011	SLSMC	$2,052.35
11/15/2011	DCIA-PEN	$953.37
11/15/2011	LATE499Q	$100.00
11/15/2011	HCSMC	$3,952.32
11/15/2011	LISMC	$1,948.48
12/15/2011	LISMC	$1,948.48
12/15/2011	HCSMC	$3,952.32
12/15/2011	LATE499Q	$100.00
12/15/2011	DCIA-PEN	$1,028.10
12/15/2011	SLSMC	$2,052.35
12/15/2011	RHCSMC	$80.09
12/15/2011	LATE499A	$100.00
1/13/2012	LATE499A	$100.00
1/13/2012	RHCSMC	$93.50
1/13/2012	SLSMC	$2,240.85
1/13/2012	DCIA-PEN	$1,252.32
1/13/2012	LATE499Q	$300.00
1/13/2012	LATE499Q	$100.00
1/13/2012	HCSMC	$4,409.43
1/13/2012	LISMC	$2,419.36
2/15/2012	LISMC	$2,419.36

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Date	Description	Amount
2/15/2012	HCSMC	$4,409.43
2/15/2012	RHCSMC	$93.50
2/15/2012	LATE499Q	$100.00
2/15/2012	LATE499Q	$100.00
2/15/2012	DCIA-PEN	$1,277.14
2/15/2012	SLSMC	$2,240.85
2/15/2012	LATE499A	$100.00
3/15/2012	LATE499A	$100.00
3/15/2012	SLSMC	$2,240.85
3/15/2012	DCIA-PEN	$1,134.90
3/15/2012	LATE499Q	$100.00
3/15/2012	LATE499Q	$100.00
3/15/2012	RHCSMC	$93.50
3/15/2012	HCSMC	$4,409.43
3/15/2012	LISMC	$2,419.36
4/13/2012	LISMC	$2,303.79
4/13/2012	HCSMC	$4,223.95
4/13/2012	RHCSMC	$137.29
4/13/2012	LATE499Q	$300.00
4/13/2012	LATE499Q	$100.00
4/13/2012	LATE499Q	$100.00
4/13/2012	DCIA-PEN	$1,277.70
4/13/2012	SLSMC	$2,282.95
4/13/2012	LATE499A	$100.00
5/15/2012	SLSMC	$2,282.95
5/15/2012	DCIA-PEN	$1,422.88
5/15/2012	LATE499Q	$100.00
5/15/2012	LATE499Q	$100.00
5/15/2012	RHCSMC	$137.29
5/15/2012	HCSMC	$4,223.95
5/15/2012	LISMC	$2,303.79
5/15/2012	LATE499A	$100.00
6/15/2012	LATE499A	$100.00
6/15/2012	LISMC	$2,303.79
6/15/2012	HCSMC	$4,223.95
6/15/2012	RHCSMC	$137.29
6/15/2012	LATE499Q	$100.00
6/15/2012	LATE499Q	$100.00
6/15/2012	DCIA-PEN	$1,719.60
6/15/2012	SLSMC	$2,282.95
7/13/2012	DCIA-PEN	$1,479.76
7/13/2012	LATE499Q	$100.00
7/13/2012	LATE499Q	$100.00
7/13/2012	HCSMADJ	$12,041.45

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Date	Description	Amount
7/13/2012	LISMADJ	$5,267.35
7/13/2012	RHCSMADJ	$325.38
7/13/2012	SLSMADJ	$5,966.42
7/13/2012	LATE499A	$400.00
7/13/2012	LATE499A	$100.00
8/10/2012	DCIA-TRAN	($139,336.92)
8/15/2012	DCIA-PEN	$1,711.81
8/15/2012	LATE499A	$100.00
8/15/2012	LATE499A	$100.00
8/15/2012	SLSMADJ	$5,966.42
8/15/2012	RHCSMADJ	$325.38
8/15/2012	LISMADJ	$5,267.35
8/15/2012	HCSMADJ	$12,041.45
8/15/2012	LATE499Q	$100.00
8/15/2012	LATE499Q	$100.00
9/14/2012	HCSMADJ	$12,041.45
9/14/2012	LATE499Q	$100.00
9/14/2012	LATE499Q	$100.00
9/14/2012	LISMADJ	$5,267.35
9/14/2012	RHCSMADJ	$325.38
9/14/2012	SLSMADJ	$5,966.42
9/14/2012	LATE499A	$100.00
9/14/2012	LATE499A	$100.00
9/14/2012	DCIA-PEN	$440.24
10/15/2012	DCIA-PEN	$913.60
10/15/2012	LATE499A	$100.00
10/15/2012	LATE499A	$100.00
10/15/2012	LISMC	$2,474.02
10/15/2012	RHCSMC	$123.69
10/15/2012	SLSMC	$2,154.02
10/15/2012	LATE499Q	$300.00
10/15/2012	LATE499Q	$100.00
10/15/2012	LATE499Q	$100.00
10/15/2012	HCSMC	$4,187.33
11/15/2012	HCSMC	$4,187.33
11/15/2012	LATE499Q	$100.00
11/15/2012	LATE499Q	$100.00
11/15/2012	LATE499Q	$100.00
11/15/2012	SLSMC	$2,154.02
11/15/2012	RHCSMC	$123.69
11/15/2012	LATE499A	$100.00
11/15/2012	LATE499A	$100.00
11/15/2012	DCIA-PEN	$1,188.21
11/15/2012	LISMC	$2,474.02

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Date	Description	Amount
12/14/2012	LISMC	$2,474.02
12/14/2012	DCIA-PEN	$1,242.75
12/14/2012	LATE499A	$100.00
12/14/2012	LATE499A	$100.00
12/14/2012	RHCSMC	$123.69
12/14/2012	SLSMC	$2,154.02
12/14/2012	LATE499Q	$100.00
12/14/2012	LATE499Q	$100.00
12/14/2012	LATE499Q	$100.00
12/14/2012	HCSMC	$4,187.33
1/2/2013	DCIA-TRAN	($65,850.90)
1/15/2013	DCIA-PEN	$1,348.01
1/15/2013	LISMC	$1,870.47
1/15/2013	HCSMC	$4,234.80
1/15/2013	LATE499Q	$300.00
1/15/2013	LATE499Q	$100.00
1/15/2013	LATE499Q	$100.00
1/15/2013	LATE499Q	$100.00
1/15/2013	SLSMC	$2,180.82
1/15/2013	RHCSMC	$112.34
1/15/2013	LATE499A	$100.00
1/15/2013	LATE499A	$100.00
2/4/2013	DCIA-TRAN	($25,199.54)
2/15/2013	LISMC	$1,870.47
2/15/2013	DCIA-PEN	$737.00
2/15/2013	LATE499A	$100.00
2/15/2013	LATE499A	$100.00
2/15/2013	SLSMC	$2,180.82
2/15/2013	HCSMC	$4,234.80
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	RHCSMC	$112.34
3/5/2013	DCIA-TRAN	($25,182.75)
3/15/2013	DCIA-PEN	$484.26
3/15/2013	LFCR	($100.00)
3/15/2013	LFCR	($100.00)
3/15/2013	LISMC	$1,870.47
3/15/2013	RHCSMC	$112.34
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	HCSMC	$4,234.80
3/15/2013	SLSMC	$2,180.82

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Date	Description	Amount
3/15/2013	LATE499A	$100.00
3/15/2013	LATE499A	$100.00
4/2/2013	DCIA-TRAN	($9,903.78)
4/15/2013	Nov 2010Q Adjustments	$135.21
4/15/2013	Revised 2012 AQ True-up Credits	($134.57)
4/15/2013	Reversal of Outstanding DCIA Balance	$265,473.89
May 2013	Nov 2010Q Adjustments	$135.21
May 2013	Revised 2012 AQ True-up Credits	($134.57)
Jun 2013	Nov 2010Q Adjustments	$135.21
Jun 2013	Revised 2012 AQ True-up Credits	($134.57)
3rd Qtr 2013	2013 True-up Adjustment (based on Estimate)	$27,167.55
4th Qtr 2013	Reversal of original 2013 AQ true-up	($27,167.55)
4th Qtr 2013	2013 AQ True-up Credit (2013-A rec'd 7/26/13)	($33,780.66)
	Pre-petition Balance =	**$277,911.11**

EXHIBIT M

nWire, LLC (828422)
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Pre-petition Proof of Claim

Date	Description	Amount
7/15/2011	LATE499A	$400.00
8/15/2011	LATE499A	$100.00
9/15/2011	LATE499A	$100.00
9/15/2011	DCIA-PEN	$2.29
10/14/2011	DCIA-PEN	$2.15
10/14/2011	LATE499A	$100.00
11/15/2011	LATE499A	$100.00
11/15/2011	DCIA-PEN	$10.14
12/15/2011	DCIA-PEN	$6.82
12/15/2011	LATE499A	$100.00
1/13/2012	LATE499A	$100.00
1/13/2012	DCIA-PEN	$8.18
2/15/2012	DCIA-PEN	$10.81
2/15/2012	LATE499A	$100.00
3/15/2012	LATE499A	$100.00
3/15/2012	DCIA-PEN	$9.70
4/13/2012	DCIA-PEN	$11.19
4/13/2012	LATE499A	$100.00
5/15/2012	LATE499A	$100.00
5/15/2012	DCIA-PEN	$12.39
6/15/2012	DCIA-PEN	$15.65
6/15/2012	LATE499A	$100.00
7/13/2012	LATE499A	$200.00
7/13/2012	LATE499A	$100.00
7/13/2012	DCIA-PEN	$13.30
8/15/2012	DCIA-PEN	$17.68
8/15/2012	LATE499A	$100.00
9/14/2012	LATE499A	$100.00
9/14/2012	DCIA-PEN	$16.27
10/15/2012	DCIA-PEN	$21.20
10/15/2012	LATE499A	$100.00
10/15/2012	LISMC	$248.54
10/15/2012	HCSMC	$420.66
10/15/2012	LATE499Q	$300.00
10/15/2012	SLSMC	$216.39
10/15/2012	RHCSMC	$12.43
11/1/2012	DCIA-TRAN	($1,558.91)
11/15/2012	DCIA-PEN	$16.88
11/15/2012	LISMC	$248.54
11/15/2012	RHCSMC	$12.43
11/15/2012	SLSMC	$216.39
11/15/2012	LATE499Q	$100.00
11/15/2012	HCSMC	$420.66
11/15/2012	LATE499A	$100.00

nWire, LLC (828422)
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Date	Description	Amount
12/14/2012	LATE499A	$100.00
12/14/2012	HCSMC	$420.66
12/14/2012	LATE499Q	$100.00
12/14/2012	SLSMC	$216.39
12/14/2012	RHCSMC	$12.43
12/14/2012	LISMC	$248.54
12/14/2012	DCIA-PEN	$6.65
1/2/2013	DCIA-TRAN	($420.74)
1/15/2013	DCIA-PEN	$27.01
1/15/2013	LISMC	$187.91
1/15/2013	SLSMC	$219.09
1/15/2013	RHCSMC	$11.29
1/15/2013	LATE499Q	$300.00
1/15/2013	LATE499Q	$100.00
1/15/2013	HCSMC	$425.43
1/15/2013	LATE499A	$100.00
2/4/2013	DCIA-TRAN	($105.02)
2/15/2013	LISMC	$187.91
2/15/2013	DCIA-PEN	$41.46
2/15/2013	LATE499A	$100.00
2/15/2013	HCSMC	$425.43
2/15/2013	RHCSMC	$11.29
2/15/2013	LATE499Q	$100.00
2/15/2013	LATE499Q	$100.00
2/15/2013	SLSMC	$219.09
3/5/2013	DCIA-TRAN	($104.94)
3/15/2013	DCIA-PEN	$41.15
3/15/2013	LISMC	$187.91
3/15/2013	SLSMC	$219.09
3/15/2013	LATE499Q	$100.00
3/15/2013	LATE499Q	$100.00
3/15/2013	RHCSMC	$11.29
3/15/2013	HCSMC	$425.43
3/15/2013	LATE499A	$100.00
4/2/2013	DCIA-TRAN	($1,360.58)
4/15/2013	Reversal of Outstanding DCIA Balance	$3,550.19
3rd Qtr 2013	2013 True-up Adjustment (Estimated 2013-A Form)	$8,187.77
4th Qtr 2013	Reversal of Original 2013 True-up Adjustment	($8,187.77)
4th Qtr 2013	2013 True-up Deminimis Credit (2013-A Form rec'd 7/26/13)	($2,694.06)
	Pre-petition Balance =	**$6,722.08**

EXHIBIT N

Peering Partners Communications, LLC (828672)
Chapter 11: 03/28/2013
Western District of Texas / 13-10577-tmd
Pre-petition Charges

Date	Description	Amount
7/15/2011	HCSMC	$1,791.95
7/15/2011	SLSMC	$911.09
7/15/2011	RHCSMC	$41.96
7/15/2011	LISMC	$700.81
8/15/2011	LISMC	$700.81
8/15/2011	RHCSMC	$41.96
8/15/2011	SLSMC	$911.09
8/15/2011	HCSMC	$1,791.95
8/25/2011	PAYMENT	($3,445.81)
9/15/2011	LISMC	$700.81
9/15/2011	HCSMC	$1,791.95
9/15/2011	RHCSMC	$41.96
9/15/2011	SLSMC	$911.09
10/11/2011	PAYMENT	($3,445.81)
10/14/2011	LISMC	$1,360.52
10/14/2011	HCSMC	$2,759.69
10/14/2011	SLSMC	$1,433.04
10/14/2011	RHCSMC	$55.92
11/15/2011	RHCSMC	$55.92
11/15/2011	SLSMC	$1,433.04
11/15/2011	DCIA-PEN	$20.39
11/15/2011	HCSMC	$2,759.69
11/15/2011	LISMC	$1,360.52
12/15/2011	LISMC	$1,360.52
12/15/2011	HCSMC	$2,759.69
12/15/2011	DCIA-PEN	$19.12
12/15/2011	SLSMC	$1,433.04
12/15/2011	RHCSMC	$55.92
1/13/2012	RHCSMC	$42.78
1/13/2012	SLSMC	$1,025.15
1/13/2012	DCIA-PEN	$131.22
1/13/2012	HCSMC	$2,017.24
1/13/2012	LISMC	$1,106.82
2/15/2012	LISMC	$1,106.82
2/15/2012	HCSMC	$2,017.24
2/15/2012	RHCSMC	$42.78
2/15/2012	DCIA-PEN	$257.37
2/15/2012	SLSMC	$1,025.15
3/15/2012	SLSMC	$1,025.15
3/15/2012	DCIA-PEN	$235.79
3/15/2012	RHCSMC	$42.78
3/15/2012	HCSMC	$2,017.24
3/15/2012	LISMC	$1,106.82
4/13/2012	LISMC	$746.02

Peering Partners Communications, LLC (828672)
Chapter 11: 03/28/2013
Western District of Texas / 13-10577-tmd
Pre-petition Charges

Date	Description	Amount
4/13/2012	HCSMC	$1,367.81
4/13/2012	RHCSMC	$44.46
4/13/2012	LATE499Q	$200.00
4/13/2012	DCIA-PEN	$307.54
4/13/2012	SLSMC	$739.27
5/15/2012	SLSMC	$739.27
5/15/2012	DCIA-PEN	$323.55
5/15/2012	RHCSMC	$44.46
5/15/2012	HCSMC	$1,367.81
5/15/2012	LISMC	$746.02
5/21/2012	DCIA-TRAN	($21,468.92)
6/15/2012	DCIA-PEN	$342.87
6/15/2012	MANADJDB	$7.09
6/15/2012	SLSMC	$739.27
6/15/2012	LISMC	$746.02
6/15/2012	HCSMC	$1,367.81
6/15/2012	LPCR	($63.70)
6/15/2012	LPCR	($7.09)
6/15/2012	RHCSMC	$44.46
7/13/2012	RHCSMC	$38.91
7/13/2012	HCSMC	$1,440.13
7/13/2012	LATE499Q	$300.00
7/13/2012	LISMCR	($6,062.86)
7/13/2012	LISMC	$629.96
7/13/2012	SLSMCR	($6,867.51)
7/13/2012	SLSMC	$713.57
7/13/2012	DCIA-PEN	$182.47
7/13/2012	HCSMCR	($13,860.04)
7/13/2012	RHCSMCR	($374.52)
8/15/2012	SLSMC	$713.57
8/15/2012	LISMC	$629.96
8/15/2012	LATE499Q	$100.00
8/15/2012	HCSMC	$1,440.13
8/15/2012	RHCSMC	$38.91
9/14/2012	RHCSMC	$38.91
9/14/2012	HCSMC	$1,440.13
9/14/2012	LISMC	$629.96
9/14/2012	SLSMC	$713.57
10/15/2012	DCIA-PEN	$5.22
10/15/2012	LISMC	$820.61
10/15/2012	HCSMC	$1,388.90
10/15/2012	RHCSMC	$41.03
10/15/2012	SLSMC	$714.47
11/15/2012	SLSMC	$714.47

EXHIBIT O

Peering Partners Communications, LLC (828672)
Chapter 11: 03/28/2013
Western District of Texas / 13-10577-tmd
Pre-petition Charges

Date	Description	Amount
11/15/2012	RHCSMC	$41.03
11/15/2012	HCSMC	$1,388.90
11/15/2012	DCIA-PEN	$21.40
11/15/2012	LISMC	$820.61
12/14/2012	LISMC	$820.61
12/14/2012	DCIA-PEN	$33.63
12/14/2012	HCSMC	$1,388.90
12/14/2012	RHCSMC	$41.03
12/14/2012	SLSMC	$714.47
1/15/2013	SLSMC	$285.14
1/15/2013	RHCSMC	$14.69
1/15/2013	HCSMC	$553.70
1/15/2013	DCIA-PEN	$120.55
1/15/2013	LISMC	$244.56
2/15/2013	LISMC	$244.56
2/15/2013	DCIA-PEN	$136.23
2/15/2013	HCSMC	$553.70
2/15/2013	RHCSMC	$14.69
2/15/2013	SLSMC	$285.14
3/15/2013	SLSMC	$285.14
3/15/2013	RHCSMC	$14.69
3/15/2013	HCSMC	$553.70
3/15/2013	DCIA-PEN	$140.50
3/15/2013	LISMC	$244.56
4/15/2013	Reversal of Outstanding DCIA Balance	$16,144.70
	Pre-petition Claim Amount =	**$32,523.98**

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Not for Publication

In re	Chapter 11
EMPIRE ONE TELECOMMUNICATIONS, INC. *et al.*, Debtors.	Case No. 01-11894 (AJG)

DECISION AND ORDER DENYING THAT PORTION OF DEBTORS' THIRD OMNIBUS OBJECTION WHICH OBJECTED TO THE ADMINISTRATIVE CLAIM FILED BY UNIVERSAL SERVICE ADMINISTRATIVE COMPANY (CLAIM # 69)

Empire One Telecommunications, Inc. ("EOT"), Sonus Communications, Inc., EOT Telecommunications of Canada, Inc., Empire One Power, Inc. and Sonus Communication Holdings, Inc. ("Holdings") (collectively, the "Debtors") commenced cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Aside from Holdings which filed its bankruptcy petition on March 26, 2002, the other Debtors filed their bankruptcy petitions on April 2, 2001. On April 24, 2001, an Official Committee of Unsecured Creditors (the "Committee") was appointed in these cases.

The Debtors filed their First Amended Plan of Reorganization on July 1, 2002, as amended on September 10, 2002 (the "Plan"). They also filed Debtors' Disclosure Statement dated July 1, 2002, as amended on September 10, 2002 (the "Disclosure Statement"). On September 11, 2002, this Court approved the Disclosure Statement and entered an Order Approving Disclosure Statement, Approving Voting and Solicitation Procedures, and Establishing Date and Procedure for Confirmation Hearing.

Pursuant to an order dated December 5, 2002, this Court confirmed the Plan. Pursuant to the terms of the Plan, an initial distribution (the "Initial Distribution") of a five percent (5%) dividend was made to holders of unsecured claims, with those claimants entitled to a subsequent distribution upon certain events. Aside for a reserve maintained for disputed claims, the Initial Distribution was made over the course of the month of January and was completed on January 31, 2003 (the "Effective Date"). Under the terms of the Plan, holders of administrative claims are entitled to payment in cash in the amount of their claim on or within ten (10) days after the later of the Effective Date of the Plan or when the administrative claim is deemed allowed.

Universal Service Administrative Company ("Universal") administers the Universal Service Fund (the "Fund") as directed by the Federal Communications Commission (the "FCC"). Pursuant to the Telecommunications Act of 1996, all telecommunications companies in the United States make a mandatory contribution of a percentage of their interstate and international end-user telecommunication revenue to the Fund. The Fund is used to financially assist certain telecommunications service providers that provide service to certain designated areas such as low income, rural health care, schools and libraries.

In these cases, the Court set September 30, 2002 as the last date for filing requests for administrative expense claims (the "Administrative Bar Date"). On September 26, 2002, Universal filed an administrative proof of claim (the "Fund Claim"), in an unliquidated amount, on account of certain unpaid federal Universal Service Fund obligations of the Debtors incurred post-petition. The amount of the claim was listed as "unknown."

On January 29, 2003, the Debtors filed their Third Omnibus Objection to Claims (the "Omnibus Objection"). Included in the claims to which the Debtors objected was Universal's Fund Claim. In the Omnibus Objection, the Debtors sought to expunge and disallow Universal's Fund Claim

because the Debtors contend they have no liability to Universal.

As Universal had also filed a separate proof of claim asserting certain other amounts due pre-petition, it was a pre-petition creditor, and as such, Universal was served with a copy of the Debtors' Plan and Disclosure Statement. In the Disclosure Statement, the Debtors set forth their belief that they were current on amounts owed to administrative creditors. The Debtors further estimated that they estimated the aggregate amount of unpaid Allowed Administrative Claims as of the Effective Date to approximate $375,000, consisting of legal fees and expenses owed to the Debtors' and Committee's professionals. Universal did not object to the Disclosure Statement.

As previously noted, Universal listed the amount due on its Fund Claim as "uncertain." Approximately 4 ½ months after the Administrative Bar Date and subsequent to confirmation of the Debtors' Plan and to the Debtors' objection to the Fund Claim, on February 3, 2003, Universal amended the Fund Claim and asserted it in the liquidated amount of $827,699.78.[1] On February 5, 2003, Universal also filed a response to the Debtors' Omnibus Objection. In its response, Universal, set forth the footprint which it based its settlement to administrative expense priority for its claim and attached invoices supporting the claim.

The Debtors' liability for payment of Fund obligations is incurred at the beginning of each quarter and is thereafter billed by Universal, monthly in advance, in three equal installments during that quarter. The amount of the forthcoming quarterly obligation is calculated based on revenue information

[1]Universal asserts that the Fund Claim reflects unpaid Fund obligations for July 2001 through December 2001 aggregating $346,473.09, unpaid Fund obligations for December 2002 of $37,833.07, and late payment charges relating to the July and November 2002 invoices aggregating $2,955.

submitted by the Debtors. On a quarterly and annual basis, the Debtors transmit certain reporting worksheets detailing the Debtors' relevant revenue information. Universal invoiced the Debtors for a contribution to the Fund and the calculation was based on the revenue information set forth in the relevant worksheets supplied by the Debtors. Universal also credited the Debtors account for a certain "de minimis" exception for which telecommunication providers would qualify if their Fund obligations for the previous calendar year were less than $10,000. Universal issued the de minimis exception to the Debtors' account in July 2002 based, in part, on worksheet reports provided by the Debtors for the third and fourth quarter of 2001.

On or about September 18, 2002, during a review of the Debtors' account prior to preparation of its proof of claim, Universal presumed discovered that an error had been made in previously qualifying the Debtors for the de minimis exception. As the Administrative Bar Date was approaching and to preserve its claim until it could reconcile the account balance, Universal filed a claim in an "uncertain" amount.

After reviewing the account, it was determined that the Debtors' 2001 revenue would produce support mechanism charges well above the $10,000 threshold, and for that reason the July 2002 credit was reversed and a debit adjustment was issued to the Debtors' account in the full amount of the July 2002 de minimis exception, which aggregated $346,473.09. The adjustment was reflected in the October 15, 2002 invoice issued to the Debtors. Thus, the Debtors became liable for the Fund obligations in issue, post-petition, in October 2002 after Universal reversed the previously improperly issued de minimis credit.

Universal further followed up concerning the adjustment to the de minimis credit by counseling

the Debtors' representative to detail the basis for the adjustment included in the October invoice. At that time, the Debtors' representative expressed concern as to the Debtors' ability to pay the balance but did not otherwise dispute the calculation.

The Parties Contentions

The Debtors argue that Universal's Claim should be disallowed because Universal should be equitably estopped from asserting the Fund Claim at this time. The Debtors also argue that Universal provided no benefit to the estate nor has it met its burden with respect to the allowance of its administrative claim. Finally, the Debtors urge that to the extent Universal's claim is allowed, the Debtors should be allowed to pay the amount owed over a period of time.

In addition to supporting the Debtors' arguments, the Committee argues that Universal's attempt to amend its claim is barred by res judicata and section 1141(d) of the Bankruptcy Code. The Committee also argues that Universal's amended claim should be treated as a newly filed claim. The Committee maintains that the amended claim should not relate back to the originally filed claim because Universal failed to assert its claim during the confirmation process which culminated in the confirmation of a Plan which has since become effective. The Committee contends that the claim could have easily been calculated at an earlier time.

Universal contends that its unpaid Fund Claim is entitled to administrative expense priority under sections 503(b) and 507(a)(1) of the Bankruptcy Code. First, Universal argues that, pursuant to section 503(b)(1)(B)(i) of the Bankruptcy Code, its Fund Claim is a post-petition liability of the Debtors requiring administrative expense priority without regard to benefit to the Debtors' estate. Universal alternatively argues that even if it were required to establish benefit to the estate, the unpaid

Fund obligations are actual and necessary expenses of preserving the Debtors' estate because their payment is a condition of the Debtors' maintaining their authority to operate. Universal further argues that the facts and circumstances of this case establish that "equitable estoppel" is unavailable to the Debtors. Universal maintains that the Debtors' Omnibus Objection should be denied as it relates to the Fund Claim. Further, Universal asserts that its Fund Claim should be allowed as an administrative expense of the Debtors' estate, requiring immediate payment in full under the terms of the Debtors' First Amended Plan.[1]

Discussion

Requests for allowance of administrative claims are not entitled to the same presumption of validity that is accorded to pre-petition claims filed through proofs of claim. *Fullmer v. U.S. (In re Fullmer)*, 962 F.2d 1463, 1467 (10th Cir. 1992). Instead as a party requesting allowance of an administrative claim is not accorded the presumptive validity of its claim, it has the burden "to establish first, that there is a valid claim, and second, whether or not that claim should be charged as a cost of administration under § 506 of the Bankruptcy Code." *See In re Fulwood Enterprises, Inc.*, 149 B.R. 712, 714 (Bankr. M.D. Fla. 1992).[2]

Section 503(b)(1)(A) of the Bankruptcy Code provides a priority for "the actual, necessary

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[1]Universal asserts that subsequent to the filing of the Fund Claim, the Debtors made a payment of the December 2002 invoice in the amount of $37,823.07. As such, the revised amount sought for the Fund Claim, as of January 13, 2003, is $249,836.94 (subject to adjustment for the ongoing accrual of late charges).

[2]See also *In re Cardinal Indus. Inc.*, 151 B.R. 823, 836 (Bankr. S.D. Ohio 1992), where the court held that even if a claimant files a proof of claim to request allowance of an administrative expense, it is not entitled to a presumption that the claim actually has administrative expense priority.

costs and expenses of preserving the estate . . . for services rendered after the commencement of the case." Pursuant to section 507(b)(1) of the Bankruptcy Code, those expenses for administering the estate are afforded a first priority. Thus, expenses the debtor-in-possession incurs during the reorganization effort are afforded a first priority. *In re Jartran, Inc.*, 732 F.2d 584 (7th Cir. 1984).

An expense will be accorded administrative status

> 1) if it arises out of a transaction between the creditor and the bankrupt's trustee or debtor-in-possession and
> 2) only to the extent that the consideration supporting the claimant's right to payment was both supplied to and beneficial to the debtor-in-possession in the operation of the business.

Amalgamated Ins. Fund v. McFarlin's, Inc., 789 F.2d 98, 101 (2d Cir. 1986); *Cramer v. Mammoth Mart, Inc. (In re Mammoth Mart, Inc.)*, 536 F.2d 950, 954 (1st Cir. 1976). In light of the bankruptcy goal of providing equal distribution of a debtor's assets to all creditors, priorities are routinely construed. *Amalgamated Ins. Fund*, 789 F.2d at 100.

Universal argues that although it has established the elements of section 503(b)(1)(A), it is not required to do so because the Fund obligation qualifies as a post-petition tax entitled to administrative expense priority pursuant to section 503(b)(1)(B)(i) of the Bankruptcy Code. As such, Universal contends that the Fund expense was incurred in the ordinary course of business under section 363(b)(1) of the Bankruptcy Code, which requires the debtor ordinarily would pay on a current basis without court approval. *See In re Enron Corp.*, 2003 WL 1562202 *9 n.12 (Bankr. S.D.N.Y. March 31, 2003).

The ordinary course of business rule allows a debtor to continue normal operations without the impediment of having to obtain approval from a court for every minor transaction, while protecting

creditors from dissipation of assets of the estate. *Id.* at *14. To determine whether a transaction qualifies as ordinary course, a court applies two tests - a vertical test in which the court views the transaction from the vantage point of a hypothetical creditor to determine whether the transaction subjects such creditor to different types of economic risks than that originally expected in entering the contract; and a horizontal test which compares a debtor's business practices to that of the industry-wide standard to see if other similar businesses would engage in the activity. *Id.* at *7.

In order to engage at all in the provision of telecommunications services, the Debtors and all telecommunication service providers are required to pay the Fund obligations. Thus, the vertical and horizontal tests are met. However, the Court concludes that it does not have to reach the issue of whether the Fund obligation qualifies as a tax under section 503(b)(1)(B)(i) because the Fund obligation is entitled to administrative expense priority pursuant to section 503(b)(1)(A).

The Fund Obligations were both induced by the Debtors and were beneficial to the estate because payment in full of the Fund obligations is a condition to the Debtors' authority to operate under governing FCC regulations. The failure to pay such Fund obligations subjects a telecommunications provider to enforcement provisions, including revocation of authority to operate or imposition of forfeitures. Absent compliance with the payment obligations, the Debtors risk their ability to render telecommunications services thereby frustrating continued operations of the business. Thus, the Fund obligations accrued due were actual and necessary expenses of preserving the Debtors' estate, entitling Universal to an administrative expense priority for its claim.

The Debtors argue that even if the Fund obligations is an administrative expense, Universal should be equitably estopped from asserting the Fund Claim at this time. Universal counters that the

facts and circumstances of this case do not warrant applying the doctrine of equitable estoppel.

The elements of equitable estoppel are

(1) material misrepresentation;
2) reliance; and
3) damage

80 Nassau Assocs v. Crossland Federal Savings Bank (In re 80 Nassau Assocs.), 169 B.R. 832, 842 (Bankr. S.D.N.Y. 1994). The party had to have intended, or at least expected, "that another would act based upon its representation." *Id.* Equitable estoppel concerns the misrepresentation of an existing fact. *Id.*

The requisite reliance must be reasonable. *Bailey v. General Signal Corp.*, 68 F.3d 1482, 1493 (3d Cir. 1995). The party asserting estoppel must show that it "did not know nor should it have known" that the conduct was misleading. *Heckler v. Community Health Services*, 467 U.S. 51, 59, 104 S.Ct. 2218, 81 L.Ed.2d 42 (1984). Moreover,

> [t]he truth concerning those material facts must be unknown to the other party claiming the benefit of the estoppel, not only at the time of the conduct which amounts to a representation or concealment, but also at the time when that conduct is acted upon by him. If, at the time when he acted, such party had knowledge of the truth, or had the means by which with reasonable diligence he could acquire the knowledge so that it would be negligence on his part to remain ignorant by not using those means, he cannot claim to have been misled by relying upon the representation or concealment.

Heckler, 467 U.S. at 59 n.10, 104 S.Ct. at 2223 n.10. Finally, the party asserting estoppel must have relied on its adversary's conduct "in such a manner as to change his position for the worse." *Heckler*, 467 U.S. at 59, 104 S.Ct. at 2223.

The Debtors maintain that up until they received the amended response to their Omnibus Objection, they believed that the Fund Claim had a value of zero. They based this assessment on their

books and records which reflected that the Debtors were current, post-petition, on obligations owed the Fund. Throughout the entire post-petition period, the Debtors assert that they paid the invoices submitted to them by Universal, current on a monthly basis. Thus, the Debtors contend that by transmitting invoices with the incorrect amounts due, Universal misled the Debtors into believing no amounts were due Universal. The Debtors maintain that they relied on the misrelaxated Fund obligations in formulating and confirming their Plan. In addition, the Debtors assert that they have since made a distribution to creditors pursuant to the Plan. The Debtors argue that payment of the now outstanding amounts would be detrimental to the Debtors' estates and Universal is equitably estopped from pursuing payment.

Universal argues that it is disingenuous for the Debtors to maintain they thought the balance due Universal was zero because the Debtors were aware that they had not paid all the post-petition amounts due under the invoices, including the failure to pay amounts due for April and May and, aside from the disputed adjustment included in the October invoice, the balance due for October. Thus, the Debtors could not assume for purposes of Plan formulation that there were no administrative fees due other than professional fees. Moreover, Universal asserts that the Debtors were aware of Universal's post-petition claim in October when Universal sent the October invoice and contacted the Debtors' representative concerning the adjustment. Thus, Universal contends that the Debtors had an opportunity to amend the Plan prior to confirmation.

The Court agrees with Universal that the Debtors' reliance on Universal's alleged misrepresentations was not reasonable under the circumstances since the Debtors had knowledge of Universal's potential administrative claim, prior to confirmation of the Plan, but proceeded with

confirmation without further diligence into determining the validity of the Fund Claim, or establishing a reserve for such claim. In October 2002, prior to confirmation of the Debtors' Plan, the Debtors were informed both in writing through the invoices and in telephone communications with the Debtors' representative that there were administrative expense amounts due Universal. Moreover, to establish the element of reasonable reliance, even if there were a dispute as to the amounts Universal asserted it was due, the Debtors were required to pursue further due diligence concerning the validity of the claim prior to confirmation of their Plan. Thus, the circumstances of these cases do not warrant equitably estopping Universal from asserting its Amended Administrative Claim.

The Committee argues that the doctrine of *res judicata* bars Universal from pursuing its administrative claim. The Committee further argues that pursuant to section 1141 of the Bankruptcy Code, Universal is bound by the terms of the Plan. Universal contends that its administrative expense claim is not barred by *res judicata* because it did not have to address its claim in the context of the Plan confirmation process as its claim was not so close to any claims actually litigated in connection with that process. Further, Universal asserts that the reference in the Disclosure Statement to the Debtors' belief that the only administrative claims to be paid were professional fees does not preclude Universal from pursuing its claim as the Disclosure Statement is not a contract and does not bind the parties. Universal contends that the Plan or Confirmation Order contained no such declaration. Universal asserts that, on the contrary, the Plan provided for the payment of Allowed Administrative Claims, and that, pursuant to the Plan, "Allowed Administrative Claim" was defined, in relevant part, as "all or that portion of any Administrative Claim which . . . was incurred by the Debtors in the ordinary course of business during the Case and is due and owing under . . . applicable law."

The Court agrees that there was nothing in the Plan confirmation process that indicated that during confirmation, there would be a determination concerning the validity, amount or priority of Universal's administrative claim. The Plan provided that allowed administrative expense claims would be paid in full. Although there was a reference in the Disclosure Statement concerning the Debtors' belief that only professional fees were owed as administrative claims, Universal was not notified that its administrative claim was to be addressed at the Plan confirmation hearing. Nor were any of the claims raised by Universal's Fund Claim actually litigated in connection with confirmation of the Plan. Universal was not required to present the adjudication of the validity of its Fund Claim in the context of the Plan confirmation process. *See Mariner*, 267 BR 46, 53 (Bankr. Del. 2001) (noting that in the context of motion practice in bankruptcy cases, "the fact that a particular party may have an interest in a motion does not require that party to raise all interests or claims that it has in the bankruptcy case generally at the time that the motion is heard"). This was because the adjudication of the validity of Universal's claim was "not so close to a claim actually litigated" during the Plan confirmation to have rendered it unreasonable for Universal not to have presented it at that time. *Id.* at 53-54. Thus, *res judicata* does not apply and Universal is not estopped from prosecuting its administrative Fund Claim against the estate.

There may be certain circumstances, not present in this case, under which a creditor may subject itself to equitable estoppel for failing to respond to arguments in a disclosure statement concerning its claim. In addition, regardless of whether equitable estoppel would apply, a creditor who fails to assert any risk to its ability to collect on any claim if assets of the estate have been distributed and cannot be recovered. Nevertheless, under the facts of the instant case, Universal did not have an duty

to come forward in the Plan confirmation process to respond to the Disclosure Statement. Further, even if it were found that the Debtors intended to address Universal's Fund Claim in the Plan confirmation process, Universal was not provided with adequate and sufficient notice of that intent. Universal is not barred by *res judicata* from pursuing its administrative Fund Claim.

The Committee also argues that Universal's February 3, 2003 amendment to its Fund Claim is tantamount to filing a new claim which is untimely. Universal argues that it timely filed a claim on September 30, 2002 and the February 3, 2003 filing is a proper amendment to that claim.

The decision whether to allow the amendment of a proof of claim is discretionary. *In re Drexel Burnham Lambert Group, Inc.*, 151 B.R. 674, (Bankr. S.D.N.Y. 1993). A court applies a two-pronged test when determining whether to allow the amendment at issue. *In re Revco Corp.*, 2003 WL 22136878 * 3 (Bankr. S.D.N.Y. September 17, 2003). First, it considers whether there was a timely assertion of a similar claim or demand evidencing an intention to hold the estate liable; then the court examines whether allowing the amendment is equitable under the *particular facts* of the case. *Id.*

An amendment to a proof of claim filed after a bar date must be scrutinized to ensure that a new claim is not being asserted. *In re Revco Corp.*, 2003 WL 22136878 at * 3. Amendments are permitted where their purpose is to correct a defect in an earlier filed claim, to describe the earlier filed claim with more particularity, or to put forth a new theory of recovery for the loss in the original claim. *Id.* at * 3.

In determining whether a post-bar date amendment to a claim is a timely assertion of the claim, courts have applied Fed. R. Civ. P. 15(c) by analogy or explicitly, pursuant to Fed. R. Bankr. P. 7015

and 9014(c), to analyze such an amendment. *In re Revco Corp.*, 2003 WL 22136878 at * 3.[4] The Court therefore relies on Fed. R. Civ. P. 15 to analyze whether Universal's amended proof of claim should relate back to its initially filed claim.

> Fed. R. Civ. P. 15(c) provides, in pertinent part, that
> [A]n amendment of a pleading relates back to the date of the original pleading when
> ...
> (2) the claim or defense asserted in the amended pleading arose out of the conduct, transaction, or occurrence set forth or attempted to be set forth in the original pleading.
> ...

Universal filed a proof of claim on September 30, 2002 seeking administrative expense priority for post-petition amounts due as Fund obligations. The claim was filed in an "uncertain" amount, however, Universal explicitly set forth that the claim was based on post-petition Fund obligations. Thus, the amendment is not altering the type or classification of the claim, it is merely providing more detail as to the specific amount of the previously asserted "uncertain" amount. Thus the amendment relates back to the September 30, 2002 filing of the proof of administrative claim and is timely.

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[4] The objection to either a proof of claim or to a request for payment of an administrative claim is a contested matter. Fed. R. Bankr. P. 9014 makes certain of the Federal Rules of Civil Procedure applicable to contested matters. However, absent express subjection by the Court, Fed. R. Bankr. P. 7015 is not applicable. Therefore, the rule of civil procedure that Rule 7015 incorporates, Fed. R. Civ. P. 15, which concerns amended pleadings, does not apply. *See Liddle v. Drexel Burnham Lambert Group, Inc. (In re Drexel Burnham Lambert Group, Inc.)*, 189 B.R. 418, 423 (S.D.N.Y. 1995) (noting that "[u]nder Rule 9014, Rule 7015 does not apply to non-adversary proceedings"). Nevertheless it has been found that regardless of whether Fed. R. Civ P. 15 is expressly adopted by the Court, the analysis for amendment of a proof of claim is identical to that of Fed. R. Civ. P. 15 because the same considerations apply. *See Id.* Those same considerations that would apply to the analysis required by Fed. R. Civ. P. 15 and to that of amending a proof of claim also apply to amending a request for payment of an administrative expense or to amending a proof of an administrative claim. The Court therefore relies on Fed. R. Civ. P. 15 to analyze whether Universal's amended proof of claim should relate back to its initially filed claim.

Once it is determined that there is a timely amendment, the court then examines the particular facts of the case to evaluate whether allowing the amendment is equitable. *In re Kmart Corp.*, 2003 WL 22136278 * 3. In balancing the equities, the court considers the following factors: (1) undue prejudice to opposing party; (2) bad faith or dilatory behavior on part of the claimant; (3) whether other creditors would receive a windfall were the amendment not allowed; (4) whether other claimants might be harmed or prejudiced; and (5) the justification for the inability to file the amended claim at the time the original claim was filed. *Id.* at *3. The critical consideration is whether the opposing party will be unduly prejudiced by the amendment." *In re Drexel Burnham Lambert Group, Inc.*, 159 B.R. 420, 423 (S.D.N.Y.)[993].

The Debtors were not prejudiced by Universal's Fund Claim. Universal timely filed its initial Fund Claim on September 30, 2003 in an "uncertain" amount. The following month, Universal notified the Debtors in the October invoice and telephonically that because of the reversal of the previously found *de minimis* credit, the Debtors were liable to Universal for certain post-petition Fund obligations. This notification, prior to confirmation of the Plan, afforded the Debtors an opportunity to meet concerning the Fund Claim - an opportunity of which the Debtors did not avail themselves. The Debtors neither established a reserve for the Fund Claim nor did they either investigate or object, prior to confirmation, to the Fund Claim. The Debtors did not object to the Fund Claim until after confirmation of the Plan.

Neither the Debtors nor the other creditors are prejudiced because, as telecommunications providers, the Debtors were required to pay the requisite Fund obligation to receive authority to conduct their business. The Fund obligations are valid obligations incurred by the Debtors, post-

petition. Moreover, any prejudice to the Debtors from requiring them to pay the Fund Claim at the time results from the Debtors own failure to make further inquiry into or challenge Universal's administrative claim after receiving notification from Universal in October concerning the amount of Universal's Fund Claim.

In addition, Universal did not exhibit bad faith or dilatory behavior in seeking the claim. The initial error of applying the *de minimis* exception was discovered when Universal reviewed the account in preparation for filing its administrative proof of claim. As the Administrative Bar Date was approaching, Universal filed the Fund Claim in an "uncertain" amount and immediately referred the account to the proper authority to reconcile the account. Within one month of filing the claim, Universal sent an invoice to the Debtors informing them of the adjustment to the account. Universal also followed up by contacting the Debtors personnel to detail the basis of the adjustment. Universal's amendment to the Fund Claim was for the purpose of clarifying the exact amount of the claim which had been previously filed in an "uncertain" amount. Thus, Universal acted promptly once it became aware of the error concerning application of the *de minimis* exception. Finally, Universal has indicated a willingness to arrange for an appropriate payment schedule for the Fund Claim to alleviate the burden to the Debtors.

Based upon the foregoing, it is hereby

Ordered, that the portion of the Debtors' Third Omnibus Objection which objects to Universal's Fund Claim is denied; and it is further

Ordered, that Universal's Fund claim based on the post-petition Fund obligation is allowed as an administrative expense priority subject to the following decretal paragraph; and it is further

Ordered, that the Debtors and Unitrust are directed to attempt to achieve a resolution as to the amount of the Fund Claim and a suitable payment schedule; and it is further

Ordered, that if the parties are unable to reach a consensual resolution of the calculation and payment schedule, they may each file a statement with the Court presenting their view as to the proper calculation and an appropriate payment schedule.

Dated: New York, New York
September 22, 2003

/s/ Arthur J. Gonzalez
UNITED STATES BANKRUPTCY JUDGE

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EXHIBIT P

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of	File No. EB-01-IH-0035
	TRS Company Code 819100
PTT Telekom, Inc.	NAL/Acct. No. 200132080026

NOTICE OF APPARENT LIABILITY FOR FORFEITURE

Adopted: March 26, 2001 Released: March 29, 2001

By the Commission:

I. INTRODUCTION

1. In this Notice of Apparent Liability for Forfeiture ("NALF"), we find that PTT Telekom, Inc. ("PTT") has apparently violated 47 U.S.C. § 254(d) and 47 C.F.R. § 54.706 by willfully and repeatedly failing to contribute to universal service support programs. Based on our review of the facts and circumstances in this case, we conclude that PTT is apparently liable for a forfeiture in the amount of $157,000.

II. BACKGROUND

2. In 1996, Congress amended the Communications Act of 1934 (the "Act") to require that:

> Every telecommunications carrier that provides interstate telecommunications services shall contribute, on an equitable and nondiscriminatory basis, to the specific, predictable, and sufficient mechanisms established by the Commission to preserve and advance universal service.[1]

In implementing that section, we authorized the Universal Service Administrative Company ("USAC") to administer universal service support mechanisms and to perform billing and collection functions.[2] As to these matters, we directed USAC to distribute, receive and process the Universal Service Worksheet (now the Telecommunications Reporting Worksheet) ("Worksheet"), which is used to report certain categories of revenue for the purpose of calculating a carrier's universal service contribution, and to adjust carriers' contributions in accordance with factors established by the Commission.[3] In addition, we gave USAC the authority to bill carriers monthly, with the first payment being due in February 1999.[4] To foster

[1] 47 U.S.C. § 254(d).

[2] *See Amendment of Parts 54 and 69 – Changes to Board of NECA, Inc.*, 12 FCC Rcd 18400, 18415 (1997) ("*NECA Changes Order*"); 47 C.F.R. § 54.702(b).

[3] *See NECA Changes Order*, 12 FCC Rcd at 18434-35; 47 C.F.R. §§ 54.709(a)(1-3), 54.711(a).

[4] *See Amendment of Part 54 – Universal Service*, 12 FCC Rcd 22433, 22435 (1997); 47 C.F.R. § 54.709(a)(4-5).

compliance with universal service requirements, our rules provide that a carrier's failure "to submit required . . . contributions may subject the contributor to the enforcement provisions of the Act and any other applicable law."

3. PTT did not file its first Worksheet until August 30, 1999, nearly two years after it was due. At that time, PTT filed Worksheets not only for 1997 but also for 1998 and for the first six months of 1999. Based upon information in the 1997 and 1998 Worksheets, USAC sent PTT an invoice dated September 15, 1999, which set forth PTT's liability to the universal service funds for high cost and low income areas, school and libraries, and rural health care. The amount billed was $189,257.83, which represented all of the contributions PTT should have made in 1998 as well as those already due in 1999. Although a PTT representative called USAC to inquire about payment arrangements, PTT never made any payments to USAC. USAC has continued to send out monthly invoices to PTT, and in November 2000 and January 2001 attempted unsuccessfully to speak with someone at PTT to inform it of its delinquency.

4. On February 1, 2001, the Enforcement Bureau sent a letter to PTT, which explained that PTT was potentially the subject of an enforcement action.[5] PTT failed to respond to the Bureau's letter.[6] As of February 2001, PTT owes a balance of approximately $925,000, which represents required contributions and late payment penalties billed through January 2001.

III. DISCUSSION

5. We conclude that PTT is apparently liable for forfeiture for willful and repeated violations of 47 U.S.C. § 254 and the Commission's rules governing universal service contributions. According to USAC's records, PTT has not paid any of its required universal service contributions. Consequently, PTT's unpaid contribution balance has grown to approximately $925,000. As noted above, 47 U.S.C. § 254(d) and 47 C.F.R. §§ 54.706 and 54.709 require that interstate telecommunications carriers make universal service contributions in the amounts calculated by USAC. PTT has not done so, and we find that PTT's failures to make the required contributions are not only apparently willful and repeated but also apparently egregious and intentional. The term "willful" means that the violator knew that it was taking the action in question, irrespective of any intent to violate the Commission's rules,[7] and "repeated" means more than once.[8] The record before us indicates that PTT knew of its obligation to contribute to universal service programs on a monthly basis but chose repeatedly not to meet that obligation.

[5] 47 C.F.R. § 54.712.

[6] Letter from Charles W. Kelley, Chief, Investigations and Hearings Division, Enforcement Bureau, to PTT Telekom, Inc. dated February 1, 2001.

[7] The Enforcement Bureau mailed the February 1, 2000 letter to PTT by certified mail, return receipt requested. The return receipt reflects that PTT received the Bureau's letter on February 9, 2001.

[8] *See Jerry Stein*, 14 FCC Rcd 9357, 9368 (1999); *Southern California Broadcasting Co.*, 6 FCC Rcd 4387 (1991).

[9] *See Hale Broadcasting Corp.*, 79 FCC Rcd 169, 171 (1980).

6. Section 503(b)(1)(B) of the Act provides that any person who willfully or repeatedly fails to comply with the Act or the Commission's rules shall be liable for a forfeiture penalty.[10] If the violator is a common carrier, 47 U.S.C. § 503(b)(2)(B) authorizes us to assess a forfeiture of up to $110,000 for each violation, or each day of a continuing violation, up to a statutory maximum of $1,100,000 for a single act or failure to act.[11] In assessing a forfeiture, 47 U.S.C. § 503(b)(2)(D) requires us to consider the nature, circumstances, extent and gravity of the violation, and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require.[12]

7. Taking into account the statutory factors, as well as precedent, we find PTT apparently liable for a forfeiture of $255,000. This forfeiture consists of three components. First, we have assessed a base figure of $40,000, $20,000 for each of two apparent violations, i.e., the failures to pay the November and December 2000 invoices.[13] The Commission established such a base figure in order to deter delinquencies regardless of their amount.[14] Second, consistent with our recent actions in this area,[15] we have added an amount that is approximately one half of the unpaid universal service contributions for two representative months. In this case, we have chosen the months of November and December 2000, which results in an addition of $51,360 to the base figure. This second component of the forfeiture illustrates that a delinquent carrier's culpability and the consequential damage it causes to the goal of universal service may vary with the size of the contributions it fails to make.[16] Finally, we have applied an upward adjustment of $45,300, slightly less than 50 percent of the sum of the first two components to account for the egregious nature of PTT's violations. As noted, PTT has paid nothing toward universal service

[10] 47 U.S.C. § 503(b)(1)(B). *See also* 47 C.F.R. § 1.80(b). Moreover, we recently raised the $100 cap to $1,000 to increase the deterrent effect of the penalties that may be imposed. Accordingly, for a common carrier, the forfeiture that any such violation is now $10,000, with a maximum potential forfeiture of $1,540,000 for a continuing violation involving a short act or failure to act. *See Amendment of Section 1.80(b) of the Commission's Rules*, 15 FCC Rcd 18221 (2000).

[11] *See also* 47 C.F.R. § 1.80(b)(5).

[12] *See also The Commission's Forfeiture Policy Statement and Amendment of Section 1.80 of the Rules to Incorporate the Forfeiture Guidelines*, 12 FCC Rcd 17087, 17110-04 (1997), recon. denied, 13 FCC Rcd 836 (1997) ("*Forfeiture Guidelines*").

[13] *See ConQuest Operator Services Corp.*, 14 FCC Rcd 16818, 16827 (1999) ("*ConQuest Forfeiture Order*") (We determined that $20,000 should be the general base amount for failure to pay the universal service contribution in a timely manner).

[14] *See id.*

[15] *See America's Tele-Network Corp.*, 15 FCC Rcd 20093 (2000) (Notice of Apparent Liability), 15 FCC Rcd 24891 (2000) (Forfeiture Order); *National Carrier Services*, 15 FCC Rcd 18939 (2000) (Notice of Apparent Liability), 15 FCC Rcd 23771 (2000) (Forfeiture Order); *Matrix Telecom, Inc.*, 15 FCC Rcd 21344 (2000) (Notice of Apparent Liability), FCC 00-431, released December 22, 2000 (Forfeiture Order). *See also North American Telephone Network, LLC*, 15 FCC Rcd 14883 (Enf. Bureau 2000) (Notice of Apparent Liability); DA 01-648, released March 8, 2001 (Forfeiture Order).

[16] *See ConQuest Forfeiture Order*, 14 FCC Rcd at 16827.

for more than three years and has apparently ignored Commission correspondence on the subject. We cannot and will not countenance this kind of behavior on the part of those we regulate."

8. Although PTT's failure to pay its contributions in months other than November and December 2000 represent separate violations of the Act and our rules, we do not find apparent liability for these apparent violations at this time. Nevertheless, we warn PTT that these violations could form the basis for additional notices of apparent liability.[17] If PTT continues to violate our universal service rules, such violations could result in future NALs proposing substantially greater forfeitures, or could result in issuance of a show cause order to revoke PTT's operating authority.[18]

IV. ORDERING CLAUSES

9. Accordingly, IT IS ORDERED THAT, pursuant to 47 U.S.C. § 503(b), and 47 C.F.R. § 1.80, PTT Telecom, Inc. is hereby NOTIFIED of its APPARENT LIABILITY FOR A FORFEITURE in the amount of two hundred fifty-five thousand dollars ($255,000) for violating the Act and our rules requiring regular contributions for universal service.

10. IT IS FURTHER ORDERED THAT, pursuant to 47 C.F.R. § 1.80, within thirty days of this NOTICE OF APPARENT LIABILITY, PTT Telecom, Inc. SHALL PAY the full amount of the proposed forfeiture or SHALL FILE a written statement seeking reduction or cancellation of the proposed forfeiture.

11. Payment of the forfeiture may be made by mailing a check or similar instrument, payable to the order of the Federal Communications Commission, to the Forfeiture Collection Section, Finance Branch, Federal Communications Commission, P.O. Box 73482, Chicago, Illinois 60673-7482. The payment should note the NAL/Acct. No. referenced above.

12. The response, if any, must be mailed to Charles W. Kelley, Chief, Investigations and Hearings Division, Enforcement Bureau, Federal Communications Commission, 445 12th Street, S.W, Room 3-B443, Washington D.C. 20554 and MUST INCLUDE the file number listed above.

13. The Commission will not consider reducing or canceling a forfeiture in response to a claim of inability to pay unless the petitioner submits: (1) Federal tax returns for the most recent three-year period; (2) financial statements prepared according to generally accepted accounting practices ("GAAP"); or (3) some other reliable and objective documentation that accurately reflects the petitioner's current financial status. Any claim of inability to pay must specifically identify the basis for the claim by reference to the financial documentation submitted.

14. Requests for payment of the full amount of this Notice of Apparent Liability under an installment plan should be sent to: Chief, Revenues and Receivables Operations Group, 445 12th Street, S.W., Washington, D.C. 20554. *See* 47 C.F.R. § 1.1914.

[17] *See America's Tele-Network Corp.*, 15 FCC Rcd 20093 (2000) (Notice of Apparent Liability), 15 FCC Rcd 24891 (2000) (Forfeiture Order) (55 percent upward adjustment for intentional and egregious non-payment of universal service contributions).

[18] *ConQuest Forfeiture Order*, 14 FCC Rcd at 16827.

[19] *See CCN, Inc. et al.*, 12 FCC Rcd 8247 (1997) (the "Fletcher Companies").

15. IT IS FURTHER ORDERED that a copy of this Notice of Apparent Liability for Forfeiture shall be sent by Certified Mail/Return Receipt Requested, to Ron Kiser, FTT Telecom, Inc., 1080 N. Orlando Avenue, Winter Park, Florida 32789; and to National Registered Agents, Inc., 1090 Vermont Avenue, N.W., Washington, D.C. 20005.

FEDERAL COMMUNICATIONS COMMISSION

Magalie Roman Salas
Secretary

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of	File No. EB-00-IH-0855
INTELLICALL OPERATOR SERVICES	NAL/Acct. No. X32000025

FORFEITURE ORDER

Adopted: October 27, 2000 Released: November 1, 2000

By the Commission:

I. INTRODUCTION

1. In this Forfeiture Order, we find that Intellicall Operator Services ("Intellicall") has violated Section 254(d) of the Communications Act of 1934, as amended (the "Communications Act" or the "Act"), 47 U.S.C. § 254(d), and Section 54.706 of the Commission's rules, 47 C.F.R. § 54.706, by willfully failing to make a required contribution to universal service support programs. Based on our review of the facts and circumstances in this case and after considering Intellicall's response to our Notice of Apparent Liability ("NAL") in this matter,[1] we conclude that Intellicall is liable for a forfeiture in the amount of ninety-nine thousand dollars ($99,000).

II. BACKGROUND

2. In the NAL, we briefly described the universal service program, including the mechanisms established by the Commission in response to Congress' 1996 amendments to the Communications Act creating the universal service program. In particular, Section 254 of the Act requires that:

> Every telecommunications carrier that provides interstate telecommunications services shall contribute, on an equitable and nondiscriminatory basis, to the specific, predictable, and sufficient mechanisms established by the Commission to preserve and advance universal service.[2]

In implementing Section 254, the Commission authorized the Universal Service Administrative Company ("USAC") to administer universal service support mechanisms and to perform billing and collection functions.[3] The Commission gave USAC the authority to bill carriers monthly, starting in February 1998, for their contributions.[4]

[1] Intellicall Operator Services, Notice of Apparent Liability for Forfeiture, FCC 00-251 (released July 27, 2000).

[2] 47 U.S.C. § 254(d).

[3] *See Amendment of Parts 54 and 69 – Changes to Board of NECA, Inc.*, 12 FCC Rcd 18400, 18415 (1997); 47 C.F.R. § 54.702(b).

[4] *See Amendment of Part 54 – Universal Service*, 12 FCC Rcd 22431, 22435 (1997); 47 C.F.R. §§ 54.709(a)(1), 54.709(d).

3. Intellicall, an interstate telecommunications service provider, does not dispute its liability for universal service contributions. Since it began receiving invoices, Intellicall has paid approximately four million dollars in contributions, which is a substantial portion of the amount it owes for universal service. Intellicall has, however, missed payments, underpaid its monthly invoices and failed to cure its arrearages. As a result, Intellicall owed over $2 million in universal service payments as of April 2000.

4. In February 2000, the Enforcement Bureau sent a letter to Intellicall explaining that it was the subject of a potential enforcement action.[6] In its response, Intellicall stated that it is in "complete understanding of the potential enforcement action for failure to pay outstanding balances due..."[10] In the same letter, Intellicall indicated that it was committed to "remedy the current situation." After it received the Bureau's letter, Intellicall contacted USAC and presented USAC with a payment plan designed to cure its arrearage in twenty-one months. Intellicall committed to pay each month an amount equal to its then current monthly obligation and an additional $75,000 toward the amount it is in arrears. USAC's records reflect that Intellicall commenced payments on this plan in April 2000.

III. DISCUSSION

5. In the NAL, we found Intellicall apparently liable for a forfeiture of $198,000 based on its failure to make required universal service contributions in January and February, 2000. In its response, Intellicall argues that there was no violation with respect to the February 2000 invoice because it paid that invoice. With respect to the January 2000 invoice, Intellicall argues that it has not violated the Commission's rules because the January 2000 invoice is being paid pursuant to an agreement with USAC. Finally, Intellicall argues that even if it did violate the Commission's rules with respect to the January 2000 invoice, the $99,000 forfeiture for that violation exceeds the statutory limit because the proposed base forfeiture amount (prior to downward adjustment) allegedly exceeded the $110,000 statutory maximum for a single violation or each day of a continuing violation.[7]

6. With respect to Intellicall's contention that it satisfied its obligation to pay the February 2000 invoice, we note that USAC's practice prior to May 2000 was to credit payments made towards the oldest outstanding invoice unless the carrier requested different treatment.[8] In this case, Intellicall informed USAC that it intended to cure its arrearages by paying its current invoice amounts beginning with the February 2000 invoice.[9] Intellicall has demonstrated that

[6] Letter from David H. Solomon, Chief, Enforcement Bureau, to Intellicall Operator Services dated February 16, 2000.

[7] Letter from George M. Trevino, Corporate Controller, to James W. Shock, Investigations and Hearings Division, Enforcement Bureau dated March 10, 2000.

[8] The limit contained in the text of the statute for each violation or each day of a continuing violation is $100,000, and the limit for a continuing violation is $1,000,000. 47 U.S.C. § 503(b)(2). Pursuant to the Debt Collection Improvement Act of 1996, Public Law 104-134 (110 Stat. 1321-358), the maximums have been adjusted for inflation up to $110,000 and $1,100,000, respectively. See Section 1.80(b)(2)(ii) of the Commission's rules, 47 C.F.R. § 1.80(f)(3)(ii).

[9] USAC's current policy is to uniformly credit payments to the oldest outstanding invoice.

[10] Letter from George M. Trevino, Corporate Controller, to Beverly McLaughlin, USAC, dated March 22, 2000.

USAC accepted its payment of $250,851.31, which USAC received on April 5, 2000, as payment in full of the February 2000 invoice. Under these circumstances, we will not impose a forfeiture with respect to the February invoice, and we reduce its proposed forfeiture amount by $99,000.

7. We reject Intellicall's argument that it should not be fined for its failure to pay the January 2000 invoice in a timely fashion simply because it has begun paying down its delinquency under its payment plan since April 2000. The fact that Intellicall has agreed to pay the amount owed and has begun doing so does not alter the fact that Intellicall did not timely make the contributions it was directed to make in the January 2000 invoice in violation of Section 254 of the Act and Section 54.706 of the Commission's rules.

8. Finally, we reject Intellicall's argument that a $99,000 forfeiture amount for the January non-payment exceeds the statutory maximum of $110,000 for a single violation or each day of a continuing violation because Intermediate Commission calculations exceeded $110,000 prior to downward adjustments made in the NAL. Even accepting, arguendo, that Intellicall is correct that failure to pay a universal service obligation is not a continuing violation, a $99,000 forfeiture for its January 2000 violation does not exceed the $110,000 statutory limit for a single violation forfeiture. The nature of calculations is irrelevant to issues of statutory compliance. We continue to believe a $99,000 forfeiture is appropriate for that violation based on all the facts and circumstances at issue.

IV. ORDERING CLAUSES

9. Accordingly, IT IS ORDERED THAT, pursuant to Section 503(b) of the Act,[10] and Section 1.80(f)(4) of the Commission's rules,[11] Intellicall Operator Services IS LIABLE FOR A FORFEITURE in the amount of ninety nine thousand dollars ($99,000) for willfully and repeatedly violating Section 254 of the Act, 47 U.S.C. § 254, and Section 54.706 of the Commission's rules, 47 C.F.R. § 54.706.

10. Payment of the forfeiture shall be made in the manner provided for in Section 1.80 of the Commission's rules within 30 days of the release of this Forfeiture Order. If the forfeiture is not paid within the period specified, the case may be referred to the Department of Justice for collection pursuant to Section 504(a) of the Act, 47 U.S.C. § 504(a). Intellicall may pay the forfeiture by mailing a check or similar instrument, payable to the order of the Federal Communications Commission, to the Federal Communications Commission, P.O. Box 73482, Chicago, Illinois 60673-7482. The payment should note the NAL/Acct. No. referenced above. Requests for full payment under an installment plan should be sent to: Chief, Credit and Debt Management Center, 445 12th Street, S.W., Washington, D.C. 20554. See 47 C.F.R. § 1.1914.

[10] 47 U.S.C. § 503.

[11] 47 C.F.R. § 1.80(f)(4).

11. IT IS FURTHER ORDERED THAT a copy of the Forfeiture Order shall be sent by Certified Mail Return Receipt Requested to Intelinet's counsel, Judith St. Ledger-Roty Esq. and Steve A. Augustino, Esq., Kelley Drye & Warren LLP, 1200 19th St NW, Suite 500, Washington, D.C. 20036.

FEDERAL COMMUNICATIONS COMMISSION

Magalie Roman Salas
Secretary

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of	File No. EB-00-IH-0023
America's Tele-Network Corp.	NAL/Acct. No. IH200032

FORFEITURE ORDER

Adopted: November 28, 2000 Released: December 5, 2000

By the Commission:

I. INTRODUCTION

1. In this Forfeiture Order, we find that America's Tele-Network Corp. ("ATNC") has violated section 254(d) of the Communications Act of 1934, as amended (the "Communications Act" or the "Act"), and section 54.706 of the Commission's rules by willfully and repeatedly failing to make required contributions to universal service support programs.[1] Based on our review of the facts and circumstances of this case and after considering ATNC's response to our Notice of Apparent Liability ("NAL")[2] in this matter,[3] we conclude that ATNC is liable for a forfeiture in the amount of one hundred fifty-four thousand dollars ($154,000).

II. BACKGROUND

2. In the NAL, we briefly described the universal service program, including the mechanisms established by the Commission in response to Congress' 1996 amendments to the Communications Act creating the universal service program. In particular, section 254 of the Act requires that:

> Every telecommunications carrier that provides interstate telecommunications services shall contribute, on an equitable and nondiscriminatory basis, to the specific, predictable, and sufficient mechanisms established by the Commission to preserve and advance universal service.[4]

In implementing section 254, the Commission authorized the Universal Service Administrative Company ("USAC") to administer universal service support mechanisms and to perform billing

[1] 47 U.S.C. § 254(d); 47 C.F.R. § 54.706.

[2] America's Tele-Network Corp., Notice of Apparent Liability for Forfeiture, FCC 00-316 (released August 1, 2000).

[3] 47 U.S.C. § 504(c).

and collection functions.[4] The Commission gave USAC the authority to bill carriers monthly, starting in February 1998, for their contributions.[5]

3. In accordance with its authority, USAC began billing ATNO in February 1998. Notwithstanding its receipt of monthly bills and despite repeated contacts from USAC, ATNO failed to submit any of its required contributions through 1999. In February 2000, the Enforcement Bureau sent a letter to ATNO explaining that it was the subject of a potential enforcement action.[6] In its response to the Bureau's letter, ATNO stated that it had withheld payments based on its belief that "universal service support programs and contribution assessments are unconstitutional and invalid," notwithstanding the decision of the Fifth Circuit Court of Appeals in *Texas Office of Public Utility Counsel v. FCC*.[7] Nevertheless, ATNO stated that it sought "to evaluate the potential of a settlement," which would result in payment of current invoices and retirement of "certified" arrearages over a 24-month period.[8] In responding to a staff inquiry,[9] ATNO subsequently stated that it did not pay its universal service contributions because its customers failed to pay line item charges for universal service.[10] Finally, in response to a further staff inquiry in May 2000,[11] ATNO explained its billing arrangements and reiterated its belief that its customers did not pay universal service charges. Nonetheless, ATNO acknowledged that it regularly received from its billing agent approximately 63 percent of the amounts billed to customers and that the billed amounts included universal service charges.[12]

4. In May 2000, ATNO began making universal service contributions. As of July 18, 2000, ATNO had paid more than $350,000 to USAC. Accounting for these payments, ATNO still owed more than $1 million on the July 2000 invoice. ATNO has made no contributions toward universal service since that time.

5. We concluded in the NAL that ATNO had apparently violated the Act and our rules by willfully and repeatedly failing to pay universal service contributions. We further concluded that ATNO's apparent violations were both egregious and intentional. Consequently, the proposed forfeiture contained an upward adjustment.[13]

6. In its response to the NAL, ATNO challenges the NAL's upward adjustment of the proposed forfeiture. ATNO claims that the NAL mischaracterized its arguments concerning the constitutionality of the universal service program and erroneously found that it had "failed" to continue to justify its failure to pay. ATNO further disputes the NAL's finding that it had received "substantial" income from its billing agent and failed to make a commitment to pay arrearages. Finally, ATNO contends that imposing an upward adjustment is inconsistent with Commission precedent. In this regard, ATNO believes it is being treated more harshly than similarly situated carriers.

III. DISCUSSION

7. In determining the amount of a forfeiture penalty, we take into account "the nature, circumstances, extent, and gravity of the violation and, with respect to the violator, the degree of culpability, any history of prior offenses, ability to pay, and such other matters as justice may require."[14] The NAL proposed a forfeiture of $114,000 based on three components. First, consistent with Commission precedent, we assessed a base figure of $40,000 as a general penalty of $20,000 for each of the two violations at issue. Second, we added to the base amount of $40,000 an amount equal to one-half of the contributions due for the months of November and December 1999, or $62,671.[15] Finally, we applied an upward adjustment of nearly 50% of the sum of the first two components, or $51,329, to account for the apparent egregious and intentional nature of the violations.

8. After considering ATNO's arguments, we decline to reduce or eliminate the upward adjustment. ATNO does not dispute that for more than two years, it paid nothing into the universal service fund. In response to the Bureau's February 2000 letter, ATNO clearly stated that it withheld payments due to its belief that the universal service program was unconstitutional, notwithstanding a contrary finding by the U.S. Court of Appeals for the Fifth Circuit.[16] ATNO then argued that its failure to pay resulted from a notice appearing on local exchange carrier ("LEC") bills stating that nonpayment of long distance charges would not result in interruption of local service, and encouraging customers either to withhold or seek refunds of universal service charges. In this regard, we note that a customer's failure to pay does not excuse a carrier from

[4] *See Amendment of Parts 54 and 69 – Changes to Board of NECA, Inc.*, 12 FCC Rcd 18400, 18418 (1997) ("*NECA Change Order*"); 47 C.F.R. § 54.702(c).

[5] *See Amendment of Part 54 – Universal Service*, 13 FCC Rcd 21433, 21452 (1998); 47 C.F.R. §§ 54.709(a)(4-6).

[6] Letter from David H. Solomon, Chief, Enforcement Bureau, to Amelia's Tele-Network Corp. dated February 16, 2000 ("Bureau's February 2000 letter").

[7] Letter from Charles R. Hobbs, Esq., counsel for ATNO, to James W. Shook, Investigations and Hearings Division, Enforcement Bureau, dated February 25, 2000, citing *Texas Office of Public Utility Counsel v. FCC*, 183 F.3d 393 (5th Cir. 1999) (subsequent history omitted) ("ATNO February 2000 letter"). In that decision, the court, *inter alia*, denied constitutional challenges to the universal service contribution system.

[8] ATNO February 2000 letter, *supra* note 7.

[9] Letter from David H. Solomon, Chief, Enforcement Bureau, to Amelia's Tele-Network Corp. dated April 28, 2000.

[10] Letter from John W. Little, President, ATNO, to Charles W. Kelley, Chief, Investigations and Hearings Division, Enforcement Bureau, dated April 28, 2000. In this regard, we note that a customer's failure to pay universal service line item charges has no bearing on a carrier's obligation to contribute to universal service. *See Federal-State Board on Universal Service*, 14 FCC Rcd 8078, 8088 (1999).

[11] Letter from David H. Solomon, Chief, Enforcement Bureau, to Amelia's Tele-Network Corp, dated May 9, 2000.

[12] Letter from Charles R. Hobbs, Esq., counsel for ATNO, to Charles W. Kelley, Chief, Investigations and Hearings Division, Enforcement Bureau, dated May 16, 2000.

[13] *See* 47 C.F.R. § 1.80(b)(4). *See also The Commission's Forfeiture Policy Statement and Amendment of Section 1.80 of the Rules to Incorporate the Forfeiture Guidelines*, 12 FCC Rcd 17087, 17100-01 (1997), *recon. denied*, 15 FCC Rcd 303 (1999) ("*Forfeiture Guidelines*").

[14] 47 U.S.C. § 503(b)(2)(D). *See also Forfeiture Guidelines*, 12 FCC Rcd at 17100-01.

[15] For a more complete discussion of our system for assessing forfeitures for failure to contribute universal service payments, see the NAL at ¶¶ 6 and 7 and the cases cited therein.

[16] We note that ATNO's failure to pay continued until May 2000, nearly ten months after the court rendered its decision, and nearly three months after ATNO acknowledged the court's decision.

contributing to universal service. The Commission's rules permit carriers to pass through all or part of their universal service contributions to their end-users in customer bills. However, the statutory requirement to contribute is not dependent on a carrier's ability successfully to do so.[31] While some customers may have withheld payments or sought refunds, the fact is that ATNO regularly received from its billing agent approximately 85% of the total amount billed to customers, including fees from charges for universal service.

9. Although ATNO stated in its February 2000 letter that it sought "to evaluate the potential of a settlement," ATNO has made no commitment of any kind to USAC to pay off its arrearage within a specified timeframe. In this regard, although ATNO has paid more than $456,000 toward universal service to date, its total indebtedness according to USAC still stands at more than $1,000,000. Further, since July 2000, ATNO has made no contributions toward universal service.

10. We disagree that imposing an upward adjustment is inconsistent with Commission precedent or results in harsher treatment for ATNO than that meted out to similarly situated carriers. In both *Intelligent Operator Services*[32] and *Matrix Telecom, Inc.*,[33] the Commission applied a downward adjustment after finding that each carrier had made efforts to satisfy its universal service obligation prior to receipt of a letter from the Enforcement Bureau, and had committed to pay off its indebtedness by a date certain. In *North American Telephone Network, L.L.C.*,[34] the Enforcement Bureau proposed a forfeiture that contained neither an upward nor a downward adjustment after finding that the carrier had made a few payments before notification of potential enforcement action. By contrast, ATNO made no payments prior to the Enforcement Bureau's letter, and still has never committed to pay off its arrearage within a specified timeframe.

IV. ORDERING CLAUSES

11. Accordingly, IT IS ORDERED THAT, pursuant to section 503(b) of the Act,[35] and section 1.80(f)(3) of the Commission's rules,[36] America's Tele-Network Corp. is LIABLE FOR A FORFEITURE in the amount of one hundred fifty-four thousand dollars ($154,000) for willfully and repeatedly violating section 254 of the Act,[37] and section 54.706 of the Commission's rules.[38]

[31] *See Federal-State Board on Universal Service*, *supra* note 10, 14 FCC Rcd at 8918.

[32] *Intelligent Operator Services*, Notice of Apparent Liability for Forfeiture, 15 FCC Rcd 15639 (2000) (subsequent history omitted).

[33] *Matrix Telecom, Inc.*, Notice of Apparent Liability for Forfeiture, 15 FCC Rcd 18944 (2000).

[34] *North American Telephone Network, L.L.C.*, Notice of Apparent Liability for Forfeiture, 15 FCC Rcd 14021 (Enf. Bureau 2000).

[35] 47 U.S.C. § 503.

[36] 47 C.F.R. § 1.80(f)(3).

[37] 47 U.S.C. § 254.

[38] 47 C.F.R. § 54.706.

12. Payment of the forfeiture shall be made in the manner provided for in section 1.80 of the Commission's rules,[39] within thirty days of the release of this Forfeiture Order. If the forfeiture is not paid within the period specified, the case may be referred to the Department of Justice for collection pursuant to section 504(a) of the Act.[40] America's Tele-Network Corp. may pay the forfeiture by mailing a check or money order, payable to the order of the Federal Communications Commission, to the Forfeiture Collection Section, Finance Branch, Federal Communications Commission, P.O. Box 73482, Chicago, Illinois 60673-7482. The payment should note the NAL/Acct. No. referenced above. A request for payment of the full amount of this Forfeiture Order under an installment plan should be sent to: Chief, Credit and Debt Management Center, 445 12th Street, S.W., Washington, D.C. 20554.[41]

13. IT IS FURTHER ORDERED THAT a copy of this Forfeiture Order shall be sent by Certified Mail Return Receipt Requested to America's Tele-Network Corp, in care of Charles H. Helein, Esq., The Helein Law Group, P.C., 8180 Greensboro Drive, Suite 700, McLean, Virginia 22102, and to 720 Holsbrue Place, Roswell, Georgia 30076, attention John W. Little.

FEDERAL COMMUNICATIONS COMMISSION

Magalie Roman Salas
Secretary

[39] 47 C.F.R. § 1.80.

[40] 47 U.S.C. § 504(a).

[41] *See* 47 C.F.R. § 1.1914.

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of	
Publix Network Corporation; Customer Attendants, LLC; Revenue Controls Corporation; SignTel, Inc.; and Power Group, LLC	IB Docket No. 03-149 File No. EB-03-TC-032 NAL/Acct. No. 200332170003 FCN: 0004-3415-31
Order to Show Cause and Notice of Opportunity for Hearing	

ORDER TO SHOW CAUSE AND
NOTICE OF OPPORTUNITY FOR HEARING

Adopted: June 23, 2003 Released: June 25, 2003

By the Commission:

I. INTRODUCTION

1. In this Order to Show Cause and Notice of Opportunity for Hearing, we find that an evidentiary hearing is required to determine whether (1) the Commission should revoke the operating authority of the Publix Companies;[1] (2) the Publix Companies and the principal or principals of the Publix Companies should be ordered to cease and desist from any future provision of interstate common carrier services without the prior consent of the Commission, (3) the Publix Companies are entitled to any of the telecommunications relay services ("TRS") fund monies that they requested or received from the TRS Fund, and (4) a forfeiture against any or all of the Publix Companies is warranted and, if so, the amount of the forfeiture.

2. As set forth in detail below, it appears that the Publix Companies may have unlawfully obtained over six million dollars in payments from the TRS Fund by means of a scheme to create the appearance that they were operating a bona fide telecommunications relay service. Moreover, in perpetrating this scheme, the Publix Companies appear to have made repeated misrepresentations to the Commission and to have violated a number of the statutory

[1] For purposes of this order, the Publix Companies refers to Publix Network Corporation ("Publix"), Customer Attendants, LLC ("Customer Attendants"), Revenue Controls Corporation ("RCCC"), SignTel, Inc. ("SignTel"), and Power Group, LLC ("Power Group").

mandated requirements and the Commission's rules relating to the TRS Fund and to the provisioning of TRS.

II. BACKGROUND

A. Statutory and Regulatory Background

3. Telecommunications relay services were created to bring to those with a hearing or speech disability the benefits of universal service that had hitherto been unavailable to that segment of the public by "providing[] the ability for an individual with a hearing or speech disability to engage in communication by wire or radio with a hearing individual in a manner that is functionally equivalent to the ability of an individual who does not have a hearing or speech disability to communicate using voice communication services by wire or radio."[2] To accomplish this, TRS employs a communications assistant ("CA") who functions as, in effect, a translator between the person with a hearing or speech disability, who is typically communicating via a text telephone ("TTY"), and an individual without any such disability, who is using a standard telephone. A TRS call may be initiated by the TTY user or the standard telephone user. A caller can dial either a toll free number or 711 to access a TRS center. The CA will answer and process the call. After the caller gives the CA the number of the person to be called, the CA places the call to that person. The CA's responsibility is to type to the person with the TTY and speak to the person with the standard telephone, relaying exactly what is spoken or typed by each party.[3] For interstate TRS, callers pay only the cost of the long-distance telephone call as if the call were placed directly between the telephones. They do not pay for the TRS service. TRS providers recover their costs of providing this service through the TRS Fund.

4. The Act requires each common carrier providing voice transmission services to provide TRS in accordance with the standards set forth in Section 64.604 of the Commission's rules.[4] Carriers may do this either by providing TRS directly, or by contracting with a TRS provider. Section 64.604 of the Commission's rules established the TRS Fund,[5] currently administered by the National Exchange Carrier Association ("NECA"),[6] which reimburses TRS providers for the costs of providing interstate TRS.[7] Carriers providing interstate telecommunications services must contribute to the TRS Fund on the basis of interstate end-user telecommunications revenues.[8]

[2] 47 C.F.R. § 64.601(7).
[3] Id. § 64.601(9).
[4] Id. § 64.604(c)(5)(iii)(D).
[5] 47 U.S.C. § 225(d).
[6] 47 C.F.R. § 64.604(c)(5)(iii).
[7] Id. § 64.604(c)(5)(iii).
[8] Id. § 64.604(c)(5)(iii)(B)(1).

5. Payments from the TRS Fund to TRS providers are based on schedules of payment formulas that NECA files annually with the Commission.[7] Those formulas are based on total monthly interstate TRS minutes of use ("MOU"),[8] defined as the MOU for completed interstate TRS calls placed through a TRS center beginning after call set-up and concluding after the last message call unit.[9] TRS providers are eligible to receive payments from the TRS Fund only if they are: (1) TRS facilities operated under contract with and/or by certified state TRS programs pursuant to Section 64.605; (2) TRS facilities owned by or operated under contract with a common carrier providing interstate services pursuant to Section 64.604; or (3) interstate common carriers offering TRS pursuant to Section 64.604.[10] To receive payments, TRS providers must submit monthly reports of interstate MOU to NECA.[11]

6. As required by the Act,[12] the Commission has established mandatory minimum standards for all TRS providers.[13] Congress mandated certain of these standards, such as the requirement to operate every day for 24 hours per day and the prohibition on keeping records of or disclosing the content of TRS calls.[14] The Commission's implementing rules also cover matters such as training, typing speed, and communication competence for the CAs. Besides employee qualifications, TRS hardware and access requirements are outlined, as well as reporting functions, payments, contribution compensation, and complaint procedures.[15]

B. Background of the Case

7. The Publix Companies have, since 1999, been collecting reimbursements from the TRS Fund for purportedly providing TRS service eligible for compensation under the Commission's rules. The Publix Companies began operating what they described as a TRS center in January 1999 and began submitting MOU reports to NECA in February of that year.[16] From that period until April 2001, the Publix Companies submitted 8,014,815 MOU to NECA as

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7 *Id.* § 64.604(c)(5)(iii)(D).

8 *Id.*

9 *Id.*

10 *Id.* § 64.604(c)(5)(iii)(B).

11 *Id.* § 64.604(c)(5)(iii)(A).

12 47 U.S.C. § 225(b)(1)(A)-(G).

13 47 C.F.R. § 64.604.

14 47 U.S.C. §§225(d)(1)(E), (F).

15 Several of the requirements in Section 64.604 were modified by the Commission in 2000. *See Telecommunications Relay Services and Speech-to-Speech Services for Individuals with Hearing and Speech Disabilities*, Report and Order and Further Notice of Proposed Rulemaking, 15 FCC Rcd 5140 (2000).

16 Publix Network is the entity with the Publix Companies that reports financial and operating data to NECA.

a basis for payment from the TRS Fund. The last billing statement they sent to NECA for compensation from the TRS Fund was dated August 15, 2001, and covered reported TRS MOU for July 2001. The Publix Companies have received reimbursements in excess of $6 million.[17]

8. A random audit of the Publix Companies' TRS operations by NECA[18] in 2001 raised significant questions of whether their relay operations qualified them for the TRS Fund payments that they had requested and received. The relay operation did not appear to function as a public TRS center in compliance with the requirements of the Act and the Commission's rules. For instance, a typical TRS center would handle hundreds to thousands of calls daily, but the Publix Companies' relay operations appeared to handle only a small number of calls, virtually all between employees of the Publix Companies. It appears that all of the telephone calls in the daily call reports were between 9:00 a.m. and 5:00 p.m., Monday through Friday, even though the Commission's rules require TRS providers receiving reimbursements to provide service 24 hours a day, seven days a week. The average length of the calls was about 30 times longer than those reported by other TRS providers, and the volume of minutes the Publix Companies were reporting was also suspicious. At the time of the NECA audit, the Publix Companies' reported volume of minutes had risen to approximately 250,000 monthly. For 2000, only Sprint and AT&T, large TRS providers with multiple state contracts and centers, reported more minutes. This was particularly striking given that the Publix Companies' TRS center information apparently never had been published in the Telecommunications for the Deaf, Inc. Blue Book, the national directory of TTY and TRS numbers, and the Publix Companies had made little apparent effort at advertising. These, and other concerns about compliance with the Commission's mandatory minimum standards and billing inconsistencies, led NECA to contact the FCC regarding possibly fraudulent activity and violations of the Act and the Commission's rules.

9. On June 23, 2001, the Enforcement Bureau ("EB") issued a subpoena for documents to Publix Network ("EB Subpoena"), together with a letter of inquiry.[19] On the same day, the CGB sent a letter to Publix Network questioning whether Publix Network was operating as a common carrier, questioning whether Publix Network was an eligible TRS provider operating pursuant to Section 64.604, rejecting Publix Network's method for calculating MOU for conference calls, stating that CGB had reason to believe that Publix Network's application for certification as a TRS provider may have contained false statements or misrepresentations[20]

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17 From January 1999 through January 2001, NECA paid the Publix Companies $6,641,870. For the months February through April, 2001, the Publix Companies requested payments totaling $1,416,149 from the TRS Fund. NECA withheld payments on these and other requests. In June 2001, the Chief of the Consumer Center Bureau advised NECA's decision to withhold payment. *See* Letter from Dorothy T. Attwood, Chief, Consumer Center Bureau ("CCB"), Federal Communications Commission to Ramon Lieberman, President, Publix Network Corporation, June 21, 2001 ("June CCB Letter").

18 *See* 47 C.F.R. § 64.604(c)(5)(iii).

19 Letter from David H. Solomon, Chief, Enforcement Bureau, Federal Communications Commission to Ramon Lieberman, President, Publix Network Corporation, June 27, 2001.

20 *See* Publix's Application for Interstate TRS Facility Certification ("Application"), filed by Publix on April 6, 1999.

and notifying Publix Network that CGB had directed NECA to continue to withhold payments pending the outcome of EB's investigation of the Publix Companies' operations.[9] The Publix Companies responded to both EB and CGB on July 23, 2001. In its response to CGB, Publix Network stated that once it was given notice of CGB's concern, it had "worked diligently to adjust its operations."[10] Publix Network further stated that its management believed that Publix Network had always been operating "in substantial compliance with the TRS minimum standards."[11] The Publix Companies also produced thousands of documents and a CD-ROM pursuant to the EB Subpoena.[12]

10. Based on the NECA audit and on the responses received from the Publix Companies to the Commission's inquiries, it appears that the Publix Companies have collected millions of dollars in payments from the TRS Fund without actually having provided TRS service that would have qualified them for reimbursement. It appears that the Publix Companies did not actually provide TRS as defined by the Commission's rules, thus raising a threshold issue about their eligibility for compensation from the TRS Fund.[13] Moreover, there appears to be pervasive misconduct and violations of Commission rules by the Publix Companies. It appears that the Publix Companies violated numerous operational, technical, and functional requirements set forth in the Commission's TRS rules, submitted inflated bills for reimbursement and other false and inadequate data to the TRS Fund Administrator, and made repeated misrepresentations to the Commission. Considered in their totality, it appears that the actions of Publix Network and related companies may have constituted not only multiple, technical violations of the Act and the Commission's rules, but also a deliberate scheme to obtain TRS Fund payments for which these companies were not eligible. In view of the apparent pattern of pervasive misconduct and violations, it appears that the Publix Companies are not qualified, and should not be authorized, to operate as common carriers in the future.

III. DISCUSSION

9 *See Aug. 6 CGB Letter.*

10 *Id.* at 3.

11 *Id.*

12 *See* letter from Gerard J. Waldron, Esq. to David L. Hunt, Senior Attorney, Enforcement Bureau, Federal Communications Commission, July 23, 2001; letter from Dr. Reuben Lieberman, President, Publix Network Corporation, to David L. Hunt, Senior Attorney, Enforcement Bureau, Federal Communications Commission, July 23, 2001 ("*Publix Reply to EB Subpoena*"); letter from Gerard J. Waldron, Esq. to Rachel H. Wilkes, Staff Attorney, Consumer Center Branch, Federal Communications Commission, July 23, 2001. ("*July Publix Letter to CGB*"). Documents produced with the *Publix Reply to EB Subpoena* are hereinafter referred to as "*Publix Response to EB Subpoena Request No.* [the request and page numbers will then be added for each citation] *July 23, 2001*."

13 If the Publix Companies are found not to be entitled to any portion of the monies that they have received from the TRS Fund, the Commission will follow its normal debt collection procedures to recover all such payments.

A. Whether the Publix Companies Collected Reimbursements Without Providing TRS within the Meaning of the Act and the Commission's Rules

11. TRS is defined as:

> Telephone transmission services that provide the ability for an individual who has a hearing or speech disability to engage in communication by wire or radio with a hearing individual in a manner that is functionally equivalent to the ability of an individual who does not have a hearing or speech disability to communicate using voice communication services by wire or radio. Such term includes services that enable two-way communication between an individual who uses a text telephone or other nonvoice terminal device and an individual who does not use such a device, speech-to-speech services, video relay services and non-English relay services. TRS supersedes the terms "dual party relay system," "message relay services," and "TDD Relay."[14]

The Publix Companies are eligible to receive payments from the TRS Fund, if at all, only to the extent that they are intrastate common carriers "offering TRS pursuant to Section 64.604."[15] It appears that the services for which the Publix Companies have sought TRS Fund reimbursement fundamentally do not constitute TRS at all. Moreover, to the extent that any TRS was actually provided by the Publix Companies, it appears that it was not "TRS pursuant to § 64.604," because the Publix Companies did not substantially comply with the requirements of that rule.

1. Whether Any Service Put On Public Commercial Access Constituted TRS

12. The Commission's definition of TRS requires communication between an individual with a hearing or speech disability and an individual without any such disability. Communication solely between persons with hearing or speech disabilities does not meet the definition; nor does communication between individuals without any hearing or speech disability. As explained below, it appears that virtually all of the purported TRS calls for which the Publix Companies have sought reimbursement occurred solely between employees of the Publix Companies and that the CAs did not function as intermediaries, but initiated and directed the calls to other employees of the Publix Companies. Thus these calls were, in effect, calls solely between persons with hearing or speech disabilities.

13. As described above, TRS is a service that allows persons with hearing or speech disabilities to communicate with those without any such disabilities. It appears that virtually none of the calls that the Publix Companies reported to NECA involved such a service. Instead, calls appear to have followed two patterns. In the first, the Publix Companies' CAs would place a call to several assistant developers ("ADs") who were in the employ of Dr. Reuben

14 47 C.F.R. § 64.601(7), *see also* 47 U.S.C. § 225(d)(3).

15 47 C.F.R. § 64.604(c)(5)(iii)(D).

Liebermann, President of the Public Network Corp., through Focus Group, and would ask the ADs several questions as per a prepared "script." The CAs and ADs engaged in these scripted conversations four to eight hours a day, five days a week. The ADs, however, were, according to the Public Companies, all persons with hearing or speech disabilities, and thus required no TRS to communicate among themselves. Moreover, it appears that the CAs functioned as participants, indeed, initiators of these calls. However, "payments shall only be available for interstate TRS calls that *are placed by TRS users*,"[illegible] not calls placed by CAs, whose function under the rules is defined as transliterating "conversation between two end users of TRS."[illegible] If, as it appears, the CAs were active participants in calls in which the only other participants were employees with a hearing disability, then the CAs were not transliterating conversation from text to voice to enable end users with a hearing disability to communicate with end users without such disabilities via TRS. Such calls do not meet the definition of TRS under the Commission's rules.

14. In the second pattern, it appears that a moderator was involved in the conference calls along with the CAs and ADs. These moderators were employees of Dr. Liebermann through another of the Public Companies, SignTel. Apparently, the moderator would call as many as six CAs of the Public Companies (or vice-versa), who in turn would usually contact as many as five ADs each.[illegible] When a moderator was involved in the call, it appears that he or she would read out the questions per the script, and the CAs would type out via TTY the questions for the ADs. When the ADs responded, however, it appears that the responses were not always forwarded to the moderators. Thus, it appears that the moderator may have served only to create the appearance of actual relay service.

15. Calls such as those described above do not constitute TRS because they do not facilitate communications between persons with hearing or speech disabilities and persons without such disabilities. To the extent that the purported relay occurred between ADs with hearing or speech disabilities, as would have been the case on calls without moderators, those would have been nothing more than conventional text telephone conversations. No relay is necessary. Even when moderators were present, there is evidence that often the CAs did not relay any communications between the moderators and ADs, and if they did relay any information, it was simply a statement by the CA that all the ADs had finished a particular question, and that they were prepared to move to the next question as per the prepared script. If this was the case, then there was no TRS.[illegible] Moreover, to the extent that neither the moderator nor the AD had a hearing or speech disability, there was no legitimate TRS.

[illegible] *Telecommunications Relay Services, and the Americans with Disabilities Act of 1990*, Third Report and Order, 6 FCC Rcd 3500, 3504, ("*Third Report and Order*") (emphasis added).

[illegible] 47 C.F.R. § 64.601(3).

[illegible] It appears that not all of the conference calls that involved a moderator were placed by the moderator. There is evidence that often the CAs would call the ADs in anticipation of receiving a call from the moderator.

[illegible] Pursuant to Section 64.604(a)(3)(ii), end users can request that the CA provide a summary instead of a verbatim transliteration of the entire conversation. However, the evidence suggests that the simple responses the moderator received were part of the scheme to obtain monies illegally from the TRS Fund by creating the (continued....)

16. We also note that these apparent rule violations are serious and go to the core of the statutory purpose. The intra-company service provided by the Public Companies to themselves does not further the purpose of interstate TRS:

> The intent of Title IV of the ADA is to further the Act's goal of universal service by providing to individuals with speech or hearing disabilities telephone services that are functionally equivalent to those available to individuals without disabilities.[illegible]

The Act further serves this public purpose by requiring that common carriers make TRS part of their telecommunications services, either by providing TRS themselves or under contract to the public throughout the area in which they hold themselves out to the public for hire.[illegible] Congress placed the responsibility for providing TRS on common carriers in order to make TRS available to the general public to the greatest extent possible. The legislative history of TRS illustrates the public functions that TRS is intended to provide by extending public, universal service to the disabled community for whom telecommunications services were not available.[illegible] It does not appear that the Public Companies provided any service that promoted this public purpose.

17. We thus direct the ALJ to determine whether the service for which the Public Companies requested and received payments met the definition of TRS in the Act and the Commission's rules. Accordingly, we will specify an issue to determine whether the service for which the Public Companies were reimbursed from the TRS Fund constituted TRS. If it did not, then the Public Companies were not entitled to any payments from the TRS Fund.

2. <u>Whether the Public Companies Offered "TRS pursuant to Section 64.604"</u>

18. The Commission's rules provide for TRS Fund payments to TRS providers only when they are "offering TRS pursuant to Section 64.604."[illegible] Even to the extent that the Public Companies may arguably have provided some legitimate TRS, it appears that they may have violated many of the mandatory minimum standards required of TRS providers in Section 64.604. If the Public Companies did not provide TRS "pursuant to Section 64.604," they would not be eligible for TRS Fund reimbursement.

(Continued from previous page)
appearance of a relayed conversation. In other words, moderators were included in the end user (as AD) to CA to end user (the moderator) triangle to lock more like legitimate TRS service.

[illegible] *Telecommunications Services for Individuals with Hearing and Speech Disabilities, and the Americans with Disabilities Act of 1990*, First Report and Order and Request for Comments, 6 FCC Rcd 4657, 4657 ("*First Report and Order*").

[illegible] 47 U.S.C. § 225(c).

[illegible] 136 Cong. Rec H2401-02, H2431 (1990).

[illegible] 47 C.F.R. § 64.604(c)(3)(iii)(F).

19. We recognize that absolute compliance with each component of the rules may not always be necessary to fulfill the purposes of the statute and the policy objectives of the implementing rules, and that not every minor deviation would justify withholding funding from a legitimate TRS provider. We therefore hold that a TRS provider is eligible for TRS Fund reimbursement if it has substantially complied with Section 64.604. This approach will allow a finding that an insignificant violation of the requirements of the implementing regulations does not render the Publix Companies ineligible so long as the Publix Companies have satisfied the underlying purposes of those requirements.[17]

20. In making a determination whether the Publix Companies have substantially complied with Section 64.604, the ALJ must consider the statutory purpose of TRS, to provide telecommunications services to persons with hearing or speech disabilities that are the functional equivalent of those available to individuals without such disabilities, the policies underlying the particular regulation, and the practical effect of any violation in question on the achievement of these goals. We note that Congress, in making the statutory requirements, found certain features essential to ensure that TRS was in fact functionally equivalent to the telecommunications services generally available to the public. For example, in keeping with the public availability of such telecommunications services, the statute mandates that, under the rules, TRS must be available 24 hours a day, 7 days a week and requires an adequate back-up power source to ensure the continuity of service that is functionally equivalent to normal telephone service.[18] Also, in keeping with the restrictions against recording a telephone call, there is a prohibition against keeping a record of a TRS conversation beyond the duration of the call ensures that TRS provides the functionally equivalent element of privacy of ordinary telephone services.[19] The operational, technical, and functional standards in Section 64.604 are designed to ensure that the essential purposes and policy objectives of the statute are met. The standards governing CAs, for example, are intended to ensure that the CAs can provide smooth, rapid transmission of conversation between the end users of TRS such that there is a seamless translation. The technical standards such as the requirement for "equal access to interexchange carriers," are designed to ensure that TRS users have the "same access" to all such services "as voice users."[20] The functional standards, such as the requirement to maintain consumer complaint logs,[21] to provide public access to information,[22] and to furnish true and adequate data[23] to the Fund Administrator[24] are designed to ensure the public accessibility, integrity, and functionality of the

[17] See, e.g., Hotel v. Oil Shale Corp., 400 U.S. 48 (1970); Kent v. United of Omaha Life Ins. Co., 94 F.3d 303, 307 (6th Cir. 1996); Demme v. Metropolitan Life Ins. Co., 19 F.3d 375, 382-83 (7th Cir. 1994); cf. Cox Cable Tucson, Inc. v. Lund, 790 F.3d 1479, 1483-7 (9th Cir. 1986).

[18] 47 U.S.C. § 225(d)(1)(C); see also 47 C.F.R. § 64.604(b)(4).

[19] 47 U.S.C. § 225(d)(1)(F); see also 47 C.F.R. § 64.604(b)(6).

[20] 47 C.F.R. § 64.604(b)(2).

[21] Id. § 64.604(b)(1).

[22] Id. § 64.604(b)(3).

[23] Id. § 64.604(b)(3)(ii)(C).

TRS system. The ALJ should determine, using the foregoing principles, whether the Publix Companies' operations were in substantial compliance with the requirements of Section 64.604. To do so, the ALJ should first make findings on the specific issues raised below regarding whether and to what extent the Publix Companies met the operational, technical, and functional standards of Section 64.604. In light of those findings, the ALJ should then determine whether the Publix Companies substantially complied with Section 64.604, and therefore were entitled to receive payments for providing TRS pursuant to Section 64.604.

a. Operational Standards of Section 64.604(a)

21. Section 64.604(a) delineates certain mandatory minimum operational standards. It appears that the Publix Companies did not comply with the requirements of Sections 64.604(a)(1) and (2). The evidence before us suggests that the Publix Companies' CAs were not sufficiently trained to provide the level of service necessary to effectuate the purposes of the statute; that the Publix Companies retained records in violation of the statutorily mandated prohibition against keeping records past the duration of the call; that the Publix Companies' facilities were not available 24 hours a day, 7 days a week; and that the Publix Companies never provided equal access to interexchange carriers.

(i.) Communications Assistants

22. In providing traditional TRS, CAs must be sufficiently trained to meet the special communication needs of persons with hearing or speech disabilities, and must, *inter alia*, have competent skills in typing, grammar, spelling, and interpretation of typewritten American Sign Language.[25] It appears that most, or all, of the Publix Companies' CAs failed to meet those mandatory minimum qualifications. For instance, the Publix Companies' documents acknowledge that as of April 28, 2001, not one of the Publix Companies' CAs could type the required minimum of 60 words per minute.[26] Therefore, we will specify an issue to determine whether the Publix Companies complied with the requirements for communications assistants under the Commission's rules.

(ii.) Confidentiality and Conversation Content

[25] Id. § 64.604(a)(1).

[26] See Publix Response to RS Subpoena Request No. 12, P0020[illegible], July 23, 2001. The Publix Companies assert that they did improve on their CAs' typing skills, managing to change the failure rate under the 60-words-per-minute standard from 100 percent to 98 percent, and have improved further to a failure rate of 64 percent. Id.

23. CAs are "prohibited from disclosing the content of any relayed conversation regardless of content, and . . . from keeping records of the content of any conversation beyond the duration of the call, even if to do so would be inconsistent with state or local law."[47] However, in responding to the Enforcement Bureau's subpoena, the Publix Companies produced over 30 boxes containing verbatim transcripts of purported TRS conversations. We will assume here for the sake of argument that the conversations that the Publix Companies retained qualify as a "relayed conversation," although, as we have noted elsewhere in this order, it appears that they do not. We will therefore specify an issue to determine whether the Publix Companies kept records and or disclosed the content of relayed conversations in violation of 47 U.S.C. § 225(d)(1)(F) and 47 C.F.R. Section 64.604(a)(2)(i).

b. Tentative Standards of Section 64.604(b)

(i.) Equal Access to Interexchange Carriers

24. Under the Commission's rules, individuals who use a TRS center are entitled to have access to their chosen interexchange carrier through the TRS center, and to all other operator services.[48] In our First Report and Order, we determined that there would be "only a limited exemption from this rule" for state certified entities that applied for an exemption as part of their application for state certification and provided "sufficient justification" for the exemption on the basis of a pre-existing contractual agreement.[49] We did not provide for any exemptions for common carriers who were operating TRS directly, rather than through a state certified program pursuant to such contractual agreement.[50] Public Network's Application states that "Public Network users [will] have access to their chosen interexchange carriers and all other operator services." The Publix Companies admit, however, that they have never met this requirement.[51] Thus, it appears that the Publix Companies have violated Section 64.604(b)(2).[52] To resolve this apparent conflict between Public Network's certification to the Commission and its later admission and to determine whether the Publix Companies met the prescribed standard, we will specify and issue to determine whether the Publix Companies complied with Section 64.604(b)(2).

(ii.) TRS Facilities

47 C.F.R. § 64.604(a)(2)(i).

Id. § 64.604(b)(2).

First Report and Order at 1023.

Id.

See July Public Letter to CCB, p. 3.

47 C.F.R. § 64.604(b)(2).

25. As mandated by the Commission's rules, TRS facilities must operate 24 hours a day, seven days a week, and must have redundancy features and an uninterruptible power source for emergency purposes.[53] Public Network's Application states its facilities were "operational 24 hours a day, seven days a week."[54] The Publix Companies admit, however, that for most of the time they operated and as they currently operate, relay service was not available 24 hours a day, seven days a week.[55] The purported relay service appears to have been primarily open from 9:00 a.m. until 5:00 p.m., Monday through Friday, excluding some holidays. The Publix Companies contend that they have backup features and an uninterruptible power supply, but it appears that these facilities may be inadequate. Thus, it appears that Publix Companies' facilities were not in accord with the requirements set forth in Section 64.604(b)(4) of the Commission's rules. Accordingly, we will specify an issue to determine whether the Publix Companies complied with Section 64.604(b)(4).

c. Tentative Standards of Section 64.604(c) - Public Access to Information

26. The Commission's rules require carriers to advertise the availability of their TRS facilities through "publication in their directories, periodic billing inserts, placement of TRS instructions in telephone directories, through directory assistance services, and incorporation of TTY numbers in telephone directories."[56] As we have stated, it is critical that TRS providers reach the widest possible potential user population in order to maximize the utility of TRS and to effectuate the goals of the Act and the ADA.[57] There is no evidence before us showing that the Publix Companies made efforts reasonably calculated to satisfy this requirement. Accordingly, we will specify an issue to determine whether the Publix Companies' complied with the requirements of Section 64.604(c)(2).

B. Whether the Publix Companies Violated Commission Rules by Providing Inaccurate Information to the TRS Fund Administrator

27. Section 64.604(c)(5)(iii) creates the TRS Fund as the cost recovery mechanism for provision of interstate TRS and appoints an Administrator, NECA, to oversee the collection and disbursement of funds in compliance with the Act and Commission's rules. NECA collects data from TRS providers in order to determine the costs of providing TRS, and the amount of the reimbursement to be provided. Under Section 64.604(c)(5)(iii)(C) of our rules, TRS providers must provide the Fund Administrator with true and accurate data.[58] This includes total TRS MOU, total interstate TRS MOU, total TRS operating expenses, and total TRS investment in

Id. § 64.604(b)(4).

Application at 5.

See July Public Letter to CCB at 4.

47 C.F.R. § 64.604(c)(2).

Third Report and Order at 8160.

47 C.F.R. § 64.604(c)(5)(iii)(C).

general accordance with Part 32 of the Act.[47] The provision of true and accurate data by each interstate TRS provider is essential because these providers are compensated based on an average cost methodology. From the historical data and forecasts of expenses and demand submitted by each interstate TRS provider, the TRS Fund Administrator develops the compensation rate per minute, the projections of demand, and the TRS funding requirement for the coming year. The provision of false or inadequate data can thus have an overall effect on TRS Fund projections of demand, on compensation rates, and on funding requirements. A number of accounting inconsistencies and financial irregularities, however, suggest that the Publix Companies may have violated this rule by providing false and inadequate data to NECA. This bears directly both on the Publix Companies' compliance with the standards of Section 64.604 and on the Publix Companies' qualification to operate as a common carrier.

1. Inaccuracies in Reported Costs

28. It appears that cost items reported by the Publix Companies in the NECA-prescribed cost categories contained significant inaccuracies. For example, the Publix Companies reported automobile lease, operating, and maintenance expenses as "salaries." They also included a security system installed at Dr. Lebermann's home as "building maintenance" and software development and consulting as "engineering." The Publix Companies' largest noted expense, according to the work papers they provided to NECA, was for royalties on a "patent pending" conferencing technology for which $3m'd was allegedly paid $0.96 per minute.[48] Thus, if the Publix Companies are in reality one entity for purposes of this proceeding, then the largest TRS operating expense that they reported to NECA was for payments that they made to themselves for a license on developmental technology.

29. Moreover, because the Publix Companies apparently failed to follow proper accounting practices, there are additional issues raised about the accuracy of their reported data. The Publix Companies appear to be inconsistent in their accounting methodology as to whether they use the cash basis of accounting for their financial statements and record keeping, or the accrual basis, and this inconsistency affects the reliability, accuracy, and adequacy of the Publix Companies' reported data. In addition, we have been unable to ascertain whether certain expenses should have been allocated among the Publix Companies, and therefore cannot determine whether reported expenses were actually incurred for their relay operation. The relay operations were charged with all of the costs that likely should have been shared with or assigned to other entities within the Publix Companies structure. Under NECA and Commission guidelines, it is the Publix Companies' responsibility to demonstrate that expenses were not comingled, and that each reported expense relates exclusively to the communication service the Publix Companies purport to be TRS.[49] The documentation provided by the Publix Companies

[47] *Id.*

[48] *See Publix Response to EB Subpoena Request No. 16, PM2/0605, July 31, 2001* ("PROGRAM/Agreement"). The two agreements are identical except that one pertains to NCC and the other to Sign'em.

[49] *See* 47 C.F.R. § 64.604(c)(5)(iii)(C). Further, Section 1001 of Title 18 of the United States Code provides that persons not knowingly and willfully make materially false, fictitious, or fraudulent statements or representations to a government entity. *See* 18 U.S.C. § 1001.

is such that we cannot now determine how the expenses relate to the purported relay service. The Publix Companies also reported extensive accounting and legal expenses related to the provision of their purported TRS service that may have been unrelated to their TRS operation. Other accounting anomalies include discrepancies between the accounts and the dollar values reported to NECA, when compared with Publix Network's general ledger, as well as various inconsistencies contained in the data it provided NECA during the audit.[50] Accordingly, we will specify an issue to determine whether, and the extent to which, the Publix Companies reported inaccurate and inadequate financial and operating data to the Fund Administrator and whether, in light of those findings, the Publix Companies complied with the requirements of Section 64.604(c)(5)(iii)(C).[51]

2. Inaccuracies in Reported MOU

30. It also appears that the Publix Companies may have billed the TRS Fund for excessive MOU (even assuming, *arguendo*, that they did provide legitimate TRS). First, it appears that they billed NECA for time prior to call set-up, and even for incomplete calls, in violation of the Commission's rules.[52] There is also evidence that the Publix Companies billed NECA for more MOU than electronically passed through the switch of Southern New England Telecommunications Corporation ("SNET"), its local and interexchange carrier.[53] In October 2000, for example, SNET calculated Publix Network's switch minutes at 483,350 minutes.[54] For that same month, Publix Network reported to NECA 515,101 MOU for TRS service (almost 30,000 minutes in excess of all the minutes that passed through the switch) and the Publix Companies were compensated from the TRS Fund based on that figure.

31. Moreover, the Publix Companies reported to NECA as TRS MOU the sum of all TRS MOU for each leg of a conference call as if each leg were separately reimbursable. This resulted in billing the TRS Fund for multiple MOU each time a CA provided a single minute of service. For instance, if there were four ADs on the call communicating through a single CA, the number of minutes would quadruple.[55] The Publix Companies contend that these conference

[50] For instance, the Publix Network's records indicate that its annual average procedure expenses for 1999 and 2000 were $0.41 and $0.357 respectively. Yet, Publix Network also asserts that its charges included per minute royalty expenses.

[51] *See* para 35, *infra*, for issue of whether the Publix Companies violated the requirements of Section 220(b) of the Act by providing false information on any TRS Fund Worksheet.

[52] *See* 47 C.F.R. § 64.604(c)(5)(iii)(D).

[53] *See, e.g., Publix Response to EB Subpoena Request No. 5, PM0615, July 24, 2001.* Here, the record indicates that Publix Network reported many TRS MOU that actual minutes that passed through SNET's switch. Publix networks are those minutes of time where a circuit keeps or an electronic path is completed. Conversation minutes reflect actual call time when a conversation occurs.

[54] *See Publix Response to EB Subpoena Request No. 5, PM0615A, July 24, 2001.*

[55] For example, if there were a four-hour conference call with four ADs, the Publix Companies would report 960 TRS MOU (240 minutes X 4 ADs) to NECA for reimbursement, whereas they should have billed the (continued....)

call MOU were billed based upon Dr. Liebermann's understanding of how a long-distance conference call would be billed by an interexchange carrier, and argue that they employed a "reasonable interpretation" in their approach.[68] We have reviewed the Public Companies' arguments in support of its interpretation of MOU allowable for conference calls and CCB's reasons for rejecting them. As discussed below, we have determined that CCB has set forth the correct view of how MOU for conference calls should be calculated and adopt their reasoning therein. We further find that the Public Companies' arguments do not set forth a reasonable interpretation of our rules.

32. Under the Public Companies' approach, the TRS provider would be reimbursed multiple times for each minute of labor of a single CA. The Public Companies' analogy to conference call billing rates is not relevant to billing TRS MOU for conference calls under the TRS rules. As CCB has correctly stated in its correspondence with Public Network:

> [T]he price of a conference call, or any other call, is not a factor in determining reimbursement for TRS service. The individual placing the call is responsible for the call whether it is directly dialed or placed through TRS. TRS reimbursement does not include the cost of the call itself, but rather is based on and derived from the expense items listed in the annual TRS center data request.[69]

The proper calculation of TRS-reimbursable MOU reflects the minutes of actual relay service, irrespective of how many callers are on the call. CCB correctly rejected the Public Companies' argument that they reasonably determined that compensation for each leg of the call was allowable.

33. Thus, it appears that the Public Companies billed MOU that include minutes where there was no actual relay (i.e., including call set up or time after the end of relay service), and charged multiple times for the same relay service. In addition, it appears that the Public Companies deliberately kept the telephone connections open between the ADs and the CAs, even when no communication was actually occurring. In other words, it appears that the Public Companies generated idle air time intentionally designed to inflate MOU. Any MOU generated as a result of such a practice would not constitute minutes of use within the Act and the Commission's rules. Similar schemes have been held to be non-compensable where the purpose of the activity was merely to generate payments. For example, the Commission has stated that the use of an autodialer in order to generate payphone compensation by calling toll free numbers billed to the called party would not only be a violation of the Act and Commission's rules, but could also constitute wire fraud.[70] The North Carolina Public Utilities Commission has held

(Continued from previous page)

TRS Fund for only 240 TRS MOU. This assumes, of course, that any of the TRS MOU reported by the Public Companies were legitimate.

[68] *See July Public Letter to CCB* at 5.

[69] *See June CCB Letter; see also* Letter from Michael Brennan, Director of Fund Administration, NECA to Roman Liebermann, CEO, Public Network Corporation, May 10, 2001 ("*May 10 NECA Letter*").

[70] *See, e.g., Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, Report and Order, (1996) at 20374-76.

non-compensable the minutes of use generated by the maintenance of open switches 23 hours and 59 minutes a day for the sole purpose of generating minutes of use for reciprocal compensation.[71] The North Carolina Commission looked behind the mechanical generation of minutes of use to whether there were actual end users of the services.[72] By analogy to these precedents, we direct the ALJ to determine whether the MOU generated by creating idle air time were compensable MOU. As noted above, we believe that the activities conducted by the Public Companies did not constitute TRS and that consequently the Public Companies were not entitled to any payments from the TRS Fund. Nevertheless, assuming *arguendo*, that legitimate TRS service was offered by the Public Companies, we instruct the ALJ, using the standards governing calculation of MOU as stated herein, to determine the extent to which the Public Companies overbilled NECA for MOU or whether any additional payments are due to the Public Companies.

C. Whether the Public Companies Made Intentional Misrepresentations or Willful Material Omissions to the Commission

34. Commission applicants, permittees, and licensees may not "in any response to Commission correspondence or inquiry, or in any application, pleading, report or any other written statement submitted to the Commission, make any misrepresentation or willful material omission bearing on any matter within the jurisdiction of the Commission."[73] It appears that the Public Companies may have violated this rule or otherwise engaged in misrepresentations or lack of candor on multiple occasions.[74] For example, Public Network's Application to be certified as a TRS provider states that "Public Network TRS meets all of the FCC's operational, technical and functional minimum standards set forth in 47 C.F.R. Section 64.604, and in some respects exceeds those standards."[75] As discussed above, this appears to be false. Moreover, as discussed above, the Public Companies repeatedly told the Commission that their relay facilities were operational 24 hours a day, seven days a week, but, as the Public Companies admit, that does not appear to be have been true between the time of the application and the NECA audit.[76] In addition, Public Network's Application states that the relay service offers consumers equal access to interexchange carrier of choice, and that too appears to be inaccurate. Other apparent violations of the mandatory minimum standards are discussed above. Given the apparent pervasive pattern of violations of the Act and Commission's rules at issue here, it appears that

[71] *BellSouth Telecommunications, Inc. v. US LEC of North Carolina Inc.*, 201 PUR 4th 32, 39-41 (2000).

[72] *Id.* at 68.

[73] 47 C.F.R. § 1.17.

[74] We note that, by definition, misrepresentation and lack of candor involve intent. *See Trinity Broadcasting of Florida, Inc. et al.*, Initial Decision, 10 FCC Rcd 12,028, 12,069 (1995); *Garmin Communications Corp. et al.*, Decision, 3 FCC Rcd 2695, 2160 (1995); *MCI Telecommunications Corp.*, Order and Notice of Apparent Liability, 5 FCC Rcd 509, 512 (1990); *Fox River Broadcasting, Inc., et al.*, Order, 95 FCC Rcd 127, 129 (1983).

[75] Application at 2.

[76] *See, e.g., July Public Letter to CCB* at 4.

those inaccurate statements may have been intentional and thus constitute unlawful misrepresentation or lack of candor. Accordingly, we will specify an issue to determine the extent to which the Public Companies made misrepresentations or willful material omissions, or lacked candor, to the Commission or its agents.

35. It appears that the Public Companies may also have violated a specific requirement that TRS providers report true and accurate information to the Fund Administrator as part of their duty to complete required FCC reporting forms used by the Administrator to determine annually the compensation rates for TRS. All carriers are required to complete the Telecommunications Reporting Worksheet, FCC Form 499-A annually, ("Worksheet") in order to enable the TRS Administrator to collect the necessary funding to compensate the TRS providers. Section 220(e) of the Act imposes a duty of truthfulness and accuracy in accounting matters on common carriers. Carriers filing false information are subject to fine or imprisonment as specified in Section 220(e) of the Act. It appears from the evidence that the Public Companies may have failed to submit a number of annual reports required under the Act, and may have willfully provided false information or willfully neglected or failed to provide correct information on their 2001 Worksheet. We therefore will specify an issue to determine the extent to which the Public Companies filed false information on this or any other Worksheet that they submitted to the Fund Administrator.

36. As a general matter, it appears that the Public Companies may have engaged in a pervasive pattern of misrepresentation in order to obtain payments from the TRS Fund. There is evidence that they may have provided a sham service which they denominated TRS but which may have been nothing more than self-directed calls among employees of closely related corporate entities. It appears that rather than providing actual TRS between legitimate end users, employees initiated calls to other employees, and that the calls may have contained periods in which there was no conversation but vast amounts of dead time intended solely to increase MOU for future reimbursement. It appears that the Public Companies deliberately inflated the MOU they reported to NECA by including minutes where there was no actual relay (i.e., including call set up or time after the end of relay service); charging for more minutes than passed through the SNET switch; billing multiple times for the same relay service; and deliberately generating MOU by "dotting" to keep the lines open when there was no conversation. The deliberate manipulation of MOU or deliberate misrepresentations regarding the "TRS" services being provided in order to obtain or increase payments from the TRS Fund would not only violate the Act and Commission rules but could also constitute criminal behavior.[17] We direct the ALJ to consider the totality of the evidence and determine whether there was a pervasive pattern of misrepresentation or lack of candor.

D. Whether the Public Companies Should Remain Authorized to Act as a Common Carrier

[17] See, e.g., United States v. Bruce, 327 F.2d 479 (9th Cir. 1976), cert. denied 415 U.S. 351 (1974) (wire fraud found when carrier attempted deliberately to inflate payments from a long distance tell settlement pool by, among other things, misreporting length of calls, inflating the number of calls, and reporting free employee calls as compensable revenue generating tell calls).

37. It appears that the Public Companies engaged in a pervasive pattern of rule violations and misrepresentations in order to obtain millions of dollars in payments from the TRS Fund to which they were not entitled. It thus appears that the continued operation of the Public Companies as a common carrier may not serve the public convenience and necessity within the meaning of Section 214 of the Act. We therefore direct the ALJ to determine whether the Public Companies' blanket Section 214 authorization should be revoked; such revocation would make the Public Companies ineligible as a common carrier for future compensation from the TRS Fund. Further, in light of the egregious nature of the Public Companies' apparently unlawful activities, we direct the ALJ to determine whether specific Commission authorization should be required for the Public Companies, or the principal or principals of the Public Companies, to provide any interstate common carrier services in the future.[18]

E. Whether the Public Companies are Entitled to Any Portion of the Payments from the TRS Fund that They Requested or Received

38. If the Public Companies did not provide interstate TRS within the meaning of the Act and the Commission's rules or did not substantially comply with the mandatory minimum standards required under the Act and the rules, then, as a matter of law, they were and are not entitled to payment from the TRS Fund. In addition, the Public Companies are entitled to reimbursement from the TRS Fund for MOU only as properly calculated under our rules and accurately reported. Accordingly, the ALJ is to determine, in light of the evidence adduced, whether the Public Companies are entitled to all or any portion of the payments that they requested or received from the TRS Fund. If the ALJ determines that the Public Companies did not provide interstate TRS within the meaning of the Act and the Commission's rules or did not substantially comply with Section 64.604 for any period of time for which Public Companies reported MOU and requested reimbursement from the TRS Fund, then, as a matter of law, the ALJ must conclude that, for any such periods of time, the Public Companies were not entitled to any such payments. Therefore, to the extent that the ALJ determines that the Public Companies were eligible for any TRS Fund reimbursements, the ALJ must determine the number of MOU for which Public Companies are entitled to receive payment from the TRS Fund, based on the number of MOU reported by Public Companies for such period, but to exclude duplicative billings for multiple legs of conference calls, reported MOU that cannot be documented or verified, or any other improperly reported MOU.

F. Whether Piercing the Corporate Veil is Appropriate

39. It appears that the Public Companies are, for legal purposes, one and the same, and that they should be jointly liable for any penalties and/or forfeitures and/or reimbursements

[18] See GCI, Inc., et al., Order to Show Cause and Notice of Opportunity for Hearing, 12 FCC Rcd 8347 (1997).

that may result from a hearing. The FCC has found several criteria useful in determining whether to "pierce the corporate veil." The seminal case was decided in 1969, where the Commission stated:

> The fact that GTI and GTBC are separate corporate entities is not determinative. Where the ownership of stock is used to dominate and control the subsidiary in such a manner and to such extent that it becomes a mere agency or instrumentality of the parent, the separate corporate entities may be disregarded. Furthermore, separate corporate structures may be ignored where the purpose of a statutory scheme or regulation would otherwise be frustrated. The critical question, therefore, is whether the conduct of the . . . corporations in the light of the relationship which exists among them requires that the legal concept of separate corporate identities be disregarded in order to preserve the integrity of section 214 and to prevent the respondents from defeating the purpose and objective of the statutory provisions for certification.[9]

Other criteria include: (1) a common identity of officers, directors and shareholders; (2) sharing the same principal offices; (3) closeness of relationship between entities.[10]

40. In this case, it appears that Dr. Liebermann runs the affiliated entities in question with little or no regard to corporate identity. For instance, most of the expenses for his companies are paid from a single account. Other expenses are often paid from his personal checking account. For example, two agreements between Publix Network and RCC, and between Publix Network and SignTel provide for a number of arrangements between Publix Network and these companies that relate to how expenses are paid and how Publix Network compensates RCC/SignTel for "conferencing technology." Both agreements require RCC and later SignTel to "perform accounting and transmit payments for Publix [Network]."[11] Evidence supports the proposition that this is exactly what RCC and SignTel did. It also appears that Dr. Liebermann's companies may have shared common officers, directors, and/or shareholders.

41. The use of different office locations by Dr. Liebermann's companies is relatively new. It appears that at one time, both the OAs and the respondents were located in the same building. Even if these entities are now located in different offices, such a change is not dispositive. In the *Mansfield Journal* case, the two entities in question were separate corporations located over fifty miles apart. The court held that the Commission could base its finding that the entities were under common control upon the "true locus of control" because of

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9 *Petition by Telerent Corp. to Stay Construction or Operation of a CATV System in Bloomington and Normal, Ill., Decision*, 19 FCC 2d 694, 697 (1969) (footnote omitted).

10 *See generally Petition by Bloomsburg Cable TV Inc., Montoursville, PA., to Stay Construction or Operation of a CATV System Near Williamsport, PA.*, Memorandum Opinion and Order, 27 FCC 2d 645 (1971).

11 *See* RCC/SignTel Agreements.

the high level of control exercised by the owners of both entities.[12] Here, it appears that the true locus of control was with Dr. Liebermann, sole owner of the entities in question, whether these companies operated in the same building or were miles apart.

42. It is also no defense if Dr. Liebermann's contends that his companies, other than Publix Network, are not common carriers. The United States Court of Appeals for the Fifth Circuit held that activities of non-common carrier affiliates may be imputed to the common carrier parent.[13] It appears that Dr. Liebermann's other entities were critical for his operation. In conversations between Dr. Liebermann's counsel and Commission Staff, counsel does not hide the fact that the monies received from the TRS Fund went through Publix Network and into SignTel, and represented most, if not all, of SignTel's revenues. The goals of the Communications Act and our rules would be frustrated if the Commission cannot hold these affiliated entities responsible, because it appears that funds from the TRS Fund were transferred directly from the purported TRS provider, Publix Network, to these affiliated entities, and that any reasonable chance for recovery of such funds if wrongdoing is found, or payment of any forfeiture is imposed upon Dr. Liebermann, could well require the assets of its affiliated entities. Accordingly, we will specify an issue to determine whether, and to the extent which, in light of the legal standards set forth above, the Publix Companies should be considered one and the same entity for purposes of this proceeding, for purposes of issuing any forfeiture order, and/or for purposes of any debt collection action that may arise as a result of this proceeding.

IV. CONCLUSION

43. In light of the totality of the information now before us, an evidentiary hearing is required to determine whether the continued operation of the Public Companies as a common carrier would serve the public convenience and necessity within the meaning of Section 214 of the Act. Further, due to the potentially egregious nature of the Publix Companies' apparently unlawful activities, they will be required to show cause why an order to cease and desist from the provision of any interstate common carrier services without the prior consent of the Commission should not be issued. In light of the apparent violations outlined above, it also appears that a forfeiture should be levied against the Publix Companies. Moreover, because our investigation has raised substantial questions whether the Publix Companies are entitled to any of the payments that they have received and requested from the TRS Fund, we will specify an issue to determine the extent to which the Publix Companies are eligible for any payments.

V. ORDERING CLAUSES

44. ACCORDINGLY, IT IS ORDERED that, pursuant to Sections 4(i) and 214 of the Communications Act of 1934, as amended, 47 U.S.C. §§ 154(i) and 214, the principal or principals of the Publix Companies ARE DIRECTED TO SHOW CAUSE why the operating

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12 *See Mansfield Journal Co. v. FCC*, 180 F.2d 28, 31 (D.C. Cir. 1950) ("*Mansfield Journal*").

13 *General Telephone Co. of the Southwest, et al. v. United States and FCC, et al.*, 449 F.2d 846, 861 (5th Cir. 1971).

authority bestowed on the Publix Companies pursuant to Section 214 of the Communications Act of 1934, as amended, should not be REVOKED.

45. IT IS FURTHER ORDERED that, pursuant to Section 312(b) of the Communications Act of 1934, as amended, 47 U.S.C. § 312(b), the principal or principals of the Publix Companies ARE DIRECTED TO SHOW CAUSE why an order directing them TO CEASE AND DESIST FROM THE PROVISION OF ANY INTERSTATE COMMON CARRIER SERVICES without the prior consent of the Commission should not be issued.

46. IT IS FURTHER ORDERED that the hearing shall be held at a time and location to be specified by the Chief Administrative Law Judge in a subsequent order. The ALJ shall apply the conclusions of law set forth in this Order to the findings that he makes in that hearing, upon the following issues:

(a) to determine whether the service the Publix Companies provided met the definition of TRS under Section 225(b)(3) of the Act and Section 64.601(7) of the Commission's rules;

(b) to determine whether the Publix Companies violated Section 64.604(a)(1) of the Commission's rules;

(c) to determine whether the Publix Companies violated Section 225(d)(1)(F) of the Act and Section 64.604(a)(1)(i) of the Commission's rules;

(d) to determine whether the Publix Companies violated Section 64.604(b)(3) of the Commission's rules;

(e) to determine whether the Publix Companies violated Section 64.604(b)(4) of the Commission's rules;

(f) to determine whether the Publix Companies violated Section 64.604(c)(2) of the Commission's rules;

(g) to determine whether the Publix Companies violated Section 64.604(c)(3)(iii)(C) of the Commission's rules;

(h) to determine whether the Publix Companies violated Section 64.604(c)(3)(iii)(E) of the Commission's rules;

(i) to determine whether the MOU generated by the Publix Companies constituted MOU compensable by the TRS Fund;

(j) to determine whether the Publix Companies violated Section 220(e) of the Act by not filing true and accurate data in FCC Form 499-A;

(k) to determine whether the Publix Companies engaged in a pervasive

pattern of misrepresentation or lack of candor;

(l) to determine whether the Publix Companies misrepresented or willfully omitted facts in written materials submitted to the Commission, in violation of 47 C.F.R. Section 1.17;

(m) to determine whether, with respect to the issues (a) through (l) specified above, the Publix Companies knew or should have known that they were committing such violations, whether they acted with the intention of violating a known duty; and whether they acted negligently, or with gross neglect of a known duty;

(n) to determine whether the Publix Companies substantially complied with the requirements of 47 C.F.R. Section 64.604;

(o) to the extent that the ALJ finds that the Publix Companies were eligible for any TRS Fund reimbursements they requested or received, to determine the number of MOU for which the Publix Companies were entitled to receive reimbursement from the TRS Fund;

(p) to determine, in light of all the foregoing, whether Publix Network's authorization to operate as a common carrier should be revoked;

(q) to determine whether, in light of all the foregoing, Publix Network, the Publix Companies, and/or its principals should be ordered to cease and desist from the provision of any interstate common carrier services without the prior consent of the Commission;

(r) to determine whether, in light of the evidence adduced pursuant to the foregoing issues, Publix Network, Publix Relay, SignTel, RCC, Customer Attendants, Focus Group, and any other related company under the control and direction of Dr. Rannan Liebermann, should, for purposes of this proceeding, be considered one and the same entity.

47. IT IS FURTHER ORDERED that the Chief, Enforcement Bureau, shall be a party to the designated hearing. Pursuant to Section 312(d) of the Communications Act of 1934, as amended, both the burden of proceeding and the burden of proof shall be upon the Enforcement Bureau as to issues (a) through (r) inclusive.

48. IT IS FURTHER ORDERED that, to avail themselves of the opportunity to be heard, the principal or principals of the Publix Companies, pursuant to Section 1.91(c) of the Commission's rules, SHALL FILE with the Commission within 30 days of the mailing of this Show Cause Order a WRITTEN APPEARANCE stating that a principal or other legal representative from the Publix Companies will appear at the hearing and present evidence on the matters specified in the Show Cause Order. If the Publix Companies fail to file a written appearance within the time specified, the Publix Companies' right to a hearing SHALL BE DEEMED TO BE WAIVED. In the event that the right to a hearing a hearing is waived, the

Presiding Judge, or the Chief, Administrative Law Judge if no Presiding Judge has been designated, SHALL TERMINATE the hearing proceeding as to that entity and CERTIFY this case to the Commission in the regular course of business, and an appropriate order shall be entered.

49. IT IS FURTHER ORDERED that, irrespective of the resolution of the foregoing issues, the ALJ shall determine, pursuant to Section 503(b)(3)(A) of the Act, 47 U.S.C. § 503(b)(3)(A), whether an Order of Forfeiture shall be issued against any or each of the Public companies and their principal(s) for having willfully and/or repeatedly violated Sections 1.17, 64.601(7), 64.604(a)(1), 64.604(a)(2)(i), 64.604(b)(3), 64.604(b)(4), 64.604(c)(3), 64.604(c)(5)(iii)(C), and/or 64.604(c)(5)(iii)(E) of the Commission's rules, 47 C.F.R. §§ 1.17, 64.601(7), 64.604(a)(1), 64.604(a)(2)(i), 64.604(b)(3), 64.604(b)(4), 64.604(c)(3), 64.604(c)(5)(iii)(C), and/or 64.604(c)(5)(iii)(E) and/or Sections 228(c), 225(a)(3) and 225(d)(1)(F) of the Act, 47 U.S.C. §§ 228(c), 225(a)(3) and 225(d)(1)(F). For each violation, the maximum potential forfeiture liability for the parties, joint and separately, shall be the statutory maximum of $120,000 per violation up to a total of $1,200,000 for each continuing violation committed by a common carrier. This figure is set based upon the seriousness of the alleged violations, the continuing nature of the alleged violations, the apparent culpability of each party, the information available to us concerning the financial condition of each party, and the ability of each party to profit from the alleged rule and/or statutory violations.

50. IT IS FURTHER ORDERED that this document constitutes a NOTICE OF OPPORTUNITY FOR HEARING pursuant to Section 503(b)(3)(A) of the Communications Act of 1934, as amended, 47 U.S.C. § 503(b)(A), for the potential forfeiture liability outlined above.

51. IT IS FURTHER ORDERED that a copy of this ORDER TO SHOW CAUSE AND NOTICE OF OPPORTUNITY FOR HEARING shall be sent by certified mail, return receipt requested, to Dr. Rennan Liebermann, Public Network Corporation, 79 Bayard Avenue, North Haven, CT 06473, and Gerard Waldron, Esq., Covington & Burling, 1201 Pennsylvania Avenue, N.W., Washington, D.C., 20004.

FEDERAL COMMUNICATIONS COMMISSION

Marlene H. Dortch
Secretary