

Date Mailed: 01/14/2010

By: /s/GREGORY M. MESSER

Trustee

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: PHONE CARD LIQUIDATION CORP.	§	Case No. 04-12203-SMB
	§	
ORION TELECOMMUNICATIONS CORP.	§	
Debtor(s)	§	

**SUMMARY OF TRUSTEE'S FINAL REPORT
AND APPLICATIONS FOR COMPENSATION**

The Final Report shows receipts of	\$ <u>611,100.72</u>
and approved disbursements of	\$ <u>104,383.29</u>
leaving a balance on hand of ¹	\$ <u>506,717.43</u>

Claims of secured creditors will be paid as follows:

<i>Claimant</i>	N/A	<i>Proposed Payment</i>
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Applications for chapter 7 fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
<i>Trustee</i> <u>GREGORY M. MESSER</u>	\$ <u>29,805.04</u>	\$ <u>127.30</u>
<i>Attorney for trustee</i> <u>LAMONICA HERBST & MANISCALCO, LLP</u>	\$ <u>70,840.50</u>	\$ <u>5,862.63</u>
<i>Appraiser</i> _____	\$ _____	\$ _____
<i>Auctioneer</i> _____	\$ _____	\$ _____
<i>Accountant</i> <u>GARY LAMPERT CPA</u>	\$ <u>12,810.00</u>	\$ _____
<i>Special Attorney for trustee</i> _____	\$ _____	\$ _____
<i>Charges,</i> <u>U.S. Bankruptcy Court</u>	\$ <u>450.00</u>	\$ _____
<i>Fees,</i> <u>United States Trustee</u>	\$ _____	\$ _____
<i>Other</i> <u>SOUTH SHORE RECORDS MANAGEMENT</u>	\$ _____	\$ <u>416.56</u>

Applications for prior chapter fees and administrative expenses have been filed as follows:

<i>Reason/Applicant</i>	<i>Fees</i>	<i>Expenses</i>
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¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

Attorney for debtor	_____	\$ _____	\$ _____
Attorney for	_____	\$ _____	\$ _____
Accountant for	_____	\$ _____	\$ _____
Appraiser for	_____	\$ _____	\$ _____
Other	_____	\$ _____	\$ _____

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$8,781,800.86 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
<u>31P</u>	<u>TENNESSEE DEPARTMENT OF REVENUE</u>	<u>\$ 1,225.29</u>	<u>\$ 0.00</u>
<u>44P</u>	<u>STATE OF LOUISIANA</u>	<u>\$ 455.43</u>	<u>\$ 0.00</u>
<u>77</u>	<u>GERALD P. GILRANE</u>	<u>\$ 2,580.77</u>	<u>\$ 0.00</u>
<u>78</u>	<u>LEONARD CARONE</u>	<u>\$ 4,580.77</u>	<u>\$ 0.00</u>
<u>79</u>	<u>ATHENA PAPPAS</u>	<u>\$ 436.54</u>	<u>\$ 0.00</u>
<u>80</u>	<u>PETER SICILIAN, JR.</u>	<u>\$ 4,925.00</u>	<u>\$ 0.00</u>
<u>81</u>	<u>JAMES B. HAGGERTY</u>	<u>\$ 750.00</u>	<u>\$ 0.00</u>
<u>84</u>	<u>ROBERT MAVASHEV</u>	<u>\$ 1,535.25</u>	<u>\$ 0.00</u>
<u>98</u>	<u>LAURA PETTINATO</u>	<u>\$ 157.69</u>	<u>\$ 0.00</u>
<u>102</u>	<u>ADAM MCMULLEN</u>	<u>\$ 734.62</u>	<u>\$ 0.00</u>
<u>103</u>	<u>JIM PESCE</u>	<u>\$ 1,888.46</u>	<u>\$ 0.00</u>
<u>104</u>	<u>JOHN MALONE</u>	<u>\$ 2,734.62</u>	<u>\$ 0.00</u>
<u>105</u>	<u>JOHN SOZOPOULOS</u>	<u>\$ 770.00</u>	<u>\$ 0.00</u>
<u>109</u>	<u>PETER M. BRIVONESE</u>	<u>\$ 4,260.00</u>	<u>\$ 0.00</u>
<u>116</u>	<u>GLADYS PAOLA FLORES</u>	<u>\$ 961.53</u>	<u>\$ 0.00</u>
<u>117</u>	<u>BARBARA PAWKER</u>	<u>\$ 2,492.31</u>	<u>\$ 0.00</u>
<u>119</u>	<u>DAVID HOM</u>	<u>\$ 1,523.08</u>	<u>\$ 0.00</u>
<u>122P</u>	<u>OHIO DEPARTMENT OF TAXATION</u>	<u>\$ 222.00</u>	<u>\$ 0.00</u>
<u>127</u>	<u>EDWARD J. NOVAL III</u>	<u>\$ 1,644.00</u>	<u>\$ 0.00</u>
<u>129</u>	<u>GERARD BELMONT</u>	<u>\$ 769.23</u>	<u>\$ 0.00</u>
<u>134</u>	<u>IRIJAH HAMILTON</u>	<u>\$ 1,200.00</u>	<u>\$ 0.00</u>
<u>139</u>	<u>MATTEO CHIONCHIO</u>	<u>\$ 2,307.69</u>	<u>\$ 0.00</u>
<u>142</u>	<u>DAVID G. O'KEEFE</u>	<u>\$ 2,360.62</u>	<u>\$ 0.00</u>

<u>143P</u>	<u>SCOTT CALABRESE</u>	<u>\$ 4,925.00</u>	<u>\$ 0.00</u>
<u>156P</u>	<u>PETER C. SUTTON</u>	<u>\$ 4,925.00</u>	<u>\$ 0.00</u>
<u>166P</u>	<u>ROBERT STEWART</u>	<u>\$ 4,925.00</u>	<u>\$ 0.00</u>
<u>177P</u>	<u>PETER SICILIAN</u>	<u>\$ 4,650.00</u>	<u>\$ 0.00</u>
<u>209</u>	<u>SCOTT CALABRESE</u>	<u>\$ 350.00</u>	<u>\$ 0.00</u>
<u>210P</u>	<u>MASSACHUSETTS DEPARTMENT OF REVENUE</u>	<u>\$ 1,974.69</u>	<u>\$ 0.00</u>
<u>216P</u>	<u>NEW YORK STATE DEPARTMENT OF</u>	<u>\$ 191,747.79</u>	<u>\$ 0.00</u>
<u>217</u>	<u>THE CITY OF NEW YORK</u>	<u>\$ 176,503.10</u>	<u>\$ 0.00</u>
<u>218</u>	<u>R.I. DIVISION OF TAXATION</u>	<u>\$ 1,250.00</u>	<u>\$ 0.00</u>
<u>219</u>	<u>PUBLIC UTILITY COMMISSION OF OREGON</u>	<u>\$ 229.32</u>	<u>\$ 0.00</u>
<u>222</u>	<u>STATE OF NEW YORK DEPARTMENT OF LABOR</u>	<u>\$ 105,114.31</u>	<u>\$ 0.00</u>
<u>231</u>	<u>OHIO DEPARTMENT OF TAXATION</u>	<u>\$ 558.00</u>	<u>\$ 0.00</u>
<u>239P</u>	<u>DEPARTMENT OF THE TREASURY</u>	<u>\$ 8,244,133.75</u>	<u>\$ 0.00</u>

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 116,103,244.41 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full. The timely allowed general (unsecured) dividend is anticipated to be 0.3 percent.

Timely allowed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
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<u>1</u>	<u>Warshaw Burstein Cohen Schlesinger & Kuh, LLP</u>	<u>\$ 5,816.06</u>	<u>\$ 19.35</u>
<u>2</u>	<u>WORLDCOM, LLC FKA MCI</u>	<u>\$ 2,508,021.45</u>	<u>\$ 8,338.57</u>
<u>5</u>	<u>WORLD CLASS BUSINESS PRODUCTS</u>	<u>\$ 18,754.62</u>	<u>\$ 62.35</u>
<u>6</u>	<u>IXC COMMUNICATIONS, INC.</u>	<u>\$ 1,477,027.78</u>	<u>\$ 4,910.76</u>
<u>8U</u>	<u>COUNTY WINDOW</u>	<u>\$ 963.68</u>	<u>\$ 3.20</u>
<u>10</u>	<u>EPARTNERS</u>	<u>\$ 89,403.62</u>	<u>\$ 297.25</u>
<u>11</u>	<u>HOLLAND & KNIGHT LLP</u>	<u>\$ 24,951.40</u>	<u>\$ 82.96</u>
<u>12</u>	<u>ANIXTER INC.</u>	<u>\$ 38,981.79</u>	<u>\$ 129.61</u>
<u>13</u>	<u>BELMARK</u>	<u>\$ 398,864.40</u>	<u>\$ 1,326.13</u>
<u>14</u>	<u>WUVP-TV</u>	<u>\$ 32,550.00</u>	<u>\$ 108.22</u>
<u>15</u>	<u>ADVANCED IMAGING SYSTEMS, LLC</u>	<u>\$ 29,445.96</u>	<u>\$ 97.90</u>
<u>19</u>	<u>ALLEN & VELLONE, PC</u>	<u>\$ 36,619.84</u>	<u>\$ 121.75</u>
<u>21</u>	<u>KGP Telecommunications</u>	<u>\$ 14,955.54</u>	<u>\$ 49.72</u>
<u>22</u>	<u>CM Tel LLC</u>	<u>\$ 12,536.52</u>	<u>\$ 41.68</u>
<u>23</u>	<u>FAST NET CORPORATION</u>	<u>\$ 5,142.58</u>	<u>\$ 17.10</u>
<u>25</u>	<u>AROUND THE CLOCK</u>	<u>\$ 40,822.00</u>	<u>\$ 135.72</u>
<u>26</u>	<u>COMPUTER QUALITY SEPARATIONS CORP.</u>	<u>\$ 130,505.00</u>	<u>\$ 433.90</u>
<u>28</u>	<u>DALLAS COUNTY</u>	<u>\$ 544.96</u>	<u>\$ 1.81</u>
<u>29</u>	<u>COLABELLA & COMPANY</u>	<u>\$ 600.00</u>	<u>\$ 1.99</u>
<u>30</u>	<u>AMERICAN ARBRITRATION ASSOC.</u>	<u>\$ 3,050.00</u>	<u>\$ 10.14</u>
<u>31U</u>	<u>TENNESSEE DEPARTMENT OF REVENUE</u>	<u>\$ 250.00</u>	<u>\$ 0.83</u>
<u>32</u>	<u>Intergration Services Int'l</u>	<u>\$ 965.96</u>	<u>\$ 3.21</u>
<u>33</u>	<u>BELLSOUTH TELECOMMUNICATIONS INC.</u>	<u>\$ 3,867.00</u>	<u>\$ 12.86</u>
<u>35</u>	<u>Cambridge Financial Corp</u>	<u>\$ 6,211.90</u>	<u>\$ 20.65</u>
<u>36</u>	<u>CHINA TELEPOST HOLDINGS, LLC</u>	<u>\$ 63,776.68</u>	<u>\$ 212.04</u>
<u>37</u>	<u>PHONETEL TELECOM INC.</u>	<u>\$ 34,250.19</u>	<u>\$ 113.87</u>

38	VIKING OFFICE PRODUCTS, INC.	\$ 579.31	\$ 1.93
39	DUN & BRADSTREET	\$ 3,382.80	\$ 11.25
41	RUSKIN MOSCOU FALTISCHEK, PC	\$ 118,857.42	\$ 395.17
42	MONARCH ART PLASTICS, CO. LLC	\$ 122,715.00	\$ 408.00
43	INTER-TEL TECHNOLOGIES INC.	\$ 17,457.45	\$ 58.04
44U	STATE OF LOUISIANA	\$ 139.50	\$ 0.46
46	UNITED PARCEL SERVICE	\$ 65,283.09	\$ 217.05
47	J.H. COHN	\$ 117,360.00	\$ 390.19
48	TRICOM USA, INC.	\$ 299,429.85	\$ 995.53
50	STAPLES BUSINESS ADVANTAGE	\$ 38,852.17	\$ 129.17
51	PRIMUS TELECOMMUNICATIONS INC.	\$ 11,280.51	\$ 37.50
52	NBANC INC.	\$ 803.60	\$ 2.67
53	NEXT COMMUNICATION, INC.	\$ 264,683.17	\$ 880.01
54	FIRST AIR EXPRESS	\$ 14,808.91	\$ 49.24
55	NET2PHONE, INC.	\$ 216,745.58	\$ 720.63
57	HOGAN & HARTSON, LLP	\$ 51,032.47	\$ 169.67
60	AMERICAN ARBRITRATION ASSOC.	\$ 5,389.75	\$ 17.92
61	ROBERT HALF LEGAL	\$ 11,940.75	\$ 39.70
62	AMERICAN ARBITRATION ASSOCIATION	\$ 1,709.37	\$ 5.68
63	ALLIED OFFICE PRODUCTS	\$ 89,427.82	\$ 297.33
65	LISA M. MOORE, ESQ.	\$ 4,921.62	\$ 16.36
66	T-SYSTEMS NORTH AMERICA, INC.	\$ 167,429.00	\$ 556.66
67	PaeTec Communications Inc. 146748	\$ 47,227.79	\$ 157.02
68	Neon Optica, Inc.	\$ 30,389.84	\$ 101.04
69	VERIZON BANKRUPTCY DEPARTMENT	\$ 31,458.74	\$ 104.59

70	PARR RICHEY OBEMSKEY & MORTON	\$ 586.60	\$ 1.95
71	NEXTEL COMMUNICATONS INC.	\$ 29,645.42	\$ 98.56
72	HARVARD LABEL, INC.	\$ 777,234.00	\$ 2,584.12
73	BUSINESS TELECOM, INC.	\$ 358,666.66	\$ 1,192.48
74	KPN International Network Services Inc.	\$ 445,184.45	\$ 1,480.13
75	RGA REPRODUCTIONS, INC.	\$ 3,598.00	\$ 11.96
76	VILLAGE VOICE MEDIA	\$ 391.06	\$ 1.30
80U	PETER SICILIAN, JR.	\$ 1,963.47	\$ 6.53
82	iBASIS, INC.	\$ 329,787.96	\$ 1,096.47
83	ELECTRIC LIGHTWAVE INC.	\$ 54,635.29	\$ 181.65
85	IMPSAT USA, INC.	\$ 11,126.32	\$ 36.99
86	FLEET CAPITAL LEASING	\$ 82,011.03	\$ 272.67
87	Telecom New Zealand	\$ 42,961.00	\$ 142.84
88	Westek Electronics Inc.	\$ 1,000.00	\$ 3.32
89	Navigata Communications Inc.	\$ 40,155.30	\$ 133.51
90	JAMES J. MCKINEY	\$ 2,288.46	\$ 7.61
91	GEOTEL INTERNATIONAL, L.C.	\$ 24,390.05	\$ 81.09
92	SARL PLANET VoIP	\$ 19,704.05	\$ 65.51
93	TELECOM ITALIA OF NORTH AMERICA, INC.	\$ 624,676.82	\$ 2,076.90
94	CALLIPSO CORPORATION	\$ 5,026,162.29	\$ 16,710.78
95	NRAI SERVICE CENTER, LLC	\$ 467.75	\$ 1.56
96	FEDERAL EXPRESS CORPORATION	\$ 224,895.21	\$ 747.72
97	GLOBALTRON COMMUNICATIONS CORPORATION	\$ 18,664.06	\$ 62.05
100	Tribune Interactive	\$ 3,000.00	\$ 9.97
101	TELEDANMARK USA	\$ 102,380.51	\$ 340.39
106	Global Access Communications	\$ 36,972.14	\$ 122.92

107	TOUCHTONE COMMUNICATIONS, INC.	\$ 66,684.88	\$ 221.71
108	NECA	\$ 978.46	\$ 3.25
110	AROUND THE CLOCK LOCK & KEY, INC.	\$ 42,253.00	\$ 140.48
111	BELGACOM SA	\$ 879,834.12	\$ 2,925.24
112	BTI - BUSINESS COMMUNICATIONS, INC.	\$ 150,000.00	\$ 498.71
113	GRAPHIC MANAGEMENT PARTNERS	\$ 101,983.09	\$ 339.07
114	TELENOR GLOBAL SERVICES AS	\$ 1,270,153.08	\$ 4,222.95
115	TELECT INC.	\$ 3,068.71	\$ 10.20
120	BRANCH BANKING AND TRUST	\$ 400,931.83	\$ 1,333.00
122U	OHIO DEPARTMENT OF TAXATION	\$ 1,643.00	\$ 5.46
123	UNICORN GRAPHICS	\$ 78,164.00	\$ 259.88
124	MISSION TEL, INC.	\$ 158,008.43	\$ 525.34
125	JOSEPH O'NEIL JR., ESQ.	\$ 172,377.80	\$ 573.11
126	BALMORAL FINANCIAL CORPORATION	\$ 1,700,000.00	\$ 5,652.09
128	Kim Management LLC	\$ 57,100.00	\$ 189.84
130	SKY MAX COMMUNICATIONS, INC.	\$ 21,858.08	\$ 72.67
131	FOOT LOCKER SPECIALTY, INC.	\$ 81,092.61	\$ 269.61
132	MR. MICHAEL R. DROZDICK	\$ 3,816.00	\$ 12.69
133	ANTHONY BOUNO	\$ 52,922.00	\$ 175.95
135	HI-LITE COMPUTER CORP.	\$ 21,410.78	\$ 71.19
137	GE CAPITAL	\$ 30,113.78	\$ 100.12
138	GE CAPITAL	\$ 98,946.63	\$ 328.97
140	J.H. COHN LLP	\$ 117,360.00	\$ 390.19
141	Cory Printing & Packaging	\$ 55,083.02	\$ 183.14
143U	SCOTT CALABRESE	\$ 17,575.00	\$ 58.43
144	NOVATEL, LTD.	\$ 438,788.46	\$ 1,458.87
	D.L.H. DISTRIBUTING &		

146	MARKETING, INC.	\$ 850,000.00	\$ 2,826.05
	EASY		
147	TELECOMMUNICATIONS	\$ 2,362.56	\$ 7.85
148	AZUL TEL, INC.	\$ 4,615.96	\$ 15.35
	GRANDE		
	COMMUNICATIONS		
149	NETWORKS, INC.	\$ 804,349.88	\$ 2,674.27
	FRANCE TELECOM LONG		
150	DISTANCE USA, LLC	\$ 1,873,557.60	\$ 6,229.13
152	BRINKS, INC.	\$ 4,083.12	\$ 13.58
155	P&L ASSOCIATES	\$ 45,039.34	\$ 149.74
156U	PETER C. SUTTON	\$ 2,575.00	\$ 8.56
157	BCE NEXXIA	\$ 3,769,120.35	\$ 12,531.42
	TELIA SONERA		
159	INTERNATIONAL	\$ 1,098,574.36	\$ 3,652.50
160	DELOITTE & TOUCHE LLP	\$ 102,400.00	\$ 340.46
	VERIZON GLOBAL		
161	SOLUTIONS INC.	\$ 18,814,750.68	\$ 62,554.53
162	VITCOM CORPORATION	\$ 783,607.63	\$ 2,605.31
	A&M CARDS		
163	WORLDWIDE	\$ 39,399.95	\$ 131.00
	AMERICAN		
164	COMMUNICATIONS LLC	\$ 212,573.05	\$ 706.75
165	Good Karma	\$ 34,397.77	\$ 114.36
166U	ROBERT STEWART	\$ 1,963.46	\$ 6.53
	LIGHTSPEED TELECOM,		
167	INC.	\$ 101,190.63	\$ 336.43
168	LOGICAL NETWORKS	\$ 63,059.00	\$ 209.66
	CNCS, INC. -CALL-NET		
169	ENTERPRISES INC.	\$ 1,049,023.00	\$ 3,487.75
170	BONANZA TOO COMPANY	\$ 1,155,000.00	\$ 3,840.10
171	SWISSFONE, INC.	\$ 380,315.19	\$ 1,264.46
	XO COMMUNICATIONS,		
172	INC.	\$ 359,561.24	\$ 1,195.45
	TDC CARRIER SERVICES		
173	USA, INC.	\$ 88,347.47	\$ 293.73
174	SMS/800 Management Team	\$ 13,580.55	\$ 45.15
	BASIC MARKETING DE		
175	MEXICO	\$ 17,145.19	\$ 57.00

<u>177U</u>	<u>PETER SICILIAN</u>	\$ <u>2,238.47</u>	\$ <u>7.44</u>
<u>178</u>	<u>PETER SICILIAN</u>	\$ <u>410,000.00</u>	\$ <u>1,363.15</u>
	QWEST		
	COMMUNICATIONS		
<u>180</u>	<u>CORPORATION</u>	\$ <u>23,801,812.42</u>	\$ <u>79,135.31</u>
	GLOBAL CROSSING		
<u>181</u>	<u>BANDWIDTH, INC.</u>	\$ <u>882,793.78</u>	\$ <u>2,935.08</u>
	JOSEPH P. GOLDBERG,		
<u>182</u>	<u>ESQ.</u>	\$ <u>65,072.16</u>	\$ <u>216.35</u>
<u>183</u>	<u>P&M INC.</u>	\$ <u>2,000,000.00</u>	\$ <u>6,649.52</u>
<u>184</u>	<u>PHONE HOLDINGS INC.</u>	\$ <u>51,000.00</u>	\$ <u>169.56</u>
<u>185</u>	<u>CITY OF MIAMI</u>	\$ <u>285.00</u>	\$ <u>0.95</u>
	UNIVERSAL SERVICE		
	ADMINISTRATIVE		
<u>187</u>	<u>COMPANY</u>	\$ <u>136,756.88</u>	\$ <u>454.68</u>
	MODERN DIGITAL		
<u>188</u>	<u>COMMUNICATONS</u>	\$ <u>50,668.40</u>	\$ <u>168.46</u>
<u>189</u>	<u>BELGACOM SA</u>	\$ <u>879,834.12</u>	\$ <u>2,925.24</u>
<u>191</u>	<u>JPMORGAN CHASE BANK</u>	\$ <u>48,491.19</u>	\$ <u>161.22</u>
	OPERATING TELEPHONE		
	CO. SUBSIDIARIES OF		
<u>193</u>	<u>VERIZON</u>	\$ <u>62,052.58</u>	\$ <u>206.31</u>
<u>194</u>	<u>TEDDY D. WEISS</u>	\$ <u>12,253.65</u>	\$ <u>40.74</u>
<u>195</u>	<u>LD EXCHANGE, INC.</u>	\$ <u>827,713.64</u>	\$ <u>2,751.95</u>
	CODETEL		
	INTERNATIONAL		
<u>196</u>	<u>COMMUNICATIONS INC.</u>	\$ <u>384,715.47</u>	\$ <u>1,279.09</u>
	CONSOLIDATED EDISON		
<u>197</u>	<u>COMPANY OF NY, INC.</u>	\$ <u>73.98</u>	\$ <u>0.25</u>
<u>198</u>	<u>CREATE-A-CORP. COM</u>	\$ <u>2,093.25</u>	\$ <u>6.96</u>
	GRAYBAR ELECTRIC CO		
<u>199</u>	<u>INC.</u>	\$ <u>2,800.04</u>	\$ <u>9.31</u>
	CTE, S.A. DE C.V. ING.		
<u>203</u>	<u>JOSE ALBERTO YANES</u>	\$ <u>166,422.60</u>	\$ <u>553.32</u>
	UNIVERSAL SERVICE		
	ADMINISTRATIVE		
<u>206</u>	<u>COMPANY</u>	\$ <u>136,704.65</u>	\$ <u>454.51</u>
<u>207</u>	<u>AEROTEL, LTD.</u>	\$ <u>23,750,000.00</u>	\$ <u>78,963.05</u>
	US NEW GLOBAL		
<u>208</u>	<u>TELECOM, INC.</u>	\$ <u>7,504.34</u>	\$ <u>24.95</u>

	MASSACHUSETTS DEPARTMENT OF REVENUE	\$ 1,183.60	\$ 3.94
210U			
213	JANI TELECOM CORP.	\$ 381,709.55	\$ 1,269.09
	NEW YORK STATE DEPARTMENT OF	\$ 16,891.05	\$ 56.16
216U			
	CITICORP VENDOR FINANCE INC.	\$ 93,100.30	\$ 309.54
225			
	CITICORP VENDOR FINANCE INC.	\$ 30,281.48	\$ 100.68
226			
227	AT&T	\$ 3,528,246.32	\$ 11,730.57
228	INTERSTATE TRS FUND	\$ 100,316.71	\$ 333.53
	DEPARTMENT OF TREASURY	\$ 6,987.85	\$ 23.23
230			
	INTERNAP NETWORK SERVICES	\$ 98,327.11	\$ 326.91
237			
239U	DEPARTMENT OF THE TREASURY	\$ 5,497,441.74	\$ 18,277.67

Tardily filed claims of general (unsecured) creditors totaling \$ 623,314.06 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.1 percent.

Tardily filed general (unsecured) claims are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
211	NBC UNIVERSAL CORP.	\$ 10,810.00	\$ 0.00
	SECURITY STATE		
223	SAVINGS BANK	\$ 397,725.00	\$ 0.00
	HORIZON HEALTHCARE		
	INSURANCE COMPANY OF		
236	NY	\$ 97,467.02	\$ 0.00
	GRANDE		
	COMMUNICATIONS		
238	NETWORKS, INC.	\$ 75,000.00	\$ 249.36
	CANON FINANCIAL		
240	SERVICES INC	\$ 42,312.04	\$ 140.68

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid pro rata only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent.

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

<i>Claim Number</i>	<i>Claimant</i>	<i>Allowed Amt. of Claim</i>	<i>Proposed Payment</i>
		N/A	

The amount of surplus returned to the debtor after payment of all claims and interest is \$0.00.

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STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.