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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated
Case No. 03-13711 (CGC)

COMMISSION
CLERK

Response Date: October 26, 2004 at 4:00 p.m.
Hearing Date: November 2, 2004 at 9:30 a.m.

**NOTICE OF MOTION OF THE TRUSTEE OF THE OMEGA
LIQUIDATING TRUST FOR AN ORDER AUTHORIZING TRUSTEE NOT
TO RESERVE FUNDS FOR CERTAIN ADMINISTRATIVE CLAIMS
INCURRED IN THE ORDINARY COURSE**

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust, created pursuant to the order confirming the plan of liquidation in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliated debtors (collectively, with Cable & Wireless, the "Debtors") has filed the Motion for An Order Authorizing Trustee Not to Reserve Funds for Certain Administrative Claims Incurred in the Ordinary Course (the "Motion") with the United States Bankruptcy Court for the District of Delaware, for an order authorizing the Liquidating Trustee to reserve no funds for any unknown and unfiled ordinary course administrative claims -- excluding any administrative claims that may be held or asserted by any local, state or federal taxing authority -- (the "Unknown OC Admin") pursuant to 11 U.S.C. §§ 105, 502 and 1142.

If you oppose any of the relief requested in the Motion and/or you believe you hold an administrative claim incurred in the ordinary course of business of the Debtors and have not previously filed such claim, you are required to file a response to the Motion with the Court on or before October 26, 2004 at 4:00 p.m. (Eastern Time).

Questions regarding the Motion may be directed to a hotline set up by the Liquidating Trustee at (972) 535-7127, but a formal written response is necessary to reserve your rights.

At the same time you file your response to the Motion, you must also serve a copy of the response upon the Liquidating Trustee's attorneys: Winston & Strawn LLP, 101 California Street, San Francisco, California, 94111, attn: Todd J. Dressel; and Young, Conaway, Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street - 17th Floor, P.O. Box 391, Wilmington, Delaware 19899, attn: Robert S. Brady.

THE HEARING ON THE MOTION WILL BE HELD ON NOVEMBER 2, 2004 AT 9:30 A.M. (EASTERN TIME), before the Honorable John L. Peterson, at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Third Floor, Wilmington, Delaware 19801. You may participate telephonically at the hearing;

- CMP _____
- COM _____
- CTR _____
- ECR _____
- GCL _____
- OPC _____
- MMS _____
- RCA _____
- SCR _____
- SEC 1
- OTH Grant

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to do so, you must call the Liquidating Trustee's attorneys at least 24 hours prior to the scheduled hearing date and time at (415) 591-1000.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF DEMANDED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: September 30, 2004
Wilmington, Delaware

Respectfully submitted,

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Co-Counsel for the Liquidating Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re) Chapter 11
)
CABLE & WIRELESS USA, INC., et al.,) Substantively Consolidated
)
Debtors.) Case No. 03-13711 (CGC)
)
) **Response Date: October 26, 2004 at 4:00 p.m.**
) **Hearing Date: November 2, 2004 at 9:30 a.m.**

**MOTION OF THE TRUSTEE OF THE OMEGA LIQUIDATING TRUST
FOR AN ORDER AUTHORIZING TRUSTEE NOT TO RESERVE FUNDS
FOR CERTAIN ADMINISTRATIVE CLAIMS INCURRED
IN THE ORDINARY COURSE**

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust (the "Liquidating Trust"), created pursuant to the order confirming the plan of liquidation in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliated debtors (collectively, with Cable & Wireless, the "Debtors"), submits this motion¹ (this "Motion") for an order authorizing the Liquidating Trustee not to reserve funds for unknown and unfiled ordinary course administrative claims, excluding any administrative claims that may be held or asserted by any local, state or federal taxing authority, ("Unknown OC Admin") pursuant to 11 U.S.C. §§ 105, 502, and 1142.² In support of the Motion, the Liquidating Trustee relies upon the points and authorities

¹ Capitalized terms used but not defined in the Motion shall have the meanings ascribed to such terms in the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code.

² Tax claims of local, state and federal taxing authorities are addressed in (i) the Order Establishing Maximum Reserve Amounts for Certain Unresolved Claims for Distribution Purposes (Docket No. 1800) and (ii) the Second Motion of the Trustee of the Omega Liquidating Trust for Order Determining Maximum Reserves for Certain Unresolved Claims for Distribution Purposes (the "Second Reserve Motion"), filed concurrently with this Motion.

included herewith and the affidavit of Brent Robison filed concurrently herewith in support of the Motion.

In further support of the Motion, the Liquidating Trustee respectfully represents as follows:

BACKGROUND

A. The Chapter 11 Cases

1. On December 8, 2003 (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), commencing their respective cases (collectively, the "Chapter 11 Cases").

2. The Debtors were leading providers of internet web hosting and network services throughout the United States. As of the Petition Date, the Debtors were the second largest hosting services providers in the United States and one of the largest carriers of internet traffic, focusing on blue chip Fortune 1000 customers. On January 26, 2004, the Bankruptcy Court entered an order authorizing the Debtors to sell substantially all of their assets pursuant to an asset purchase agreement (the "SAVVIS APA") with SAVVIS, Inc., formerly known as SAVVIS Asset Holdings, Inc ("SAVVIS").

3. On July 14, 2004, the Bankruptcy Court entered its order confirming the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code (the "Plan"). The Plan became effective on August 4, 2004 (the "Effective Date").

4. Pursuant to Article III, Section D of the Plan, the Debtors' estates were substantively consolidated. On the Effective Date, the Liquidating Trust was formally established and all property of the Debtors' consolidated estate was transferred to the

Liquidating Trust. Also on August 4, 2004, pursuant to Section I of the Trust Agreement, AlixPartners LLC ("AlixPartners") was appointed as the Liquidating Trustee.

5. Pursuant to Article V.B of the Plan, written requests for the payment of allowed administrative claims were required to be filed 30 days after the Effective Date (the "Administrative Bar Date"). The Administrative Bar Date is September 3, 2004. Administrative claims incurred in the ordinary course of business, however, were specifically excluded from this requirement.

6. In accordance with Article III, Section C of the Plan, the Liquidating Trust was established, among other things, to administer the remaining assets of the bankruptcy estates and to make distributions to creditors.

7. Article I, Section D of the Omega Liquidating Trust Agreement (the "Trust Agreement"), dated August 4, 2004, authorizes the Liquidating Trustee, among other things, to "litigate, compromise and settle claims . . . on behalf of or against the Liquidating Trust. . . ."

8. Pursuant to Sections 105 and 1142 of the Bankruptcy Code, 28 U.S.C. §§ 157 and 1334, and Article X of the Plan, the Bankruptcy Court retains non-exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including, without limitation, jurisdiction to allow, disallow, determine, liquidate, classify, estimate or characterize any claim or interest.

9. On January 28, 2004, SAVVIS became directly involved in the control of the Debtors' day to day operations, including the payment of any ordinary course business expenses. On March 5, 2005, the sale of substantially all of the Debtors' assets

was completed and the Debtors ceased to conduct business. Pursuant to section 1.3(a) of the SAVVIS APA, SAVVIS assumed substantially all liabilities and obligations with respect to trade accounts payable arising after the Petition Date in connection with the operation of the Debtors' business or the operation of the assets acquired by SAVVIS under the SAVVIS APA and in existence at the closing date of the sale.³

10. The Liquidating Trustee reviewed and analyzed the Debtors' books and records, the SAVVIS APA and other related documents, and believes that all administrative liabilities incurred in the ordinary course of business -- excluding tax claims asserted by local, state, and federal taxing authorities (which are dealt with separately in motions filed previously or concurrently by the Liquidating Trustee) -- have been paid or are currently the subject of a pending request for payment of an administrative expense.

RELIEF REQUESTED

11. By this Motion, the Liquidating Trustee requests that the Court enter an order authorizing the Liquidating Trustee not to reserve funds for Unknown OC Admin, unless such claims are timely filed in response to the Motion.

BASIS FOR RELIEF

A. The Court is Authorized to Determine Reserves.

12. The Liquidating Trustee is charged with making initial distributions to creditors as "soon as practicable" after the Effective Date. See Plan, Article VI, Section

A. In accordance with the objectives of the Plan, the Liquidating Trustee requests the

³ The various exceptions to the assumption by SAVVIS of the liabilities and obligations of the Debtors are not relevant here. See SAVVIS APA, Section 1.3. Any liabilities or obligations of SAVVIS related to the sale of the Debtors' assets are governed by the SAVVIS APA and nothing in this Motion is meant to alter, expand or change the terms of the SAVVIS APA.

Court authorize the Liquidating Trustee not to reserve funds with respect to Unknown OC Admin.

13. Section 1142(b) of the Bankruptcy Code provides that:

The court may direct the debtor and any other necessary party ... to execute or deliver or to join in the execution or delivery of any instrument required to effect a transfer of property dealt with by a confirmed plan, and to perform any other act ... that is necessary for the consummation of the plan.

11 U.S.C. § 1142(b). The effect of Section 1142(b) is to provide the court with a broad jurisdictional grant to implement the terms of a confirmed plan. See In re Johns-Manville Corp., 7 F.3d 23, 34 (2d Cir. 1993) (after a reorganization plan has been confirmed, the debtor's estate, and thus bankruptcy jurisdiction, continues for matters pertaining to the implementation or execution of the plan). Courts have authority to issue orders necessary to implement a plan of reorganization. In re A.H. Robins Co., Inc., 182 B.R. 128, 13 (Bankr. E.D. Va. 1995) ("the court may address any matters concerning the implementation or execution of a confirmed plan").

14. Section 105(a) of the Bankruptcy Code authorizes the Court to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). The broad grant of authority under Section 105(a) is meant to enable courts to issue orders to ensure the prompt administration of the estate and equitable distribution of the assets. See In re Disciplinary Proceedings, 282 B.R. 79 (BAP 1st Cir. 2002).

15. Furthermore, the Liquidating Trustee may determine the reserves for potential claimants in the exercise of its reasonable business judgment. See e.g., In re Forty-Eight Insulations, 115 F.3d 1294, 1302-03 (7th Cir. 1997) (trustee authorized to set amount of reserve in the exercise of trustee's reasonable and prudent discretion under the

trust). Accord In re Hechinger Investment Co. of Delaware, 285 B.R. 601, 611 (Bankr. D. Del. 2002) (“the trustee’s role is ‘most analogous to that of a solvent corporation’s management’”) (quoting Commodity Futures Trading Commission v. Weintraub, 471 U.S. 343, 349 (1985)).

B. No Reserve Should Reasonably be Deemed Necessary

16. The Liquidating Trustee is not aware of any Unknown OC Admin. By the time of the hearing on this Motion, over nine months will have passed since SAVVIS became directly involved in the control of the Debtors’ business and nearly eight months since the sale to SAVVIS closed. Pursuant to section 1.3(a) of the SAVVIS APA, SAVVIS assumed substantially all liabilities and obligations with respect to trade accounts payable arising after the Petition Date in connection with the operation of the Debtors’ business or the operation of the assets acquired by SAVVIS under the SAVVIS APA and in existence at the closing date of the sale.

17. Under the terms of the Plan, administrative claims incurred in the ordinary course of business are not subject to the Administrative Bar Date. Out of an abundance of caution, and on notice to all parties in interest, the Liquidating Trustee now seeks authorization from the Court not to reserve any funds for any such claims.

18. Without the relief requested in this Motion, the Liquidating Trustee would be required to estimate and reserve funds for unknown claims. This is virtually, if not entirely, impossible and would delay administration of the Liquidating Trust. In addition, it is highly unlikely that the Liquidating Trust is subject to these types of liabilities since SAVVIS has been directly involved in the control of the Debtors’ business since January 28, 2004, and is responsible for allowed administrative claims incurred in the ordinary course of business on the basis set forth herein. Therefore, the Liquidating Trustee asks

this Court to authorize it to reserve no funds for Unknown OC Admin unless a claimant timely asserts such claim in response to this Motion.

19. The Liquidating Trustee, while reserving all rights with respect to such potential claims, including the right to object to any such claims, will set aside an appropriate sum for claimants that hold administrative claims incurred in the ordinary course of business that were not previously submitted if the claim is asserted by the deadline to object to this Motion. If no claims are filed prior to the October 26, 2004 objection deadline, the Liquidating Trustee proposes not to reserve any funds on account of such potential claims, and no additional funds will be made available to pay Unknown OC Admin unless ordered otherwise by the Court.

20. Questions regarding this Motion may be directed to a hotline set up by the Liquidating Trustee at (972) 535-7127, but a formal written response is necessary to reserve a parties rights.

RESERVATION OF RIGHTS

21. Nothing contained in this Motion shall be deemed an admission by the Liquidating Trustee of liability on any claims against the Debtors' estates or the Liquidating Trust, and the Liquidating Trustee does not waive any rights against any party. The Liquidating Trustee reserves all rights, including, without limitation: (a) the right to object to claims, including amended claims or any other claim now or hereafter asserted; (b) the right to bring avoidance actions under applicable sections of the Bankruptcy Code or other applicable law; and (c) to enforce any rights of setoff and recoupment against holders of claims. Separate notice and a hearing will be scheduled for any such objection.

NOTICE

22. The Liquidating Trustee will serve copies of this Motion (with all exhibits) on: (a) all claimants that properly asserted claims (secured, administrative, priority or unsecured) against the Debtors' estates in the chapter 11 cases, including the claimants listed on Exhibits A and B attached to the concurrently filed Distribution Motion;⁴ (b) all known local, state and federal taxing authorities; (c) the Office of the United States Trustee; (d) members of the Plan Oversight Committee; and (e) each person or entity who requested service of notices pursuant to Bankruptcy Rule 2002(i).

23. The Liquidating Trustee submits that notice of this Motion in this manner is sufficient and proper and that no further notice is necessary.

⁴ The Motion of the Trustee of the Omega Liquidating Trust for an Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting Maximum Creditor Reserve (the "Distribution Motion").

Exhibit A

PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated

Case No. 03-13711 (CGC)

**ORDER GRANTING MOTION OF THE TRUSTEE OF THE
OMEGA LIQUIDATING TRUST FOR ORDER DEEMING
UNNECESSARY ANY RESERVE FOR UNKNOWN
ADMINISTRATIVE CLAIMS INCURRED IN THE ORDINARY COURSE**

The Motion for Order Deeming Unnecessary Any Reserve for Unknown Administrative Claims Incurred in the Ordinary Course (the "Motion")¹ by the Liquidating Trustee of the Omega Liquidating Trust, appointed in the chapter 11 cases of Cable & Wireless USA, Inc., and its affiliate debtors, having come on for hearing; appearances having been made as noted in the record; the Court having considered the Motion, and all related pleadings and documents; having found that the Court has jurisdiction over this matter pursuant to sections 105, 502 and 1142 of Title 11 of the United States Code; that adequate notice has been given under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; and it is further

¹ Capitalized terms used but not defined herein are as defined in the Motion.

ORDERED that, as no administrative claims were timely asserted in response to the Motion, the Liquidating Trustee is authorized for distribution purposes to reserve no funds for any unknown administrative claims incurred in the ordinary course of business, excluding tax claims asserted by any local, state or federal taxing authority.

Dated: Wilmington, Delaware
November __, 2004

United States Bankruptcy Judge

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re
CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated
Case No. 03-13711 (CGC)

Response Date: October 26, 2004 at 4:00 p.m.
Hearing Date: November 2, 2004 at 9:30 a.m.

**NOTICE OF MOTION OF THE TRUSTEE OF THE OMEGA
LIQUIDATING TRUST FOR AN ORDER AUTHORIZING
FIRST DISTRIBUTION TO HOLDERS OF ALLOWED UNSECURED
CLAIMS AND SETTING MAXIMUM CREDITOR RESERVE**

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust, created pursuant to the order confirming the plan of liquidation in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliated debtors (collectively, with Cable & Wireless, the "Debtors") has filed the Motion for An Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting Maximum Creditor Reserve (the "Motion") with the United States Bankruptcy Court for the District of Delaware, for an order (i) authorizing the Liquidating Trustee to make an initial distribution to holders of allowed general unsecured claims, (ii) approving a master matrix setting forth the maximum amount of the universe of claims against the Debtors' consolidated estates, as maintained by the Liquidating Trust for distribution purposes under the Plan (the "Maximum Creditor Reserve"), and (iii) barring parties in interest receiving notice of this Motion from asserting claims against the Debtors' consolidated estates, the Liquidating Trust and the Liquidating Trustee other than the claims in the amount and nature as listed in the Maximum Creditor Reserve (Exhibit A, attached to the Motion).

If you oppose any of the relief requested in the Motion and/or you believe your claim is listed incorrectly in any manner on the Maximum Creditor Reserve or believe your claim should be listed on the Maximum Creditor Reserve but it is not, you are required to file a response to the Motion with the Court on or before October 26, 2004 at 4:00 p.m. (Eastern Time).

Questions regarding the Motion may be directed to a hotline set up by the Liquidating Trustee at (972) 535-7127, but a formal written response is necessary to reserve your rights.

At the same time you file your response to the Motion, you must also serve a copy of the response upon the Liquidating Trustee's attorneys: Winston & Strawn LLP, 101 California Street, San Francisco, California, 94111, attn: Todd J. Dressel; and Young,

Conaway, Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street - 17th Floor, P.O. Box 391, Wilmington, Delaware 19899, attn: Robert S. Brady.

THE HEARING ON THE MOTION WILL BE HELD ON NOVEMBER 2, 2004 AT 9:30 A.M. (EASTERN TIME), before the Honorable John L. Peterson, at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, Third Floor, Wilmington, Delaware 19801. You may participate telephonically at the hearing; to do so, you must call the Liquidating Trustee's attorneys at least 24 hours prior to the scheduled hearing date and time at (415) 591-1000.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, YOU MAY BE DEEMED TO WAIVE ANY RIGHT TO ASSERT A CLAIM THAT VARIES FROM THE CLAIMS SET FORTH IN EXHIBIT A, ATTACHED TO THE MOTION, AND THE COURT MAY GRANT THE RELIEF DEMANDED IN THE MOTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: September 30, 2004
Wilmington, Delaware

Respectfully submitted,

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-and-

YOUNG, CONAWAY, STARGATT &
TAYLOR, LLP

s/
Robert S. Brady (No. 2847)
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Co-Counsel for the Liquidating Trustee

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re)	Chapter 11
)	
CABLE & WIRELESS USA, INC., et al.,)	Substantively Consolidated
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Debtors.)	Case No. 03-13711 (CGC)
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)	Response Date: October 26, 2004 at 4:00 p.m.
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**MOTION OF THE TRUSTEE OF THE OMEGA LIQUIDATING
TRUST FOR AN ORDER AUTHORIZING FIRST DISTRIBUTION
TO HOLDERS OF ALLOWED UNSECURED CLAIMS AND SETTING
MAXIMUM CREDITOR RESERVE**

The trustee (the "Liquidating Trustee") of the Omega Liquidating Trust (the "Liquidating Trust"), created pursuant to the order confirming the plan of liquidation in the chapter 11 cases of Cable & Wireless USA, Inc. ("Cable & Wireless") and its affiliated debtors (collectively, with Cable & Wireless, the "Debtors"), hereby moves¹ (the "Motion") the Court, pursuant to 11 U.S.C. §§ 105 and Rule 3021 of the Federal Rules of Bankruptcy Procedure, for an order (i) authorizing the Liquidating Trustee to make an initial distribution to holders of allowed general unsecured claims, (ii) approving a master matrix setting forth the maximum amount of the universe of claims against the Debtors' consolidated estates, as maintained by the Liquidating Trust for distribution purposes under the Plan (the "Maximum Creditor Reserve") and capping the allowable amount of such claims to the amount listed thereon,² and (iii) barring parties in interest

¹ Capitalized terms used but not defined in the Motion shall have the meanings ascribed to such terms in the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code.

² The Maximum Creditor Reserve is attached hereto as Exhibit A.

receiving notice of this Motion from asserting claims against the Debtors' consolidated estates, the Liquidating Trust and the Liquidating Trustee other than claims in the amount and nature as listed in the Maximum Creditor Reserve.

This Motion is based upon the points and authorities included herein, the Affidavit of Kortney Bauer (the "Bauer Affidavit"), and the relevant papers and pleadings on file with the Court in this matter.

In connection herewith, the Liquidating Trustee respectfully represents as follows:

BACKGROUND

A. The Chapter 11 Cases

1. On December 8, 2003 (the "Petition Date"), each of the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the "Bankruptcy Code"), with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), commencing their respective cases (collectively, the "Chapter 11 Cases").

2. The Debtors were leading providers of internet web hosting and network services throughout the United States. As of the Petition Date, the Debtors were the second largest hosting services providers in the United States and one of the largest carriers of internet traffic, focusing on blue chip Fortune 1000 customers. On January 26, 2004, the Bankruptcy Court entered an order authorizing the Debtors to sell substantially all of their assets pursuant to an asset purchase agreement (the "Purchase Agreement") with SAVVIS, Inc., formerly known as SAVVIS Asset Holdings, Inc ("SAVVIS").

3. On July 14, 2004, the Bankruptcy Court entered its order confirming the Debtors' Third Amended Joint Plan of Liquidation Under Chapter 11 of the Bankruptcy Code (the "Plan"). The Plan became effective on August 4, 2004 (the "Effective Date").

Pursuant to Article III, Section D of the Plan, the Debtors' estates were substantively consolidated. On the Effective Date, the Liquidating Trust was formally established and all property of the Debtors' estates was transferred to the Liquidating Trust.

4. In accordance with Article III, Section C of the Plan, the Liquidating Trust was established, among other things, to administer the remaining assets of the bankruptcy estates and to make distributions to creditors.

5. Article I, Section D of the Omega Liquidating Trust Agreement (the "Trust Agreement"), dated August 4, 2004, authorizes the Liquidating Trustee, among other things, to "litigate, compromise and settle claims . . . on behalf of or against the Liquidating Trust. . . ."

6. Pursuant to Sections 105 and 1142 of the Bankruptcy Code, 28 U.S.C. §§ 157 and 1334, and Article X of the Plan, the Bankruptcy Court retains non-exclusive jurisdiction over all matters arising out of, and related to, the Chapter 11 Cases and the Plan to the fullest extent permitted by law, including, without limitation, jurisdiction to allow, disallow, determine, liquidate, classify, estimate or characterize any claim or interest and to ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan.

B. The Bankruptcy Claims

7. On January 9, 2004, the Bankruptcy Court entered its order fixing the bar date for filing proofs of claim (the "Bar Date Order"). Pursuant to the Bar Date Order, all entities, other than governmental units, were required to file proofs of claims no later than February 11, 2004 (the "Bar Date"), and all governmental units were required to file pre-petition claims no later than June 7, 2004 (the "Governmental Bar Date").

8. As of September 10, 2004, approximately 1,552 parties had filed approximately 2,194 proofs of claim or otherwise asserted claims against one or more of the Debtors' consolidated estates.

9. Prior to the Effective Date of the Plan, the Bankruptcy Court entered an order approving the employment of AP Services, LLC ("AlixPartners") as restructuring advisors to the Debtors. As part of the services rendered to the Debtors, AlixPartners began to review and analyze the proofs of claim filed in the Chapter 11 Cases and listed in the Debtors' Schedules.

10. On August 4, 2004, pursuant to Section I of the Trust Agreement, an affiliate of AlixPartners was appointed as the Liquidating Trustee. The Liquidating Trustee continues to review and analyze the claims scheduled, filed, or otherwise asserted against the Debtors' estates.

MAXIMUM CREDITOR RESERVE

11. The Maximum Creditor Reserve sets forth the maximum amount of claims asserted against the Debtors' consolidated estates for distribution purposes under the Plan based upon prior orders of this Court, the Debtors' schedules, stipulations and agreements with creditors, and the proofs of claim filed against the Debtors' estates.³ Claims that

³ The maximum reserve amounts listed for the claims on the Maximum Creditor Reserve are not an admission of liability or recognition of the actual amount owed. The Liquidating Trust reserves all rights to bring claim objections to any of the claims listed on the Maximum Creditor Reserve and to amend the schedules of assets and liabilities for any claim scheduled by any of the Debtors. In addition, the setting of a reserve does not signify that the claim is undisputed, in whole or in part.

were previously disallowed or for which no reserve is being maintained are not included in the Maximum Creditor Reserve.⁴

12. CREDITORS RECEIVING THIS MOTION SHOULD CAREFULLY REVIEW THE MAXIMUM CREDITOR RESERVE FOR THEIR CLAIM, THE AMOUNT OF THE RESERVE, AND THE CLASSIFICATION OF THEIR CLAIM. ANY CREDITOR THAT BELIEVES ITS CLAIM IS LISTED INCORRECTLY IN ANY MANNER OR IS NOT LISTED BUT SHOULD BE LISTED MUST RESPOND TO THIS MOTION. BY FAILING TO RESPOND, YOU WILL BE DEEMED TO WAIVE ANY RIGHT TO ASSERT A CLAIM THAT VARIES FROM THE CLAIMS SET FORTH ON THE MAXIMUM CREDITOR RESERVE.

13. Questions may be directed to a hotline set up by the Liquidating Trustee at (972) 535-7127, but a formal written response is necessary to reserve your rights.

A. Claim Objections and Motions to Establish Maximum Reserves for Certain Claims

14. Prior to the Effective Date, the Debtors filed several objections to claims, including four omnibus objections. The Liquidating Trustee has previously filed or concurrently herewith files several additional omnibus objections to claims, including the Ninth Omnibus Objection to Claims (Non-Substantive) (Late Filed, Duplicate, and Amended Claims and Claims Lacking Adequate Documentation), the Tenth Omnibus Objection to Claims and Notice of Claims Transferred to Cable & Wireless PLC (Non-Substantive) (Claims Transferred to Cable & Wireless PLC) and the Objection to the Claim of E-Shelter (collectively the "Current Claim Objections"), set to be heard at the

⁴ Any general unsecured claim with an asserted amount of less than \$75.00 is not included in the Maximum Creditor Reserve as such claims do not receive a distribution under the Plan as De Minimis. See Section VI.(H) of the Plan.

same time as this Motion. Claims that are disallowed in connection with an objection are not included on the Maximum Creditor Reserve and will not receive a distribution from the Debtors' consolidated estates.

15. The Liquidating Trustee also previously filed a motion to establish a maximum reserve amount for certain unresolved tax claims and other claims for distribution purposes (the "First Reserve Motion"). See Docket No. 1703. On September 15, 2004, the Court entered an order approving the First Reserve Motion and thereby set a maximum possible distribution for certain claims (the "First Reserve Order"). See Docket No. 1800. Such claims are included on the Maximum Creditor Reserve at the amount set by the Court or excluded from the Maximum Creditor Reserve if no reserve was ordered, in which case the holders of such claims will never receive a distribution from the Debtors' consolidated estates on account of such claims.

16. Concurrently with this Motion, the Liquidating Trustee has filed the Second Motion of the Trustee of the Omega Liquidating Trust for Order Determining Maximum Reserves for Certain Unresolved Claims for Distribution Purposes (the "Second Reserve Motion"). By the Second Reserve Motion, the Liquidating Trustee seeks to reduce or eliminate reserves held for certain additional claims. The Maximum Creditor Reserve includes the claims subject to the Second Reserve Motion at the reserve amount proposed therefor, or the claims are excluded from the Maximum Creditor Reserve where the Liquidating Trustee has requested authority in the Second Reserve Motion not to reserve any amounts therefor.

17. Finally, the Liquidating Trustee also filed the Motion for Order Authorizing Trustee Not to Reserve Funds for Certain Administrative Claims Incurred in

the Ordinary Course (the "Unknown OC Admin Motion"). In the Unknown OC Admin Motion, set to be heard at the same time as this Motion, the Liquidating Trustee requests that no reserve be established for ordinary course administrative expenses (excluding tax claims asserted by any local, state or federal taxing authorities) unless such creditors previously submitted an administrative expense request or submit a response as required in the Unknown OC Admin Motion. Currently no reserve is included in the Maximum Creditor Reserve for these potential claims.

B. Scheduled Claims and the Claims Register

18. As of September 10, 2004, approximately 1,552 parties had filed approximately 2,194 proofs of claim (the "Filed Claims"). To the extent a Filed Claim has not been disallowed, reduced or recharacterized by a prior or concurrent claim objection or has been the subject of a reserve motion, the claim is reserved in the Maximum Creditor Reserve at either the full face amount of the Filed Claim or an amount agreed to between the Liquidating Trust and the creditor. Tax claims filed by various taxing authorities for year 2003 and earlier accrued property taxes are reserved in the full face amount of the claim or at a reduced amount due to prior partial payments. An additional \$2,000,000.00 is reserved in the Maximum Creditor Reserve for potential tax liabilities for this period for which no claims have yet been filed.

19. Various claims were included on the Debtors' schedules as liquidated, undisputed and non-contingent (the "Scheduled Claims"). Where the holder of a Scheduled Claim did not submit a Filed Claim, the amount of the Scheduled Claim is included on the Maximum Creditor Reserve in its full amount as scheduled.

20. Allowed Claims (those coded with the letter "C" in the Maximum Creditor Reserve) will receive a distribution. If a claim is disputed, the distribution allocable thereto will be held in a disputed claims reserve.

THE PROPOSED DISTRIBUTION PROCESS AND FUNDS

A. Funds Available For Distribution to Unsecured Creditors

21. On the Effective Date, all the remaining property of the Debtors' consolidated estates was transferred to the Liquidating Trust. The Liquidating Trust currently has a total of \$78,788,606.00 in cash available for payment of all claims against the Debtors' consolidated estates. Pursuant to Sections II and III of the Plan, all secured, administrative and priority claims (collectively the "SAP Claims") are to be paid in full prior to any distributions to unsecured creditors. Therefore, the total amounts listed for the SAP Claims in the Maximum Creditor Reserve must be reserved at their full reserve amounts listed. Pursuant to the First Reserve Order and Second Reserve Order, if entered, a total of \$44,906,278.00 in cash will be held for payment of the remaining SAP Claims in accordance with the Maximum Creditor Reserve.

22. After subtracting the reserved amounts for the SAP Claims, the funds currently available for distribution to unsecured creditors will total approximately \$33,882,328.00 (the "Available Funds"), assuming the relief as requested in the Current Claim Objections and Second Reserve Motion is granted.

B. Calculation of Distribution

23. The amount of a creditor's distribution will be based upon the size of the total pool of unsecured creditors (the "Unsecured Creditor Pool") and whether the creditor is entitled to receive the PLC Release Consideration. Under the proposed Maximum Creditor Reserve the current Unsecured Creditor Pool is \$181,513,029.82.

The distribution on account of an allowed unsecured claim will equal the percentage of the allowed unsecured claim amount to the Unsecured Creditor Pool multiplied by the Available Funds.

$$\frac{\text{Allowed Claim Amount}}{\text{Unsecured Creditor Pool}} \times \text{Available Funds} = \text{Distribution}$$

24. A creditor, however, is entitled to receive only fifty percent (50%) of this calculated distribution on account of an allowed unsecured claim if the creditor did not grant a release to the PLC Group as set forth in Section III.(B) of the Plan. The remaining portion of the distribution will instead be distributed to the PLC Group. If the creditor did grant the release to the PLC Group, which is noted on the Maximum Creditor Reserve, the creditor will receive the full calculated distribution. See Section III.(B)(5)(b) of the Plan.

C. Transferred Claims

25. The Liquidating Trustee has no obligation to recognize the transfer of, or the sale of any participation in, any allowed claim or interest that occurred after the close of business on the Effective Date. The Liquidating Trustee is required only to recognize holders of allowed claims and interests who were holders of such claims or interests as identified on the proofs of claim or the Debtors' schedules or stated on any official register as of the close of business on the Effective Date. Section VI.(D) of the Plan. If a proper notice of transfer was not filed with the Court and served in accordance with Rule 3001 of the Federal Rules of Bankruptcy Procedure prior to the Effective Date the subject transfer will not be recognized by the Liquidating Trustee.

26. A list of the claims that were properly transferred on or before the Effective Date in accordance with Rule 3001 is attached hereto as Exhibit B.⁵ The Liquidating Trustee will recognize only these transfers.

D. Proposed Timing of Initial Distribution

27. It is the Liquidating Trustee's goal to make an initial distribution to holders of allowed unsecured claims in late November 2004. The ability of the Liquidating Trustee to make an initial distribution will depend on the Court's determinations of the Second Reserve Motion and the Current Claim Objections. Therefore no assurance can be made by the Liquidating Trustee that the initial distribution can be effected in late November 2004 as intended.

THE MAXIMUM CREDITOR RESERVE SHOULD BE APPROVED

28. The Liquidating Trustee requests that this Court approve the Maximum Creditor Reserve and authorize the distribution of Available Funds to creditors, based upon the claims set forth therein, to the extent such claims are allowed, pursuant to Rule 3021 of the Federal Rules of Bankruptcy Procedure and the Plan. Bankruptcy Rule 3021 provides that:

[A]fter a plan is confirmed, distribution shall be made to creditors whose claims have been allowed, to interest holders whose interests have not been disallowed, and to indenture trustees who have filed claims pursuant to Rule 3003(c)(5) that have been allowed....

Fed. R. Bankr. P. 3021. The Maximum Creditor Reserve has been carefully prepared by the Liquidating Trustee and is based upon prior orders of this Court, the Debtors'

⁵ Exhibit B does not include nor does this Motion address any claims transferred to the PLC Group, which are the subject of the separate Tenth Omnibus Objection filed by the Liquidating Trustee.

schedules of assets and liabilities and the actual claims filed against the Debtors' consolidated estates.

29. The Liquidating Trust has delivered notice of this Motion, the Motion and the Maximum Creditor Reserve to all parties in interest. This process affords each creditor an opportunity to review the manner in which its claim will be treated for distribution purposes.

30. ANY CREDITOR THAT BELIEVES THAT AN ERROR HAS OCCURRED IN THE MANNER IN WHICH ITS CLAIM HAS BEEN LISTED IN THE MAXIMUM CREDITOR RESERVE MAY RESPOND TO THE MOTION ACCORDINGLY.⁶ LIKEWISE, ANY CREDITOR THAT BELIEVES THAT IT HOLDS A CLAIM THAT SHOULD BE, BUT HAS NOT BEEN LISTED IN THE MAXIMUM CREDITOR RESERVE MAY RESPOND TO THE MOTION. BY FAILING TO RESPOND, YOU WILL BE DEEMED TO WAIVE ANY RIGHT TO ASSERT A CLAIM THAT VARIES FROM THE CLAIMS SET FORTH ON THE MAXIMUM CREDITOR RESERVE.

31. The Liquidating Trust submits that the Motion should be granted because the underlying process is calculated to minimize possible errors in distributions to creditors. In addition, notice and Court approval are appropriate because they ensure confidence and finality in the process going forward.

RESERVATION OF RIGHTS

32. Nothing contained in this Motion shall be deemed an admission by the Liquidating Trustee of liability on any claims against the Debtors' consolidated estates or

⁶ By the Motion, the Liquidating Trust does not consent to the reconsideration, review or relitigation of any claims.

the Liquidating Trust, and the Liquidating Trustee does not waive any rights against any party. The Liquidating Trustee reserves all rights, including, without limitation: (a) the right to object to claims, including amended claims or any other claim now or hereafter asserted; (b) the right to bring avoidance actions under applicable sections of the Bankruptcy Code or other applicable law; and (c) to enforce any rights of setoff and recoupment against holders of claims. Separate notice and a hearing will be scheduled for any such objection.

NOTICE

33. The Liquidating Trustee will serve copies of this Motion (with all exhibits) on: (a) all claimants that properly asserted claims (secured, administrative, priority or unsecured) against the Debtors' estates in the chapter 11 cases, including the claimants listed on Exhibits A and B; (b) all known local, state and federal taxing authorities; (c) the Office of the United States Trustee; (d) members of the Plan Oversight Committee; and (e) each person or entity who requested service of notices pursuant to Bankruptcy Rule 2002(i).

34. The Liquidating Trustee submits that notice of this Motion in this manner is sufficient and proper and that no further notice is necessary.

CONCLUSION

WHEREFORE, based upon the foregoing authorities and reasons, the Liquidating Trustee respectfully requests that the Court enter an order substantially in the form as attached hereto as Exhibit C, (a) granting the Motion in its entirety, (b) approving the Maximum Creditor Reserve, (c) barring creditors and persons receiving notice of this Motion from pursuing claims against the Debtors' consolidated estates not listed in the

Exhibit A

MAXIMUM CREDITOR RESERVE

EXHIBIT A

In re: Cable & Wireless et al -
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Pl Option: Release Grant
			Secured	Administrative	Priority	Unsecured	Total		
674	1300 PARK CENTER, LP	C/O STREAM REALTY PARTNERS, LP, ATTN: RAY H. MACKEY, JR., 511 E JOHN CARPENTER FREEWAY, SUITE 400, IRVING, TX 75062	\$16,490.38	\$0.00	\$0.00	\$0.00	\$16,490.38	O	<input type="checkbox"/>
F420554	22ND DISTRICT AGRICULTURAL ASSOCIATION -	JOE THOMPSON, TELECOM OFFICE, 2260 JIMMY DURANTE BOULEVARD, DELMAR, CA 92014	\$0.00	\$0.00	\$0.00	\$349.53	\$349.53	C	<input type="checkbox"/>
F420043	2320 86 ST CORP	TUMMINIA, STEVE, DBA S&V PHONES, 2377 86 ST, BROOKLYN, NY 11214	\$0.00	\$0.00	\$0.00	\$1,554.23	\$1,554.23	C	<input type="checkbox"/>
F420332	3 RIVERS F/O INC.	ROBERT A. GRAY, P.O. BOX 429, FAIRFIELD, MT 59436	\$0.00	\$0.00	\$0.00	\$556.99	\$556.99	C	<input type="checkbox"/>
1794	485 PROPERTIES, LLP	C/O TYDINGS & ROSENBERG, LLP, ATTN: MARY FRAN EBERSOLE, ESQUIRE, 100 EAST PRATT STREET, 26TH FLOOR, BALTIMORE, MD 21202	\$0.00	\$0.00	\$0.00	\$37,599.02	\$37,599.02	O	<input type="checkbox"/>
1065	4900 NAUTILUS, LLC	SUCCESSOR TO FLATIRON SAND & GRAVEL CO, C/O FLATIRON PARK COMPANY, 5540 CENTRAL AVE STE 200, BOULDER, CO 80301	\$0.00	\$0.00	\$0.00	\$377,761.00	\$377,761.00	O	<input type="checkbox"/>
71	A & A ENVIRONMENTAL	5200 RAYNOR AVE, LINTHICUM HEIGHTS, MD 21090	\$0.00	\$0.00	\$0.00	\$3,116.25	\$3,116.25	O	<input type="checkbox"/>
F320363	AAA Disposal Service Inc	4619 WEST OX RD., FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$519.72	\$519.72	C	<input type="checkbox"/>
695	AAA RECYCLING & TRASH REMOVAL SERVICES	4619 WEST OX RD, FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$1,592.22	\$1,592.22	O	<input type="checkbox"/>
F319944	AAXIS IMAGING	1405 RHODE ISLAND AVE, SUIT 100, CONTACT: WAYAN ADNYASWARI, WASHINGTON, DC 20005	\$0.00	\$0.00	\$0.00	\$2,610.21	\$2,610.21	C	<input checked="" type="checkbox"/>
76	ABC IMAGING	1147 20TH STREET NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$1,611.61	\$1,611.61	O	<input type="checkbox"/>
F320174	ABC Masonry & Tuckpointing	P.O. BOX 300613, CHICAGO, IL 60630-0631	\$0.00	\$0.00	\$0.00	\$850.00	\$850.00		
1377	ABLE ENGINEERING SVCS	868 FOLSOM ST, SAN FRANCISCO, CA 94107-1123	\$0.00	\$0.00	\$21,967.27	\$5,761.97	\$27,729.24	I	<input type="checkbox"/>
973	ABOVENET COMMUNICATIONS, INC.	FKA METROMEDIA FIBER NETWORK SVCS, INC., 360 HAMILTON AVENUE, WHITE PLAINS, NY 10601	\$0.00	\$0.00	\$0.00	\$312,189.00	\$312,189.00	O	<input checked="" type="checkbox"/>
F320101	ABR Services Inc	TRANSFEROR: ABR SERVICES INC, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,175.00	\$1,175.00		
F421231	ABSHIER, BOB	ABSHIER, BOB, DBA SUPERIOR COMMUNICATIONS, 3910 CLANCY ST, BAKERSFIELD, CA 93311	\$0.00	\$0.00	\$0.00	\$102.40	\$102.40	C	<input type="checkbox"/>
F421305	ABTEL COMMUNICATIONS, INC.	PARE, RONALD, 1637 S.E. 40TH TR., CAPE CORAL, FL 33904	\$0.00	\$0.00	\$0.00	\$94.57	\$94.57	C	<input type="checkbox"/>
F320185	ACCESS 7	BREITLACHER STRASSE 96, FRANKFURT, 60489	\$0.00	\$0.00	\$0.00	\$834.22	\$834.22	C	<input type="checkbox"/>
F420492	ACCESS TELECOM	SWEET, ROBERT, 1804 SAN JOSE, ALAMEDA, CA 94501	\$0.00	\$0.00	\$0.00	\$398.70	\$398.70	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320790	AccessOne Solutions	26741 PORTOLA PARKWAY, ATTN PATRICK GRIFFIN SUITE 1E-161, FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$214.50	\$214.50	C	<input type="checkbox"/>
F320791	AccessOne Solutions	26741 PORTOLA PARKWAY, ATTN PATRICK GRIFFIN SUITE 1E-161, FOOTHILL RANCH, CA 92610	\$0.00	\$0.00	\$0.00	\$214.50	\$214.50	C	<input type="checkbox"/>
1510	ACCURATE SERVICE TECHNOLOGIES, INC.	51 OLD POST RD N, RED HOOK, NY 12571	\$0.00	\$0.00	\$0.00	\$86.43	\$86.43	O	<input checked="" type="checkbox"/>
F420952	ACE TELEPHONE ASSOCIATION	CYNTHIA SWEET, 207 E CEDAR, PO BOX 360, HOUSTON, MN 55943	\$0.00	\$0.00	\$0.00	\$161.19	\$161.19	C	<input type="checkbox"/>
F421028	ACME ENTERPRISES	RALPH C. PALLARINO, 1471 ANDERSON AVE, FORT LEE, NJ 7024	\$0.00	\$0.00	\$0.00	\$141.98	\$141.98	C	<input type="checkbox"/>
F421222	ACME PAYPHONE CO.	FINKEL, BOB, 3475 EDGERTON AVENUE, WANTAGH, NY 11793	\$0.00	\$0.00	\$0.00	\$103.58	\$103.58	C	<input type="checkbox"/>
861	ACQUITY GROUP, LLC	311 S WACKER DR, SUITE 625, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$47,645.68	\$47,645.68	O	<input type="checkbox"/>
648	ACS/PTI TELECOMMUNICATIONS	600 TELEPHONE AVE, ATTN: JODY MATHIS MS 13, ANCHORAGE, AK 99503-6091	\$0.00	\$0.00	\$0.00	\$113.85	\$113.85	O	<input checked="" type="checkbox"/>
F420172	ACTION ELECTRIC CORP	LARSON, DEREK, RELIABLE PAYTEL-ELETRITEL SERVICES, 1001 E. WASHINGTON AVE., SANTA ANA, CA 92701	\$0.00	\$0.00	\$0.00	\$851.13	\$851.13	C	<input type="checkbox"/>
228	ADA COUNTY TREASURER	P.O. BOX 2868, BOISE, ID 83701	\$7,989.33	\$0.00	\$0.00	\$0.00	\$7,989.33	O	<input type="checkbox"/>
1700	ADAMS COUNTY	P.O. BOX 869, ATTN HELEN L HILL, BRIGHTON, CO 80601	\$0.00	\$0.00	\$676.91	\$0.00	\$676.91	O	<input type="checkbox"/>
1912	ADAMS COUNTY TREASURER	500 W. 4TH STREET, HASTINGS, NE 68901	\$1,186.80	\$0.00	\$0.00	\$0.00	\$1,186.80	O	<input type="checkbox"/>
1074	ADAMS TELEPHONE CO-OPERATIVE	JIM BROEMMER, PO BOX 217, GOLDEN, IL 62339	\$0.00	\$0.00	\$0.00	\$4,146.28	\$4,146.28	O	<input checked="" type="checkbox"/>
1771	ADAPTEC, INC.	691 SOUTH MILPITAS BLVD., MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$78,173.00	\$78,173.00	O	<input checked="" type="checkbox"/>
F319498	ADC Telecommunications Inc	P.O. BOX 93283, CHICAGO, IL 60673-3283	\$0.00	\$0.00	\$0.00	\$411,201.71	\$411,201.71	S	<input checked="" type="checkbox"/>
F319837	ADC Telecommunications Inc	P.O. BOX 93283, CHICAGO, IL 60673-3283	\$0.00	\$0.00	\$0.00	\$5,221.59	\$5,221.59	S	<input checked="" type="checkbox"/>
9999720	Additional 2003 Property Tax Claim Reserve		\$0.00	\$2,000,000.00	\$0.00	\$0.00	\$2,000,000.00	T	<input type="checkbox"/>
9999721	Additional New Jersey Gross Receipt Tax Claim Reserve	State of New Jersey, Division of Taxation, Compliance Activity, PO Box 245, Trenton, NJ 08695	\$0.00	\$120,687.00	\$0.00	\$0.00	\$120,687.00	T	<input type="checkbox"/>
1517	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$575.35	\$575.35	O	<input type="checkbox"/>
1518	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$44,156.32	\$44,156.32	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Options Release Grantee
			Secured	Administrative	Priority	Unsecured	Total		
1583	ADELPHIA BUSINESS SOLUTIONS INVESTMENT,	LLC DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$85.33	\$85.33	O	<input type="checkbox"/>
1581	ADELPHIA BUSINESS SOLUTIONS OF	JACKSONVILLE, INC. DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$4,385.51	\$4,385.51	I	<input type="checkbox"/>
1582	ADELPHIA BUSINESS SOLUTIONS OF NASHVILLE	LP, DBA TELCOVE, ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$695.81	\$695.81	O	<input type="checkbox"/>
500	ADIC CORP	ATTN: JOAN FITZGIBBON, PO BOX 97057, REDMOND, WA 98073	\$0.00	\$0.00	\$9,862.50	\$0.00	\$9,862.50	O	<input type="checkbox"/>
499	ADIC LTD	115 WHARFEDALE ROAD, WINNERSH, BERKSHIRE, RG 415RB	\$0.00	\$0.00	\$2,496.88	\$0.00	\$2,496.88	O	<input type="checkbox"/>
F319628	ADM Systems Group Inc	72 VICTORIA STREET SOUTH, SUITE 302, KITCHENER, ON N2G 4Y9	\$0.00	\$0.00	\$0.00	\$28,500.00	\$28,500.00	C	<input checked="" type="checkbox"/>
F420077	ADMIRAL INDUSTRIES	MARTIN GARRICK, DBA SAN DIEGO PAY TELEPHONES, P O BOX 881, SOLANA BEACH, CA 92075	\$0.00	\$0.00	\$0.00	\$1,311.48	\$1,311.48	C	<input type="checkbox"/>
F419808	ADVANCE PAY PHONES	10306 EATON PLACE SUITE 520, FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$6,581.03	\$6,581.03	C	<input type="checkbox"/>
330	ADVANCED DIGITAL SOLUTIONS INTL, INC.	44240 FREMONT BLVD, FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$3,534.36	\$3,534.36	O	<input type="checkbox"/>
F420759	ADVANCED TEL, INC.	LIZ COOK, 913 SOUTH BURNSIDE AVENUE, GONZALES, LA 70737	\$0.00	\$0.00	\$0.00	\$230.96	\$230.96	C	<input type="checkbox"/>
F420687	ADVANCED TEL-COM SYSTEMS	CALVIN R. WEINHEIMER, P.O. BOX 290130, KERRVILLE, TX 78029	\$0.00	\$0.00	\$0.00	\$265.48	\$265.48	C	<input type="checkbox"/>
F319581	Advanced Telecom Solutions inc	P.O. BOX 556, AMHERST, OH 44001	\$0.00	\$0.00	\$0.00	\$44,400.00	\$44,400.00	C	<input checked="" type="checkbox"/>
F420862	ADVANTAGE COMMUNICATONS, INC.	MAROTTE, RICHARD SR, DBA RICHARD MAROTTE, 334 NEVADA STREET, LINDENHURST, NY 11757	\$0.00	\$0.00	\$0.00	\$187.71	\$187.71	C	<input checked="" type="checkbox"/>
F420149	ADVANTAGE TELEPHONE COMPANY	KENNETH F. MAGINA, PO BOX 720005, ATLANTA, GA 30358	\$0.00	\$0.00	\$0.00	\$951.15	\$951.15	C	<input type="checkbox"/>
F319607	Aerotek Inc	3708 COLLECTION CENTER DRIVE, CHICAGO, IL 60693	\$0.00	\$0.00	\$0.00	\$32,928.00	\$32,928.00	S	<input type="checkbox"/>
455	AETNA MAINTENANCE, INC.	1911 US HIGHWAY 301 N, SUITE 150, TAMPA, FL 33619	\$0.00	\$0.00	\$0.00	\$881.22	\$881.22	O	<input checked="" type="checkbox"/>
562	AFEDERAL EXTERMINATING	1684 86TH STREET, BROOKLYN, NY 11214	\$0.00	\$0.00	\$0.00	\$876.84	\$876.84	O	<input type="checkbox"/>
1694	AGBRI ONE COMMODORE, L.P.	C/O JIM INBEGRITSEN, 4660 LA JOLLA VILLAGE DR., SUITE 800, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$43,173.13	\$43,173.13	O	<input type="checkbox"/>
F420498	AGENT ALLIANCE CORP	MCMILLAN, LAWRENCE, 1636 ACME ST, ORLANDO, FL 32805	\$0.00	\$0.00	\$0.00	\$392.71	\$392.71	C	<input type="checkbox"/>
486	AGILITY RECOVERY SOULTIONS	2281 NORTH SH, MISSISSAUGA, ON L5K 2S3	\$0.00	\$0.00	\$0.00	\$4,010.00	\$4,010.00	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al.
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
391	AIKEN COUNTY TAX COLLECTOR	PO BOX 873, AIKEN, SC 29802-0873	\$0.00	\$0.00	\$77.98	\$0.00	\$77.98	O	<input type="checkbox"/>
865	AIR COMFORT CORPORATION	2550 BRAGA DRIVE, BROADVIEW, IL 60153	\$0.00	\$0.00	\$0.00	\$106,285.64	\$106,285.64	O	<input type="checkbox"/>
270	AIR FILTER ENGINEERS, INC.	6736 BELT CIRCLE DR, CHICAGO, IL 60638	\$0.00	\$0.00	\$0.00	\$3,164.38	\$3,164.38	O	<input checked="" type="checkbox"/>
F319671	AIR PRODUCTS GROUP INC.	880 NORTH 8TH STREET, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$17,301.55	\$17,301.55	C	<input type="checkbox"/>
1110	AIR SYSTEMS, INC.	940 REMILLARD COURT, SAN JOSE, CA 95122	\$0.00	\$0.00	\$0.00	\$3,717.65	\$3,717.65	O	<input type="checkbox"/>
F420960	AIRNET COMMUNICATIONS	LIE, MARK, 226 GRAND AVE #305, LONG BEACH, CA 90803	\$0.00	\$0.00	\$0.00	\$159.73	\$159.73	C	<input type="checkbox"/>
F319864	AISIN AW CO ;LTD	TINA MCGHEE, 4112 OLD OXFORD RAOD, DURHAM, NC 27712	\$0.00	\$0.00	\$0.00	\$4,361.13	\$4,361.13	C	<input type="checkbox"/>
F320145	AISIN AW CO ;LTD	ACCOUNTS PAYABLE, 14290 KEEL STREET, PLYMOUTH, MI 48170	\$0.00	\$0.00	\$0.00	\$964.49	\$964.49	C	<input type="checkbox"/>
1121	AKAMAI TECHNOLOGIES, INC.	C/O PARSONS KINGHORN HARRIS, ATTN: GEORGE B. HOFMANN, 111 EAST BROADWAY, 11TH FLOOR, SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$6,000,000.00	\$6,000,000.00	K	<input checked="" type="checkbox"/>
1130	AKIN GUMPSTRAUSS HAUER & FELD LLP	STANLEY J. SAMORAJCZYK/SCOTT L. ALBERINO, 1333 NEW HAMPSHIRE AVENUE, NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$52,822.59	\$52,822.59	O	<input type="checkbox"/>
43	ALAMANCE COUNTY	124 WEST ELM, GRAHAM, NC 27253	\$440.79	\$0.00	\$0.00	\$0.00	\$440.79	O	<input type="checkbox"/>
53	ALAMEDA COUNTY	1221 OAK STREET, ATTN DONALD R WHITE, OAKLAND, CA 94612	\$23,961.62	\$0.00	\$0.00	\$0.00	\$23,961.62	O	<input type="checkbox"/>
F319865	Alascom Inc, DBA AT&T ALASCOM	6455 WASHINGTON BLVD, ELK RIDGE, MD 21075-5398	\$0.00	\$0.00	\$0.00	\$1,006.81	\$1,006.81	O	<input type="checkbox"/>
F420709	ALASKA TELEPHONE CO.	MICHAEL GARRETT, PO BOX 3222, PORT TOWNSEND, WA 98368	\$0.00	\$0.00	\$0.00	\$252.91	\$252.91	C	<input checked="" type="checkbox"/>
1570	ALBANY COUNTY TREASURER	525 GRAND AVENUE, ATTN: LINDA SIMPSON, LARAMIE, WY 82070	\$0.00	\$0.00	\$2,303.08	\$0.00	\$2,303.08	O	<input type="checkbox"/>
F421225	ALCARAZ, HUGO -2	ALCARAZ, HUGO, AMERICAN WESTERN PAYPHONE, L.L.C., 203 ORANGE HEIGHTS LANE, CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$103.08	\$103.08	C	<input type="checkbox"/>
F319564	Alcatel Network Systems	54, RUE LA BOETIE, PARIS, 75008	\$0.00	\$0.00	\$0.00	\$59,303.50	\$59,303.50	C	<input checked="" type="checkbox"/>
F319869	Alcatel Network Systems	54, RUE LA BOETIE, PARIS, 75008	\$0.00	\$0.00	\$0.00	\$4,250.00	\$4,250.00	C	<input checked="" type="checkbox"/>
758	ALCATEL TELECOM LIMITED	CHRISTCHURCH WAY, GREENWICH, LONDON, SE10 0AG	\$0.00	\$0.00	\$0.00	\$148,258.75	\$148,258.75	K	<input type="checkbox"/>
57	ALCORN COUNTY	P.O. BOX 190, CORINTH, MS 38835-0190	\$0.00	\$0.00	\$1,079.22	\$0.00	\$1,079.22	O	<input type="checkbox"/>
9999094	Alcorn County , Mississippi		\$0.00	\$144.25	\$0.00	\$0.00	\$144.25	A	<input type="checkbox"/>
781	ALDINE ISD	14909 ALDINE WESTFIELD RD, HOUSTON, TX 77032-3027	\$5,420.17	\$0.00	\$0.00	\$0.00	\$5,420.17	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Options Release Grantee
			Secured	Administrative	Priority	Unsecured	Total		
F319670	ALEXANDER'S MOBILITY SERVICES, INC.	10001 FRANKLIN DRIVE, BALTIMORE, MD 21236	\$0.00	\$0.00	\$0.00	\$17,388.23	\$17,388.23	C	<input type="checkbox"/>
1693	ALIEF INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$493.29	\$0.00	\$0.00	\$0.00	\$493.29	O	<input type="checkbox"/>
2089	ALIEF INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$506.91	\$0.00	\$0.00	\$506.91	O	<input type="checkbox"/>
9999800	AlixPartners	Meade Monger, 2100 McKinney Ave, Suite 800, DALLAS, TX 75201	\$0.00	\$2,400,000.00	\$0.00	\$0.00	\$2,400,000.00	J	<input type="checkbox"/>
F320273	ALL VALLEY HONEY & BEE	PO BOX 16100, ENCINO, CA 91416-6000	\$0.00	\$0.00	\$0.00	\$650.00	\$650.00	C	<input type="checkbox"/>
334	ALLEGANY COUNTY TAX OFFICE	701 KELLY ROAD, CUMBERLAND, MD 21502-3401	\$0.00	\$0.00	\$4,610.29	\$0.00	\$4,610.29	O	<input type="checkbox"/>
434	ALLEGIANCE INTERNET	9201 N CENTRAL EXWY, DALLAS, TX 75231	\$0.00	\$0.00	\$0.00	\$3,509.68	\$3,509.68	P	<input type="checkbox"/>
473	ALLEN'S CLEANING SERVICE INC	174 THROOP AVENUE, BROOKLYN, NY 11206	\$0.00	\$0.00	\$0.00	\$2,175.00	\$2,175.00	O	<input type="checkbox"/>
346	ALLIED OIL CO.	25 OLD CAMPLAIN RD, HILLSBOROUGH, NJ 08844	\$0.00	\$0.00	\$0.00	\$826.22	\$826.22	O	<input type="checkbox"/>
F319748	Allied Pickfords	345 SOUTHBURY ROAD, HERITAGE HOUSE, ENFIELD, MI EN1 1UP	\$0.00	\$0.00	\$0.00	\$9,631.03	\$9,631.03	C	<input type="checkbox"/>
F320890	Allied Publishing Services, Inc	355 INDUSTRIAL CIRCLE, WHITE CITY, OR 97503	\$0.00	\$0.00	\$0.00	\$178.00	\$178.00	C	<input type="checkbox"/>
1376	ALLIED REFRIGERATION INC.	P.O. BOX 2411, LONG BEACH, CA 90801-2411	\$0.00	\$0.00	\$0.00	\$14,652.76	\$14,652.76	O	<input checked="" type="checkbox"/>
1077	ALLSTREAM	ATTN: ELANA LYONS, 200 WELLINGTON STREET WEST, TORONTO, ON M5V 3G2	\$0.00	\$0.00	\$0.00	\$271,369.06	\$271,369.06	O	<input type="checkbox"/>
F419968	ALLTEK LTD, INC	TRANSFEROR: ALLTEK LTD INC., ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$2,313.34	\$2,313.34	C	<input checked="" type="checkbox"/>
F320760	ALLTEL	1440 M STREET, ICSC, LINCOLN, NE 68501	\$0.00	\$0.00	\$0.00	\$230.52	\$230.52	C	<input type="checkbox"/>
F319711	Alltel Telephone Services	ONE ALLIED DRIVE, LITTLE ROCK, AK 72202	\$0.00	\$0.00	\$0.00	\$11,218.13	\$11,218.13	O	<input type="checkbox"/>
F419652	ALLTEL TELEPHONE SERVICES CORP	DEBRA THOMEN, PO BOX 2177, ONE ALLIED DRIVE, LITTLE ROCK, AR 72203	\$0.00	\$0.00	\$0.00	\$23,036.61	\$23,036.61	C	<input type="checkbox"/>
F420874	ALM, GORDON	ALM, GORDON L., 2228 AMERICANA DRIVE, ROSEVILLE, CA 95747	\$0.00	\$0.00	\$0.00	\$184.07	\$184.07	C	<input type="checkbox"/>
F421190	ALMAR TELCOM LTD.	KUHN, ALVIN, 220 E. MICHIGAN ST., MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$109.16	\$109.16	C	<input type="checkbox"/>
F319712	Alpha Delta, Inc	70 FINNELL DR SUITE 2, WEYMOUTH, MA 02188	\$0.00	\$0.00	\$0.00	\$12,652.31	\$12,652.31	C	<input type="checkbox"/>
F421426	ALTA COMMUNICATIONS GROUP LLC	LANE, VIRGINIA, PO BOX 130003, CARLSBAD, CA- 92013	\$0.00	\$0.00	\$0.00	\$80.73	\$80.73	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421149	ALTERNATE SOURCE	DOBOS, MARTIN, 2995 VAN BUREN #A13-160, RIVERSIDE, CA 92503	\$0.00	\$0.00	\$0.00	\$115.22	\$115.22	C	<input type="checkbox"/>
F420717	ALTHOFF, J.F PHONES	SHADRICK, JUDY, DBA RJ PAYPHONES, 1600 E. VISTA WAY #123, VISTA, CA 92084	\$0.00	\$0.00	\$0.00	\$247.75	\$247.75	C	<input type="checkbox"/>
2102	ALVARADO ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$276.90	\$0.00	\$0.00	\$276.90	O	<input type="checkbox"/>
F421407	AMANA COLONIES TELEPHONE COMPANY	JOHN W. FINKE, 221 E. HICKORY ST., MANKATO, MN 56001	\$0.00	\$0.00	\$0.00	\$82.66	\$82.66	C	<input type="checkbox"/>
F319549	AMBERJACK	C/O BANK OF AMERICA, 901 MAIN STREET, DALLAS, TX 75202-3735	\$0.00	\$0.00	\$0.00	\$68,040.00	\$68,040.00	O	<input type="checkbox"/>
F420221	AMCOM FIVE, INC.	CARNEGIE, GRACE, 151 KALMUS DR. SUITE J 7, COSTA MESA, CA 92626	\$0.00	\$0.00	\$0.00	\$760.86	\$760.86	C	<input type="checkbox"/>
F421132	AMERICA PAYPHONES	DELEON, RUDY, 11959 REXBON ROAD, GRANADA HILLS, CA 91344	\$0.00	\$0.00	\$0.00	\$118.86	\$118.86	C	<input type="checkbox"/>
F420617	AMERICA WEST COMMUNICATIONS OF WYOMING	HARNISH JOANNE, 149 RESERVOIR RD., WHEATLAND, WY 82201	\$0.00	\$0.00	\$0.00	\$298.32	\$298.32	C	<input type="checkbox"/>
1471	AMERICA WEST PAY PHONES	DON ART, P.O. BOX 8667, CALABASAS, CA 91372	\$0.00	\$0.00	\$0.00	\$135.90	\$135.90	P	<input checked="" type="checkbox"/>
1875	AMERICAN EXPRESS TRAVEL RELATED	SVCS CO INC CORP CARD, C/O BECKET & LEE, PO BOX 3001, MALVERN, PA 19355-0701	\$0.00	\$0.00	\$0.00	\$404.67	\$404.67	O	<input checked="" type="checkbox"/>
9999850	American Fiber	BRUCE T. FRANKIEWICH, 100 MERIDIAN CENTRE, SUITE 250, ROCHESTER, NY 14618-3979	\$0.00	\$0.00	\$14,400.00	\$0.00	\$14,400.00	F	<input type="checkbox"/>
1080	AMERICAN FIBER SYSTEMS INC	BRUCE T. FRANKIEWICH, 100 MERIDIAN CENTRE, SUITE 250, ROCHESTER, NY 14618-3979	\$0.00	\$0.00	\$0.00	\$101,039.62	\$101,039.62	O	<input type="checkbox"/>
F320234	AMERICAN FOOD & VENDING CORP	87 BEAVER STREET, WALTHAM, MA 2543	\$0.00	\$0.00	\$0.00	\$712.50	\$712.50	C	<input type="checkbox"/>
619	AMERICAN PACKAGING	1515 ALVARADO ST, SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$1,733.57	\$1,733.57	O	<input checked="" type="checkbox"/>
F420807	AMERICAN PUBLIC TELEPHONE CO INC	WAYNE TULLY, P.O. BOX 948, MONUMENT, CO 80132	\$0.00	\$0.00	\$0.00	\$207.98	\$207.98	C	<input type="checkbox"/>
F319757	American Registry	1100 VALLEYBR, LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$4,672.60	\$4,672.60	O	<input type="checkbox"/>
F319859	American Registry	1100 VALLEYBR, LYNDHURST, NJ 7071	\$0.00	\$0.00	\$0.00	\$4,500.00	\$4,500.00	C	<input type="checkbox"/>
104	AMERICAN STANDARD MORTGAGE, INC.	MICHAEL J. O'GRADY, FROST BROWN TODD LLC, 2200 PNC CENTER, 201 E 5TH ST, CINCINNATI, OH 45202	\$0.00	\$0.00	\$0.00	\$6,322.00	\$6,322.00	O	<input type="checkbox"/>
1295	AMERICAN TEXTILE MANUFACTURING	INSTITUTE, INC., ATTN: DENISE CLARK, 1130 CONNECTICUT AVENUE NW, SUITE 1200, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$154,111.45	\$154,111.45	O	<input checked="" type="checkbox"/>
F420724	AMERICAN WESTERN TELEPHONE, INC	HUGO, ALCARAZ, 4111 BUCHANAN ST., RIVERSIDE, CA 92503	\$0.00	\$0.00	\$0.00	\$245.21	\$245.21	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Pl Option: Release Grants
			Secured	Administrative	Priority	Unsecured	Total		
F420914	AMERITECH PAY PHONE SERVICES	WAGONER, TONY, DBA ACCTG DEPT., 225 RANDOLPH W., HQ-15C, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$171.24	\$171.24	C	<input type="checkbox"/>
2183	AMERITECH SERVICES, INC.	SBC COMMUNICATIONS, C/O CHERYL BECKER,, 1M WHOLESALE BANKRUPTCY DEPT., 722 N. BROADWAY, 11TH FLOOR, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$625,000.00	\$625,000.00	N	<input checked="" type="checkbox"/>
F420120	AMF TELECOMMUNICATIONS, INC.	D'AMBROSIO, JAMES, 159-47 102ND ST, HOWARD BEACH, NY 11414	\$0.00	\$0.00	\$0.00	\$1,095.74	\$1,095.74	C	<input type="checkbox"/>
F321185	AMPCO	P.O. BOX 17492, BALTIMORE, MD 21297	\$0.00	\$0.00	\$0.00	\$110.00	\$110.00	C	<input type="checkbox"/>
F319797	AMPM CLEANING CORP	1560 TRAPELO ROAD, WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$6,976.90	\$6,976.90	S	<input type="checkbox"/>
48	AMRESKO, INC.	CARRIE RANGES, 7170 W. OAKLAND ST., CHANDLER, AZ 85226	\$0.00	\$0.00	\$0.00	\$3,703.03	\$3,703.03	P	<input type="checkbox"/>
1016	AMS.NET	502 COMMERCE WAY, LIVERMORE, CA 94551-7812	\$0.00	\$0.00	\$0.00	\$1,846.34	\$1,846.34	O	<input checked="" type="checkbox"/>
F420202	AMTEL COMMUNICATIONS, INC.	MICHAEL CORSON, 3525 DEL MAR HEIGHTS ROAD, BOX 367, SAN DIEGO, CA 92130	\$0.00	\$0.00	\$0.00	\$796.79	\$796.79	C	<input type="checkbox"/>
F420324	ANAMI, RAND	ANAMI, RAND, DBA PUBLIC PHONE, 11625 AMIGO AVE, NORTHRIDGE, CA 91326	\$0.00	\$0.00	\$0.00	\$564.16	\$564.16	C	<input type="checkbox"/>
F420683	ANB PAYPHONES, INC.	ABRAMS, S. DALE, 3303 NEWBURG ROAD, LOUISVILLE, KY 40218	\$0.00	\$0.00	\$0.00	\$266.95	\$266.95	C	<input type="checkbox"/>
F420536	ANCON CORPORATION	WAGNER, JOHN (EXT. 414), 3560 N.W. 3 AVE., BOCA RATON, FL 33431	\$0.00	\$0.00	\$0.00	\$362.03	\$362.03	C	<input type="checkbox"/>
1132	ANDOVER CONTROLS CORPORATION	300 BRICKSTONE SQUARE, ANDOVER, MA 01810	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	O	<input type="checkbox"/>
F420599	ANDREA DE COSMO	ANDREA DE COSMO OR BOB PASCOAL, DBA USA PAYPHONES, 4618 TERRY LANE, LA MESA, CA 91941	\$0.00	\$0.00	\$0.00	\$311.40	\$311.40	C	<input type="checkbox"/>
1125	ANDREW LEDER, ESQ	BELAIR & EVANS, LLP, 61 BROADWAY, NEW YORK, NY 10006	\$0.00	\$0.00	\$0.00	\$14,375.39	\$14,375.39	O	<input checked="" type="checkbox"/>
F320300	Andrews & Kurth LLP	600 TRAVIS STREET, SUITE 4200, HOUSTON, TX 77002	\$0.00	\$0.00	\$0.00	\$608.66	\$608.66	C	<input type="checkbox"/>
1475	ANIXTER INC.	2301 PATRIOT BLVD., GLENVIEW, IL 60025	\$0.00	\$0.00	\$0.00	\$8,761.38	\$8,761.38	O	<input type="checkbox"/>
251	ANNE ARUNDEL COUNTY GOVERNMENT	OFFICE OF FINANCE, PO BOX 2700, MS 1103, ANNAPOLIS, MD 21404	\$2,806.16	\$0.00	\$0.00	\$0.00	\$2,806.16	O	<input type="checkbox"/>
F421477	ANTHONY P. LIMBERG	ANTHONY P. LIMBERG, DBA GABRIEL COMMUNICATIONS, 3 TOPAZ DRIVE, LAKE RONKONKOMA, NY 11779	\$0.00	\$0.00	\$0.00	\$75.60	\$75.60	C	<input type="checkbox"/>
F421223	ANTHONY SCALZITTI	ANTHONY SCALZITTI, DBA QUALITY PAYPHONES, 1627 74TH COURT, ELMWOOD PARK, IL 60707	\$0.00	\$0.00	\$0.00	\$103.54	\$103.54	C	<input type="checkbox"/>
810	ANYSTREAM, INC.	21335 SIGNAL HILL PLAZA, STERLING, VA 20164	\$0.00	\$0.00	\$0.00	\$30,411.90	\$30,411.90	O	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319666	APC Network Corporation	132 FAIR GROUNDS RD, WEST KINGSTON, RI 02892-1511	\$0.00	\$0.00	\$0.00	\$17,851.00	\$17,851.00	C	<input type="checkbox"/>
968	APCC SERVICES, INC.	C/O JEFFREY RHODES, ESQ., DICSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$5,119,312.32	\$5,119,312.32 *	K	<input checked="" type="checkbox"/>
F319996	Apex	11 SANDOVAL STREET, SECOND FLOOR, SANTA FE, NM 87501	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	C	<input type="checkbox"/>
407	API SYSTEMS GROUP	2609 NATIONAL CIRCLE, GARLAND, TX 75041	\$0.00	\$0.00	\$0.00	\$1,795.00	\$1,795.00	O	<input type="checkbox"/>
F420254	APOLLO TELECOMMUNICATIONS COMPANY	PARK, MICHAEL, 10409 OKLAHOMA AVE. CHATSWORTH, CA 91311	\$0.00	\$0.00	\$0.00	\$675.35	\$675.35	C	<input type="checkbox"/>
F421280	APPLIED TECHNOLOGY RESOURCES	NETHERTON, MICHAEL, 3041 N. COUNTRY CLUB RD, STE 117, TUCSON, AZ 85716	\$0.00	\$0.00	\$0.00	\$96.91	\$96.91	C	<input type="checkbox"/>
81	AQUENT	711 BOYLSTON ST, BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$82,517.63	\$82,517.63	O	<input checked="" type="checkbox"/>
358	ARAMARK CORPORATION	1851 HOWARD ST, SUITE F, ELK GROVE VILLAGE, IL 60007	\$0.00	\$0.00	\$0.00	\$2,697.42	\$2,697.42	O	<input type="checkbox"/>
568	ARAMARK REFRESHMENT	11118 117TH PLACE N.E., KIRKLAND, WA 98033	\$0.00	\$0.00	\$0.00	\$696.73	\$696.73	O	<input type="checkbox"/>
99	ARANGO, DAISY	PO BOX 778398, WOODSIDE, NY 11377	\$0.00	\$0.00	\$0.00	\$4,350.00	\$4,350.00	O	<input checked="" type="checkbox"/>
1877	ARAPAHOE COUNTY TREASURER	5334 S. PRINCE STREET, LITTLETON, CO 80166	\$18,784.92	\$0.00	\$0.00	\$0.00	\$18,784.92	O	<input type="checkbox"/>
F320083	ARBITECH, LLC	920 GLENNEYRE STREET, LAGUNA BEACH, CA 92651	\$0.00	\$0.00	\$0.00	\$1,278.00	\$1,278.00	S	<input type="checkbox"/>
F319574	ARCH	1800 W. PARK DR., SUITE 250, WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$48,754.33	\$48,754.33	C	<input type="checkbox"/>
F319793	ARCH	1800 WEST PARK DRIVE, SUITE 250, WESTBOROUGH, MA 01581	\$0.00	\$0.00	\$0.00	\$7,145.77	\$7,145.77	C	<input type="checkbox"/>
F421277	ARCTIC SLOPE TELEPHONE ASSN CO-OP	HELEN J ROBERTS, 4300 B STREET, SUITE 501, ANCHORAGE, AK 99503	\$0.00	\$0.00	\$0.00	\$97.19	\$97.19	C	<input type="checkbox"/>
1846	ARDEN SEVEN PENN PARTNERS LP	1635 MARKET ST, 17TH FLOOR, PHILADELPHIA, PA 19102	\$0.00	\$0.00	\$0.00	\$26,218.72	\$26,218.72	O	<input checked="" type="checkbox"/>
F320159	Arent Fox Kintner Plotkin & Kahn, PLLC	1050 CONNECTICUT AVENUE NW, WASHINGTON, DC 20036-5335	\$0.00	\$0.00	\$0.00	\$902.00	\$902.00	C	<input type="checkbox"/>
F421055	ARGONAUT ENTERPRISES INC.	PETER J. MERCANDETTI, 155 TYRON ST HONESDALE, PA 18431-1107	\$0.00	\$0.00	\$0.00	\$134.74	\$134.74	C	<input type="checkbox"/>
9999095	Arizona		\$0.00	\$3,064.03	\$0.00	\$0.00	\$3,064.03	A	<input type="checkbox"/>
1391	ARK. DEPT OF FINANCE & ADMINISTRATION	C/O OFFICE OF REVENUE LEGAL COUNSEL, PO BOX 1272, ROOM 2380, LITTLE ROCK, AR 72203	\$869.58	\$0.00	\$0.00	\$0.00	\$869.58	O	<input type="checkbox"/>
9999096	Arkansas		\$0.00	\$99.64	\$0.00	\$0.00	\$99.64	A	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
2104	ARLINGTON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$701.86	\$0.00	\$0.00	\$701.86	O	<input type="checkbox"/>
F420410	ARMAND VASQUEZ	ARMAND VASQUEZ, PAY PHONE WEST, 710 N. IRENA AVE., REDONDO BEACH, CA 90277	\$0.00	\$0.00	\$0.00	\$472.11	\$472.11	C	<input type="checkbox"/>
1716	ARMSTRONG COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,814.25	\$0.00	\$0.00	\$0.00	\$2,814.25	O	<input type="checkbox"/>
2152	ARMSTRONG COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$206.17	\$0.00	\$0.00	\$206.17	A	<input type="checkbox"/>
F421474	ARMSTRONG TELEPHONE CO - NORTH DIV.	BARBARA DIRENZO, ONE ARMSTRONG PLACE, BUTLER, PA 16001	\$0.00	\$0.00	\$0.00	\$75.84	\$75.84	C	<input type="checkbox"/>
F421418	ARMSTRONG TELEPHONE COMPANY - MD	BARBARA DIRENZO, ONE ARMSTRONG PLACE, BUTLER, PA 16001	\$0.00	\$0.00	\$0.00	\$81.85	\$81.85	C	<input type="checkbox"/>
F319681	Ascend Communications Inc	P.O. BOX 891010, DALLAS, TX 75389-1010	\$0.00	\$0.00	\$0.00	\$15,128.90	\$15,128.90	C	<input type="checkbox"/>
614	ASCENT MEDIA	DEPARTMENT 2146, LOS ANGELES, CA 90084- 2146	\$0.00	\$0.00	\$0.00	\$25,418.28	\$25,418.28	O	<input checked="" type="checkbox"/>
F319715	ASCO - AUTOMATIC SWITCH CO	1024 INDUSTRIAL WAY STE A, LODI, CA 952403137	\$0.00	\$0.00	\$0.00	\$12,275.00	\$12,275.00	C	<input type="checkbox"/>
F320154	Asco Services	120 CHAPARRAL COURT, ANAHEIM, CA 92808	\$0.00	\$0.00	\$0.00	\$921.26	\$921.26	C	<input type="checkbox"/>
1343	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,754.71	\$0.00	\$0.00	\$0.00	\$2,754.71	O	<input type="checkbox"/>
1344	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,458.67	\$0.00	\$0.00	\$0.00	\$2,458.67	O	<input type="checkbox"/>
1345	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,509.43	\$0.00	\$0.00	\$0.00	\$2,509.43	O	<input type="checkbox"/>
1346	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,329.50	\$0.00	\$0.00	\$0.00	\$1,329.50	O	<input type="checkbox"/>
1347	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$2,352.39	\$0.00	\$0.00	\$0.00	\$2,352.39	O	<input type="checkbox"/>
1348	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,336.87	\$0.00	\$0.00	\$0.00	\$1,336.87	O	<input type="checkbox"/>
1349	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,131.78	\$0.00	\$0.00	\$0.00	\$1,131.78	O	<input type="checkbox"/>
1350	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,425.41	\$0.00	\$0.00	\$0.00	\$1,425.41	O	<input type="checkbox"/>
1351	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,455.13	\$0.00	\$0.00	\$0.00	\$1,455.13	O	<input type="checkbox"/>
1352	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,503.08	\$0.00	\$0.00	\$0.00	\$1,503.08	O	<input type="checkbox"/>
1353	ASCOM HASLER/GE CAPITAL	ATTN: JANE BELL, PO BOX 3083, CEDAR RAPIDS, IA 52406-3083	\$1,208.65	\$0.00	\$0.00	\$0.00	\$1,208.65	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319819	ASIA PACIFIC ONLINE SERVICES INC.	16F 277 SUNG JEN RD, TAIPEI, 110	\$0.00	\$0.00	\$0.00	\$6,150.00	\$6,150.00	C	<input type="checkbox"/>
624	ASPECT SECURITY INC	9175 GUILFORD ROAD, SUITE 300, COLUMBIA, MD 21046	\$0.00	\$0.00	\$0.00	\$30,686.20	\$30,686.20	O	<input checked="" type="checkbox"/>
F320597	A-Star Wholesale Inc	713 KENNEDY BOULEVARD, ATTN AMIT TYAGI SUITE 2, NORTH BERGEN, NJ 7047	\$0.00	\$0.00	\$0.00	\$312.00	\$312.00	C	<input type="checkbox"/>
884	AT&T CORP.	VINCENT A. D'AGOSTINO, ESQ., LOWENSTEIN SANDLER PC, 65 LIVINGSTON AVE, ROSELAND, NJ 07068	\$0.00	\$0.00	\$0.00	\$2,584,278.31	\$2,584,278.31	C	<input type="checkbox"/>
1274	AT&T WIRELESS	AWS, BANKO, P.O. BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$519.08	\$519.08	O	<input checked="" type="checkbox"/>
1275	AT&T WIRELESS	AWS, BANKO, P.O. BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$412.42	\$412.42	O	<input checked="" type="checkbox"/>
793	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$600.63	\$600.63	O	<input checked="" type="checkbox"/>
852	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$472.47	\$472.47	O	<input checked="" type="checkbox"/>
853	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$6,227.67	\$6,227.67	O	<input checked="" type="checkbox"/>
854	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$5,082.88	\$5,082.88	O	<input checked="" type="checkbox"/>
858	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$402.32	\$402.32	O	<input checked="" type="checkbox"/>
859	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$743.08	\$743.08	O	<input checked="" type="checkbox"/>
860	AT&T WIRELESS	AWS, BANKO, PO BOX 309, PORTLAND, OR 97207-0309	\$0.00	\$0.00	\$0.00	\$612.68	\$612.68	O	<input checked="" type="checkbox"/>
306	ATCHISON COUNTY TREASURER	423 NORTH 5TH STREET, ATCHISON, KS 66002-1872	\$0.00	\$0.00	\$1,004.96	\$0.00	\$1,004.96	O	<input type="checkbox"/>
1404	ATLANTIC PACIFIC COMMUNICATIONS	1416 N SAM HQ, SUITE 160, HOUSTON, TX 77032	\$0.00	\$0.00	\$0.00	\$4,450.16	\$4,450.16	O	<input type="checkbox"/>
F420374	ATLANTIC TELEPHONE, INC.	COBB, MISSY/JOE BREWER, PO BOX 7635, ATHENS, GA 30604	\$0.00	\$0.00	\$0.00	\$505.92	\$505.92	C	<input type="checkbox"/>
F421063	ATLAS TELEPHONE CO., INC.	PHIL LUCAS, P.O. BOX 77, BIG CABIN, OK 74332	\$0.00	\$0.00	\$0.00	\$133.51	\$133.51	C	<input type="checkbox"/>
234	ATLAS VAN LINES INC.	PO BOX 509, 1212 ST GEORGE RD, EVANSVILLE, IN 47703-0509	\$0.00	\$0.00	\$0.00	\$17,216.07	\$17,216.07	O	<input checked="" type="checkbox"/>
F320657	Atlas/Alexandria Packaging LLC	135 LASALLE DEPT 1783, CHICAGO, IL 60674-1783	\$0.00	\$0.00	\$0.00	\$279.17	\$279.17	C	<input type="checkbox"/>
419	ATS LOGISTIC SOLUTIONS	PO BOX 612836, DALLAS FT WORTH AIRPORT, TX 75261	\$0.00	\$0.00	\$0.00	\$212,481.26	\$212,481.26	O	<input checked="" type="checkbox"/>
F420395	ATSC, INC.	REBECCA RAMPY, PO BOX 7388, ABILENE, TX 79608	\$0.00	\$0.00	\$0.00	\$486.54	\$486.54	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421221	ATSI	CALAVAN, GREG, 1918 HILLSIDE OAK, HOUSTON, TX 77062	\$0.00	\$0.00	\$0.00	\$103.59	\$103.59	C	<input type="checkbox"/>
F321071	ATU Telecommunications	P.O. BOX 210508, SAN FRANCISCO, CA 94121	\$0.00	\$0.00	\$0.00	\$132.10	\$132.10	C	<input checked="" type="checkbox"/>
F320593	AUBREY G LANSTON CO	MARK WENTZLAFF, 227 WEST MANROE, STE 3990, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$313.42	\$313.42	C	<input type="checkbox"/>
F321075	Austell Natural Gas System	2838 JOE JERKINS BOULEVARD, AUSTELL, GA 30168-0685	\$0.00	\$0.00	\$0.00	\$131.03	\$131.03	C	<input type="checkbox"/>
1732	AUSTIN CAD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$677.42	\$0.00	\$0.00	\$0.00	\$677.42	O	<input type="checkbox"/>
F319754	Automatic Data Processing	P.O. BOX 9001007, LOUISVILLE, KY 40290-1007	\$0.00	\$0.00	\$0.00	\$9,375.61	\$9,375.61	C	<input type="checkbox"/>
F421058	AUTOMATIC SERVICES	DAVID M CURLEY SR., 900 ROSE COURT, BURLINGAME, CA 94010	\$0.00	\$0.00	\$0.00	\$134.33	\$134.33	C	<input checked="" type="checkbox"/>
F319984	AUTUMN INFORMATION SYSTEMS	711-B CHARCOT AVENUE, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$2,117.37	\$2,117.37	C	<input type="checkbox"/>
F319580	AVASTA	AVASTA INC, 2720 ZANKER RD, SAN JOSE, CA 951342116	\$0.00	\$0.00	\$0.00	\$44,466.60	\$44,466.60	C	<input type="checkbox"/>
655	AVAYA FKA LUCENT TECHNOLOGIES	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$58,453.01	\$58,453.01	O	<input checked="" type="checkbox"/>
F421362	AVTECH SYSTEMS, INC.	PAUL A. HANSEN, 1149 SAWGRASS CORPORATE PARKWAY, SUNRISE, FL 33323	\$0.00	\$0.00	\$0.00	\$87.34	\$87.34	C	<input type="checkbox"/>
F420954	AXTEL COMMUNICATIONS INC	MICHAEL AXELROOD, 53 W JACKSON BLVD, SUITE 1650, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$160.56	\$160.56	C	<input type="checkbox"/>
F420080	AZ METRO LLC.	ANDREW FOLLMER, PO BOX 15034, SCOTTSDALE, AZ 85267	\$0.00	\$0.00	\$0.00	\$1,291.66	\$1,291.66	C	<input type="checkbox"/>
F421205	AZTECA RESTAURANT ENTERPRISES, INC	BILL LEAVELL, 133 SOUTH WEST 158TH STREET, SEATTLE, WA 98166	\$0.00	\$0.00	\$0.00	\$106.25	\$106.25	C	<input type="checkbox"/>
F421448	AZZARA ENTERPRISES, INC.	ALBERT ZARA, 4533 FAIRFIELD STREET, METAIRIE, LA 70006	\$0.00	\$0.00	\$0.00	\$78.41	\$78.41	C	<input type="checkbox"/>
F420903	B&H COIN INC.	HUGHES, FRED, 300 S. MARYLAND PARKWAY, LAS VEGAS, NV 89101	\$0.00	\$0.00	\$0.00	\$174.34	\$174.34	C	<input type="checkbox"/>
F320039	B2 BREDBAND	SMALANDSGATAN 12, STOCKHOLM, SE-103 91	\$0.00	\$0.00	\$0.00	\$1,613.26	\$1,613.26	C	<input type="checkbox"/>
F421403	BABAR. RAZA	BABAR, RAZA A., DBA FIRST MICHIGAN TELECOMMUNICATION, 627 WEYBRIDGE DRIVE, BLOOMFIELD HILLS, MI 48304	\$0.00	\$0.00	\$0.00	\$83.46	\$83.46	C	<input checked="" type="checkbox"/>
1151	BAKER & MCKENZIE	C/O ANTHONY G. STAMATO, ONE PRUDENTIAL PLAZA, CHICAGO, IL 60601	\$0.00	\$0.00	\$0.00	\$17,526.08	\$17,526.08	O	<input type="checkbox"/>
1625	BALDWIN COUNTY REVENUE COMMISSIONER	P.O. BOX 1549, ATTN JAMES P NIX JR, BAY MINETTE, AL 36507	\$0.00	\$0.00	\$2,590.28	\$0.00	\$2,590.28	O	<input type="checkbox"/>
F420517	BALLY'S LAS VEGAS	WARD, MARY, BALLY'S CASINO RESORT/ATTN MARY WARD, PO BOX 93898, LAS VEGAS, NV 89193	\$0.00	\$0.00	\$0.00	\$376.94	\$376.94	C	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
364	BALTIMORE COUNTY, MD	JOHN E. BEVERUNGEN, DEPUTY COUNTY ATTY, 400 WASHINGTON AVE, 2ND FL, TOWSON, MD 21204	\$0.00	\$0.00	\$219.94	\$0.00	\$219.94	O	<input type="checkbox"/>
819	BALTIMORE GAS & ELECTRIC CO	P.O. BOX 1475, BALTIMORE, MD 21203	\$0.00	\$0.00	\$0.00	\$2,899.14	\$2,899.14	O	<input checked="" type="checkbox"/>
F421116	BANIEGAN, INC.	ARNETTE, CECIL, POB 370211, C/O ARNETTE, CECIL, MIAMI, FL 33137	\$0.00	\$0.00	\$0.00	\$121.88	\$121.88	C	<input type="checkbox"/>
897	BARRY COUNTY TELEPHONE COMPANY	PO BOX 128, DELTON, MI 49046	\$0.00	\$0.00	\$0.00	\$148.98	\$148.98	O	<input checked="" type="checkbox"/>
F420701	BAY CITY PAY PHONES	BATSON JR., ARTHUR, 1813 CADDINGTON DR. #20, RANCHO P.V., CA 90275	\$0.00	\$0.00	\$0.00	\$258.11	\$258.11	C	<input type="checkbox"/>
649	BAY COUNTY	JERRY W. GERDE, ESQ., JOHNSTON HARRIS GERDE & JELKS, PA, 239 E 4TH ST, PANAMA CITY, FL 32401	\$0.00	\$0.00	\$2,267.25	\$0.00	\$2,267.25	O	<input type="checkbox"/>
9999098	Bay County, Florida		\$0.00	\$104.46	\$0.00	\$0.00	\$104.46	A	<input type="checkbox"/>
751	BAZICKI, TOM	LAW OFFICE OF KENDRA KARLOCK, 909 JACKSON STREET, SUITE 710, DALLAS, TX 75202	\$0.00	\$0.00	\$0.00	\$250,691.42	\$250,691.42	K	<input checked="" type="checkbox"/>
F421145	BEACH TELECOM	STEVE KIRCHMEIER, C/O STEVE KIRCHMEIER, 438 W CYPRESS ST, GLENDALE, CA 91204	\$0.00	\$0.00	\$0.00	\$116.17	\$116.17	C	<input type="checkbox"/>
61	BEACON FIRE & SAFETY	946 NORTH 7TH, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$438.17	\$438.17	O	<input type="checkbox"/>
F420496	BEASLEY, WAYNE	BEASLEY, WAYNE, W C A TELESERV, 2430 YAJOME STREET, NAPA, CA 94558	\$0.00	\$0.00	\$0.00	\$393.96	\$393.96	C	<input type="checkbox"/>
935	BEDFORD COUNTY	102 NORTH SIDE SQUARE, ATTN: PEGGY J. BUSH, SHELBYVILLE, TN 37160	\$0.00	\$0.00	\$508.00	\$0.00	\$508.00	O	<input type="checkbox"/>
661	BEECHWOOD COMPUTING LTD	4655 OLD IRONSIDE DRIVE, SUITE 490, SANTA CLARA, CA 95054	\$0.00	\$0.00	\$0.00	\$25,334.00	\$25,334.00	O	<input checked="" type="checkbox"/>
134	BEKIN VAN LINES	330 S MANNHEIM RD, ATTN: DENA FLYNN, HILLSIDE, IL 60126	\$0.00	\$0.00	\$0.00	\$1,217.62	\$1,217.62	O	<input checked="" type="checkbox"/>
F319987	BELGACOM	RUE DU TRONE 1, BRUXELLES, 1000	\$0.00	\$0.00	\$0.00	\$2,060.28	\$2,060.28	C	<input type="checkbox"/>
F319708	Bell Atlantic	1050 BEAVER HALL HILL, 3RD FLOOR E, MONTREAL, QC H2Z 1S4	\$0.00	\$0.00	\$0.00	\$12,827.99	\$12,827.99	C	<input type="checkbox"/>
F320253	Bell Atlantic NJ	P.O. BOX 4832, TRENTON, NJ 08650-4832	\$0.00	\$0.00	\$0.00	\$676.85	\$676.85	C	<input type="checkbox"/>
1143	BELL CANADA-CSG	250 VONGE ST, S1100, TORONTO, ON M5B 2L7	\$0.00	\$0.00	\$0.00	\$101,506.80	\$101,506.80	O	<input type="checkbox"/>
1560	BELLSOUTH	REGIONAL BANKRUPTCY CENTER, 29EF1 301 W BAY ST, JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$119,126.74	\$119,126.74	O	<input checked="" type="checkbox"/>
1196	BELLSOUTH TELECOMMUNICATIONS, INC.	TODD C. MEYERS, ESQ., KILPATRICK STOCKTON LLP, 1100 PEACHTREE STREET, STE 2800, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,952,547.00	\$1,952,547.00	O	<input checked="" type="checkbox"/>
1791	BELLSOUTH TELECOMMUNICATIONS, INC.	TODD C. MEYERS, ESQ., KILPATRICK STOCKTON LLP, 1100 PEACHTREE STREET, STE 2800, ATLANTA, GA 30309	\$0.00	\$0.00	\$88,995.09	\$740,554.91	\$829,550.00	O	<input checked="" type="checkbox"/>

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1506	BOX ELDER COUNTY	1 SOUTH MAIN STREET, BRIGHAM CITY, UT 84302	\$0.00	\$0.00	\$1,953.33	\$0.00	\$1,953.33	O	<input type="checkbox"/>
1457	BOYD ENTERPRISES UTAH, LLC	DAVID N. KELLEY, 215 SOUTH STATE, STE 1200, SALT LAKE CITY, UT 84111	\$0.00	\$0.00	\$0.00	\$316,745.00	\$316,745.00	O	<input type="checkbox"/>
2165	BRAC GROUP INC. F/K/A BUDGET GROUP INC.	IAN J. GAZES, ESQ., GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$7,249.89	\$7,249.89	O	<input type="checkbox"/>
F421150	BRANCH CABLE INC.	TAMMY TORREY, 125 SOUTH CONGRESS, SUITE 1100, JACKSON, MS 39201	\$0.00	\$0.00	\$0.00	\$115.22	\$115.22	C	<input type="checkbox"/>
F420822	BRANDENBURG TELEPHONE COMPANY	BOB FEGENBUSH, 200 TELCO DRIVE, P. O. BOX 599, BRANDENBURG, KY 40108	\$0.00	\$0.00	\$0.00	\$200.58	\$200.58	C	<input type="checkbox"/>
1760	BRANTLEY COUNTY	P.O. BOX 829, ATTN LORNA H. THOMAS, NAHUNTA, GA 31553	\$0.00	\$0.00	\$3,705.46	\$0.00	\$3,705.46	O	<input type="checkbox"/>
582	BRANTLEY COUNTY	P.O. BOX 829, ATTN LORNA H. THOMAS, NAHUNTA, GA 31553	\$0.00	\$0.00	\$3,963.62	\$0.00	\$3,963.62	O	<input type="checkbox"/>
F421242	BRANTLEY TEL. CO. INC.(STRICKLAND COMM.)	JENNIFER ABRAMS, 112 CLEVELAND ST/PO BOX 255, NAHUNTA, GA 31553	\$0.00	\$0.00	\$0.00	\$101.37	\$101.37	C	<input type="checkbox"/>
1023	BRASS RING	343 WINTER STREET, WALTHAM, MA 02451	\$0.00	\$0.00	\$0.00	\$4,655.00	\$4,655.00	O	<input type="checkbox"/>
F421175	BRAZORIA TEL CO.	GAIL GREENBERG, PO BOX 2008, BRAZORIA, TX 77422	\$0.00	\$0.00	\$0.00	\$111.55	\$111.55	C	<input type="checkbox"/>
F420345	BRECHLIN, DAVID	BRECHLIN, DAVID, DBA COMMERCIAL PAY PHONES, 3226 OLD KETTLE ROAD, SAN DIEGO, CA 92111	\$0.00	\$0.00	\$0.00	\$542.00	\$542.00	C	<input type="checkbox"/>
F420582	BRIAN FITZPATRICK	DBA JARRETT COMM., 37W680 KNOLL CREEK DRIVE, ST CHARLES, IL 60175	\$0.00	\$0.00	\$0.00	\$325.24	\$325.24	C	<input type="checkbox"/>
863	BRIGGS ELECTRIC, INC	16662 MILLIKAN AVENUE, IRVINE, CA 92714	\$0.00	\$0.00	\$0.00	\$30,194.90	\$30,194.90	O	<input checked="" type="checkbox"/>
F420600	BRISTOL BAY TELEPHONE COOPERATIVE	TONYA MOORCROFT, PO BOX 259, KING SALMON, AK 99613	\$0.00	\$0.00	\$0.00	\$311.23	\$311.23	C	<input checked="" type="checkbox"/>
F319950	British Standards Institute Inc	12110 SUNSET HILLS ROAD, SUITE 140, RESTON, VA 20190	\$0.00	\$0.00	\$0.00	\$2,550.00	\$2,550.00	C	<input type="checkbox"/>
1946	BROADWING COMMUNICATION, LLC	1122 CAPITAL OF TEXAS HIGHWAY S., AUSTIN, TX 78746	\$0.00	\$0.00	\$0.00	\$48,402.46	\$48,402.46	O	<input type="checkbox"/>
755	BROBECK PHLEGER & HARRISON LLP	C/O CITIBANK FSB, ATTN: THOMAS C. MORRISON, VP, 1 SANSOME ST, 24TH FL, SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$2,529.36	\$0.00	\$2,529.36	O	<input type="checkbox"/>
1800	BROODWING COMMUNICATIONS, LLC	1122 CAPITAL OF TEXAS HWY S., AUSTIN, TX 78746	\$0.00	\$0.00	\$8,103.02	\$0.00	\$8,103.02	O	<input type="checkbox"/>
22	BROWARD COUNTY, DEPT OF FINANCE	REVENUE COLLECTION DIVISION, GOVERNMENTAL CENTER ANNEX, 115 S ANDREWS AVE, FORT LAUDERDALE, FL 33301	\$11,797.19	\$0.00	\$0.00	\$0.00	\$11,797.19	O	<input checked="" type="checkbox"/>
1504	BROWN COUNTY	601 OREGON STREET, ATTN: CHERYL S. LIPPOLD, HIAWATHA, KS 66434	\$0.00	\$0.00	\$538.95	\$0.00	\$538.95	O	<input type="checkbox"/>

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F320389	Browning Ferris Industries	P.O.BOX 78017, PHOENIX, AZ 85062-8017	\$0.00	\$0.00	\$0.00	\$494.17	\$494.17	C	<input type="checkbox"/>
F420623	BRUCE KOTY DBA PHONE SHARE	BRUCE KOTY, 570M EL CAMINO REAL, #211, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$292.50	\$292.50	C	<input type="checkbox"/>
92	BRUNSWICK COUNTY	228 NORTH STREET, ATTN ALICE CAROL MAITLANC ROOM 104, LAWRENCEVILLE, VA 23868	\$0.00	\$0.00	\$0.00	\$288.59	\$288.59	O	<input checked="" type="checkbox"/>
1192	BRYAN STREET ACQUISITION PARTNERSHIP, LP	C/O VAN J. HOOKER, STUTZMAN & B ROMBERG, 2323 BRYAN STREET, STE 2200, DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$94,951.20	\$94,951.20	O	<input type="checkbox"/>
F420595	BRYCORP PAYPHONES, INC.	EDWARD WAY, PO BOX 9356, SAN DIEGO, CA 92169	\$0.00	\$0.00	\$0.00	\$312.90	\$312.90	C	<input type="checkbox"/>
F420804	B-SMART ENTERPRISES, INC.	BANE, BRADLEY, 62 LAKE AVENUE BOX 239, LYNDONVILLE, NY 14098	\$0.00	\$0.00	\$0.00	\$209.38	\$209.38	C	<input type="checkbox"/>
28	BT GLOBAL SERVICES	PP D2-09, HERCULES WAY, LEAVESDEN, WATFORD, HERTFORDSHIRE, WD25 7GR	\$0.00	\$0.00	\$0.00	\$303,950.50	\$303,950.50	O	<input checked="" type="checkbox"/>
F319641	BT North America Inc	5251 DTC PARKWAY, SUITE 275, GREENWOOD VILLAGE, CO 80111	\$0.00	\$0.00	\$0.00	\$26,078.96	\$26,078.96	C	<input type="checkbox"/>
F320171	BTJ	P.O. BOX 96026, CHARLOTTE, NC 28296-0026	\$0.00	\$0.00	\$0.00	\$852.81	\$852.81	C	<input type="checkbox"/>
F319521	BTN HOUSE	MOLLY MILLARS LANE, WOKINGHAM, RG40 1AP	\$0.00	\$0.00	\$0.00	\$156,278.00	\$156,278.00	C	<input type="checkbox"/>
F420860	BUD DAVY DBA M.P.M. MARKETING	MAURICE E. DAVY, JR., 5955 INTERVALE DR, RIVERSIDE, CA 92506	\$0.00	\$0.00	\$0.00	\$188.00	\$188.00	C	<input checked="" type="checkbox"/>
F420635	BUFFALO VALLEY TELEPHONE CO.	HYDIE J. BILGER, 20 SOUTH SECOND ST., LEWISBURG, PA 17837	\$0.00	\$0.00	\$0.00	\$285.58	\$285.58	C	<input type="checkbox"/>
603	BULLET GUARD CORP	3963 COMMERCE DRIVE, WEST SACRAMENTO, CA 95691	\$0.00	\$0.00	\$0.00	\$4,043.00	\$4,043.00	O	<input checked="" type="checkbox"/>
638	BULLOCH COUNTY RURAL TEL COOP	601 NORTHSIDE DRIVE W, STATESBORO, GA 30458	\$0.00	\$0.00	\$0.00	\$956.33	\$956.33	O	<input checked="" type="checkbox"/>
1354	BULLS EYE TELECOM, INC.	25900 GREENFIELD, SUITE 330, OAK PARK, MI 48237	\$0.00	\$0.00	\$0.00	\$2,321.88	\$2,321.88	O	<input type="checkbox"/>
F421068	BURL MARTIN	BURL MARTIN, DBA METRO-TEL, 11040 N. RIDGE AVE., STE. A, LOMBARD, IL 60148	\$0.00	\$0.00	\$0.00	\$132.40	\$132.40	C	<input type="checkbox"/>
2105	BURLESON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$247.45	\$0.00	\$0.00	\$247.49	O	<input type="checkbox"/>
F319898	BURLINGTON ELECTRICAL TESTING	825 SYCAMORE AVENUE, CROYDON, PA 19021	\$0.00	\$0.00	\$0.00	\$3,600.00	\$3,600.00	C	<input type="checkbox"/>
1808	BURNER, DAVID N.	9137 MULDER CT, MANASSAS, VA 20111	\$0.00	\$0.00	\$13,000.00	\$0.00	\$13,000.00	O	<input type="checkbox"/>
F420772	BURROWS, DANIEL J.	BURROWS, DANIEL J., DBA NETWORK TELECOM, 7737 OSWEGO ROAD, LIVERPOOL, NY 13090	\$0.00	\$0.00	\$0.00	\$224.33	\$224.33	C	<input checked="" type="checkbox"/>
1278	BUSINESS COMMUNICATIONS MGMT INC.	228 EAST 45TH STREET, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$179,885.29	\$179,885.29	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1279	BUSINESS COMMUNICATIONS MGMT INC.	228 EAST 45TH STREET, NEW YORK, NY 10017	\$0.00	\$0.00	\$145,452.00	\$0.00	\$145,452.00	O	<input type="checkbox"/>
F319767	Business Communications Review Inc	999 OAKMONT PLAZA DRIVE, SUITE 100, WESTMONT, IL 60559-5517	\$0.00	\$0.00	\$0.00	\$8,495.00	\$8,495.00	C	<input type="checkbox"/>
14	BUSINESS SERVE PLC	RIVERSWAY HOUSE, MORECAMBE ROAD, LANCASTER, LANCASHIRE, LA1 2SS	\$0.00	\$0.00	\$0.00	\$12,482.46	\$12,482.46	O	<input type="checkbox"/>
2080	BUSINESS TELECOM, INC	4300 SIX FORKS RD., C/O BRUCE BULLOCK, ESQUIRE, RALEIGH, NC 27609	\$0.00	\$0.00	\$1,272.60	\$165,326.00	\$166,598.60	O	<input type="checkbox"/>
485	BUTLER COUNTY	700 COURT SQUARE, ATTN BELLE G PEAVY, GREENVILLE, AL 36037	\$0.00	\$0.00	\$0.00	\$519.42	\$519.42	O	<input type="checkbox"/>
F420871	BYRON, WILLIAM J.	GREENLAND, SANDY, DBA WESTERN & PACIFIC TELEPHONE, 316 MID VALLEY CENTER, CARMEL, CA 93923	\$0.00	\$0.00	\$0.00	\$184.75	\$184.75	C	<input type="checkbox"/>
F420137	C & F PAYPHONES	MARC FIORE, 274 RED OAK DR, PITTSBURGH, PA 15239	\$0.00	\$0.00	\$0.00	\$998.90	\$998.90	C	<input type="checkbox"/>
F421445	C R COMMUNICATIONS INC	CARL BAUGHM, 4730 NORTHGATE BLVD., MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$0.00	\$78.84	\$78.84	C	<input type="checkbox"/>
F421176	C&D TELECOM INC	COLIN DEBUSE, 6907 ASH HILL LANE, BARTLETT, TN 38135	\$0.00	\$0.00	\$0.00	\$111.42	\$111.42	C	<input type="checkbox"/>
F319923	C&P Telephone	P.O. BOX 408, COCKEYSVILLE, MD 21030-0408	\$0.00	\$0.00	\$0.00	\$3,097.57	\$3,097.57	S	<input type="checkbox"/>
F420818	C&S COMMUNICATIONS, INC.	SAHR, CRAIG, 866 HOOSIER DR., COLORADO SPRINGS, CO 80916	\$0.00	\$0.00	\$0.00	\$202.47	\$202.47	C	<input type="checkbox"/>
F420207	C.F. COMMUNICATIONS CORP.	RANDY MYERS, 200 WEST CECIL STREET, NEENAH, WI 54956	\$0.00	\$0.00	\$0.00	\$789.65	\$789.65	C	<input type="checkbox"/>
F420028	C/B TEL, INC.	JEFFREY W. CUSHMAN, 17704 N. HILLTOP RD., COLBERT, WA 99005	\$0.00	\$0.00	\$0.00	\$1,699.80	\$1,699.80	C	<input type="checkbox"/>
9999985	Cable & Wireless Americas Operations, Inc.	1750 PRESIDENTS STREET, STE 750, RESTON, VA 20190	\$0.00	\$29,000.00	\$0.00	\$0.00	\$29,000.00	D	<input type="checkbox"/>
F320840	Cabletron	P.O. BOX 93499, CHICAGO, IL 60673-3499	\$0.00	\$0.00	\$0.00	\$197.36	\$197.36	C	<input type="checkbox"/>
F319740	CADWALADER WICKERSHAM & TAFT LLP	100 MAIDEN LA, NEW YORK, NY 10038	\$0.00	\$0.00	\$0.00	\$10,062.90	\$10,062.90	C	<input type="checkbox"/>
F320040	CAIS Internet	P.O. BOX 85080, LOCKBOX 4210, RICHMOND, VA 23285-4210	\$0.00	\$0.00	\$0.00	\$1,583.00	\$1,583.00	C	<input type="checkbox"/>
1758	CAL-AIR INC	12393 SLAUSON AVE, WHITTIER, CA 90606	\$0.00	\$0.00	\$31,282.14	\$0.00	\$31,282.14	O	<input type="checkbox"/>
357	CALAVERAS TEL	P.O. BOX 37, COPPEROPOLIS, CA 95228	\$0.00	\$0.00	\$0.00	\$239.69	\$239.69	P	<input type="checkbox"/>
1853	CALCASIEU PARISH SHERIFF & TAX COLL.	P.O. BOX 1787, LAKE CHARLES, LA 70602	\$0.00	\$0.00	\$2,008.74	\$0.00	\$2,008.74	O	<input type="checkbox"/>
1674	CALDWELL CAD	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH III 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$630.71	\$0.00	\$0.00	\$0.00	\$630.71	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
9999101	Calhoun County, Florida		\$0.00	\$103.16	\$0.00	\$0.00	\$103.16	A	<input type="checkbox"/>
F420454	CALIF COIN PHNS	SHARON CARPENTER, 1744 SANTA RITA RD., TEMPLETON, CA 93465	\$0.00	\$0.00	\$0.00	\$428.43	\$428.43	C	<input type="checkbox"/>
F320432	California High Cost Fund A	P.O. BOX 45118, CHCF-A, SAN FRANCISCO, CA 94145-0118	\$0.00	\$0.00	\$0.00	\$451.92	\$451.92	C	<input type="checkbox"/>
F319821	California High Cost Fund B	P.O. BOX 60000, FILE 73755, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$5,810.43	\$5,810.43	C	<input type="checkbox"/>
F420957	CALIFORNIA PUBLIC PHONE	ALCARAZ, MOISES, 14042 RAMONA DR., WHITTIER, CA 90605	\$0.00	\$0.00	\$0.00	\$160.36	\$160.36	C	<input type="checkbox"/>
F319686	CALIFORNIA SUNCARE	CHRISTA COLE, 10877 WILSHIRE BLVD, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$14,690.93	\$14,690.93	C	<input checked="" type="checkbox"/>
225	CALIFORNIA TAN, INC	CHRISTA COLE, 10877 WILSHIRE BLVD, 12TH FL, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$14,690.93	\$14,690.93	O	<input type="checkbox"/>
F419908	CALIPHONE, INC.	VERN BROADWAY, 4404 PARK BLVD, SAN DIEGO, CA 92116	\$0.00	\$0.00	\$0.00	\$3,461.44	\$3,461.44	C	<input checked="" type="checkbox"/>
F420452	CALL ON US TELECOMMUNICATIONS, LLC	SLAUGHTER, CHARLES, 12126 EL SENDERO, SAN ANTONIO, TX 78233	\$0.00	\$0.00	\$0.00	\$432.86	\$432.86	C	<input type="checkbox"/>
275	CALL TECH COMMUNICATIONS, LLC	4335 EQUITY DR, COLUMBUS, OH 43228	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18	O	<input type="checkbox"/>
F319622	CallTech Communications Inc	TRANSFEROR: CALL TECH COMMUNICATIONS INC, ATTN: ALPA JIMENEZ, 411 WEST PUTNAM AVENUE, S-225, GREENWICH, CT 06830	\$0.00	\$0.00	\$0.00	\$29,105.08	\$29,105.08	S	<input type="checkbox"/>
993	CAMDEN TELEPHONE & TELEGRAPH CO.	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$709.89	\$709.89	O	<input type="checkbox"/>
301	CAMERON TEL CO LLC - TX	PO BOX 2357, SULPHUR, LA 70664-2357	\$0.00	\$0.00	\$0.00	\$78.09	\$78.09	O	<input checked="" type="checkbox"/>
302	CAMERON TELEPHONE COMPANY	PO BOX 2357, SULPHUR, LA 70664-2357	\$0.00	\$0.00	\$0.00	\$328.76	\$328.76	O	<input checked="" type="checkbox"/>
1742	CAMP CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$2,088.59	\$0.00	\$0.00	\$0.00	\$2,088.59	O	<input type="checkbox"/>
F320464	Candy Heaven	3272 HOLLY BERRY CT, FALLS CHURCH, VA 220423315	\$0.00	\$0.00	\$0.00	\$422.52	\$422.52	C	<input type="checkbox"/>
1526	CANYON COUNTY TAX COLLECTOR	P.O. BOX 1010, CALDWELL, ID 83606	\$7,647.28	\$0.00	\$0.00	\$0.00	\$7,647.28	O	<input type="checkbox"/>
2056	CAPITAL RESEARCH GROUP, INC.	JEFFREY TEW, ESQ., TEW CARDENAS LLP, 4 SEASONS TOWER, 15TH FL, 1441 BRICKELL, MIAMI, FL 33131	\$0.00	\$0.00	\$0.00	\$10,000,000.00	\$10,000,000.00	O	<input type="checkbox"/>
F319963	Capitol Exhibit Services	12299 LIVINGSTON ROAD, MANASSAS, VA 20109	\$0.00	\$0.00	\$0.00	\$2,447.90	\$2,447.90	C	<input type="checkbox"/>
566	CAPROCK COIN PHONE, INC.	BILL E. TARBOX, DBA CAPROCK TELESERVICES, INC., P.O. BOX 64652, LUBBOCK, TX 79464	\$0.00	\$0.00	\$0.00	\$227.73	\$227.73	O	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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F420487	CAPTEL MAINTENANCE SERVICES, INC.	SCOTT HOLMBERG, 125 SOUTH WACKER DRIVE, SUITE 300, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$404.47	\$404.47	C	<input type="checkbox"/>
86	CARBON COUNTY	P.O. BOX 7, ATTN CINDY BALDWIN, RAWLINS. WY 82301	\$0.00	\$0.00	\$4,734.21	\$0.00	\$4,734.21	O	<input type="checkbox"/>
1525	CAREER BUILER, LLC	8420 W BRYN MAWR AVE, SUITE 1000, CHICAGO, IL 60631	\$0.00	\$0.00	\$0.00	\$19,520.00	\$19,520.00	O	<input type="checkbox"/>
1041	CAREER QUEST INTERNATIONAL INCORPORATED	1901 AVENUE OF THE STARS, SUITE 920, LOS ANGELES, CA 90067	\$0.00	\$0.00	\$0.00	\$3,423.42	\$3,423.42	O	<input type="checkbox"/>
F319843	Caribbean Crossings	P.O. BOX CB13050, NASSAU,	\$0.00	\$0.00	\$0.00	\$4,992.53	\$4,992.53	C	<input type="checkbox"/>
405	CARLENE E. PETREE, COLLECTOR OF REVENUE	200 E MAIN ST, CALIFORNIA, MO 65018	\$7,176.95	\$0.00	\$0.00	\$0.00	\$7,176.95	O	<input type="checkbox"/>
F421451	CARMAN COMMUNICATIONS	SHELDON MICHAEL, 5125 8TH ST. N., ST. PETERSBURG, FL 33703	\$0.00	\$0.00	\$0.00	\$77.92	\$77.92	C	<input type="checkbox"/>
175	CAROL WU, TTEE OF THE BNCY EST OF UNISIL	AQUISITION CORP. C/O JEFFREY WURMS, ESQ., WENDEL ROSEN BLACK & DEAN LLP, 1111 BROADWAY, 24TH FL, OAKLAND, CA 94607	\$0.00	\$0.00	\$0.00	\$13,433.73	\$13,433.73	O	<input type="checkbox"/>
F420089	CAROLINA PAYPHONE SYSTEMS	CRAIG, SANDRA, CRAIG & CRAIG ASSOC., 1132 S. CENTER RD., DARLINGTON, SC 29532	\$0.00	\$0.00	\$0.00	\$1,226.26	\$1,226.26	C	<input type="checkbox"/>
F420670	CAROLINA TELCOM, INC.	CAUBLE, GARY, PO BOX 301, SALISBURY, NC 28146	\$0.00	\$0.00	\$0.00	\$273.97	\$273.97	C	<input type="checkbox"/>
1533	CAROLINA TELEPHONE & TELEGRAPH CO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$18,459.98	\$18,459.98	O	<input type="checkbox"/>
1549	CAROLINA TELEPHONE & TELEGRAPH CO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$9,836.03	\$9,836.03	O	<input type="checkbox"/>
F319997	CAROLYN DYE, LIQUIDATING TRUSTEE	1925 CENTURY PARK EAST, SUITE 1150, C/O LEONARD, LOS ANGELES, CA 90067	\$0.00	\$0.00	\$0.00	\$2,000.00	\$2,000.00	C	<input type="checkbox"/>
362	CARROLL COUNTY	TAX OFFICE, 423 COLLEGE ST ROM 401, CARROLLTON, GA 30117	\$0.00	\$0.00	\$1,652.62	\$0.00	\$1,652.62	O	<input type="checkbox"/>
65	CARROLL/HARALSON COUNTY	232 TALLAPOOSA STREET, BREMEN, GA 30110	\$199.97	\$0.00	\$0.00	\$0.00	\$199.97	O	<input type="checkbox"/>
224	CARTELLI, ROBERT	771 WIDGET DRIVE, SAN JOSE, CA 95117	\$0.00	\$0.00	\$0.00	\$204,069.96	\$204,069.96	O	<input checked="" type="checkbox"/>
F420946	CASCADE UTILITIES, INC.	LEORA LAJIMODIERE, PO BOX 189, ESTACADA, OR 97023	\$0.00	\$0.00	\$0.00	\$162.55	\$162.55	C	<input type="checkbox"/>
F420261	CASCO COMMUNICATIONS	RACH, STEVEN, 19181 MCCARTHY LN, YORBA LINDA, CA 92886	\$0.00	\$0.00	\$0.00	\$669.43	\$669.43	C	<input checked="" type="checkbox"/>
1728	CASS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,188.18	\$0.00	\$0.00	\$0.00	\$3,188.18	O	<input type="checkbox"/>
1744	CASS CAD	ELIZABETH WELLER/MICHAEL W. DEEDS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$161.63	\$0.00	\$0.00	\$161.63	A	<input type="checkbox"/>

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1507	CASS COUNTY	201 WEST WALL, ATTN: PAM SHIPLEY, HARRISONVILLE, MO 64701	\$0.00	\$0.00	\$3,682.00	\$0.00	\$3,682.00	O	<input type="checkbox"/>
F421270	CASS COUNTY TELEPHONE COMPANY	ROBERT OSBORN - FINANCIAL REG. ANALYST, PO BOX 398, PECULIAR, MO 64078	\$0.00	\$0.00	\$0.00	\$97.44	\$97.44	C	<input type="checkbox"/>
1909	CASS COUNTY TREASURER	RICHARD WASSINGER, 346 MAIN STREET, ROOM 204, PLATTSMOUTH, NE 68048	\$1,307.84	\$0.00	\$0.00	\$0.00	\$1,307.84	O	<input type="checkbox"/>
1615	CASS COUNTY, CITY OF LINDEN & LINDEN-	KILDARE CONSOLIDATED ISD, TAB BEALL, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 1530, TYLER, TX 75710	\$2,719.74	\$0.00	\$0.00	\$0.00	\$2,719.74	O	<input type="checkbox"/>
2078	CASS COUNTY, CITY OF LINDEN & LINDEN-	KILDARE CIDS, TAB BEALL, DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 2007, TYLER, TX 75710-2007	\$0.00	\$2,788.25	\$0.00	\$0.00	\$2,788.25	O	<input type="checkbox"/>
1453	CASS COUNTY, CITY OF MINEOLA, ET AL	TAB BEALL, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 1530, TYLER, TX 75710	\$5,741.61	\$0.00	\$0.00	\$0.00	\$5,741.61	O	<input type="checkbox"/>
87	CASSIA COUNTY	1459 OVERLAND AVENUE, ATTN GAYLE EREKSON RM 102, BURLEY, ID 83318	\$0.00	\$0.00	\$8,270.42	\$0.00	\$8,270.42	O	<input type="checkbox"/>
F420608	CASTLE, JOE COMPANY	CASTLE, JOE R., PO BOX 500530, SAN DIEGO, CA 92150	\$0.00	\$0.00	\$0.00	\$306.70	\$306.70	C	<input type="checkbox"/>
F420360	CATALINA COMMUNICATIONS	WILLIAM W. VANDRUFF, 1561 E. ST. GERTRUDE, SANTA ANA, CA 92705	\$0.00	\$0.00	\$0.00	\$523.08	\$523.08	C	<input type="checkbox"/>
353	CATAPULT COMMUNICATION CORP.	160 S. WHISMAN RD, MOUNTAIN VIEW, CA 94041	\$0.00	\$0.00	\$0.00	\$20,019.86	\$20,019.86	O	<input checked="" type="checkbox"/>
1183	CAVALIER TELEPHONE, LLC	CAVALIER TELEPHONE M.J - ATLANTIC, LLC, 2134 WEST LABURNUM AVENUE, RICHMOND, VA 23227	\$0.00	\$0.00	\$0.00	\$74,609.73	\$74,609.73	O	<input checked="" type="checkbox"/>
612	CC COMMUNICATIONS	PO BOX 1390, FALLON, NV 89407-1390	\$0.00	\$0.00	\$0.00	\$531.75	\$531.75	O	<input type="checkbox"/>
163	CDW COMPUTER CENTERS INC	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$3,112.46	\$3,112.46	O	<input checked="" type="checkbox"/>
373	CECIL COUNTY	129 EAST MAIN STREET, ATTN PAMELA R. HOWARD ROOM 117, ELKTON, MD 21921	\$0.00	\$0.00	\$2,411.54	\$0.00	\$2,411.54	O	<input type="checkbox"/>
F419921	CEI NETWORKS TELEBEAM, INC.	SARA J. HOOVER, DBA COINFONE TELECOMMUNICATIONS, 441 SCIENCE PARK ROAD, STATE COLLEGE, PA 16803	\$0.00	\$0.00	\$0.00	\$3,126.13	\$3,126.13	C	<input type="checkbox"/>
456	CENTRAL ARKANSAS TELEPHONE COOP INC	SHIRLEY L KINNAIRD, PO BOX 130, 4036 HIGHWAY 7, BISMARCK, AR 71929	\$0.00	\$0.00	\$0.00	\$276.79	\$276.79	O	<input type="checkbox"/>
1084	CENTRAL MONTANA COMMUNICATIONS	RICHARD STEVENS, PO BOX 751, HAVRE, MT 59501	\$0.00	\$0.00	\$0.00	\$2,996.43	\$2,996.43	O	<input type="checkbox"/>
F319783	CENTRAL PARKING SYSTEMS	330 WASHINGTON STREET, JERSEY CITY, NJ 7302	\$0.00	\$0.00	\$0.00	\$7,840.00	\$7,840.00	C	<input type="checkbox"/>
1548	CENTRAL TELEPHONE CO - NEVADA DIVISION	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$5,766.75	\$5,766.75	O	<input type="checkbox"/>
1547	CENTRAL TELEPHONE CO OF TEXAS	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$796.18	\$796.18	O	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
F421340	CENTRAL VALLEY COMMUNICATIONS	JAMES CHAMBAS, P.O. BOX 27303, FRESNO, CA 93729	\$0.00	\$0.00	\$0.00	\$89.81	\$89.81	C	<input type="checkbox"/>
F420499	CENTURY COIN, INC.	25241 DENNY ROAD, TORRANCE, CA	\$0.00	\$0.00	\$0.00	\$390.81	\$390.81	C	<input type="checkbox"/>
F419813	CENTURY TELEPHONE ENTERPRISES	GERALD MCPHILLIPS, 4495 MARLETTE ROAD, CLIFFORD, MI 48727	\$0.00	\$0.00	\$0.00	\$6,483.03	\$6,483.03	C	<input type="checkbox"/>
F319752	Century Telephone of Arkansas	CHARITON VALLEY TELEPHONE CO, 109 BUTLER ST, MACON, MO 635521628	\$0.00	\$0.00	\$0.00	\$9,507.38	\$9,507.38	C	<input type="checkbox"/>
F321235	Century Telephone of Arkansas	109 BUTLER ST, MACON, MO 63552-1628	\$0.00	\$0.00	\$0.00	\$101.91	\$101.91	C	<input type="checkbox"/>
594	CENTURYTEL, INC. ET AL DBA	CENTURYTEL, REX D. RAINCH, PC, 3622 GOVERNMENT ST, BATON ROUGE, LA 70806-5720	\$0.00	\$0.00	\$0.00	\$118,721.07	\$118,721.07	I	<input type="checkbox"/>
F319679	Ceragon Networks Inc	777 CORPORATE DRIVE, MAHWAH, NJ 07430	\$0.00	\$0.00	\$0.00	\$16,085.78	\$16,085.78	C	<input type="checkbox"/>
328	CESCO- COX ENGINEER	35 INDUSTRIAL DR., CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$23,193.06	\$23,193.06	O	<input checked="" type="checkbox"/>
577	CHAMBERS COUNTY REVENUE	2 LAFAYETTE STREET, ATTN WENDY Y WILLIAMS, LAFAYETTE, AL 36862	\$0.00	\$0.00	\$200.21	\$0.00	\$200.21	O	<input type="checkbox"/>
F420958	CHAMCOM, INC.	RICHARD COFFEY, 245 ATLANTIC STREET, NORTH GREAT RIVER, NY 11722	\$0.00	\$0.00	\$0.00	\$160.07	\$160.07	C	<input type="checkbox"/>
F421296	CHAMPLAIN VALLEY TELECOM	JIM LAVOIE, P.O. BOX 9, WAITSFIELD, VT 5673	\$0.00	\$0.00	\$0.00	\$95.54	\$95.54	C	<input type="checkbox"/>
9999802	Chanin Capital Partners LLC	Brent Williams, 330 Madison Avenue, 11th Floor, NEW YORK, NY 10017	\$0.00	\$170,872.00	\$0.00	\$0.00	\$170,872.00	J	<input type="checkbox"/>
1939	CHARLES COUNTY, MARYLAND	MEYERS, ROBBELL & ROSENBAUM, P.A., 6801 KENILWORTH AVENUE, SUITE 400, RIVERDALE, MD 20737-1385	\$1,420.63	\$0.00	\$0.00	\$0.00	\$1,420.63	O	<input type="checkbox"/>
1830	CHARLES RIVER ASSOCIATES	200 CLARENDON ST., ATTN: HEIDI SCHOEN, BOSTON, MA 02116	\$0.00	\$0.00	\$0.00	\$170,073.38	\$170,073.38	O	<input type="checkbox"/>
9999107	Charlotte County, Florida		\$0.00	\$79.63	\$0.00	\$0.00	\$79.63	A	<input type="checkbox"/>
269	CHARLTON COUNTY TAX COMMISSION	100 THIRD STREET, FOLKSTON, GA 31537	\$0.00	\$0.00	\$5,997.54	\$0.00	\$5,997.54	O	<input type="checkbox"/>
F320602	Chautauqua & Erie Tel Corp	30 MAIN STREET, ATTN KATHY SWEATMAN, WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$310.59	\$310.59	C	<input type="checkbox"/>
F420880	CHAUTAUQUA & ERIE TELEPHONE	CINDY CROSSMAN, 30 MAIN ST, WESTFIELD, NY 14787	\$0.00	\$0.00	\$0.00	\$181.79	\$181.79	C	<input type="checkbox"/>
F420788	CHEN, PO-TING	CHEN, PO-TING, 18138 E. WELLINGTON LANE, ROWLAND HEIGHTS, CA 91748	\$0.00	\$0.00	\$0.00	\$215.89	\$215.89	C	<input type="checkbox"/>
F420699	CHESTER LONG DISTANCE SERVICES, INC.	SAMUEL J. JONES, PO BOX 160, 112 YORK STREET, CHESTER, SC 29706	\$0.00	\$0.00	\$0.00	\$259.29	\$259.29	C	<input type="checkbox"/>
F319970	Chester Telephone Co	112 YORK STREET, CHESTER, SC 29706-0160	\$0.00	\$0.00	\$0.00	\$2,268.60	\$2,268.60	C	<input type="checkbox"/>
573	CHESTERFIELD COUNTY	P.O. BOX 750, ATTN: JOHN W. SOWELL, CHESTERFIELD, SC 29709	\$0.00	\$0.00	\$129.72	\$0.00	\$129.72	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421356	CHEYENNE RIVER SIOUX TRIBE TEL AUTHORITY	J. D. WILLIAMS, BOX 810, EAGLE BUTTE, SD 57625	\$0.00	\$0.00	\$0.00	\$87.92	\$87.92	C	<input type="checkbox"/>
1864	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$1,842.78	\$1,842.78	O	<input type="checkbox"/>
1865	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$0.00	\$93.16	\$93.16	O	<input type="checkbox"/>
1866	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$870.27	\$1,469.32	\$2,339.59	O	<input type="checkbox"/>
1867	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$677.82	\$1,497.53	\$2,175.35	O	<input type="checkbox"/>
1868	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,060.08	\$1,871.72	\$2,931.80	O	<input type="checkbox"/>
1870	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$731.00	\$0.00	\$731.00	O	<input type="checkbox"/>
1871	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,462.41	\$0.00	\$1,462.41	O	<input type="checkbox"/>
1872	CHICAGO DEPARTMENT OF REVENUE	ATTN: BUSINESS BANKRUPTCY UNIT, 333 SOUTH STATE ST., #540, CHICAGO, IL 60604	\$0.00	\$0.00	\$1,278.00	\$0.00	\$1,278.00	O	<input type="checkbox"/>
F421466	CHICAGO PAY TELEPHONE CO., INC.	MICHAEL TREMKO, 4418 N. WOLCOTT AVE. B. CHICAGO, IL 60640	\$0.00	\$0.00	\$0.00	\$76.79	\$76.79	C	<input type="checkbox"/>
F420843	CHICKASAW LONG DISTANCE	DONNA PARENTI, PO BOX 460, SULPHUR OK 73086	\$0.00	\$0.00	\$0.00	\$196.41	\$196.41	C	<input checked="" type="checkbox"/>
255	CHIEF FIRE EQUIPMENT & SERVICES	269 MAIN ST, PO BOX 735, LODI, NJ 07644	\$0.00	\$0.00	\$0.00	\$935.45	\$935.45	O	<input checked="" type="checkbox"/>
1629	CHIEF TELBCOM	250 YUANG GUANG ST, TIAPEI, 114	\$0.00	\$0.00	\$16,200.00	\$0.00	\$16,200.00	O	<input type="checkbox"/>
1713	CHILDRESS COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$3,672.40	\$0.00	\$0.00	\$0.00	\$3,672.40	O	<input type="checkbox"/>
2146	CHILDRESS COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLOEN, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$138.63	\$0.00	\$0.00	\$138.63	A	<input type="checkbox"/>
F420836	CHIN, JEFFREY DBA GOLDEN STATE PAYPHONES	CHIN, JEFFREY, 3013 BERKELEY AVENUE, LOS ANGELES, CA 90016	\$0.00	\$0.00	\$0.00	\$197.87	\$197.87	C	<input type="checkbox"/>
F421273	CHOI, BRYAN	CHOI, BRYAN, DBA F.S. CHOI/UNIVERSAL PAYPHONE GROUP, 6013 BARLETT AVE, SAN GABRIEL, CA 91775	\$0.00	\$0.00	\$0.00	\$97.38	\$97.38	C	<input type="checkbox"/>
F420650	CHOICE COMMUNICATIONS	ROBERT W. SUSKI, 55911 N. THOMAS RD, BENTON CITY, WA 99320	\$0.00	\$0.00	\$0.00	\$281.17	\$281.17	C	<input type="checkbox"/>
995	CHORUS NETWORKS	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$476.01	\$476.01	O	<input type="checkbox"/>
F421455	CHUCK SESATA	CHUCK SESATA, DBA PACIFIC BAY PAYSTATIONS, 2475 RELIEZ VALLEY RD., MARTINEZ, CA 94553	\$0.00	\$0.00	\$0.00	\$77.61	\$77.61	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
F321307	Churchill County Tel & Tel	50 W WILLIAMS AVENUE, FALLON, NV 89407-1390	\$0.00	\$0.00	\$0.00	\$94.45	\$94.45	C	<input type="checkbox"/>
F319529	Ciena Corporation	999 CORPORATE DRIVE, SUITE 100, LINTHICUM, MD 21090	\$0.00	\$0.00	\$0.00	\$126,743.28	\$126,743.28	C	<input type="checkbox"/>
F319571	Ciena Corporation	999 CORPORATE DRIVE, SUITE 100, LINTHICUM, MD 21090	\$0.00	\$0.00	\$0.00	\$50,240.00	\$50,240.00	C	<input type="checkbox"/>
570	CIMARRON COUNTY	P.O. BOX 162, BOISE CITY, OK 73933	\$0.00	\$0.00	\$904.96	\$0.00	\$904.96	O	<input type="checkbox"/>
F319720	Cincinnati Bell Telephone	201 EAST 4TH STREET, ROOM 102-313, CINCINNATI, OH 45202	\$0.00	\$0.00	\$0.00	\$4,128.94	\$4,128.94	O	<input type="checkbox"/>
F420201	CINEMA AMUSEMENT MANAGEMENT CO	THORNBURY, FRED, DBA CAMCO, PO BOX 9099, NEWPORT BEACH, CA 92658	\$0.00	\$0.00	\$0.00	\$799.31	\$799.31	C	<input type="checkbox"/>
F420091	CINEMARK USA, INC.	JEFF TURRENTINE, 3900 DALLAS PARKWAY #500, PLANO, TX 75093	\$0.00	\$0.00	\$0.00	\$1,212.87	\$1,212.87	C	<input type="checkbox"/>
1724	CINGULAR WIRELESS	C/O CREDITORS BANKRUPTCY SERVICE, P.O. BOX 740933, DALLAS, TX 75374	\$0.00	\$0.00	\$0.00	\$10,910.24	\$10,910.24	O	<input type="checkbox"/>
309	CINTAS FIRST AID & SAFETY	1625 NEPTUNE DR, SAN LEANDRO, CA 94577	\$0.00	\$0.00	\$0.00	\$2,242.69	\$2,242.69	O	<input type="checkbox"/>
F420798	CIRCLE CITY PAYPHONE COMPANY	CLAUDETTE DUNNING (SEE NOTE 4-29-03), 2198 BLUE JAY, CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$211.40	\$211.40	C	<input type="checkbox"/>
F420648	CIRCUS CIRCUS CASINOS, INC.	MACAULAY, PATRICIA, 2880 LAS VEGAS BLVD. SOUTH, LAS VEGAS, NV 89109	\$0.00	\$0.00	\$0.00	\$281.43	\$281.43	C	<input type="checkbox"/>
F319780	Citibank NA	111 WALL STREET, 14TH FLOOR, NEW YORK, NY 10005	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	C	<input type="checkbox"/>
F321035	Citimark Management Company Inc	7301 EAST 90TH STREET, SUITE 112, INDIANAPOLIS, IN 46256	\$0.00	\$0.00	\$0.00	\$140.00	\$140.00	C	<input type="checkbox"/>
F319658	Citizens Communications	ATTN: KATHIE MUNSON, 1905 WALNUT ST, PO BOX 737, HIGGINSVILLE, MO 64037-0737	\$0.00	\$0.00	\$0.00	\$20,420.24	\$20,420.24	O	<input type="checkbox"/>
F421253	CITIZENS TELEPHONE CO OF KECKSBURG	GEORGE ACHTZIGER, PO BOX 156, RT 982, MAMMOTH, PA 15664	\$0.00	\$0.00	\$0.00	\$99.81	\$99.81	C	<input type="checkbox"/>
F421115	CITIZENS TELEPHONE CO., GA	RONNY CHAPMAN, PO BOX 187, LESLIE, GA 31764	\$0.00	\$0.00	\$0.00	\$122.48	\$122.48	C	<input type="checkbox"/>
F420601	CITIZENS TELEPHONE COMPANY, NC	JENNIFER ABRAMS, DBA CITIZENS COMM. SYSTEMS, PO BOX 1137, BREVARD, NC 28712	\$0.00	\$0.00	\$0.00	\$311.00	\$311.00	C	<input type="checkbox"/>
120	CITRIX SYSTEMS, INC.	851 W CYPRESS CREEK, ATTN: GENE TORRES, FORT LAUDERDALE, FL 33309	\$0.00	\$0.00	\$0.00	\$12,990.02	\$12,990.02	O	<input checked="" type="checkbox"/>
9999108	Citrus County, Florida		\$0.00	\$101.80	\$0.00	\$0.00	\$101.80	A	<input type="checkbox"/>
1785	CITY & COUNTY OF BROOMFIELD	ATTN: DAVID SCHMIDT, ONE DESCOMBES DRIVE, BROOMFIELD, CO 80020	\$290.88	\$0.00	\$0.00	\$0.00	\$290.88	O	<input type="checkbox"/>
425	CITY & COUNTY OF DENVER/TREASURY	MCNICHOLS CIVIC CENTER BUILDING, 144 W COLFAX AVE, ROOM 384, ATTN: KAREN LATROS, BANKRUPTCY ANALYST, DENVER, CO 80202-5391	\$0.00	\$0.00	\$700,000.00	\$0.00	\$700,000.00	L	<input type="checkbox"/>

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236	CITY & COUNTY OF PROVIDENCE, RI	NO ADDRESS PROVIDED,	\$0.00	\$0.00	\$22,075.41	\$0.00	\$22,075.41	L	<input type="checkbox"/>
9999600	City and County of Denver	144 West Colfax Ave, Room 300, Denver, CO 80217-0430	\$0.00	\$61,529.06	\$0.00	\$0.00	\$61,529.06	R	<input type="checkbox"/>
9999992	City and County of Denver	Karen Katros/Susann S. Stubbs, 144 W. Colfax Ave., Rm. 384, DENVER, CO 80202	\$0.00	\$8,560.00	\$0.00	\$0.00	\$8,560.00	A	<input type="checkbox"/>
1958	CITY AND COUNTY OF SAN FRANCISCO	TAX COLLECTOR'S OFFICE, BUREAU OF DELINQUENT REVENUE, P.O. BOX 7426, SAN FRANCISCO, CA 94120-7426	\$0.00	\$0.00	\$31,547.22	\$0.00	\$31,547.22	O	<input type="checkbox"/>
938	CITY OF CORINTH, MS	P.O. BOX 669, ATTN TAX COLLECTOR, CORINTH, MS 38835-0669	\$0.00	\$0.00	\$340.05	\$0.00	\$340.05	O	<input type="checkbox"/>
1261	CITY OF EL PASO	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$0.00	\$84.55	\$0.00	\$0.00	\$84.55	A	<input type="checkbox"/>
1880	CITY OF EL PASO	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$4,228.99	\$0.00	\$0.00	\$0.00	\$4,228.99	O	<input type="checkbox"/>
1642	CITY OF ENNIS	ELIZABETH BANDA/BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$698.61	\$0.00	\$0.00	\$0.00	\$698.61	O	<input type="checkbox"/>
2156	CITY OF FORT WORTH	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$0.00	\$1,057.16	\$0.00	\$0.00	\$1,057.16	A	<input type="checkbox"/>
2157	CITY OF FORT WORTH	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$0.00	\$323.53	\$0.00	\$0.00	\$323.53	A	<input type="checkbox"/>
474	CITY OF FORT WORTH	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$2,439.72	\$0.00	\$0.00	\$0.00	\$2,439.72	O	<input type="checkbox"/>
477	CITY OF FORT WORTH	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$7,972.84	\$0.00	\$0.00	\$0.00	\$7,972.84	O	<input type="checkbox"/>
58	CITY OF GAFFNEY	PO BOX 2109, GAFFNEY, SC 29342	\$0.00	\$0.00	\$151.39	\$0.00	\$151.39	O	<input type="checkbox"/>
2084	CITY OF IOWA PARK, IOWA PARK I.S.D.	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$338.04	\$0.00	\$0.00	\$338.04	A	<input type="checkbox"/>
375	CITY OF IOWA PARK, IOWA PARK ISD	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 79307	\$975.81	\$0.00	\$0.00	\$0.00	\$975.81	O	<input type="checkbox"/>
152	CITY OF JACKSONVILLE, FORLIDA	MIKE HOGAN, TAX COLLECTOR, C/O EDWARD C. TANNEN, ASST GEN COUNSEL, 117 W DUVAL ST, 480 CITY HALL, JACKSONVILLE, FL 32202	\$10,427.05	\$0.00	\$0.00	\$0.00	\$10,427.05	O	<input type="checkbox"/>
719	CITY OF LACY-LAKEVIEW, CITY OF WACO & OR	WACO ISD, LA VEGA ISD, CITY OF LORENA,, MIDWAY ISD, 5929 BALCONES DR, STE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,881.01	\$0.00	\$0.00	\$0.00	\$1,881.01	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
729	CITY OF LACY-LAKEVIEW, CITY OF WACO & OR	WACO ISD, LA VEGA ISD, CITY OF LORENA,, MIDWAY ISD, 5929 BALCONES DR, STE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$238.09	\$0.00	\$0.00	\$238.09	A	<input type="checkbox"/>
1944	CITY OF LAS VEGAS	LAS VEGAS CITY ATTORNEY, 400 STEWART AVENUE, NINTH FLOOR, LAS VEGAS, NV 89101	\$0.00	\$0.00	\$163.02	\$0.00	\$163.02	O	<input type="checkbox"/>
1653	CITY OF LOS ANGELES	OFFICE OF FINANCE/REVENUE MGMT DIVISION, 201 N. MAIN STREET, ROOM 101, LOS ANGELES, CA 90012	\$0.00	\$0.00	\$120,609.34	\$0.00	\$120,609.34	L	<input type="checkbox"/>
466	CITY OF MESQUITE & MESQUITE ISD	SCHUERENBERG & GRIMES, 120 W. MAIN, SUITE 201, MESQUITE, TX 75149	\$1,139.27	\$0.00	\$0.00	\$0.00	\$1,139.27	O	<input type="checkbox"/>
468	CITY OF MESQUITE & MESQUITE ISD	SCHUERENBERG & GRIMES, 120 W. MAIN, SUITE 201, MESQUITE, TX 75149	\$369.40	\$0.00	\$0.00	\$0.00	\$369.40	O	<input type="checkbox"/>
1951	CITY OF MIAMI	OFFICE OF THE CITY ATTORNEY, 444 S.S. 2ND AVENUE, STE 945, MIAMI, FL 33130	\$0.00	\$0.00	\$215.00	\$0.00	\$215.00	O	<input type="checkbox"/>
1616	CITY OF MINEOLA & MINEOLA ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$1,059.10	\$0.00	\$0.00	\$0.00	\$1,059.10	O	<input type="checkbox"/>
5	CITY OF NORFOLK, VA	C/O NORFOLK CITY TREASURER, PO BOX 3215, NORFOLK, VA 23514-3215	\$0.00	\$0.00	\$0.00	\$519.74	\$519.74	O	<input type="checkbox"/>
604	CITY OF NORWALK	125 EAST AVENUE, TAX COLLECTOR'S OFFICE, NORWALK, CT 06851	\$0.00	\$0.00	\$250.54	\$0.00	\$250.54	O	<input type="checkbox"/>
1036	CITY OF POPLARVILLE	200 HIGHWAY 26 EAST, POPLARVILLE, MS 39470	\$0.00	\$0.00	\$229.52	\$0.00	\$229.52	O	<input type="checkbox"/>
2188	CITY OF RAINBOW CITY	JAMES E. TURNBACH, TURNBACH, WARREN, ROBERTS & LLOYD, P.C., P.O. BOX 129, GADSDEN, AL 35902	\$0.00	\$0.00	\$0.00	\$708.75	\$708.75	O	<input type="checkbox"/>
1442	CITY OF RICHARDSON	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$141.14	\$0.00	\$0.00	\$141.14	A	<input type="checkbox"/>
1727	CITY OF RICHARDSON	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,098.78	\$0.00	\$0.00	\$0.00	\$1,098.78	O	<input type="checkbox"/>
1664	CITY OF SAN MARCOS	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	\$146.13	\$0.00	\$0.00	\$0.00	\$146.13	O	<input type="checkbox"/>
1770	CITY OF SUNNYVALE-UTILITIES	ATTN: COLLECTION DESK, 650 W. OLIVE AVENUE, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$2,117.56	\$2,117.56	O	<input type="checkbox"/>
1941	CITY OF THORNTON, A COLORADO	MUNICIPAL CORPORATION, 9500 CIVIC CENTER DRIVE, C/O OFFICE OF THE CITY ATTORNEY, THORNTON, CO 80229	\$0.00	\$0.00	\$3,300.00	\$879.91	\$4,179.91	O	<input type="checkbox"/>
2085	CITY OF WICHITA FALLS, ET AL	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$155.83	\$0.00	\$0.00	\$155.83	A	<input type="checkbox"/>
374	CITY OF WICHITA FALLS, WICHITA FALLS ISD	CITY OF ELECTRA, ELECTRA ISD, ET AL., HAROLD LEREW, PERDUE BRANDON ET AL., PO BOX 8188, WICHITA FALLS, TX 79307	\$14,965.17	\$0.00	\$0.00	\$0.00	\$14,965.17	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2086	CITY VIEW INDEPENDENT SCHOOL DISTRICT	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, TX 76307-8188	\$0.00	\$250.86	\$0.00	\$0.00	\$250.86	A	<input type="checkbox"/>
658	CITY VIEW ISD	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, KS 79307	\$202.23	\$0.00	\$0.00	\$0.00	\$202.23	O	<input type="checkbox"/>
659	CITY VIEW ISD	HAROLD LEREW, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 8188, WICHITA FALLS, KS 79307	\$415.35	\$0.00	\$0.00	\$0.00	\$415.35	O	<input type="checkbox"/>
1088	CJ MAINTENANCE, INC.	5525 TWIN KNOLLS ROAD #323, COLUMBIA, MD 21045	\$0.00	\$0.00	\$0.00	\$48,014.78	\$48,014.78	O	<input checked="" type="checkbox"/>
1420	CLARK COUNTY	501 EAST COURT AVENUE, ROOM 125, JEFFERSONVILLE, IN 47130	\$0.00	\$0.00	\$419.58	\$0.00	\$419.58	O	<input type="checkbox"/>
F420359	CLARK, MICHAEL - MICK CLARK	CLARK, MICK, 3813 DURBIN ST, IRWINDALE, CA 91706	\$0.00	\$0.00	\$0.00	\$523.32	\$523.32	C	<input checked="" type="checkbox"/>
589	CLARKE COUNTY TAX COMMISSIONER	P.O. BOX 1768, ATHENS, GA 30603	\$0.00	\$0.00	\$2,224.01	\$0.00	\$2,224.01	O	<input type="checkbox"/>
1437	CLAY CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,659.91	\$0.00	\$0.00	\$0.00	\$1,659.91	O	<input type="checkbox"/>
1466	CLAY CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$163.42	\$0.00	\$0.00	\$163.42	A	<input type="checkbox"/>
F421262	CLAY COUNTY RURAL TELEPHONE COOP, INC.	PEGGY DOWNING, PO BOX 237, CLOVERDALE, IN 46120	\$0.00	\$0.00	\$0.00	\$98.41	\$98.41	C	<input type="checkbox"/>
1957	CLAY COUNTY TREASURER	P.O. BOX 134, CLAY CENTER, NE 68933	\$0.00	\$0.00	\$0.00	\$1,019.01	\$1,019.01	O	<input type="checkbox"/>
1062	CLEARY, GOTTLIEB, STEEN & HAMILTON	ONE LIBERTY PLAZA, ATTN: JAMES L BROMLEY, NEW YORK, NY 10006-1470	\$0.00	\$0.00	\$0.00	\$350,673.38	\$350,673.38	O	<input type="checkbox"/>
F319687	CLIFFORD CHANCE LLP	200 ALDERSGAT, LONDON, EC1A4JJ	\$0.00	\$0.00	\$0.00	\$14,666.80	\$14,666.80	C	<input type="checkbox"/>
F419664	CMC 400--PACIFIC COIN	16200 STAGG STREET, VAN NUYS, CA	\$0.00	\$0.00	\$0.00	\$19,151.78	\$19,151.78	C	<input checked="" type="checkbox"/>
246	CMJ NETWORK, INC., THE	BRUCE M. SABADOS, ESQ., KATTEN MUCHIN ZAVIS ROSENMAN, 575 MADISON AVE, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$209,891.00	\$209,891.00	O	<input checked="" type="checkbox"/>
580	CNE COMMUNICATIONS CORPORATION	2550 VICTORIA PARK AVENUE, SUITE 200, NORTH YORK, M2J 5E6	\$0.00	\$0.00	\$0.00	\$1,857.99	\$1,857.99	O	<input checked="" type="checkbox"/>
F421328	COASTAL COMMUNICATION	THOMAS, BARBARA, 1181 N. RED GUM, ANAHEIM, CA 92806	\$0.00	\$0.00	\$0.00	\$90.90	\$90.90	C	<input type="checkbox"/>
F420175	COASTAL COMMUNICATIONS OF AMERICA INC	RICARDO CUMBERBATCH, 777 EAST 91ST STREET, BROOKLYN, NY 11236	\$0.00	\$0.00	\$0.00	\$849.98	\$849.98	C	<input type="checkbox"/>
F420050	COASTAL COMMUNICATIONS OF AMERICA, INC.	CUMBERBACH, RICARDO, DBA COASTAL COMMUNICATION, 24 DORSET COURT, SOMERSET, NJ 8873	\$0.00	\$0.00	\$0.00	\$1,497.45	\$1,497.45	C	<input checked="" type="checkbox"/>
F420502	COASTAL COMMUNICATIONS OF AMERICA, INC-2	CUMBERBACH, RICHARD, DBA PUBLICALL, 24 DORSET COURT, SOMERSET, NJ 8873	\$0.00	\$0.00	\$0.00	\$389.02	\$389.02	C	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P Option Release Grant
			Secured	Administrative	Priority	Unsecured	Total		
F421324	COASTAL PAYPHONE LTD	JOAN GILLETTE, 1321 EVEREST PKWY, CAPE CORAL, FL 33904	\$0.00	\$0.00	\$0.00	\$91.23	\$91.23	C	<input type="checkbox"/>
355	COCHISE COUNTY	P.O. BOX 1778, MARSHA BONHAM, BISBEE, AZ 85603	\$9,100.92	\$0.00	\$0.00	\$0.00	\$9,100.92	O	<input type="checkbox"/>
12	COFFEE DISTRIBUTING CORP	200 BROADWAY, PO BOX 766, GARDEN CITY PARK, NY 11040	\$0.00	\$0.00	\$0.00	\$371.05	\$371.05	O	<input type="checkbox"/>
F420209	COIN PHONE DIST., INCORPORATED	MARTIN MILANO, 3587 U.S. HWY #9, STE 324, FREEHOLD, NJ 7728	\$0.00	\$0.00	\$0.00	\$782.53	\$782.53	C	<input type="checkbox"/>
F420975	COIN PHONE MANAGEMENT CO	TOM ROSE, 1846 CARGO CT, LOUISVILLE, KY 40299	\$0.00	\$0.00	\$0.00	\$155.11	\$155.11	C	<input type="checkbox"/>
F419676	COIN PHONE MANAGEMENT COMPANY	CLARK, J. STANLEY, DBA CPMC, 1846 CARGO CT., LOUISVILLE, KY 40299	\$0.00	\$0.00	\$0.00	\$16,756.03	\$16,756.03	C	<input type="checkbox"/>
F420632	COINTEL	JIMMY CORTEZ, 7625 EL CAMINO REAL, COLMA, CA 94014	\$0.00	\$0.00	\$0.00	\$287.60	\$287.60	C	<input type="checkbox"/>
F421156	COLEMAN, THOMAS	COLEMAN, THOMAS, 24311 CARDINAL PLACE, EL TORO, CA 92630	\$0.00	\$0.00	\$0.00	\$114.18	\$114.18	C	<input type="checkbox"/>
304	COLLECTIVE TECHNOLOGIES INC	C/O WELLS FARGO BUSINESS CREDIT, 9433 BEES CAV, AUSTIN, TX 78733	\$0.00	\$0.00	\$0.00	\$12,320.00	\$12,320.00	O	<input checked="" type="checkbox"/>
9999110	Colorado County , Texas		\$0.00	\$191.93	\$0.00	\$0.00	\$191.93	A	<input type="checkbox"/>
1594	COLORADO COUNTY CENTRAL APPRAISAL	P.O. BOX 10, COLUMBUS, TX 78934	\$1,380.22	\$0.00	\$0.00	\$0.00	\$1,380.22	O	<input type="checkbox"/>
1916	COLORADO DEPARTMENT OF LOCAL AFFAIRS	DIVISION OF PROPERTY TAXATION, ANDREW W. SWAIN, OFFICE OF ATTY. GENERAL, 1525 SHERMAN ST., 5TH FLOOR, DENVER, CO 80203	\$13,566.00	\$0.00	\$0.00	\$0.00	\$13,566.00	O	<input type="checkbox"/>
9999601	Colorado Department of Revenue	Sales Tax Division, 1375 Sherman Street, Denver, CO 80261-0009	\$0.00	\$601,141.00	\$0.00	\$0.00	\$601,141.00	R	<input type="checkbox"/>
F420343	COLORADO WORLD PAYPHONE, INC. -2	BATTIG, AL, 7685 MOHAWK ROAD, COLORADO SPRINGS, CO 80908	\$0.00	\$0.00	\$0.00	\$546.95	\$546.95	C	<input type="checkbox"/>
1630	COLT TELECOMMUNICATION	25, RUE DE CHAZELLES, PARIS,	\$0.00	\$0.00	\$0.00	\$45,869.29	\$45,869.29	O	<input checked="" type="checkbox"/>
F319812	COLUMBUS CENTRAL PROPERTIES	COLUMBUS CENTRAL PROPERTIES), DAN O'ROURKE, CB RICHARD ELLIS, 200 EAST CAMPUS VIEW BLVD., STE. 100, COLUMBUS, OH 43235	\$0.00	\$0.00	\$0.00	\$6,506.01	\$6,506.01	C	<input type="checkbox"/>
310	COM ED	2100 SWIFT AVE, ATTN: BANKRUPTCY SECTION/REVENUE MGMT, OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$94,687.31	\$94,687.31	O	<input type="checkbox"/>
289	COMBYTE USA INC	5415 EASTON DRIVE, SUITE B, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$3,571.68	\$3,571.68	O	<input type="checkbox"/>
F319902	COMBYTE USA INC	5415 EASTON DRIVE, SUITE B, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$3,571.68	\$3,571.68	C	<input type="checkbox"/>
960	COMER, JEFF	505 ELDERWOOD ROAD, SILVER SPRINGS, MD 20904	\$0.00	\$0.00	\$164.59	\$0.00	\$164.59	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420224	COMMAND COMMUNICATIONS OF LONG ISLAND	GOLDBERG, JERRY, 550 ROUTE 110, AMITYVILLE, NY 11701	\$0.00	\$0.00	\$0.00	\$751.22	\$751.22	C	<input type="checkbox"/>
9999602	Commissioner of Revenue Services	State of Connecticut, PO Box 5030, Hartford, CT 06102-5030	\$0.00	\$575.00	\$0.00	\$0.00	\$575.00	R	<input type="checkbox"/>
F420485	COMMLINK ASSOCIATES, LTD -3	BLEZENSKI, JOHN/PAT, PO BOX 13568, TUCSON, AZ 85732	\$0.00	\$0.00	\$0.00	\$404.56	\$404.56	C	<input checked="" type="checkbox"/>
F319736	CommNet	1100 OLYMPIC DR STE 104, CORONA, CA 928813223	\$0.00	\$0.00	\$0.00	\$10,314.99	\$10,314.99	C	<input type="checkbox"/>
230	COMMONWEALTH OF KENTUCKY	REVENUE CABINET, 100 FAI OAKS, 5TH FL, PO BOX 491, FRANKFORT, KY 40602-0491	\$0.00	\$0.00	\$1,154.11	\$0.00	\$1,154.11	O	<input type="checkbox"/>
1306	COMMONWEALTH OF MASSACHUSETTS	ATTN: CHUCK HURST, BANKRUPTCY ANALYST, REVENUE ENFORCEMENT ADMIN, DIV. OF, EMPLOYMENT & TRAINING, 19 STAINFORD ST., BOSTON, MA 02114-2566	\$0.00	\$0.00	\$50,838.78	\$0.00	\$50,838.78	O	<input type="checkbox"/>
1889	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ANNE CHAN, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$0.00	\$26,103.33	\$473,896.67	\$500,000.00	L	<input type="checkbox"/>
2099	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE - BANKRUPTCY UNIT, ANNE CHAN, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$38,312.57	\$0.00	\$0.00	\$38,312.57	O	<input type="checkbox"/>
2100	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ATTN: ANNE CHANE, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$388,926.38	\$0.00	\$0.00	\$388,926.38	O	<input type="checkbox"/>
2101	COMMONWEALTH OF MASSACHUSETTS	DEPARTMENT OF REVENUE, ATTN: ANNE CHANE, TAX EXAMINER, BOX 9564, BOSTON, MA 02114-9564	\$0.00	\$0.00	\$843,228.51	\$1,800.00	\$845,028.51	O	<input type="checkbox"/>
2164	COMMONWEALTH OF PENNSYLVANIA	DEPARTMENT OF REVENUE, BUREAU OF COMPLIANCE, DEPT. 280946, HARRISBURGH, PA 17128-0946	\$0.00	\$2,581.53	\$0.00	\$0.00	\$2,581.53	A	<input type="checkbox"/>
F421106	COMMONWEALTH PAYPHONES, INC.	DOLL, STACEE, P. O. BOX 991323, LOUISVILLE, KY 40269	\$0.00	\$0.00	\$0.00	\$124.02	\$124.02	C	<input type="checkbox"/>
881	COMMONWEALTH TELEPHONE COMPANY (C-TEC)	DON P. CAWLEY, 100 LAKE STREET, DALLAS, PA 18612	\$0.00	\$0.00	\$0.00	\$6,844.74	\$6,844.74	O	<input type="checkbox"/>
F319992	Communications Devices Inc	1 FORSTMANN COURT, ATTN ALEXANDRA RODRIGUEZ, CLIFTON, NJ 7011	\$0.00	\$0.00	\$0.00	\$2,034.54	\$2,034.54	S	<input checked="" type="checkbox"/>
F421317	COMMUNICATIONS MGMT. CORP	FOLLETT, MARK, 5534 NE 89TH AVE, VANCOUVER, WA 98662	\$0.00	\$0.00	\$0.00	\$92.25	\$92.25	C	<input type="checkbox"/>
F420837	COMMUNICATIONS RESOURCE MANAGEMENT	STEWART, GENE, 207 CRICKET COURT, CAYCE, SC 29033	\$0.00	\$0.00	\$0.00	\$197.66	\$197.66	C	<input type="checkbox"/>
896	COMMUNICATIONS SUPPLY CORP	200 E LIES RD, ATTN: MICHELLE BILINSKI, CAROL STREAM, IL 60188	\$0.00	\$0.00	\$0.00	\$3,401.22	\$3,401.22	O	<input type="checkbox"/>
F420021	COMMUNICATIONS VENDING CORP.	DAVE STUDDARD, 4230 ELATI STREET, DENVER, CO 80216	\$0.00	\$0.00	\$0.00	\$1,753.45	\$1,753.45	C	<input type="checkbox"/>
F319915	COMMUNITY WISP, INC	34 ROUND HILL ROAD, ATTN ROBERT ZAKARIAN CEO, LINCOLN, MA 1773	\$0.00	\$0.00	\$0.00	\$3,258.00	\$3,258.00	C	<input checked="" type="checkbox"/>

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Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Option Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319552	Compass America	1420 KENSINGT, SUITE 106, OAK BROOK, IL 60523	\$0.00	\$0.00	\$0.00	\$75,473.49	\$75,473.49	C	<input type="checkbox"/>
1632	COMPLETE AIR FILTER COMPANY	14110 SULLYFIELD CIRCLE, SUITE C, CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$10,487.20	\$10,487.20	O	<input type="checkbox"/>
9999603	Comptroller of Maryland	PO Box 17405, Baltimore, MD 21297-1405	\$0.00	\$4,761.00	\$0.00	\$0.00	\$4,761.00	R	<input type="checkbox"/>
9999604	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$16,145.00	\$0.00	\$0.00	\$16,145.00	R	<input type="checkbox"/>
9999605	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$30,389.26	\$0.00	\$0.00	\$30,389.26	R	<input type="checkbox"/>
9999606	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$74,461.40	\$0.00	\$0.00	\$74,461.40	R	<input type="checkbox"/>
9999607	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$417,423.00	\$0.00	\$0.00	\$417,423.00	R	<input type="checkbox"/>
9999608	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$1,632.50	\$0.00	\$0.00	\$1,632.50	R	<input type="checkbox"/>
9999609	Comptroller of Public Accounts	PO Box 13528, Capital Station, Austin, TX 78711	\$0.00	\$8,943.18	\$0.00	\$0.00	\$8,943.18	R	<input type="checkbox"/>
F420522	COMPU-PAY PHONE	KYOKO ICHIHO, 4455 TORRANCE BLVD., SUITE 982, TORRANCE, CA 90503	\$0.00	\$0.00	\$0.00	\$374.07	\$374.07	C	<input type="checkbox"/>
1477	COMPUTER ASSOCIATES INTERNATIONAL, INC.	ONE COMPUTER ASSOCIATES PLAZA, ISLANDIA, NY 11749	\$0.00	\$0.00	\$0.00	\$11,019.27	\$11,019.27	O	<input type="checkbox"/>
F421406	COMPUTER ELECTRONIC TELEPHONE SERVICES	FREDERICK M. HARRIS, JR., RT. 5 BOX 91A, LITTLETON, NC 27850	\$0.00	\$0.00	\$0.00	\$82.66	\$82.66	C	<input type="checkbox"/>
452	COMPUTER MEDIA TECHNOLOGIES	2070 S. 7TH STREET BLDG, BUILDING E, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$1,394.94	\$1,394.94	P	<input type="checkbox"/>
F321350	Computer Tech	4487 PARK DRIVE, ATTN HANS HOLT SUITE E, NORCROSS, GA 30093	\$0.00	\$0.00	\$0.00	\$88.80	\$88.80	C	<input type="checkbox"/>
247	COMPUTER VIEW, INC.	ATTN: JIMMY LEE, SUITE 121, 2035 S ARLINGTON HEIGHTS RD, ARLINGTON HEIGHTS, IL 60005	\$0.00	\$0.00	\$0.00	\$164,906.81	\$164,906.81	O	<input type="checkbox"/>
F320371	COMPUTERVIEW, INC.	ACCOUNTS PAYABLE, C/O CLEAN RITE PO BOX 43523, ATLANTA, GA 30378	\$0.00	\$0.00	\$0.00	\$512.06	\$512.06	C	<input type="checkbox"/>
615	COMSYS INFORMATION TECHNOLOGY SERVICES	ATTN: DON C. TAYLOR, 4400 POST OAK PARKWAY, SUITE 1800, HOUSTON, TX 77027	\$0.00	\$0.00	\$0.00	\$36,591.32	\$36,591.32	O	<input type="checkbox"/>
1433	CON EDISON SOLUTIONS, INC.	701 WESTCHESTER AVE., #300 EAST, WHITE PLAINS, NY 10604	\$0.00	\$0.00	\$13,886.11	\$0.00	\$13,886.11	I	<input type="checkbox"/>
987	CONCORD TELEPHONE EXCHANGE INC	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$2,528.35	\$2,528.35	O	<input type="checkbox"/>
F421441	CONDOR COMMUNICATIONS	FRY, ROGER, 132 N. EL CAMINO REAL #306, ENCINITAS, CA 92024	\$0.00	\$0.00	\$0.00	\$79.43	\$79.43	C	<input type="checkbox"/>
F420377	CONESTOGA TELEPHONE COMPANY	SARA J. HOOVER, 202 EAST FIRST STREET, BIRDSBORO, PA 19508	\$0.00	\$0.00	\$0.00	\$504.74	\$504.74	C	<input type="checkbox"/>
F420252	CONGREGATION GEMACH BNEI PINCHOS	ABRAHAM KNOBLOCH, 1529 43RD STREET, BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$677.93	\$677.93	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F321094	Connect Communications Inc	3104 JACKSON RIDGE COURT, PHOENIX, MD 21131	\$0.00	\$0.00	\$0.00	\$127.26	\$127.26	C	<input type="checkbox"/>
105	CONNECT INTERNET SOLUTIONS PTY LTD	180-188 BURNLEY STREET, RICHMOND VIC, 3121	\$0.00	\$0.00	\$0.00	\$97,398.33	\$97,398.33	O	<input type="checkbox"/>
1920	CONNECTICUT DEPARTMENT OF REVENUE	DEPARTMENT OF REVENUE SERVICES, C&E DIVISION, BANKRUPTCY SECTION, 25 SIGOURNEY STREET, HARTFORD, CT 06106-5032	\$0.00	\$0.00	\$618,000.00	\$0.00	\$618,000.00	L	<input checked="" type="checkbox"/>
F419971	CONSOLIDATED COMMUNICATIONS PUBLIC SRVS.	RYAN RISINGER, 121 SOUTH 17TH STREET, MATTOON, IL 61938	\$0.00	\$0.00	\$0.00	\$2,246.43	\$2,246.43	C	<input type="checkbox"/>
F421166	CONSOLIDATED TELEPHONE COMPANY	GARY FLADLAND, 1102 MADISON ST., BOX 972, BRAINERD, MN 56401	\$0.00	\$0.00	\$0.00	\$112.62	\$112.62	C	<input type="checkbox"/>
862	CONTINENTAL BUILDING MAINTENANCE	551 SOUTH ALMADEN AVE, SAN JOSE, CA 95110	\$0.00	\$0.00	\$0.00	\$27,099.87	\$27,099.87	O	<input checked="" type="checkbox"/>
996	CONTOOCOOK VALLEY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$282.73	\$282.73	O	<input type="checkbox"/>
9999851	Convergint	1094 JOHNSON DR, ATTN: WALTER W. WINKEL, III, BUFFALO GROVE, IL 60089	\$0.00	\$0.00	\$91,071.08	\$0.00	\$91,071.08	F	<input type="checkbox"/>
1797	COOPER COUNTY	200 MAIN STREET, ROOM 27, BOONVILLE, MO 65233	\$0.00	\$0.00	\$87.26	\$0.00	\$87.26	O	<input type="checkbox"/>
F319832	COOPER ENIRONMENTAL	57 MIRAMONTE DRIVE, MORAGA, CA 94556	\$0.00	\$0.00	\$0.00	\$5,375.00	\$5,375.00	C	<input checked="" type="checkbox"/>
F421236	COOPER ENTERPRISE	MARTHA COOPER, 1013 RIVER FOREST PL, MARTINSVILLE, VA 24112	\$0.00	\$0.00	\$0.00	\$101.84	\$101.84	C	<input checked="" type="checkbox"/>
F420573	COPPER VALLEY TELEPHONE COOPERATIVE, INC	PAMLA R. MURPHY, P.O. BOX 337, VALDEZ, AK 99686	\$0.00	\$0.00	\$0.00	\$330.21	\$330.21	C	<input type="checkbox"/>
F320369	CORE COMMUNICATIONS	209 WEST STREET, ANNAPOLIS, MD 21401	\$0.00	\$0.00	\$0.00	\$513.43	\$513.43	C	<input type="checkbox"/>
F420546	CORONADO PAYPHONE SERVICES, INC.	MICHELE A. EBBERT, 537 H AVENUE, CORONADO, CA 92118	\$0.00	\$0.00	\$0.00	\$354.09	\$354.09	C	<input type="checkbox"/>
F320972	Corporate Telesis Advisors LLC	8256 EAST ANGEL SPIRIT DRIVE, ATTN ROBERT RIFE, SCOTTSDALE, AZ 85255	\$0.00	\$0.00	\$0.00	\$155.78	\$155.78	C	<input type="checkbox"/>
1438	CORSICANA ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$682.08	\$0.00	\$0.00	\$0.00	\$682.08	O	<input type="checkbox"/>
1450	CORSICANA ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$82.22	\$0.00	\$0.00	\$82.22	A	<input type="checkbox"/>
F319648	COTE D'IVOIRE-TELECOM	MR. SOULEYMANE TAO, IMMEUBLE POSTEL 2001, ABIDJAN 17, 17BP275	\$0.00	\$0.00	\$0.00	\$24,313.00	\$24,313.00	C	<input type="checkbox"/>
1456	COUDERT BROTHERS LLP	MARY L. JOHNSON, 1114 AVENUE OF THE AMERICAS, NEW YORK, NY 10036-7703	\$0.00	\$0.00	\$0.00	\$144,986.82	\$144,986.82	P	<input type="checkbox"/>
713	COUNTY OF COMAL	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$743.35	\$0.00	\$0.00	\$0.00	\$743.35	O	<input type="checkbox"/>
725	COUNTY OF COMAL	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$125.84	\$0.00	\$0.00	\$125.84	A	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P1 Option: Release Grant
			Secured	Administrative	Priority	Unsecured	Total		
445	COUNTY OF CONTRA COSTA	TAX COLLECTOR, ATTN: WILLIAM J. POLLACEK, PO BOX 631, 625 COURT ST, ROOM 100, MARTINEZ, CA 94553	\$862.36	\$0.00	\$0.00	\$0.00	\$862.36	O	<input type="checkbox"/>
446	COUNTY OF CONTRA COSTA	TAX COLLECTOR, ATTN: WILLIAM J. POLLACEK, PO BOX 631, 625 COURT ST, ROOM 100, MARTINEZ, CA 94553	\$182.43	\$0.00	\$0.00	\$0.00	\$182.43	O	<input type="checkbox"/>
178	COUNTY OF FREESTONE, FAIRFIELD ISD,	TEAGUE ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$4,154.77	\$0.00	\$0.00	\$4,154.77	O	<input type="checkbox"/>
179	COUNTY OF GRIMES, ANDERSON-SHIRO CISD,	IOLA ISD, RICHARDS ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,282.86	\$0.00	\$0.00	\$1,282.86	O	<input type="checkbox"/>
187	COUNTY OF GRIMES, RICHARDS ISD, GRIMES	COUNTY APPRAISAL DISTRICT, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,221.78	\$0.00	\$0.00	\$0.00	\$1,221.78	O	<input type="checkbox"/>
180	COUNTY OF GUADALUPE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,359.87	\$0.00	\$0.00	\$1,359.87	O	<input type="checkbox"/>
184	COUNTY OF GUADALUPE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,295.10	\$0.00	\$0.00	\$0.00	\$1,295.10	O	<input type="checkbox"/>
712	COUNTY OF HARDEMAN	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,438.72	\$0.00	\$0.00	\$0.00	\$1,438.72	O	<input type="checkbox"/>
724	COUNTY OF HARDEMAN	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$110.81	\$0.00	\$0.00	\$110.81	A	<input type="checkbox"/>
511	COUNTY OF HAYES	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$686.90	\$0.00	\$0.00	\$0.00	\$686.90	O	<input type="checkbox"/>
711	COUNTY OF HAYS	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$686.90	\$0.00	\$0.00	\$0.00	\$686.90	O	<input type="checkbox"/>
728	COUNTY OF HAYS	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$721.24	\$0.00	\$0.00	\$721.24	O	<input type="checkbox"/>
181	COUNTY OF HILL, ITASCA ISD, HILLSBORO	ISD, ABBOTT ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,291.35	\$0.00	\$0.00	\$1,291.35	O	<input type="checkbox"/>
183	COUNTY OF HILL, ITASCA ISD, HILLSBORO	ISD, ABBOTT ISD, 5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,229.86	\$0.00	\$0.00	\$0.00	\$1,229.86	O	<input type="checkbox"/>
721	COUNTY OF LEON, LEON ISD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,443.53	\$0.00	\$0.00	\$0.00	\$1,443.53	O	<input type="checkbox"/>
720	COUNTY OF LIBERTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$979.66	\$0.00	\$0.00	\$0.00	\$979.66	O	<input type="checkbox"/>
726	COUNTY OF LIBERTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$180.07	\$0.00	\$0.00	\$180.07	A	<input type="checkbox"/>
1935	COUNTY OF LOUDOUN TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$318.00	\$0.00	\$0.00	\$318.00	A	<input checked="" type="checkbox"/>
1936	COUNTY OF LOUDOUN TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$0.00	\$8,028.52	\$0.00	\$8,028.52	I	<input checked="" type="checkbox"/>
1934	COUNTY OF LOUDOUN, TREASURER	C/O C.J. SOLORZANO, DEPUTY TREASURER, PO BOX 347, LEESBURG, VA 20178	\$0.00	\$2,349.00	\$0.00	\$0.00	\$2,349.00	A	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1911	COUNTY OF SAN BERNARDINO	OFFICE OF THE TAX COLLECTOR, 172 WEST 3RD STREET, SAN BERNARDINO, CA 92415	\$227,471.84	\$0.00	\$0.00	\$0.00	\$227,471.84	I	<input type="checkbox"/>
217	COUNTY OF SANTA CLARA	TAX COLLECTOR, COUNTY GOVERNMENT CENTER, EAST WING, 70 HEDDING ST, SAN JOSE, CA 95110	\$1,678,024.05	\$0.00	\$0.00	\$0.00	\$1,678,024.05	I	<input type="checkbox"/>
1660	COUNTY OF TEHAMA	(TEHAMA COUNTY TAX COLLECTOR), C/O TEHAMA COUNTY COUNSEL, P.O. BOX 8189, RED BLUFF, CA 96080	\$2,655.42	\$0.00	\$0.00	\$0.00	\$2,655.42	O	<input type="checkbox"/>
1882	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$523.02	\$0.00	\$523.02	O	<input type="checkbox"/>
1883	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 WEST INDIANA AVENUE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$536.89	\$0.00	\$501.56	O	<input type="checkbox"/>
1884	COUNTY OF VOLUSIA FINANCE DEPARTMENT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$921.20	\$0.00	\$860.59	O	<input type="checkbox"/>
1885	COUNTY OF VOLUSIA FINANCE DEPT	123 W INDIANA AVE, ROOM 103, DELAND, FL 32720-4602	\$0.00	\$0.00	\$5,193.74	\$0.00	\$4,851.99	O	<input type="checkbox"/>
718	COUNTY OF WILBARGER, WILBARGER CAD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$2,461.09	\$0.00	\$0.00	\$0.00	\$2,461.09	O	<input type="checkbox"/>
730	COUNTY OF WILBARGER, WILBARGER CAD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$114.46	\$0.00	\$0.00	\$114.46	A	<input type="checkbox"/>
717	COUNTY OF WILLIAMSON	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$958.05	\$0.00	\$0.00	\$0.00	\$958.05	O	<input type="checkbox"/>
731	COUNTY OF WILLIAMSON	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$135.67	\$0.00	\$0.00	\$135.67	A	<input type="checkbox"/>
1365	COWLITZ COUNTY	207 FOURTH AVENUE NORTH, ATTN JUDY AINSLIE, KELSO, WA 98626-4192	\$1,717.98	\$0.00	\$0.00	\$0.00	\$1,717.98	O	<input type="checkbox"/>
F320385	COX COMMUNICATIONS	PATTY MORGAN, PO BOX 131375, TYLER, TX 75713	\$0.00	\$0.00	\$0.00	\$499.11	\$499.11	C	<input type="checkbox"/>
F319816	Cox Communications Inc, ACCOUNTS RECEIVABLE	109 STATE STREET, MONTPELIER, VT 5609	\$0.00	\$0.00	\$0.00	\$5,690.44	\$5,690.44	O	<input type="checkbox"/>
F320098	Cox Oklahoma Telephone Company	TWO EMBARCADERO CENTER, SUITE 2000, SAN FRANCISCO, CA 94111-4106	\$0.00	\$0.00	\$0.00	\$1,197.36	\$1,197.36	S	<input type="checkbox"/>
1381	COXCOM, INC.	D/B/A COX COMMUNICATIONS OKLAHOMA CITY, ATTN: CHRISTOPHER L. MEAZELL, DOW LOHNES, ONE RAVINIA DRIVE, SUITE 1600, ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$15,149.98	\$15,149.98	O	<input checked="" type="checkbox"/>
1382	COXCOM, INC.	D/B/A COX COMMUNICATIONS OKLAHOMA CITY, ATTN: CHRISTOPHER L. MEAZELL, DOW LOHNES, ONE RAVINIA DRIVE, SUITE 1600, ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$9,474.58	\$9,474.58	O	<input checked="" type="checkbox"/>
1123	COZEN O'CONNOR, P.C.	DAVID J. LIEBMAN, ESQ., 1900 MARKET STREET, PHILADELPHIA, PA 19103	\$0.00	\$0.00	\$0.00	\$5,113.68	\$5,113.68	O	<input type="checkbox"/>
F420155	CPMC	4750 ALMADEN EXPRESSWAY, SUITE M, SAN JOSE, CA	\$0.00	\$0.00	\$0.00	\$919.72	\$919.72	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless
Case No. 03-13711

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code
			Secured	Administrative	Priority	Unsecured	Total	
F319623	CRESCENT RESOURCES	JOSEPH B. DOBRONYI, JR., C/O. J.P. MORGAN INVESTMENT, INC., 522 FIFTH AVE., 9TH FLOOR, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$29,093.22	\$29,093.22	C
F419603	CRESCENT TELEPHONE COMPANY	GUERRERA, LORIE, DBA SUNTEL NORTH AMERICA, 6 NEVADA DRIVE, LAKE SUCCESS, NY 11042	\$0.00	\$0.00	\$0.00	\$34,544.72	\$34,544.72	C
F419990	CRESCENT-STAR COMMUNICATIONS INC.	ALOMARI, KARIM, 615 EAST 80TH STREET, BROOKLYN, NY 11236	\$0.00	\$0.00	\$0.00	\$2,036.46	\$2,036.46	C
1813	CRITTENDEN COUNTY	100 COURT SQUARE, ELLEN STEELE FOOTE, MARION, AR 72364	\$0.00	\$0.00	\$809.74	\$0.00	\$809.74	O
1764	CROSBY INDEPENDENT SCHOOL DISTRICT	OWEN M. SONIK, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$961.85	\$0.00	\$0.00	\$0.00	\$961.85	O
2096	CROSBY INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$902.70	\$0.00	\$0.00	\$902.70	O
F420621	CROSS BAY NETWORK	FRAIFER, GABY, 1662 BAYHILL, OLDSMAR, FL 34677	\$0.00	\$0.00	\$0.00	\$293.57	\$293.57	C
F421475	CROSS TELEPHONE COMPANY	ED SMITH, PO BOX 9, WARNER, OK 74469	\$0.00	\$0.00	\$0.00	\$75.74	\$75.74	C
479	CROSSGUARD USA LTD	698 BRYANT BLVD, PO BOX 37658, ROCK HILL, SC 29732	\$0.00	\$0.00	\$0.00	\$875.00	\$875.00	O
1034	CROWN EQUIPMENT CORPORATION	ATTN: RODNEY J. HINDERS, ESQ., 40 SOUTH WASHINGTON STREET, NEW BREMEN, OH 45869	\$0.00	\$0.00	\$0.00	\$2,126.25	\$2,126.25	O
1270	CROWN LIFT TRUCKS	2 PRESIDENTIAL WAY, WOBURN, MA 1801	\$0.00	\$0.00	\$0.00	\$2,126.25	\$2,126.25	O
1521	CROWN RELOCATIONS - UK	C/O 5252 ARGOSY DR, HUNTINGTON BEACH, CA 92649	\$0.00	\$0.00	\$0.00	\$1,345.20	\$1,345.20	O
1272	CROWN WORLDWIDE LTD	CONTAINERBASE, GARTSHERRIE ROAD, COATBRIDGE, ML5 2DT	\$0.00	\$0.00	\$0.00	\$1,227.15	\$1,227.15	O
333	CRW MECHANICAL, INC.	5807 ELLERBIE ST, LAUREL, MD 20708	\$0.00	\$0.00	\$0.00	\$11,475.90	\$11,475.90	O
759	CSC	2711 CENTERVILLE RD, SUITE 400, WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$757.28	\$757.28	O
760	CSC	2711 CENTERVILLE RD, SUITE 400, WILMINGTON, DE 19808	\$0.00	\$0.00	\$0.00	\$115.84	\$115.84	O
F420350	CSS WORKS, INC.	MARGARET FIDELLOW, 75 GRANITE SPRINGS RD, YORKTOWN, NY 10598	\$0.00	\$0.00	\$0.00	\$535.68	\$535.68	C
1024	CST CORP	2500 CENTRAL PARKWAY, STE D, HOUSTON, TX 77092	\$0.00	\$0.00	\$0.00	\$21,263.20	\$21,263.20	O
344	CTC COMMUNICATIONS	115 2ND AVE, ATTN: L.J. WESTCOTT, WALTHAM, MA 02451	\$0.00	\$0.00	\$0.00	\$2,885.97	\$2,885.97	O
F420009	CTC-PUBLIC PHONE SERVICES	ROBERT S. WARREN, 68 CABARNUS AVE. E., PO BOX 227, CONCORD, NC 28026	\$0.00	\$0.00	\$0.00	\$1,879.36	\$1,879.36	C
565	CTQ, INC.	2305 MONTICELLO CIRCLE, PLANO, TX 75075	\$0.00	\$0.00	\$0.00	\$7,590.73	\$7,590.73	O

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MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1423	CULINARY INSPIRATIONS	580 N MCCARTHY BLVD #100, MILPITAS, CA 95035	\$0.00	\$0.00	\$16,932.64	\$0.00	\$16,932.64	O	<input type="checkbox"/>
636	CULLMAN COUNTY	P.O. BOX 2220, COMMISSIONER, KAY D. WILLIAMS-SMITH, CULLMAN, AL 35056-2220	\$0.00	\$0.00	\$172.96	\$0.00	\$172.96	O	<input type="checkbox"/>
811	CUPERTINO ELECTRIC, INC	1132 NORTH 7TH STREET, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$119,791.17	\$119,791.17	O	<input type="checkbox"/>
875	CUYAHOGA COUNTY TREASURER	1219 ONTARIO ST, ROOM 112, CLEVELAND, OH 44113-1697	\$0.00	\$0.00	\$43,365.42	\$2,168.28	\$45,533.70	O	<input type="checkbox"/>
1722	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 3064, HOUSTON, TX 77253-3064	\$986.94	\$0.00	\$0.00	\$0.00	\$986.94	O	<input type="checkbox"/>
2065	CYPRESS - FAIRBANKS ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$118.97	\$0.00	\$0.00	\$118.97	A	<input type="checkbox"/>
F420768	D & D ENTERPRISE	IRENE DIEKE, PO BOX 601584, SACRAMENTO, CA 95860	\$0.00	\$0.00	\$0.00	\$226.23	\$226.23	C	<input type="checkbox"/>
F420535	D&S COMMUNICATIONS, INC	SEWALL, SCOTT A., 390 WAINAI DR., MERRITT ISLAND, FL 32953	\$0.00	\$0.00	\$0.00	\$362.57	\$362.57	C	<input type="checkbox"/>
F421372	D.A.P. TELECOMMUNICATIONS INC.	P. O. BOX 2581, NORTH BABYLON, NY 11703	\$0.00	\$0.00	\$0.00	\$86.76	\$86.76	C	<input type="checkbox"/>
F420530	D.F. LETE	LETE, D.F./HEAD, RAN, DBA D&C PAYPHONES, PO BOX 1422, LOUISVILLE, KY 40201	\$0.00	\$0.00	\$0.00	\$364.59	\$364.59	C	<input type="checkbox"/>
F319939	DAISY ARANGO	P.O. BOX 778398, WOODSIDE, NY 11377	\$0.00	\$0.00	\$0.00	\$2,700.00	\$2,700.00	C	<input checked="" type="checkbox"/>
1712	DALLAM COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,003.01	\$0.00	\$0.00	\$0.00	\$2,003.01	O	<input type="checkbox"/>
2143	DALLAM COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	A	<input type="checkbox"/>
1711	DALLAM COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$453.93	\$0.00	\$0.00	\$0.00	\$453.93	O	<input type="checkbox"/>
1441	DALLAS COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$0.00	\$793.24	\$0.00	\$0.00	\$793.24	A	<input type="checkbox"/>
400	DALLAS COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$200,016.28	\$0.00	\$0.00	\$0.00	\$200,016.28	I	<input type="checkbox"/>
F421232	DAN SCHUCK	DANIEL SCHUCK, DBA MIDWEST BUSINESS DEVELOPMENT GROUP, PMB 103 3723 NW 86TH ST, DES MOINES, IA 50322	\$0.00	\$0.00	\$0.00	\$102.21	\$102.21	C	<input type="checkbox"/>
F320323	Dana's Greenery Inc	17165 VON KARMAN AVE, SUITE 113, IRVINE, CA 92614	\$0.00	\$0.00	\$0.00	\$565.00	\$565.00	S	<input checked="" type="checkbox"/>
F319887	DANIEL J. CLIFFORD AND SON, INC	31 WIRONOCO RD, N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$3,807.00	\$3,807.00	S	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Optio Reses Gran
			Secured	Administrative	Priority	Unsecured	Total		
F320178	Daniel J. Clifford and Son, Inc.	31 WORONOCO RD, N. WEYMOUTH, MA 2191	\$0.00	\$0.00	\$0.00	\$846.00	\$846.00	C	<input type="checkbox"/>
F421371	DANIEL RUIZ, JR.	DAN RUIZ, JR., DBA AGGIELAND PAY PHONES, 8415 SHADOW OAKS, COLLEGE STATION, TX 77845	\$0.00	\$0.00	\$0.00	\$86.77	\$86.77	C	<input type="checkbox"/>
1152	DATA NET SYSTEMS, LLC, AS AGENT	C/O JEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$520,093.65	\$520,093.65 *	K	<input type="checkbox"/>
F319773	Data Power Monitoring Corp	2351 SUNSET BLVD, SUITE 170, ROCKLIN, CA 95765	\$0.00	\$0.00	\$0.00	\$8,262.50	\$8,262.50	S	<input checked="" type="checkbox"/>
F320284	Data Wholesalers Inc, Dan Dempster	600 ROCKMEAD DRIVE, SUITE 205, KINGWOOD, TX 77339	\$0.00	\$0.00	\$0.00	\$629.42	\$629.42	C	<input type="checkbox"/>
16	DATACENTER TECHNOLOGIES	250 DELAWANNA AVE, CLIFTON, NJ 07014	\$0.00	\$0.00	\$0.00	\$6,159.66	\$6,159.66	O	<input type="checkbox"/>
801	DATASTREAM SYSTEMS, INC.	50 DATASTREAM PLAZA, GREENVILLE, SC 29605	\$0.00	\$0.00	\$0.00	\$5,082.34	\$5,082.34	O	<input type="checkbox"/>
F319895	Datatel Group Inc	207 MAYTIME DRIVE, ATN MICHAEL BERG, JERICHO, NY 11753	\$0.00	\$0.00	\$0.00	\$3,627.49	\$3,627.49	C	<input type="checkbox"/>
965	DAVEL COMMUNICATIONS, INC.	C/OJEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$1,448,043.84	\$1,448,043.84 *	K	<input checked="" type="checkbox"/>
F320418	Dave's Lock Service	3321 GARDENDALE DRIVE, SAN JOSE, CA 95118	\$0.00	\$0.00	\$0.00	\$464.65	\$464.65	S	<input type="checkbox"/>
F420689	DAVID BEERY	DAVID BEERY, 5650 N. ANNA, FRESNO, CA 93710	\$0.00	\$0.00	\$0.00	\$265.27	\$265.27	C	<input type="checkbox"/>
1429	DAVID SARGENT	12 ALEXANDER AVE, SAUSALITO, CA 94965	\$0.00	\$0.00	\$0.00	\$30,390.00	\$30,390.00	O	<input checked="" type="checkbox"/>
F421373	DAVID SORGE	DAVID SORGE, DBA DAVE'S TELECOM, 8 SUBURBAN DR., SHELTON, CT 6484	\$0.00	\$0.00	\$0.00	\$86.61	\$86.61	C	<input type="checkbox"/>
335	DAVISON COUNTY	P.O. BOX 1577, LEXINGTON, NC 27293-1577	\$572.48	\$0.00	\$0.00	\$0.00	\$572.48	O	<input type="checkbox"/>
F321243	Deaf Trust	FILE NO 74409, PO BOX 60000, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$101.14	\$101.14	C	<input type="checkbox"/>
1148	DEAN, TIMOTHY	C/O JAMES N. SKEENS, ESQ., 5021 NORTH 66TH AVENUE, GLENDALE, AZ 85301	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	O	<input checked="" type="checkbox"/>
F421376	DEBOLT, JAMES	DEBOLT, JAMES, PO BOX 270378, TAMPA, FL 33688	\$0.00	\$0.00	\$0.00	\$86.43	\$86.43	C	<input checked="" type="checkbox"/>
496	DEBRA CARTER, TAX COMMISSIONER	83 SOUTH OAK SUITE B, BAXLEY, GA 31513	\$0.00	\$0.00	\$0.00	\$3,859.85	\$3,859.85	O	<input type="checkbox"/>
250	DEERFIELD FARMERS TELEPHONE CO	4200 TEAL RD, PETERSBURG, MI 49270	\$0.00	\$0.00	\$0.00	\$86.66	\$86.66	O	<input type="checkbox"/>
F421434	DEGREGORY, HARRY	DEGREGORY, HARRY, 950 GARDEN BREEZE WAY, LAS VEGAS, NV 89123	\$0.00	\$0.00	\$0.00	\$80.24	\$80.24	C	<input type="checkbox"/>
646	DEJOHN, MARK	6763 BONITA CT, ORANGE, CA 92867	\$0.00	\$0.00	\$0.00	\$307,921.00	\$307,921.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	U&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
220	DEKALB COUNTY TAX COMMISSIONER	P.O. BOX 100004, DECATUR, GA 30031-7004	\$0.00	\$0.00	\$5,844.46	\$0.00	\$5,844.46	O	<input type="checkbox"/>
1029	DELDUCA, TAMMY J.	2030 MADRILLON SPRINGS CT., VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	O	<input checked="" type="checkbox"/>
996	DELOITTE & TOUCHE LLP	ATTN: MARIA SHAW, 50 FREMONT ST, SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$88,141.94	\$88,141.94	O	<input type="checkbox"/>
F319654	Delta Tec Inc	TRANSFEROR: DELTA TEC INC., ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$23,012.50	\$23,012.50	C	<input checked="" type="checkbox"/>
1631	DEMON	HERENGRACHT 433, BR AMSTERDAM, 1001 NH	\$0.00	\$0.00	\$0.00	\$1,660.60	\$1,660.60	I	<input type="checkbox"/>
F420673	DENNI TELECOM	MARK DENNI, MARK DENNI DBA, 1909 TAPER AVE., SAN PEDRO, CA 90731	\$0.00	\$0.00	\$0.00	\$273.17	\$273.17	C	<input type="checkbox"/>
F420908	DENPA COMMUNICATIONS, INC.	KENNY K. KIM, P.O. BOX 2189, PALOS VERDES, CA 90274	\$0.00	\$0.00	\$0.00	\$173.39	\$173.39	C	<input type="checkbox"/>
9999001	Denton County, Texas		\$0.00	\$78.68	\$0.00	\$0.00	\$78.68	A	<input type="checkbox"/>
F420415	DENVER & EPHRATA TELEPHONE COMPANY	FLORENTINA SISU, 130 E. MAIN ST, PO BOX 458, EPHRATA, PA 17522	\$0.00	\$0.00	\$0.00	\$465.43	\$465.43	C	<input type="checkbox"/>
1994	DEPARTMENT OF REVENUE/STATE OF FLORIDA	P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$12,148.69	\$0.00	\$0.00	\$12,148.69	O	<input type="checkbox"/>
1995	DEPARTMENT OF REVENUE/STATE OF FLORIDA	P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$327,893.34	\$0.00	\$0.00	\$327,893.34	O	<input type="checkbox"/>
1318	DEPARTMENT OF TREASURY	INTERNAL REVENUE SERVICE, ROOM 1140, 31 HOPKINS PLAZA, BALTIMORE, MD 21201	\$0.00	\$0.00	\$427.98	\$22,688.06	\$23,116.04	O	<input type="checkbox"/>
1684	DEPARTMENT OF TREASURY	BANKRUPTCY SECTION (424-B), PO BOX 9024140, SAN JUAN, PR 00902-4140	\$0.00	\$0.00	\$187,500.00	\$62,500.00	\$250,000.00	L	<input type="checkbox"/>
1975	DEPARTMENT OF WATER AND POWER	CITY OF LOS ANGELES, ATTN: BANKRUPTCY, PO BOX 5111, LOS ANGELES, CA 90051-5700	\$0.00	\$0.00	\$0.00	\$15,837.06	\$15,837.06	O	<input type="checkbox"/>
1757	DEPARTMENT OF WORKFORCE DEVELOPMENT	UNEMPLOYMENT INSURANCE, 201 EAST WASHINGTON AVENUE, P.O. BOX 8914, MADISON, WI 53708-8914	\$0.00	\$0.00	\$737.10	\$0.00	\$737.10	O	<input type="checkbox"/>
1964	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$356.29	\$0.00	\$356.29	O	<input type="checkbox"/>
1965	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$78.70	\$0.00	\$78.70	O	<input type="checkbox"/>
1967	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$107.06	\$0.00	\$107.06	O	<input type="checkbox"/>
1971	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$273.08	\$0.00	\$273.08	O	<input type="checkbox"/>
1972	DEPT. OF BUDGET AND FINANCE	SUITE 100, 615 SOUTH 9TH STREET, TACOMA, WA 98405-4673	\$0.00	\$0.00	\$269.49	\$0.00	\$269.49	O	<input type="checkbox"/>
F420336	DESERT PAY PHONES LLC	ALLEN SCOTT VENTURA, P.O. BOX 12472, PALM DESERT, CA 92255	\$0.00	\$0.00	\$0.00	\$553.37	\$553.37	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W 1 Optio. Relea Gran
			Secured	Administrative	Priority	Unsecured	Total		
282	DESOTO COUNTY	PO BOX 729, ATTN KATHRYN HILL, ARCADIA, FL 34265	\$0.00	\$0.00	\$2,288.36	\$0.00	\$2,288.36	O	<input type="checkbox"/>
9999025	Desoto County, Florida		\$0.00	\$90.30	\$0.00	\$0.00	\$90.30	A	<input type="checkbox"/>
F319788	Devon Direct Marketing & Advertising Inc	P.O. BOX 642136, PITTSBURGH, PA 15264-2136	\$0.00	\$0.00	\$0.00	\$7,500.00	\$7,500.00	C	<input type="checkbox"/>
F421013	DI MAS COMMUNICATIONS, INC.	MASCIA, JOHN, 5908 RIVERDALE AVE, BRONX, NY 10471	\$0.00	\$0.00	\$0.00	\$147.17	\$147.17	C	<input type="checkbox"/>
F420247	DIAL & TALK COMMUNICATION	RIFKY, PO BOX 298, POMONA, NY 10970	\$0.00	\$0.00	\$0.00	\$684.29	\$684.29	C	<input type="checkbox"/>
F421369	DIAL A COM	AUBRY, ERROL, PO BOX 1032, WOODLAND HILLS, CA 91365	\$0.00	\$0.00	\$0.00	\$86.92	\$86.92	C	<input checked="" type="checkbox"/>
461	DIETZE CONSTRUCTION GROUP	3859 CENTERVIEW DRIVE, SUITE 200, CHANTILLY, VA 20151	\$0.00	\$0.00	\$0.00	\$3,641.00	\$3,641.00	O	<input checked="" type="checkbox"/>
1173	DIGITAL COMMUNICATIONS TECHNOLOGIES, INC	PATRICK J. BROOKS, ESQ., SQUIRE SANDERS & DEMPSEY L.L.P., 4900 KEY TOWER, 127 PUBLIC SQUARE, CLEVELAND, OH 44114	\$0.00	\$0.00	\$0.00	\$27,500.00	\$27,500.00	O	<input type="checkbox"/>
145	DIGITAL TELECOMMUNICATION INC	2120 CORPORATE SQUARE BLVD, SUITE 25, JACKSONVILLE, FL 32216	\$0.00	\$0.00	\$2,197.50	\$0.00	\$2,197.50	O	<input type="checkbox"/>
1719	DIGITAL UNITED, INC.	NO. 220, GANGCHI ROAD, TAIPEI 114,	\$0.00	\$0.00	\$0.00	\$69,371.00	\$69,371.00	O	<input type="checkbox"/>
F420639	DILEVA, GLORIA	DILEVA, GLORIA ANN, DBA SOUTH BAY ENTERPRISES, PO BOX 3370, PALOS VERDES, CA 90274	\$0.00	\$0.00	\$0.00	\$284.36	\$284.36	C	<input type="checkbox"/>
101	DIMAX CONTROLS	41 INTERNATIONAL BLVD, REXDALE, ON M9W 6H3	\$0.00	\$0.00	\$0.00	\$35,911.51	\$35,911.51	O	<input checked="" type="checkbox"/>
F421412	DINITTO, VINCE	VINCE DINITTO, DBA SOUTHERN TELEPHONE COMPANY, INC., 3040 NW 23RD AVE. #2, OAKLAND PARK, FL 33311	\$0.00	\$0.00	\$0.00	\$82.37	\$82.37	C	<input checked="" type="checkbox"/>
F319791	Direct Marketing Association	1120 AVENUE OF THE AMERICAS, ATTN SEMINAR REGISTRATION, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$7,270.00	\$7,270.00	C	<input type="checkbox"/>
F320008	DITZ CRANE	DARRELL COUCH, 3612 WEST DUNLAP, SUITE L, PHOENIX, AZ 85051	\$0.00	\$0.00	\$0.00	\$1,881.85	\$1,881.85	C	<input type="checkbox"/>
1751	DIVERSIFIED PROTECTION SYSTEMS, INC.	1241 NORTH BARSTEN WAY, ANAHEIM, CA 92806	\$0.00	\$0.00	\$0.00	\$2,376.00	\$2,376.00	O	<input type="checkbox"/>
9999026	Dixie County, Florida		\$0.00	\$522.92	\$0.00	\$0.00	\$522.92	A	<input type="checkbox"/>
F319829	DLA (UK)	3 NOBLE STREET, LONDON, EC2V 7EE	\$0.00	\$0.00	\$0.00	\$5,420.62	\$5,420.62	C	<input type="checkbox"/>
F420283	DMD	28000 S. KLEMME ROAD, BEECHEN, IL 60401	\$0.00	\$0.00	\$0.00	\$629.57	\$629.57	C	<input type="checkbox"/>
F319771	DMR Consulting Group Inc	P.O. BOX 198114, ATLANTA, GA 30384-8114	\$0.00	\$0.00	\$0.00	\$8,296.00	\$8,296.00	C	<input type="checkbox"/>
F420773	DOLLAR PAY PHONE CORPORATION	MARIANNE PELLEGRINO, 3006 DORLON PLACE, BALDWIN, NY 11510	\$0.00	\$0.00	\$0.00	\$224.04	\$224.04	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim umber	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
791	DOMINION-VIRGINIA POWER	PO BOX 26666, ATTN: CUSTOMER CREDIT SERVICES - 18TH FL, RICHMOND, VA 23261	\$0.00	\$0.00	\$0.00	\$307,477.55	\$307,477.55	I	<input type="checkbox"/>
420553	DON LINDY, INC.	HEYSER, RITA, DBA QUARTERS, NICKELS, DIMES, 319 59TH STREET, WILLOWBROOK, IL 60514	\$0.00	\$0.00	\$0.00	\$349.83	\$349.83	C	<input type="checkbox"/>
1685	DONA ANA COUNTY	251 W AMADOR, ROOM 101, LAS CRUCES, NM 88005	\$2,131.47	\$0.00	\$0.00	\$0.00	\$2,131.47	O	<input type="checkbox"/>
1686	DONA ANA COUNTY	251 W AMADOR, ROOM 101, LAS CRUCES, NM 88005	\$251.53	\$0.00	\$0.00	\$0.00	\$251.53	O	<input type="checkbox"/>
1710	DONLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$4,808.18	\$0.00	\$0.00	\$0.00	\$4,808.18	O	<input type="checkbox"/>
2145	DONLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$192.31	\$0.00	\$0.00	\$192.31	A	<input type="checkbox"/>
421206	DOROTHY PARHAM	DOROTHY PARHAM, DBA PAR PAYPHONES, 11433 LAUREL CREST DRIVE, STUDIO CITY, CA 91604	\$0.00	\$0.00	\$0.00	\$105.76	\$105.76	C	<input type="checkbox"/>
319779	DOUG BRADLEY	8355 E VIA DE LA ESCUELA, SCOTTSDALE, AZ 85258	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	C	<input type="checkbox"/>
287	DOUGLAS COUNTY	P.O. BOX 1177, ATTN ANN JONES GUIDER, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$14,765.79	\$0.00	\$14,765.79	O	<input type="checkbox"/>
288	DOUGLAS COUNTY	P.O. BOX 1177, ATTN ANN JONES GUIDER, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$3,339.03	\$0.00	\$3,339.03	O	<input type="checkbox"/>
1828	DOUGLAS COUNTY TREASURER	PO BOX 1208, 100 3RD ST, SUITE 120, CASTLE ROCK, CO 80104	\$0.00	\$3,448.00	\$0.00	\$0.00	\$3,448.00	A	<input type="checkbox"/>
239	DOUGLAS COUNTY TREASURER	PO BOX 1208, 100 3RD ST, SUITE 120, CASTLE ROCK, CO 80104	\$58,429.81	\$0.00	\$0.00	\$0.00	\$58,429.81	O	<input type="checkbox"/>
420876	DOUGLAS GARY	DOUGLAS GARY, NORTH PACIFIC COMMUNICATIONS, 10 MEEK PLACE, LAFAYETTE, CA 94595	\$0.00	\$0.00	\$0.00	\$182.96	\$182.96	C	<input type="checkbox"/>
347	DOUGLASVILLE, CITY OF (GA)	PO BOX 1157, WATER AND SEWER AUTHORITY, DOUGLASVILLE, GA 30133	\$0.00	\$0.00	\$0.00	\$1,104.50	\$1,104.50	O	<input type="checkbox"/>
319597	DP AIR CORPORATION	5673 W. LAS POSITAS BLVD, SUITE 210, PLEASANTON, CA 94588	\$0.00	\$0.00	\$0.00	\$36,146.67	\$36,146.67	S	<input type="checkbox"/>
421345	DUBOIS TELEPHONE EXCHANGE	MARTY NASH, P.O. BOX 246, DUBOIS, WY 82513	\$0.00	\$0.00	\$0.00	\$89.18	\$89.18	C	<input type="checkbox"/>
1787	DUN BRADSTREET	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$24,666.07	\$24,666.07	O	<input type="checkbox"/>
420940	DUO COUNTY TELEPHONE COOP	TERESA R. MORGAN, P O BOX 80, 2150 N MAIN ST, JAMESTOWN, KY 42629	\$0.00	\$0.00	\$0.00	\$165.04	\$165.04	C	<input type="checkbox"/>
601	DURHAM COUNTY	P.O. BOX 3397, DURHAM, NC 27702	\$0.00	\$0.00	\$657.39	\$0.00	\$657.39	O	<input type="checkbox"/>
120503	DUTY, DENNIS & KIRCHMEIER, STEVEN	DUTY, DENNIS, 438 W. CYPRESS ST., GLENDALE, CA 91204	\$0.00	\$0.00	\$0.00	\$388.71	\$388.71	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Optio Release Gran
			Secured	Administrative	Priority	Unsecured	Total		
9999027	Duval County , Florida		\$0.00	\$1,174.59	\$0.00	\$0.00	\$1,174.59	A	<input type="checkbox"/>
586	DWD-UII	COLLECTION SECTION, PO BOX 8914, MADISON, WI 53708	\$537.59	\$0.00	\$565.97	\$0.00	\$1,103.56	O	<input type="checkbox"/>
794	DYNAELECTRIC COMPANY	22930 SHAW RD, #100, STERLING, VA 20166-9448	\$0.00	\$0.00	\$0.00	\$13,784.31	\$13,784.31	O	<input type="checkbox"/>
F319903	E SAT	DUNDRUM BUSINESS PARK, DUBLIN 14, IRELAND,	\$0.00	\$0.00	\$0.00	\$3,535.34	\$3,535.34	C	<input type="checkbox"/>
F420191	E. BOLEN, ELMER J. BOLEN	BOLEN, ELMER SR., DBA BOTEL COMPANY, INC., PO BOX 621776, ORANGEVALE, CA 95662	\$0.00	\$0.00	\$0.00	\$814.28	\$814.28	C	<input type="checkbox"/>
128	E.SPIRE COMMUNICATIONS, INC.	C/O A.S.K FINANCIAL, 2600 EAGAN WOODS DR, SUITE 220, EAGAN, MN 55121	\$0.00	\$0.00	\$0.00	\$2,975.00	\$2,975.00	O	<input checked="" type="checkbox"/>
1527	EADS TELECOM NORTH AMERICA INC.	LEE DAVIS, 2811 INTERNET BLVD, FRISCO, TX 75034	\$0.00	\$0.00	\$0.00	\$25,890.24	\$25,890.24	O	<input type="checkbox"/>
143	EAGLE MOUNTAIN - SAGINAW ISD	PO BOX 13430, ARLINGTON, TX 76094-0430	\$1,502.75	\$0.00	\$0.00	\$0.00	\$1,502.75	O	<input type="checkbox"/>
2111	EAGLE MOUNTAIN-SAGINAW ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$668.51	\$0.00	\$0.00	\$668.51	O	<input type="checkbox"/>
F421472	EAGLE TELECOM SERVICES, INC.	P.J. FITZGERALD, 915 DRAGON STREET, DALLAS, TX 75207	\$0.00	\$0.00	\$0.00	\$76.01	\$76.01	C	<input type="checkbox"/>
1597	EARL K. WOOD, TAX COLLECTOR OF	ORANGE COUNTY, STATE OF FLORIDA, 200 SOUTH ORANGE AVENUE, P.O. BOX 2551, ORLANDO, FL 32802	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00	A	<input type="checkbox"/>
2169	EAST COAST COMMUNICATIONS	10047 MIDLOTHIAN TURNPIKE, SUITE 100, RICHMOND, VA 23235	\$0.00	\$0.00	\$5,989.24	\$4,650.00	\$10,639.24	O	<input type="checkbox"/>
F320316	EAST GREENBUSH CSD	(EAST GREENBUSH CSD), 1600 SEVENTH AVENUE, TROY, NY 12180	\$0.00	\$0.00	\$0.00	\$586.90	\$586.90	C	<input checked="" type="checkbox"/>
109	EASTERN PLANT SCIENCES LLC	8082 LEISHEAR ROAD, LAUREL, MD 20723	\$0.00	\$0.00	\$0.00	\$146.79	\$146.79	O	<input type="checkbox"/>
2163	EASTERN PLANT SCIENCES LLC	8082 LEISHEAR ROAD, LAUREL, MD 20723	\$0.00	\$0.00	\$0.00	\$146.79	\$146.79	O	<input type="checkbox"/>
F420612	EASTEX TELEPHONE COOPERATIVE, INC.	RUSTY DORMAN, 3675 HWY 79 SOUTH, PO BOX 150, HENDERSON, TX 75653	\$0.00	\$0.00	\$0.00	\$300.66	\$300.66	C	<input type="checkbox"/>
F319926	ECI Telecom Inc	6021 142ND AVENUE NORTH, CLEARWATER, FL 33760	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	C	<input type="checkbox"/>
F319503	Eden Ventures, LLC	LAMMOT J. DUPONT, C/O DUPONT FABROS DEVELOPMENT, 1707 H STREET NW, SUITE 1000, WASHINGTON, DC 20006	\$0.00	\$0.00	\$0.00	\$314,408.80	\$314,408.80	C	<input type="checkbox"/>
F421199	EICHNER, ALISON	62 RED ROCK STAGE RD, SALMON, ID 834675200	\$0.00	\$0.00	\$0.00	\$106.99	\$106.99	C	<input type="checkbox"/>
F420916	EISENREICH ENTERPRISES	113 FA CT, SEWICKLEY, PA 15143-9384	\$0.00	\$0.00	\$0.00	\$171.02	\$171.02	C	<input type="checkbox"/>
1725	EL PASO COUNTY TREASURER'S OFFICE	SANDRA J. DAMRON, P.O. BOX 2007, COLORADO SPRINGS, CO 80901-2007	\$0.00	\$0.00	\$1,145.62	\$0.00	\$1,145.62	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
319524	Electric America	.5901 RED HILL AVE. STE. 100, TUSTIN, CA 92780	\$0.00	\$0.00	\$0.00	\$148,312.01	\$148,312.01	C	<input type="checkbox"/>
330	ELECTRIC LIGHTWAVE	ATTN: DEBBIE FELDER, 180 S CLINTON AVE, ROCHESTER, NY 14646	\$0.00	\$0.00	\$0.00	\$55,672.73	\$55,672.73	C	<input checked="" type="checkbox"/>
319798	ELECTRO TEST INC.	8760 ORION PLACE, SUITE 110, COLUMBUS, OH 43240	\$0.00	\$0.00	\$0.00	\$6,900.00	\$6,900.00	C	<input type="checkbox"/>
710	ELGIN ISD	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$336.49	\$0.00	\$0.00	\$0.00	\$336.49	O	<input type="checkbox"/>
421248	ELIE DILIANI	ELI DILIANI, DBA L A PHONE, 18865 KITHIRA CIRCLE, HUNTINGTON BEACH, CA 92645	\$0.00	\$0.00	\$0.00	\$100.40	\$100.40	C	<input type="checkbox"/>
197	ELINUX.COM	GALEN & DAVIS LLP, 16255 VENTURA BLVD #900, ENCINO, CA 91436	\$0.00	\$0.00	\$0.00	\$17,808.54	\$17,808.54	O	<input type="checkbox"/>
572	ELKART COUNTY	117 NORTH SECOND STREET, ROOM 201, GOSHEN, IN 46526-3296	\$0.00	\$0.00	\$128.27	\$0.00	\$128.27	O	<input checked="" type="checkbox"/>
621	ELKHART TELEPHONE CO INC.	PO BOX 817, 610 S COSMOS, ELKHART, KS 67950	\$0.00	\$0.00	\$0.00	\$943.02	\$943.02	O	<input type="checkbox"/>
320027	Ellensburg Telephone Co	P.O. BOX 369, BUFFALO, NY 14240	\$0.00	\$0.00	\$0.00	\$1,700.57	\$1,700.57	C	<input checked="" type="checkbox"/>
420510	ELLENSBURG TELEPHONE, INC.	JANA MANTEROLA, PO BOX 308, 305 NORTH RUBY, ELLENSBURG, WA 98926	\$0.00	\$0.00	\$0.00	\$384.24	\$384.24	C	<input checked="" type="checkbox"/>
420910	ELLIJAY TELEPHONE CO.	CINDY WATKINS, 224 DALTON ST, PO BOX O, ELLIJAY, GA 30540	\$0.00	\$0.00	\$0.00	\$172.86	\$172.86	C	<input type="checkbox"/>
421038	ELM COMMUNICATIONS	EDDIE MC CLOUD, C/O EDDIE MC CLOUD, 10612 FIRST AVENUE, INGLEWOOD, CA 90303	\$0.00	\$0.00	\$0.00	\$139.21	\$139.21	C	<input type="checkbox"/>
85	ELMORE COUNTY TREASURER	150 S 4TH E, SUITE #4, MOUNTAIN HOME, ID 83647	\$8,815.52	\$0.00	\$0.00	\$0.00	\$8,815.52	O	<input type="checkbox"/>
319774	ELZUFON, AUSTIN, REARDON, TARLOV	300 DELAWARE AVENUE, SUITE 1700, WILMINGTON, DE 19899-1630	\$0.00	\$0.00	\$0.00	\$8,245.33	\$8,245.33	C	<input checked="" type="checkbox"/>
162	EMC2 CORPORATION	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$332,276.00	\$332,276.00	O	<input checked="" type="checkbox"/>
421191	EMERALD PAYPHONE	TODD ALBI, 66 WEST 24TH AVENUE, EUGENE, OR 97405	\$0.00	\$0.00	\$0.00	\$108.83	\$108.83	C	<input type="checkbox"/>
421284	EMETERIO, NICK	EMETERIO, NICK/JOY, DBA EMETERIO COMMUNICATIONS, PO BOX 791, MURRIETA, CA 92562	\$0.00	\$0.00	\$0.00	\$96.30	\$96.30	C	<input type="checkbox"/>
421122	EMFINGER, THOMAS	EMFINGER, THOMAS, DBA PIKE COUNTY TELECOMMUNICATIONS, 324 WEST NEW YORK AVE, MCCOMB, MS 39648	\$0.00	\$0.00	\$0.00	\$120.36	\$120.36	C	<input type="checkbox"/>
420742	EMIL SHOKOHI	EMIL SHOKOHI, COIN COMMUNICATIONS, 4630 POE AVE, WOODLAND HILLS, CA 91346	\$0.00	\$0.00	\$0.00	\$238.01	\$238.01	C	<input type="checkbox"/>
421308	EMPIRICAL ENTERPRISES, INC.	WEISS, CHARLES, 1542 MORENO DRIVE, GLENDALE, CA 91207	\$0.00	\$0.00	\$0.00	\$94.24	\$94.24	C	<input type="checkbox"/>
319655	ENERTEL	TRANSFEROR: ENERTEL, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$22,867.07	\$22,867.07	C	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al

Case No. 03-13711 (JL)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&V Opt Rel Grs
			Secured	Administrative	Priority	Unsecured	Total		
9999610	Englewood Civic Center	1000 Englewood Parkway, Englewood, CO, 80150-2900	\$0.00	\$663,166.18	\$0.00	\$0.00	\$663,166.18	R	<input type="checkbox"/>
2112	ENNIS ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$768.46	\$0.00	\$0.00	\$768.46	O	<input type="checkbox"/>
308	ENTAGON, INC.	9805 VALLEY VIEW RD, EDEN PRAIRIE, MN 55344	\$0.00	\$0.00	\$0.00	\$37,245.55	\$37,245.55	O	<input checked="" type="checkbox"/>
F420656	ENTEL PHONE SYSTEMS, INC.	HENRY NOBEL, 12964 LOIS AVE, SEMINOLE, FL 33776	\$0.00	\$0.00	\$0.00	\$279.68	\$279.68	C	<input type="checkbox"/>
F420016	ENTERPRISE 2000, INC	LIN, SHERRY, 6104 QUEENRIDGE DR., RANCHO PALOS VERDES, CA 90505	\$0.00	\$0.00	\$0.00	\$1,822.72	\$1,822.72	C	<input type="checkbox"/>
F319724	Epik Communications	FIRST STAR BANK, 36385 TREASUR, NA CDG PAYMENT, CHICAGO, IL 60694-6300	\$0.00	\$0.00	\$0.00	\$5,853.27	\$5,853.27	O	<input type="checkbox"/>
641	EPLUS GROUP, INC.	400 HERNDON PARKWAY, ATTN: ERICA STOECKER, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$60,605.84	\$672,150.07	\$732,755.91	O	<input type="checkbox"/>
642	EPLUS TECHNOLOGY, INC.	400 HERNDON PARKWAY, ATTN: ERICA STOECKER, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$37,642.40	\$37,642.40	O	<input type="checkbox"/>
918	EQUINIX, INC./EQUINIX OP. CO., INC.	ATTN: KURT PLETCHER, 301 VELOCITY WAY, 5TH FLOOR, SAN MATEO, CA 94404	\$0.00	\$0.00	\$0.00	\$850,000.00	\$850,000.00	K	<input type="checkbox"/>
963	EQUINIX, INC./EQUINIX OP CO., INC.	301 VELOCITY WAY, 5TH FLOOR, ATTN: KURT PLETCHER, FOSTER CITY, CA 94404	\$0.00	\$0.00	\$0.00	\$250,000.00	\$250,000.00	O	<input type="checkbox"/>
F420038	ERDMAN, ERIC W.	CLARKE, VALORY, DBA PUBLIC PHONE, PO BOX 1534, NOVATO, CA 94948	\$0.00	\$0.00	\$0.00	\$1,613.57	\$1,613.57	C	<input type="checkbox"/>
F320629	ERHART'S CATERING	5241 LINCOLN, B-1, CYPRESS, CA 90630	\$0.00	\$0.00	\$0.00	\$288.34	\$288.34	C	<input type="checkbox"/>
F420982	ERICKSON, CAROL C.	ERICKSON, CAROL, DBA TRI-TEL, 5245 N. SAWYER AVE., CHICAGO, IL 60625	\$0.00	\$0.00	\$0.00	\$154.01	\$154.01	C	<input type="checkbox"/>
316	ERKEL GREENFIELD & ASSOCIATES INC	9200 SUNSET BLVD, SUITE 410, LOS ANGELES, CA 90069	\$0.00	\$0.00	\$600.00	\$0.00	\$600.00	O	<input type="checkbox"/>
F420672	ERROL AUBRY	AUBRY, ERROL/MCLINN, S, DBA DIAL A COM, PO BOX 1032, WOODLAND HILLS, CA 91365	\$0.00	\$0.00	\$0.00	\$273.51	\$273.51	C	<input checked="" type="checkbox"/>
1860	ESCAMBIA COUNTY TAX COLLECTOR	JANET HOLLEY, P.O. BOX 1312, PENSACOLA, FL 32591	\$898.17	\$0.00	\$898.17	\$0.00	\$898.17	O	<input type="checkbox"/>
1078	E-SHELTER GMBH & COMPANY KG	VILSHOFENER STRASSE 8, MUNCHEN, 81679	\$0.00	\$0.00	\$0.00	\$10,489,039.00	\$10,489,039.00	G	<input checked="" type="checkbox"/>
F420607	ESSAYEN, EDWARD	SOUSLIAN, JERRY, DBA ES TELECOM, 5520 OWENSMOUTH #308, WOODLAND HILLS, CA 91367	\$0.00	\$0.00	\$0.00	\$307.10	\$307.10	C	<input type="checkbox"/>
130	ESTATE OF MARCHFIRST, INC.	ANDREW MAXWELL, TRUSTEE, LAW OFFICES OF ANDREW MAXWELL, 105 W ADAMS ST, SUITE 3200, CHICAGO, IL 60603	\$0.00	\$0.00	\$0.00	\$11,620.32	\$11,620.32	O	<input type="checkbox"/>
F421390	ETEX TELEPHONE COOP.. INC.	SUSAN GRAVES, PO BOX 130, GILMER, TX 75644	\$0.00	\$0.00	\$0.00	\$85.12	\$85.12	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1174	ETS PAYHONES, INC.	1490 WESTFORK DRIVE, SUITE G, LITHIA SPRINGS, GA 30122	\$0.00	\$0.00	\$0.00	\$23,529.51	\$23,529.51	O	<input checked="" type="checkbox"/>
8420727	EVANS TELEPHONE COMPANY	JOE PEREIRA, 4918 TAYLOR COURT, TURLOCK, CA 95382	\$0.00	\$0.00	\$0.00	\$242.39	\$242.39	C	<input type="checkbox"/>
8420745	EXCALIBUR HOTEL	WEST, MARCIA, PO BOX 96778, LAS VEGAS, NV 89195	\$0.00	\$0.00	\$0.00	\$236.89	\$236.89	C	<input type="checkbox"/>
8420931	EXECUTONE BUSINESS TELEPHONES, INC.	J. W. NICHOLS, 310 W. 27TH ST., SCOTTS BLUFF, NE 69361	\$0.00	\$0.00	\$0.00	\$167.76	\$167.76	C	<input type="checkbox"/>
8319803	EXEL GLOBAL LOGISTICS	11099 S. LACIENEGA BLVD, SUITE 190N, LOS ANGELES, CA 90045	\$0.00	\$0.00	\$0.00	\$6,829.54	\$6,829.54	C	<input type="checkbox"/>
8319661	Expanets Inc	9780 MOUNT PYRAMID COURT, ATTN PAT MILLER SUITE 400, ENGLEWOOD, CO 80112	\$0.00	\$0.00	\$0.00	\$19,932.35	\$19,932.35	S	<input type="checkbox"/>
132	EXPERIA SOLUTIONS	510 FIRST AVENUE NORTH, SUITE 302, MINNEAPOLIS, MN 55403	\$0.00	\$0.00	\$0.00	\$148,000.00	\$148,000.00	O	<input checked="" type="checkbox"/>
8321208	Express Data	ACCOUNTS PAYABLE, 13000 TOMAHAWK CREEK PKWY, LEAWOOD, KS 66211-2670	\$0.00	\$0.00	\$0.00	\$105.51	\$105.51	C	<input type="checkbox"/>
664	EYP MISSION CRITICAL FACILITIES INC.	440 PARK AVE S, 14TH FL, NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$9,130.01	\$9,130.01	O	<input type="checkbox"/>
1795	EZNETS, INC.	55 PUBLIC SQUARE, SUITE 1200, PAUL W. FLOWERS, ESQ., CLEVELAND, OH 44113	\$0.00	\$0.00	\$0.00	\$123,067.50	\$123,067.50	O	<input type="checkbox"/>
627	F&G MECHANICAL CORP	348 NEW COUNTY RD, SECAUCUS, NJ 07094	\$0.00	\$0.00	\$0.00	\$1,084.91	\$1,084.91	O	<input checked="" type="checkbox"/>
157	F. RODGERS INSULATION, INC.	7775 LAS POSITAS ROAD, LIVERMORE, CA 94551	\$0.00	\$0.00	\$0.00	\$33,600.00	\$33,600.00	O	<input checked="" type="checkbox"/>
1626	FAIRBANKS MUNICIPAL UTILITIES SYSTEM	DAVID TIEMESSEN, PO BOX 72215, FAIRBANKS, AK 99707	\$0.00	\$0.00	\$0.00	\$113.85	\$113.85	O	<input type="checkbox"/>
1956	FAIRFAX COUNTY	OFFICE OF THE COUNTY ATTORNEY, 12000 GOVERNMENT CENTER PARKWAY, S/549, FAIRFAX, VA 22035	\$1,404,674.24	\$0.00	\$0.00	\$0.00	\$1,404,674.24	O	<input type="checkbox"/>
2175	FAIRFAX COUNTY, VIRGINIA	NANCY F. LOFTUS, ASSISTANT COUNTY ATTORNEY, 12000 GOVERNMENT CENTER PARKWAY, #549, FAIRFAX, VA 22035	\$0.00	\$36,198.00	\$0.00	\$0.00	\$36,198.00	A	<input type="checkbox"/>
8421379	FALCONI, GUILLERMO	FALCONI, GUILLERMO, 1857 N. EUCLID, UPLAND, CA 91784	\$0.00	\$0.00	\$0.00	\$85.75	\$85.75	C	<input type="checkbox"/>
8420692	FALLON, TIMOTHY	FALLON, TIMOTHY, 8975-305 LAWRENCE WELK DR, ESCONDIDO, CA 92026	\$0.00	\$0.00	\$0.00	\$263.00	\$263.00	C	<input type="checkbox"/>
8320703	FARELLA BRUAN & MARTEL LLP	235 MONTGOMERY STREET, SAN FRANCISCO, CA 94104-9927	\$0.00	\$0.00	\$0.00	\$256.56	\$256.56	C	<input type="checkbox"/>
8420443	FARMERS TELEPHONE COOPERATIVE INC	JENNIFER ABRAMS, PO BOX 588, 1101 E MAIN STREET, KINGSTREE, SC 29556	\$0.00	\$0.00	\$0.00	\$440.39	\$440.39	C	<input type="checkbox"/>
8420888	FARMERS TELEPHONE COOPERATIVE INC	CHRIS TOWNSON, 144 MCCURDY AVENUE NORTH, PO BOX 217, RAINSVILLE, AL 35986	\$0.00	\$0.00	\$0.00	\$179.70	\$179.70	C	<input type="checkbox"/>
1863	FASTSIGNS, INC.	1640 S. BASCOM AVENUE, CAMPBELL, CA 95008	\$0.00	\$0.00	\$0.00	\$2,499.79	\$2,499.79	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Opti Rele Gra
			Secured	Administrative	Priority	Unsecured	Total		
142	FAYETTE CAD	JOHN T. BANKS, PERDUE BRANDON FIELDER COLLINS & MOTT, 6300 LA CALMA DR, SUITE 450, AUSTIN, TX 78752	\$2,502.12	\$0.00	\$0.00	\$0.00	\$2,502.12	O	<input type="checkbox"/>
2124	FAYETTE CAD	JOHN T. BANKS, PERDUE BRANDON FIELDER COLLINS & MOTT, 6300 LA CALMA DR, SUITE 450, AUSTIN, TX 78752	\$0.00	\$403.27	\$0.00	\$0.00	\$403.27	A	<input type="checkbox"/>
502	FEDERAL EXPRESS CORPORATION	ATTN: REVENUE RECOVERY/BANKRUPTCY, 2005 CORPORATE AVE, 2ND FL, MEMPHIS, TN 38132	\$0.00	\$0.00	\$0.00	\$75,038.05	\$75,038.05	O	<input checked="" type="checkbox"/>
959	FEDEX FREIGHT EAST	DELIVERY CODE 2259, PO BOX 840, HARRISON, AR 72602-0840	\$0.00	\$0.00	\$0.00	\$1,044.43	\$1,044.43	O	<input checked="" type="checkbox"/>
1410	FENWICK & WEST LLP	821 CALIFORNIA ST, MOUNTAIN VIEW, CA 94041	\$0.00	\$0.00	\$0.00	\$3,267.88	\$3,267.88	O	<input type="checkbox"/>
F320592	Fiber-Conn Assemblies, Inc	P.O. BOX 13012, NEWARK, NJ 07188-0012	\$0.00	\$0.00	\$0.00	\$313.83	\$313.83	C	<input type="checkbox"/>
F319717	Fibernet Telecom Group Inc	309 SOUTH CLOVERDALE, B-25, SEATTLE, WA 98108	\$0.00	\$0.00	\$0.00	\$5,973.34	\$5,973.34	O	<input type="checkbox"/>
F420408	FIDELITY SYSTEMS PLUS, INC	RICK MARQUART, 64 NORTH CLARK ST, SULLIVAN, MO 63080	\$0.00	\$0.00	\$0.00	\$474.97	\$474.97	C	<input type="checkbox"/>
F420987	FILZEN, JOSEPH	FILZEN, JOSEPH, DBA UNIVERSAL PAYPHONE SYSTEMS, PO BOX 10345, ARLINGTON, VA 22210	\$0.00	\$0.00	\$0.00	\$152.83	\$152.83	C	<input type="checkbox"/>
1280	FINNEGAN HENDERSON FARABOW ET AL	CHRISTOPHER J. GIAIMO, JR. ESQ., ARENT FOX KINTNER PLOTKIN & KAHN PLLC, 1050 CONNECTICUT AVENUE, NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$1,006.00	\$1,006.00	O	<input type="checkbox"/>
1281	FINNEGAN HENDERSON FARABOW ET AL	CHRISTOPHER J. GIAIMO, JR. ESQ., ARENT FOX KINTNER PLOTKIN & KAHN PLLC, 1050 CONNECTICUT AVENUE, N.W., WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$2,590.38	\$2,590.38	O	<input type="checkbox"/>
F320829	Fire Equipment Inc	88 HICKS AVE, MEDFORD, MA 2155	\$0.00	\$0.00	\$0.00	\$200.00	\$200.00	S	<input type="checkbox"/>
F319750	Fireline Corporation	4506 HOLLINS FERRY ROAD, BALTIMORE, MD 21227-4671	\$0.00	\$0.00	\$0.00	\$9,600.00	\$9,600.00	C	<input checked="" type="checkbox"/>
F320718	FIRST CHOICE SERVICE	7373 EAST FLORES ST., DOWNEY, CA 90242	\$0.00	\$0.00	\$0.00	\$247.30	\$247.30	S	<input type="checkbox"/>
F419936	FIRST COMMUNICORP	FIRST, LEE, 615 N. ALPINE DR., BEVERLY HILLS, CA 90210	\$0.00	\$0.00	\$0.00	\$2,722.28	\$2,722.28	C	<input type="checkbox"/>
F420544	FIRST COMMUNICORP -2	FIRST, LEE, 7080 HOLLYWOOD BLVD #902, HOLLYWOOD, CA 90028	\$0.00	\$0.00	\$0.00	\$355.47	\$355.47	C	<input type="checkbox"/>
303	FIRST LIGHT LIGHTING SYSTEMS	21060 ALEXANDER CT, HAYWARD, CA 94545	\$0.00	\$0.00	\$0.00	\$582.90	\$582.90	O	<input type="checkbox"/>
1392	FISCHER & DORITY, PC	101 MADISON ST, SUITE 400, JEFFERSON CITY, MO 65101	\$0.00	\$0.00	\$0.00	\$1,137.50	\$1,137.50	O	<input type="checkbox"/>
1678	FLAG TELECOM GLOBAL NETWORK LIMITED	9 SOUTH STREET, LONDON, WIK 2XA	\$0.00	\$0.00	\$0.00	\$342,074.71	\$342,074.71	O	<input type="checkbox"/>
9999030	Flagler County, Florida		\$0.00	\$117.12	\$0.00	\$0.00	\$117.12	A	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Index Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1805	Flairdata Systems Inc	5232 FOREST LANE, ATTN PAT DEAN SUITE 130, DALLAS, TX 75244	\$0.00	\$0.00	\$0.00	\$6,734.29	\$6,734.29	C	<input type="checkbox"/>
80	FLEET CAPITAL CORPORATION	C/O MICHAEL W. YURKEWICZ, ESQUIRE, KLEHR HARRISON HARVEY BRANZBURG & ELLERS, 919 MARKET STREET, SUITE 1000, WILMINGTON, DE 19801-3062	\$0.00	\$0.00	\$0.00	\$347,278.00	\$347,278.00	C	<input type="checkbox"/>
77	FLORES CLEANING	6558 1/4 IRA, BELL GARDENS, CA 90201	\$0.00	\$0.00	\$0.00	\$6,700.00	\$6,700.00	P	<input checked="" type="checkbox"/>
16	FLORIDA POWER & LIGHT COMPANY	PO BOX 025209, MIAMI, FL 33102-5209	\$0.00	\$0.00	\$0.00	\$6,878.61	\$6,878.61	O	<input type="checkbox"/>
1458	FLORIDA PUBLIC COMMUNICATIONS, INC.	SCHLBERG, BETTY, 4150 KIDRON RD, LAKELAND, FL 33811	\$0.00	\$0.00	\$0.00	\$425.56	\$425.56	C	<input type="checkbox"/>
1264	FMC COMMUNICATIONS	CHESHIRE, MIKE, 12188 CENTRAL AVE, STE 606, CHINO, CA 91710	\$0.00	\$0.00	\$0.00	\$98.15	\$98.15	C	<input type="checkbox"/>
1649	FMC COMMUNICATIONS -2	CHESHIRE, MICHAEL, 12188 CENTRAL #606, CHINO, CA 91710	\$0.00	\$0.00	\$0.00	\$281.18	\$281.18	C	<input type="checkbox"/>
49	FOCAL COMMUNICATIONS	200 N. LASALLE ST., CHICAGO, IL 60601	\$0.00	\$0.00	\$0.00	\$45,436.94	\$45,436.94	O	<input type="checkbox"/>
113	FOLEY INCORPORATED	PO BOX 1555, 855 CENTENNIAL AVENUE, PISCATAWAY, NJ 08855-1555	\$0.00	\$0.00	\$0.00	\$44,346.96	\$44,346.96	O	<input checked="" type="checkbox"/>
9910	Foothills Rural Tel Coop	625 WALNUT RIDGE DRIVE, SUITE 108, HARTLAND, WI 53029	\$0.00	\$0.00	\$0.00	\$3,361.97	\$3,361.97	C	<input type="checkbox"/>
1177	FOOTHILLS RURAL TELEPHONE COOP CORP INC	EUNICE PELPHREY, PO BOX 240, STAFFORDSVILLE, KY 41256	\$0.00	\$0.00	\$0.00	\$111.25	\$111.25	C	<input type="checkbox"/>
14	FOREST ELECTRIC CORP	2 PENN PLAZA, NEW YORK, NY 10121	\$0.00	\$0.00	\$0.00	\$12,818.04	\$12,818.04	O	<input checked="" type="checkbox"/>
14	FORM CENTER	231 CROTON AVE, CORTLANDT, NY 10567	\$0.00	\$0.00	\$435.50	\$0.00	\$435.50	O	<input type="checkbox"/>
0877	FORREST WRIGHT	C/O FLW COMMUNICATIONS, 1019 KEHOE DRIVE, ST CHARLES, IL 60174	\$0.00	\$0.00	\$0.00	\$182.20	\$182.20	C	<input type="checkbox"/>
111	FORRESTER BREWER, ELIZABETH	300 GARDEN LANE, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$5,833.33	\$5,833.33	O	<input checked="" type="checkbox"/>
191	FORT BEND CO. LID #2	CARL O. SANDIN, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$2,386.77	\$0.00	\$0.00	\$0.00	\$2,386.77	O	<input type="checkbox"/>
191	FORT BEND CO. LID #2	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$2,625.44	\$0.00	\$0.00	\$2,625.44	O	<input type="checkbox"/>
159	FORT BEND COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$6,507.99	\$0.00	\$0.00	\$0.00	\$6,507.99	O	<input type="checkbox"/>
174	FORT BEND ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$19,535.92	\$0.00	\$0.00	\$0.00	\$19,535.92	O	<input type="checkbox"/>
163	FORT BEND ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$132.00	\$0.00	\$0.00	\$132.00	A	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wire
Case No. 03-1

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Total	Maximum Reserve Code
			Secured	Administrative	Priority	Unsecured			
F420494	FORT BEND LONG DISTANCE COMPANY	CHRISTOPHER WITWER, 300 DECKER DRIVE, SUITE 100, IRVING, TX 75062	\$0.00	\$0.00	\$0.00	\$395.71	\$395.71	C	
1253	FORT WORTH INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA & BRUCE MEDLEY, PERDUE, BRANDON, FIELDER, COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$4,219.49	\$0.00	\$0.00	\$0.00	\$4,219.49	O	
2155	FORT WORTH ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 13430, ARLINGTON, TX 76094	\$0.00	\$559.51	\$0.00	\$0.00	\$559.51	A	
F420411	FORTIER, C.B.	FORTIER, C.B., DBA A BETTER PAYPHONE CO, 24741 VIA DEL RIO, LAKE FOREST, CA 92630	\$0.00	\$0.00	\$0.00	\$471.10	\$471.10	C	
F420654	FOX VALLEY FAX-FONE, INC	LEO R. COX, 356 DUNDEE AVENUE, ELGIN, IL 60120	\$0.00	\$0.00	\$0.00	\$279.84	\$279.84	C	
1356	FPL FIBERNET	9250 W FLAGLER, ATTN: CONTRACT MANAGER, MIAMI, FL 33174	\$0.00	\$0.00	\$28,000.00	\$0.00	\$28,000.00	O	
1559	FRANCHISE TAX BOARD	SPECIAL PROCEDURES SECTION, PO BOX 2952, SACRAMENTO, CA 95812-2952	\$1,065.48	\$0.00	\$12,204.41	\$0.00	\$13,269.89	O	
814	FRANK ELECTRIC COMPANY, INC.	340 S MILPITAS BLVD, MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$1,525.39	\$1,525.39	O	
F319839	Frank Parsons Paper Inc	2270 BEAVER ROAD, LANDOVER, MD 20785	\$0.00	\$0.00	\$0.00	\$5,200.00	\$5,200.00	C	
1409	FRANKLIN COUNTY	P.O. BOX 503, LOUISBURG, NC 27549	\$0.00	\$0.00	\$302.64	\$0.00	\$302.64	O	
80	FRANKLIN COUNTY	300 EAST MAIN STREET, ATTN LINDA EMMONS ROOM 103, UNION, MO 63084	\$0.00	\$0.00	\$5,747.26	\$0.00	\$5,747.26	O	
F421420	FRANKLIN, W. CHARLES	FRANKLIN, W. CHARLES, DBA INTEGRITY PAYPHONES, TELECOM, 519 5TH AVE NORTH, SURFSIDE BEACH, SC 29575	\$0.00	\$0.00	\$0.00	\$81.74	\$81.74	C	
866	FRANTZ WARD LLP	ATTN: M. NEAL RAINS, ESQ., 55 PUBLIC SQUARE BLDG, 19TH FL., CLEVELAND, OH 44113-1999	\$0.00	\$0.00	\$0.00	\$7,973.45	\$7,973.45	O	
1428	FREDERICK COUNTY	WINCHESTER HALL, 12 E CHURCH ST, FREDERICK, MD 21701-5448	\$0.00	\$0.00	\$1,198.94	\$0.00	\$1,198.94	O	
F421419	FREEDOM PAYPHONES	LEWIS, EDWARD, C/O EDWARD LEWIS, 1400 AMBRIDGE RD. DAYTON, OH 45459	\$0.00	\$0.00	\$0.00	\$81.77	\$81.77	C	
9999032	Freestone County, Texas		\$0.00	\$175.93	\$0.00	\$0.00	\$175.93	A	
1476	FREMONT TELCOM	DOT LEGAN, 110 EAST MAIN STREET, ST ANTHONY, ID 83445	\$0.00	\$0.00	\$0.00	\$77.89	\$77.89	O	
493	FRENCH, TERENCE P.	PENDARVES HOUSE, PENDARVES ROAD, PENZANCE, CORNWALL, TR18 2AF	\$1,709.46	\$0.00	\$0.00	\$0.00	\$1,709.46	O	
F421099	FRENCK, ROBERT	FRENCK, ROBERT, 1775 DIAMOND STREET 1-104, SAN DIEGO, CA 92109	\$0.00	\$0.00	\$0.00	\$126.65	\$126.65	C	
1776	FRESNO COUNTY TAX COLLECTOR	P.O. BOX 1192, ATTN LORI POINDEXTER, FRESNO, CA 93715-1192	\$3,534.06	\$0.00	\$0.00	\$0.00	\$3,534.06	O	

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
19755	FRONTIER A CZN COMPANY	DBA CITIZENS TELECOMMUNICATIONS CO. OF NY, RICHARD GILBERT, 137 HARRISON STREET, JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$9,337.89	\$9,337.89	C	<input checked="" type="checkbox"/>
082	FRONTIER COMM. OF ROCH. INC.	ATTN: ANN M. LOMBARIS, BANKRUPTCY ADMINISTRATOR, 180 S. CLINTON AVENUE, ROCHESTER, NY 14646	\$0.00	\$0.00	\$0.00	\$725.30	\$725.30	O	<input checked="" type="checkbox"/>
19680	FRONTIER COMMUNICATIONS INC. TREASURY OPERATIONS	20 OAK HOLLOW, SUITE 210, SOUTHFIELD, MI 48034-7406	\$0.00	\$0.00	\$0.00	\$13,996.15	\$13,996.15	O	<input type="checkbox"/>
19847	Frontier Communications, Carrier Access Services	P.O. BOX 608, CARRIER ACCESS ACCT. RECEIVABLE, MEBANE, NC 27302	\$0.00	\$0.00	\$0.00	\$4,803.74	\$4,803.74	C	<input checked="" type="checkbox"/>
20347	Frontier Systems Services Inc	3307 SOUTH 1ST STREET, ATTN JON ANDERSON, JACKSONVILLE BEACH, FL 32250	\$0.00	\$0.00	\$0.00	\$540.80	\$540.80	C	<input type="checkbox"/>
19726	FRONTIER TELEPHONE OF ROCHESTER	RICHARD H. GILBERT, 137 HARRISON STREET, JOHNSON, NY 12095	\$0.00	\$0.00	\$0.00	\$11,472.22	\$11,472.22	C	<input checked="" type="checkbox"/>
010	FRONTIER/CITIZENS/ELECTRIC LIGHTWAVE COS	180 SOUTH CLINTON AVENUE, ROCHESTER, NY 14646-0007	\$0.00	\$0.00	\$0.00	\$150,458.06	\$150,458.06	O	<input checked="" type="checkbox"/>
643	FRONTLINE DATA, INC.	5 GREAT VALLEY PKWY, SUITE 300, MALVERN, PA 19355	\$0.00	\$0.00	\$0.00	\$5,675.76	\$5,675.76	O	<input checked="" type="checkbox"/>
21198	FRY, MYRON	O'BRIAN, LARRY, DBA GOLDEN WEST PAYPHONES, 1838 AVENIDA MAJORCA, LAGUNA HILLS, CA 92653	\$0.00	\$0.00	\$0.00	\$107.04	\$107.04	C	<input type="checkbox"/>
417	FS NETWORKS, INC.	401 ELLIOTT AVE W, SEATTLE, WA 98119	\$0.00	\$0.00	\$0.00	\$96,402.40	\$96,402.40	O	<input checked="" type="checkbox"/>
190	FUJITSU COMPUTER SYSTEMS CORPORATION	C/O ALLEN MATKINS LECK GAMBLE & MALLORY, 333 BUSH STREET, 17TH FLOOR, ATTN: IVAN GOLD, SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$202,072.92	\$202,072.92	O	<input type="checkbox"/>
079	FUJITSU IT HOLDINGS, INC.	C/O FUJITSU AMERICA, 1250 EAST ARQUEST AVENUE, M/S 110, ATTN: JULIE D. MCNEAL, PORTFOLIO MANAGER, SUNNY VALE, CA 94085	\$0.00	\$0.00	\$0.00	\$1,588,628.00	\$1,588,628.00	O	<input type="checkbox"/>
147	FULTON COUNTY TAX COMMISSIONER	141 PRYOR STREET SOUTH WEST, ATTN KEISHA SMITH SUITE 1085, ATLANTA, GA 30303	\$264,114.00	\$0.00	\$0.00	\$0.00	\$264,114.00	I	<input type="checkbox"/>
21408	GALLAGHER, LARRY	GALLAGHER, LARRY, DBA TOUCHTONE COMMUNICATIONS, 2463 BELLWOOD DR, PITTSBURGH, PA 15237	\$0.00	\$0.00	\$0.00	\$82.64	\$82.64	C	<input type="checkbox"/>
20017	Gallatin River Communications	55 NEW MONTGOMERY STREET, SUITE 607, SAN FRANCISCO, CA 94105	\$0.00	\$0.00	\$0.00	\$507.14	\$507.14	O	<input type="checkbox"/>
20169	GARBER CONSTRUCTION	335 BEAR HILL ROAD, WALTHAM, MA 2451	\$0.00	\$0.00	\$0.00	\$859.05	\$859.05	C	<input type="checkbox"/>
576	GARDEN CITY GROUP, INC, THE	105 MAXESS RD, ATTN: ARUN RAO, MELVILLE, NY 11747	\$0.00	\$0.00	\$0.00	\$17,143.62	\$17,143.62	O	<input type="checkbox"/>
591	GARDNER CARTON & DOUGLAS LLP	ATTN: TIMOTHY R. CASEY, 191 N. WACKER DRIVE, SUITE 3700, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$748.04	\$748.04	O	<input checked="" type="checkbox"/>
19668	GARTNER GROUP	251 RIVER OAKS PARKWAY, SAN JOSE, CA 95134-1913	\$0.00	\$0.00	\$0.00	\$17,500.00	\$17,500.00	C	<input type="checkbox"/>

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Case No. 03-13711 (J)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&O R G
			Secured	Administrative	Priority	Unsecured	Total		
F421091	GARY FINK	168 ARLENE AVENUE, PALATINE, IL 60067	\$0.00	\$0.00	\$0.00	\$127.83	\$127.83	C	<input checked="" type="checkbox"/>
651	GASTON COUNTY TAX COLLECTOR	PO BOX 1578, 212 W MAIN ST, GASTONIA, NC 28053	\$0.00	\$0.00	\$819.62	\$0.00	\$819.62	O	<input type="checkbox"/>
9999855	Gateway Jcfferson	C/O RREEF, 1301 W. 22ND STREET - SUITE 209, ATTN: MARK SABATINO, OAK BROOK, IL 60523	\$0.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00	F	<input type="checkbox"/>
1146	GATEWAY JEFFERSON, INC.	C/O RREEF, 1301 W. 22ND STREET - SUITE 209, ATTN: MARK SABATINO, OAK BROOK, IL 60523	\$627,971.00	\$0.00	\$0.00	\$0.00	\$627,971.00	K	<input type="checkbox"/>
F420998	GAUDIANO, VITO	GAUDIANO, VITO JR., DBA VVC - VICTOR'S VENDING CO., PO BOX 10305, HOUSTON, TX 77206	\$0.00	\$0.00	\$0.00	\$149.88	\$149.88	C	<input type="checkbox"/>
79	GCB COMMUNICATIONS	TAMBI CASWELL, DBA PACIFIC COMMUNICATIONS, 7170 WEST OAKLAND STREET, CHANDLER, AZ 85226	\$0.00	\$0.00	\$0.00	\$15,112.08	\$15,112.08	P	<input type="checkbox"/>
F421011	GCI COMMUNICATION CORP	ORTEGA, MARLENA, 2550 DENALI STREET, SUITE 1000, ANCHORAGE, AK 99503	\$0.00	\$0.00	\$0.00	\$147.36	\$147.36	C	<input type="checkbox"/>
1337	GE COMMERCIAL DISTRIBUTION FINANCE CORP.	FKA DEUTSCHE FINANCIAL SERVICES CORP., 625 MARYVILLE CENTRE DRIVE, 3RD FLOOR, SAINT LOUIS, MO 63141-5832	\$0.00	\$0.00	\$0.00	\$19,853.21	\$19,853.21	O	<input checked="" type="checkbox"/>
2122	GEARY-MARKET INVESTMENT COMPANY LTD.	BENNETT G, YOUNG, ESQ., LEBOEUF, LAMB, GREENE & MACRAE, LLP, 1 EMBARCADERO CENTER, SUITE 400, SAN FRANCISCO, CA 94111	\$0.00	\$0.00	\$0.00	\$1,037,486.72	\$1,037,486.72	O	<input type="checkbox"/>
F420182	GELLER, ERIC	WHITEHURST, MELISSA, DBA CEB PUBLIC PAYPHONES, 6161 EL CAJON BLVD, STE B419, SAN DIEGO, CA 92115	\$0.00	\$0.00	\$0.00	\$839.19	\$839.19	C	<input type="checkbox"/>
F320208	GENERAL AMERICAN CORPORATION	CHRIS BEHNING, 700 FIFTH AVENUE, PITTSBURG, PA 15219	\$0.00	\$0.00	\$0.00	\$786.63	\$786.63	C	<input type="checkbox"/>
784	GENERAL ELECTRIC CAPITAL CORPORATION	44 OLD RIDGEBURY RD, DANBURY, CT 06810	\$0.00	\$0.00	\$0.00	\$70,000.00	\$70,000.00	O	<input type="checkbox"/>
F420020	GENERAL PAYPHONE SYSTEMS	KENNETH CHONG LEE, 2514 LOS AMIGOS STREET, LA CRESCENTA, CA 91214	\$0.00	\$0.00	\$0.00	\$1,794.10	\$1,794.10	C	<input type="checkbox"/>
F420469	GENERAL PAYPHONE SYSTEMS, INC.	LEE, JAMES, 2514 LOS AMIGOS ST., LA CRESCENTA, CA 91214	\$0.00	\$0.00	\$0.00	\$415.69	\$415.69	C	<input type="checkbox"/>
1397	GENESYS CONFERENCING	STEPHENSON HOUSE, 2 CHERRY ORCHARD ROAD, CROYDON,	\$0.00	\$0.00	\$0.00	\$9,548.40	\$9,548.40	O	<input type="checkbox"/>
891	GEO M. ROBINSON SERVICE CORP	852 85TH AVE, OAKLAND, CA 94621	\$0.00	\$0.00	\$0.00	\$17,367.78	\$17,367.78	O	<input type="checkbox"/>
1514	GEORGE COUNTY	5130 MAIN STREET, ATTN WILBURN L BOLEN SUITE B, LUCEDALE, MS 39452	\$0.00	\$0.00	\$3,050.62	\$0.00	\$3,050.62	P	<input type="checkbox"/>
9999034	George County, Mississippi		\$0.00	\$153.61	\$0.00	\$0.00	\$153.61	A	<input type="checkbox"/>
F421347	GEORGE S. WILSON JR	GEORGE S. WILSON JR., 16902 BEAUMONT HWY, HOUSTON, TX 77049	\$0.00	\$0.00	\$0.00	\$89.02	\$89.02	C	<input type="checkbox"/>
9999023	Georgia		\$0.00	\$726.59	\$0.00	\$0.00	\$726.59	A	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
25	GEORGIA DEPT OF REVENUE	PO BOX 161108, ATLANTA, GA 30321	\$0.00	\$0.00	\$27,054.83	\$5,600.86	\$32,655.69	O	<input type="checkbox"/>
4	GETRONICS	836 NORTH STREET, M/S 027-215, TEWKSBURY, MA 01876	\$0.00	\$0.00	\$0.00	\$228.00	\$228.00	O	<input checked="" type="checkbox"/>
1542	GIANSANTE, ANTHONY T	GIANSANTE, ANTHONY T., SMART PAYPHONES OF FLORIDA, PO BOX 1101, NEW PORT RICHEY, FL 34656	\$0.00	\$0.00	\$0.00	\$357.02	\$357.02	C	<input type="checkbox"/>
1301	GIL ENTERPRISES	BUNA GIL, 2160 ROLLING HILLS DR, MORGAN HILL, CA 95037	\$0.00	\$0.00	\$0.00	\$605.22	\$605.22	C	<input type="checkbox"/>
73	GILCHRIST COUNTY	P.O. BOX 194, ATTN W W WELCH, TRENTON, FL 32693	\$0.00	\$0.00	\$0.00	\$95.01	\$95.01	O	<input type="checkbox"/>
03	GLADES COUNTY TAX COLLECTOR	JO ANN GREER, PO BOX 1589, MOORE HAVEN, FL 33471	\$0.00	\$0.00	\$131.32	\$0.00	\$131.32	O	<input type="checkbox"/>
1943	GLASS, ROBERT J.	ROBERT GLASS, 4602 TRAILWOOD DR, GREENSBORO, NC 27407	\$0.00	\$0.00	\$0.00	\$163.38	\$163.38	C	<input type="checkbox"/>
6	GLENN COUNTY	P.O. BOX 151, ATTN DON SANTORO, WILLOWS, CA 95988	\$1,637.84	\$0.00	\$0.00	\$0.00	\$1,637.84	O	<input type="checkbox"/>
17	GLOBAL CENTER PTY LTD	LEVEL 2, 190 CITY RD, SOUTH MELBOURNE VIC 3205,	\$0.00	\$0.00	\$0.00	\$150,932.38	\$150,932.38	O	<input checked="" type="checkbox"/>
86	GLOBAL COMMUNICATION NETWORKS INC	4699 NORTH FEDERAL HIGHWAY, SUITE 205A, POMPANO BEACH, FL 33064	\$0.00	\$0.00	\$0.00	\$32,069.76	\$32,069.76	O	<input checked="" type="checkbox"/>
97	GLOBAL CONNECTION INC OF AMERICA	3957 PLEASANTDALE RD, ATLANTA, GA 30340	\$0.00	\$0.00	\$0.00	\$45,462.85	\$45,462.85	O	<input type="checkbox"/>
2594	Global Crossing	360 N. CRESCENT DRIVE, BEVERLY HILLS, CA 90210	\$0.00	\$0.00	\$0.00	\$38,452.00	\$38,452.00	C	<input type="checkbox"/>
27	GLOBAL CROSSING ESTATE REPRESENTATIVE	C/O BROWN RUDNICK BERLACK ISRAELS LLP, 1 FINANCIAL CENTER, ATTN: STEVEN D. POHL, ESQ., BOSTON, MA 02111	\$0.00	\$0.00	\$0.00	\$700,125.00	\$700,125.00	O	<input type="checkbox"/>
166	GLOBAL CROSSING LTD.	BANKRUPTCY DEPT, ATTN: S. HART, 200 GALLERIA OFFICE CTR, SUITE 402, SOUTHFIELD, MI 48034	\$0.00	\$0.00	\$0.00	\$12,363.39	\$12,363.39	O	<input checked="" type="checkbox"/>
2885	Global Focus	10003 BIG ROCK ROAD, SILVER SPRING, MD 20901	\$0.00	\$0.00	\$0.00	\$3,834.64	\$3,834.64	C	<input type="checkbox"/>
38	GLOBAL NAPS, INC	10 MARRY MOUNT RD, QUINCY, MA 02169	\$0.00	\$0.00	\$0.00	\$8,000.00	\$8,000.00	O	<input type="checkbox"/>
2810	GLOBAL NETWORK COMMUNICATIONS INC.	RONALD MASSIE OR JASON LAPORTE, 1559 BASSETT AVENUE, BRONX, NY 10461	\$0.00	\$0.00	\$0.00	\$6,544.97	\$6,544.97	C	<input type="checkbox"/>
2004	GLOBAL PAYTEL, INC	LEAVELL, BILL, 31021 172ND AVE S.E., AUBURN, WA 98092	\$0.00	\$0.00	\$0.00	\$1,917.68	\$1,917.68	C	<input checked="" type="checkbox"/>
1274	GLOBAL TELECOMMUNICATIONS NETWORK	PRUETT, DAVID, PO BOX 8238, FRESNO, CA 93747	\$0.00	\$0.00	\$0.00	\$97.36	\$97.36	C	<input type="checkbox"/>
19	GLOTEL, INC.	10 POST OFFICE SQUARE, #700 N, BOSTON, MA 02109	\$0.00	\$0.00	\$68,534.00	\$0.00	\$68,534.00	O	<input type="checkbox"/>
15	GLT LIQUIDATING TRUST	C/O LEBOEUF LAMB GREENE & MACRAE, LLP, 125 W 55TH ST, ATTN: HERBERT K. RYDER, ESQ., NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$3,242,642.55	\$3,242,642.55	O	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&O/R/G
			Secured	Administrative	Priority	Unsecured	Total		
F420262	GMDH, INC	DON HAWTHORNE, DBA PACIFIC PAY PHONE, 638 CAMINO DE LOS MARES C-240-631, SAN CLEMENTE, CA 92673	\$0.00	\$0.00	\$0.00	\$668.07	\$668.07	C	<input type="checkbox"/>
563	GOFORTH, DENISE M.	3226 N SEMINARY AVE, CHICAGO, IL 60657	\$0.00	\$0.00	\$0.00	\$619,158.00	\$619,158.00	K	<input type="checkbox"/>
393	GOLDEN GATE INTERNET SERVICES	1200 OSBORNE RD, SUITE 100, ATTN: BRIAN ANDERSON, MINNEAPOLIS, MN 55432	\$0.00	\$0.00	\$0.00	\$3,800.00	\$3,800.00	O	<input type="checkbox"/>
F420662	GOLDEN WEST TELECOMMUNICATIONS	GWEN DAVIS, COOPERATIVE INC 410 CROWN STREET, PO BOX 411, WALL, SD 57790	\$0.00	\$0.00	\$0.00	\$277.82	\$277.82	C	<input type="checkbox"/>
1717	GONZALES COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 711 NAVARRO, STE 300, SAN ANTONIO, TX 78205	\$4,536.66	\$0.00	\$0.00	\$0.00	\$4,536.66	O	<input type="checkbox"/>
733	GONZALES COUNTY	DAVID G. AELVOET, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205	\$0.00	\$75.68	\$0.00	\$0.00	\$75.68	A	<input type="checkbox"/>
F421360	GONZALES, HENRY	GONZALES, HENRY, DBA CALIFORNIA PAYPHONE SYSTEMS, PO BOX 10267, SALINAS, CA 93912	\$0.00	\$0.00	\$0.00	\$87.68	\$87.68	C	<input type="checkbox"/>
F420678	GOOD ALARM & SECURITY, INC.	GOOD, SCOTT, 314 W. WALTON BLVD, PONTIAC, MI 48340	\$0.00	\$0.00	\$0.00	\$270.73	\$270.73	C	<input type="checkbox"/>
262	GOODING COUNTY	P.O. BOX 326, ATTN RAE CHRISTOPHERSON, GOODING, ID 83330	\$3,883.65	\$0.00	\$0.00	\$0.00	\$3,883.65	O	<input type="checkbox"/>
F320000	Gotham Web Services, Inc.	200 WEST 16TH STREET, NEW YORK, NY 10011	\$0.00	\$0.00	\$0.00	\$1,980.00	\$1,980.00	C	<input type="checkbox"/>
F320103	Gowanda Central School	23 WEST MAIN STREET #6, JACQUELYN K WING, GOWANDA, NY 14070	\$0.00	\$0.00	\$0.00	\$1,164.89	\$1,164.89	C	<input type="checkbox"/>
433	GRAEBEL ERICKSON MOVERS INC.	C/O GRAEBEL COMPANIES, ATTN: LINDA DOUGLAS, 16346 E AIRPORT CIRCLE, AURORA, CO 80011	\$0.00	\$0.00	\$0.00	\$5,843.10	\$5,843.10	O	<input type="checkbox"/>
F420664	GRAND STRAND COMMUNICATIONS, INC.	FRYAR, ANN, 6509 SOMERSET DRIVE, MYRTLE BEACH, SC 29572	\$0.00	\$0.00	\$0.00	\$275.96	\$275.96	C	<input type="checkbox"/>
1330	GRANDVIEW INDEPENDENT SCHOOL DIST, ET AL	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$2,263.57	\$0.00	\$0.00	\$0.00	\$2,263.57	O	<input type="checkbox"/>
2113	GRANDVIEW ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$233.83	\$0.00	\$0.00	\$233.83	O	<input type="checkbox"/>
F420152	GRANT, VIRGIL E	GRANT, VIRGIL OR MINTERS, MONIC, 12313 S. WILMINGTON, COMPTON, CA 90222	\$0.00	\$0.00	\$0.00	\$935.15	\$935.15	C	<input checked="" type="checkbox"/>
265	GREAT LAKES PAYPHONES, INC.	DOUGLAS LUCE, 2524 FOREST AVE, LANSING, MI 48910	\$0.00	\$0.00	\$0.00	\$86.07	\$86.07	O	<input type="checkbox"/>
F420291	GREAT PLAINS COMMUNICATIONS INC	RODNEY THIEMANN, 1635 FRONT STREET, PO BOX 500, BLAIR, NE 68008	\$0.00	\$0.00	\$0.00	\$622.20	\$622.20	C	<input type="checkbox"/>
F420801	GREAT PLAINS ORANGE PHONE INC	JEFF STANGELAND, 154 9TH AVE NORTH, P.O. BOX 399, CARRINGTON, ND 58421	\$0.00	\$0.00	\$0.00	\$209.92	\$209.92	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
4	GREATER BAY AREA NORTH AMERICAN	4174 TECHNOLOGY DR SUITE #B, FREMONT, CA 94538	\$0.00	\$0.00	\$0.00	\$14,084.70	\$14,084.70	O	<input checked="" type="checkbox"/>
514	Greens Energy Services Inc	P.O. BOX 570008, ORLANDO, FL 32857	\$0.00	\$0.00	\$0.00	\$382.17	\$382.17	C	<input type="checkbox"/>
12	GREENVILLE COUNTY TAX COLLECTOR	ATTN: THERESA RICH, 301 UNIVERSITY RIDGE, STE 700, GREENVILLE, SC 29601	\$0.00	\$0.00	\$3,826.02	\$0.00	\$3,826.02	O	<input type="checkbox"/>
684	GREG MATTINGLY	MATTINGLY, GREG, DBA VINE HILL TELECOM, PO BOX 767, SOQUEL, CA 95073	\$0.00	\$0.00	\$0.00	\$266.13	\$266.13	C	<input type="checkbox"/>
4	GREYSTONE POWER CORP.	P.O. BOX 897, DOUGLASVILLE, GA 30134	\$0.00	\$0.00	\$0.00	\$8,495.06	\$8,495.06	O	<input type="checkbox"/>
0	GRIC COMMUNICATIONS	1421 MCCARTHY BOULEVARD, MILPITAS, CA 95035	\$0.00	\$0.00	\$0.00	\$95,007.00	\$95,007.00	O	<input type="checkbox"/>
038	Grimes County, Texas		\$0.00	\$166.18	\$0.00	\$0.00	\$166.18	A	<input type="checkbox"/>
700	GRINNELL MECHANICAL	13 GRANT AVE., BURLINGTON, MA 1803	\$0.00	\$0.00	\$0.00	\$13,526.00	\$13,526.00	C	<input type="checkbox"/>
35	GROCHOCINSKI, DAVID E., TRUSTEE	GROCHOCINSKI, GROCHOCINSKI, & LLOYD, LTD, 800 RAVINA PLACE, ORLAND PARK, IL 60462	\$0.00	\$0.00	\$0.00	\$85,000.00	\$85,000.00	O	<input checked="" type="checkbox"/>
3	GROOM LAW GROUP CHARTERED	1701 PENNSYLVANIA AVENUE NW, SUITE 1200, WASHINGTON, 20006	\$0.00	\$0.00	\$0.00	\$893.46	\$893.46	O	<input checked="" type="checkbox"/>
5	GROOM LAW GROUP CHARTERED	1701 PENNSYLVANIA AVENUE NW, SUITE 1200, WASHINGTON, 20006	\$0.00	\$0.00	\$0.00	\$14,869.83	\$14,869.83	O	<input checked="" type="checkbox"/>
577	Group 1 Software Inc	4200 PARLIAMENT PLACE, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$46,981.13	\$46,981.13	C	<input type="checkbox"/>
39	GRUBER INTERNET SERVICES, LLC	DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301	\$0.00	\$0.00	\$0.00	\$667,958.60	\$667,958.60	O	<input type="checkbox"/>
11	GRUBER INTERNET SERVICES, LLC	DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301	\$0.00	\$0.00	\$0.00	\$1,500,000.00	\$1,500,000.00	O	<input checked="" type="checkbox"/>
82	GRUBER INTERNET SERVICES, LLC	DBA EXTREME INTERNET, C/O JAMES N. SKEENS, ESQ., 5021 N. 66TH AVENUE, GLENDALE, AZ 85301	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$2,000,000.00	O	<input checked="" type="checkbox"/>
7	GSI EQUIPMENT, INC.	1075 FIRST AVE, KING OF PRUSSIA, PA 19406	\$0.00	\$0.00	\$0.00	\$1,118,390.00	\$1,118,390.00	O	<input checked="" type="checkbox"/>
821	GT COM 1	LINDA M WOOD, P. O. BOX 220, PORT ST. JOE, FL 32457	\$0.00	\$0.00	\$0.00	\$200.84	\$200.84	C	<input type="checkbox"/>
1712	GTE ALASKA INCORPORATED	STEVEN R. KROGUE, PO BOX 1025, ARLINGTON, WA 98223	\$0.00	\$0.00	\$0.00	\$250.91	\$250.91	C	<input type="checkbox"/>
039	Guadalupe County, Texas		\$0.00	\$195.38	\$0.00	\$0.00	\$195.38	A	<input type="checkbox"/>
322	GUADALUPE VALLEY COMMUNICATIONS	DENNIS TRAMMELL, SYSTEMS, L.P., 36101 FM 3159, NEW BRAUNFELS, TX 78132	\$0.00	\$0.00	\$0.00	\$91.30	\$91.30	C	<input type="checkbox"/>
58	GUBNER, GREGORY D.	EZRA BRUTZKUS GUBNER LLP, 16330 VENTURA BLVD., STE. 310, ENCINO, CA 91436	\$0.00	\$0.00	\$4,650.00	\$30,990.00	\$35,640.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless

Case No. 03-13711

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C O F C
			Secured	Administrative	Priority	Unsecured	Total		
647	GUIDANCE SOFTWARE, INC.	215 N MARENGO AVE, 2ND FL, PASADENA, CA 91101	\$0.00	\$0.00	\$0.00	\$2,400.00	\$2,400.00	O	<input type="checkbox"/>
188	GUILFORD COUNTY TAXES	PO BOX 3328, GREENSBORO, NC 27402	\$1,238.41	\$0.00	\$0.00	\$0.00	\$1,238.41	O	<input type="checkbox"/>
1983	GWINNETT COUNTY TAX COMMISSIONER	P.O. BOX 372, LAWRENCEVILLE, GA 30046	\$0.00	\$0.00	\$4,528.20	\$0.00	\$4,528.20		
F421335	H & S PROPERTIES	8843 DOGWOOD, GERMANTOWN, TN	\$0.00	\$0.00	\$0.00	\$90.33	\$90.33	C	<input type="checkbox"/>
F421479	H&S COMMUNICATIONS	KELLY HALL, 4825 MCCULLOUGH, SAN ANTONIO, TX 78212	\$0.00	\$0.00	\$0.00	\$75.16	\$75.16	C	<input type="checkbox"/>
F420497	H.Q. ENTERTAINMENT SERVICES, INC.	HERSCU, ROBERT, DBA NATIONAL WEST COAST VENDING, 4641 LEAHY ST, CULVER CITY, CA 90232	\$0.00	\$0.00	\$0.00	\$393.88	\$393.88	C	<input type="checkbox"/>
F421073	HADI, MOHAMMAD	IMELDA, 72 WILDLIFE DRIVE, SIMI VALLEY, CA 93065	\$0.00	\$0.00	\$0.00	\$131.18	\$131.18	C	<input type="checkbox"/>
855	HAIMOVICI, KEVIN W.	HQ'S 7TH ARCOM, CMR 432 BOX 229, APO, AE 09081	\$0.00	\$0.00	\$2,275.00	\$0.00	\$2,275.00	O	<input type="checkbox"/>
1709	HALL COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$1,572.09	\$0.00	\$0.00	\$0.00	\$1,572.09	O	<input type="checkbox"/>
F420092	HALSTEAD, CINDY	CINDY HALSTEAD, DBA PUBLIC PHONE, 12188 CENTRAL AVENUE, PMB#323, CHINO, CA 91710	\$0.00	\$0.00	\$0.00	\$1,210.53	\$1,210.53	C	<input type="checkbox"/>
F420974	HAMILTON LONG DISTANCE	JERRY PETERMANN, DBA HAMILTON TELECOMMUNICATIONS, 1001 12TH STREET, AURORA, NE 68841	\$0.00	\$0.00	\$0.00	\$155.18	\$155.18	C	<input type="checkbox"/>
1017	HANCOCK COUNTY	P.O. BOX 2428, BAY SAINT LOUIS, MS 39521-2428	\$5,187.06	\$0.00	\$0.00	\$0.00	\$5,187.06	O	<input type="checkbox"/>
9999040	Hancock County, Mississippi		\$0.00	\$87.11	\$0.00	\$0.00	\$87.11	A	<input type="checkbox"/>
F320512	Hanson Publications	64 CLIFTON AVENUE, ANSONIA, CT 06401	\$0.00	\$0.00	\$0.00	\$383.65	\$383.65	C	<input type="checkbox"/>
F421039	HANSON, EDWARD	HANSON, ED, PO BOX 715, GULF BREEZE, FL 32562	\$0.00	\$0.00	\$0.00	\$138.97	\$138.97	C	<input type="checkbox"/>
1611	HARDIN COUNTY	601 MAIN STREET, ATTN LINDA MCCASLAND, SAVANNAH, TN 38372	\$0.00	\$0.00	\$388.00	\$0.00	\$388.00	O	<input type="checkbox"/>
1579	HARFORD COUNTY	DEPT OF LAW, 220 S MAIN ST, 3RD FL, BEL AIR, MD 21014	\$0.00	\$0.00	\$3,722.43	\$0.00	\$3,722.43	O	<input type="checkbox"/>
2012	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$257.89	\$0.00	\$0.00	\$257.89	A	<input type="checkbox"/>
2058	HARRIS COUNTY/CITY OF HOUSTON	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$66,283.11	\$0.00	\$0.00	\$0.00	\$66,283.11	O	<input type="checkbox"/>
F420835	HARRISONVILLE TELEPHONE COMPANY	JOHN MEYER, 213 S MAIN ST, PO BOX 149, WATERLOO, IL 62298	\$0.00	\$0.00	\$0.00	\$198.00	\$198.00	C	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

in	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
27	HARRY LEE, SHERIFF & TAX COLLECTOR FOR	THE PARISH OF JEFFERSON, STATE OF LA, ATTN: ANDREW J. LEBLANC JR., DIRECTOR, BUREAU OF REVENUE & TAX, 200 DERBIGNY ST, GRETNA, LA 70053	\$0.00	\$0.00	\$430.87	\$0.00	\$430.87	O	<input type="checkbox"/>
1125	Hart Electric	908 WASHINGTON STREET, SAN CARLOS, CA 94070	\$0.00	\$0.00	\$0.00	\$1,082.76	\$1,082.76	C	<input type="checkbox"/>
1084	Hart Tel Co	2005 KALIA ROAD, HONOLULU, HI 96815	\$0.00	\$0.00	\$0.00	\$185.84	\$185.84	O	<input type="checkbox"/>
08	HARTLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FILDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$3,072.30	\$0.00	\$0.00	\$0.00	\$3,072.30	O	<input type="checkbox"/>
48	HARTLEY COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON COLLINS FIELDER & MOTT, PO BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$198.86	\$0.00	\$0.00	\$198.86	A	<input type="checkbox"/>
1107	HARVEY W. HOTTEL	18900 WOOFIELD RD., GAITHERSBURG, MD 20878	\$0.00	\$0.00	\$0.00	\$1,144.09	\$1,144.09	S	<input type="checkbox"/>
148	HARVEY'S CASINO	DORIS FREDRICK, PO BOX 128, STATELINE, NV 89449	\$0.00	\$0.00	\$0.00	\$115.57	\$115.57	C	<input type="checkbox"/>
1578	Hawaii Public Utilities Commission	465 SOUTH KING STREET, ROOM 103, HONOLULU, HI 96813	\$0.00	\$0.00	\$0.00	\$328.57	\$328.57	C	<input type="checkbox"/>
71	HAYS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$1,128.40	\$0.00	\$0.00	\$0.00	\$1,128.40	O	<input type="checkbox"/>
72	HAYS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$1,207.88	\$0.00	\$0.00	\$1,207.88	O	<input type="checkbox"/>
1042	Hays County , Texas		\$0.00	\$127.60	\$0.00	\$0.00	\$127.60	A	<input type="checkbox"/>
1695	HECTOR COMMUNICATIONS CORP.	MARY KAY KIECKER, PO BOX 428, HECTOR, MN 55342	\$0.00	\$0.00	\$0.00	\$260.81	\$260.81	C	<input checked="" type="checkbox"/>
35	HENDERSON, WENDY	20567 NOLAND WOODS COURT, STERLING, VA 20165	\$0.00	\$0.00	\$0.00	\$1,758.00	\$1,758.00	O	<input type="checkbox"/>
1043	Hendry County , Florida		\$0.00	\$166.10	\$0.00	\$0.00	\$166.10	A	<input type="checkbox"/>
10	HENRY COUNTY	P.O. BOX 546, ATTN CALVIN G. SPIESS, NAPOLEON, OH 43545-0546	\$0.00	\$0.00	\$9,473.76	\$0.00	\$9,473.76	O	<input type="checkbox"/>
13	HERAKLES, LLC	1100 NORTH MARKET BLVD., SACRAMENTO, CA 95834	\$0.00	\$0.00	\$0.00	\$450.00	\$450.00	O	<input checked="" type="checkbox"/>
1141	Her-Bets Restaurant	3900 NW 79TH AVENUE, MIAMI, FL 33166	\$0.00	\$0.00	\$0.00	\$116.80	\$116.80	C	<input type="checkbox"/>
9	HERNANDO COUNTY TAX COLLECTOR	20 NORTH MAIN STREET RM 112, ATTN JANITA B SIDES, BROOKSVILLE, FL 34601-2892	\$0.00	\$0.00	\$0.00	\$1,975.18	\$1,975.18	O	<input type="checkbox"/>
19	HEWLETT-PACKARD COMPANY FINANCE	3000 HANOVER ST, MS 1050, ATTN: ANNE M. KENNELLY, ESQ., PALO ALTO, CA 94304	\$0.00	\$0.00	\$0.00	\$212,073.00	\$212,073.00	K	<input checked="" type="checkbox"/>
1367	Hickey Electrical Contractors Inc	15048 SOUTH CICERO AVENUE, OAK FOREST, IL 60452	\$0.00	\$0.00	\$0.00	\$515.83	\$515.83	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JL)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&U Op Re Gr
			Secured	Administrative	Priority	Unsecured	Total		
F420228	HICKS LAUNDRY EQUIP. CORP.	HICKS, DAVID, DBA FMR COIN TEL INTERNATIONAL, INC., 4475 28TH ST. NO., ST. PETERSBURG, FL 33714	\$0.00	\$0.00	\$0.00	\$728.43	\$728.43	C	<input checked="" type="checkbox"/>
F421120	HIGH COUNTRY PAY PHONES	NESSLER, DENNIS, 20844 SKY MEADOW LANE, GOLDEN, CO 80401	\$0.00	\$0.00	\$0.00	\$120.54	\$120.54	C	<input type="checkbox"/>
F319790	HIGH POINT SOULTIONS, INC	30 WILSON DRIVE, SPARTA, NJ 7871	\$0.00	\$0.00	\$0.00	\$7,387.00	\$7,387.00	C	<input type="checkbox"/>
F420849	HIGHLAND MIDWEST COMMUNICATIONS	DALE GESNER, 631 NORTH LONGWOOD AVE, SUITE 101B, ROCKFORD, IL 61107	\$0.00	\$0.00	\$0.00	\$191.68	\$191.68	C	<input type="checkbox"/>
352	HIGHLAND ROOFING CO.	837 MERIDIAN ST, DUARTE, CA 91010	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	O	<input type="checkbox"/>
9999012	Hill County, Texas		\$0.00	\$152.08	\$0.00	\$0.00	\$152.08	A	<input type="checkbox"/>
F421318	HILLMAN COMMUNICATIONS, INC.	HILLMAN, JAMES H., C/O JIM HILLMAN, 1766 INDUSTRIAL WAY, NAPA, CA 94558	\$0.00	\$0.00	\$0.00	\$92.17	\$92.17	C	<input checked="" type="checkbox"/>
119	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$1,564.60	\$0.00	\$0.00	\$0.00	\$1,564.60	O	<input type="checkbox"/>
1754	HILLSBOROUGH COUNTY	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$559.16	\$0.00	\$0.00	\$0.00	\$559.16	O	<input type="checkbox"/>
9999010	Hillsborough County, Florida		\$0.00	\$1,230.38	\$0.00	\$0.00	\$1,230.38	A	<input type="checkbox"/>
1752	HILLSBOROUGH COUNTY TAX COLLECTOR	601 EAST KENNEDY BOULEVARD, ATTN DOUG BELDEN 14TH FLOOR, TAMPA, FL 33602-4931	\$7,123.47	\$0.00	\$0.00	\$0.00	\$7,123.47	O	<input type="checkbox"/>
F319784	HIRSHORN ZUCKERMAN	725 ROCKVILLE, STUDIO 3, ROCKVILLE, MD 20852	\$0.00	\$0.00	\$0.00	\$7,837.50	\$7,837.50	C	<input type="checkbox"/>
F421254	HI-TECH COMMUNICATIONS	KENNETH W. HEISER, 249-14 MAYDA ROAD, ROSEDALE, NY 11422	\$0.00	\$0.00	\$0.00	\$99.77	\$99.77	C	<input type="checkbox"/>
F319823	HKT Pacific Century Cyberworks	GPO BOX 11253, HONG KONG, 11111	\$0.00	\$0.00	\$0.00	\$5,769.38	\$5,769.38	C	<input type="checkbox"/>
313	HLC LANDSCAPE COMPANY	2704 ROGERS LN, HERNDON, VA 20171	\$0.00	\$0.00	\$21,724.00	\$0.00	\$21,724.00	O	<input type="checkbox"/>
297	HOFFMAN, ROBERT M.	4712 LEE HUTSON LN, GARLAND, TX 75048	\$0.00	\$0.00	\$1,240.52	\$0.00	\$1,240.52	O	<input type="checkbox"/>
1586	HOGAN & HARTSON LLP	555 13TH STREET NW, ATTN: EDWARD C. DOLAN, WASHINGTON, DC 20004-1109	\$0.00	\$0.00	\$0.00	\$38,822.77	\$38,822.77	O	<input type="checkbox"/>
997	HOLLIS TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$121.57	\$121.57	O	<input type="checkbox"/>
464	HOLOSIS INC.	KUNAL MALIK, 363 RENGSTORFF AVE. SUITE 5, MOUNTAIN VIEW, CA 94043	\$0.00	\$0.00	\$0.00	\$11,660.00	\$11,660.00	O	<input type="checkbox"/>
F319973	Home Depot	BLDG. 700, 485 LAKE MIRROR ROAD, ATLANTA, GA 30343	\$0.00	\$0.00	\$0.00	\$2,229.28	\$2,229.28	S	<input type="checkbox"/>
F421416	HOME TELEPHONE COMPANY INC	DENNY THOMPSON, 579 STONEY LANDING RD, MONCKS CORNER, SC 29461	\$0.00	\$0.00	\$0.00	\$82.03	\$82.03	*C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1	HON. LARRY C. O'STEEN	100 E OCEAN BLVD, STUART, FL 34994	\$1,883.35	\$0.00	\$0.00	\$0.00	\$1,883.35	O	<input type="checkbox"/>
834	HONG KONG CABLE TELEVISION	12TH FLOOR CABLE TV TOWER, 9 HOI SHING ROAD, HONG KONG, 111111	\$0.00	\$0.00	\$0.00	\$5,285.72	\$5,285.72	C	<input checked="" type="checkbox"/>
755	HONG, RANDY	PO BOX 2524, FULLERTON, CA 928370524	\$0.00	\$0.00	\$0.00	\$232.31	\$232.31	C	<input type="checkbox"/>
8	HORIZON NATIONAL CALL CENTER	10110 SENATE, SUITE B, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$180,496.92	\$180,496.92	O	<input checked="" type="checkbox"/>
2	HORNER, CLIFFORD R.	BERDING & WEIL, LLP, 3240 STONE VALLEY RD W, ALAMO, CA 94504	\$78,262.80	\$0.00	\$0.00	\$206,295.96	\$284,558.76	O	<input type="checkbox"/>
164	Horry Tel Cooperative	302 WEST WASHINGTON STREET, ATTN TONI ANDERSON SUITE E306, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$0.00	\$878.36	\$878.36	C	<input type="checkbox"/>
663	HORRY TELEPHONE LONG DISTANCE INC	JEFF HUGGINS, C/O JEFF HUGGINS, PO DRAWER 1820, CONWAY, SC 29526	\$0.00	\$0.00	\$0.00	\$276.86	\$276.86	C	<input type="checkbox"/>
3	HOUSEHAM HENDERSON	CHARLES L. ROSENZWEIG, RAND ROSENZWEIG ET AL, 605 THIRD AVENUE, 24TH FL, NEW YORK, NY 10158	\$0.00	\$0.00	\$0.00	\$10,829.00	\$10,829.00	O	<input checked="" type="checkbox"/>
15	HOUSTON ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$44,584.93	\$0.00	\$0.00	\$0.00	\$44,584.93	I	<input type="checkbox"/>
2	HOUSTON ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$5,781.87	\$0.00	\$0.00	\$5,781.87	A	<input type="checkbox"/>
6	HOWARD RICE NEMEROV	7TH FLOOR, THREE EMBARCADERO CENTER, SAN FRANCISCO, CA 94111-4065	\$0.00	\$0.00	\$0.00	\$2,117.28	\$2,117.28	O	<input type="checkbox"/>
1	HOWREY SIMON ARNOLD & WHITE	1299 PENNSYLVANIA AVE NW, WASHINGTON, DC 20004-2402	\$0.00	\$0.00	\$0.00	\$14,784.72	\$14,784.72	O	<input type="checkbox"/>
7	HOWREY SIMON ARNOLD & WHITE, LLP	1299 PENNSYLVANIA AV, NW, WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$1,342,752.43	\$1,342,752.43	O	<input type="checkbox"/>
4	HUELSKAMP, JOLI A.	6729 CHESTNUT AVE, FALLS CHURCH, VA 22042	\$0.00	\$0.00	\$3,489.12	\$0.00	\$3,489.12	O	<input type="checkbox"/>
220	Humphrey & Associates Inc	11235 SHADY TRAIL, DALLAS, TX 75229	\$0.00	\$0.00	\$0.00	\$761.00	\$761.00	C	<input checked="" type="checkbox"/>
6	HURON COUNTY TREASURER	16 EAST MAIN STREET, NORWALK, OH 44857-1597	\$0.00	\$0.00	\$2,083.71	\$0.00	\$2,083.71	O	<input type="checkbox"/>
320	HUTCHINSON TELEPHONE COMPANY	STEVEN SENART, 235 FRANKLIN ST SW, PO BOX 279, HUTCHINSON, MN 55350	\$0.00	\$0.00	\$0.00	\$201.58	\$201.58	C	<input type="checkbox"/>
142	HUYNH, TONI TRIET	NGUYEN, VAN, DBA VAN NGUYEN, PO BOX 7718, VAN NUYS, CA 91409	\$0.00	\$0.00	\$0.00	\$79.21	\$79.21	C	<input type="checkbox"/>
732	I.COMM, Inc	7 ALLISON ROAD, SAUGUS, MA 1906	\$0.00	\$0.00	\$0.00	\$10,932.75	\$10,932.75	S	<input type="checkbox"/>
1	IADVANTAGE LIMITED	MEGATOP, MEGA-IADVANTAGE,, 399 CHAI WAN ROAD,, CHAI WAN,	\$0.00	\$0.00	\$0.00	\$14,256.83	\$14,256.83	O	<input type="checkbox"/>
7	IBM CORPORATION	ATTN: DEBORAH A. CLARK, 1551 S. WASHINGTON AVE, PISCATAWAY, NJ 08854	\$0.00	\$0.00	\$0.00	\$12,711.56	\$12,711.56	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et
Case No. 03-13711 (J)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&O R G
			Secured	Administrative	Priority	Unsecured			
820	ICABLE WEBSERVE LIMITED	12/F WHARF CABLE TOWER, 9 HOI SHING STREET, TSUEN WAN,	\$0.00	\$0.00	\$0.00	\$27,330.84	\$27,330.84	O	<input type="checkbox"/>
F319667	ICG Telecom Group Inc	161 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	\$0.00	\$0.00	\$0.00	\$6,127.85	\$6,127.85	O	<input type="checkbox"/>
F421062	ICM PAY PHONES	E. CARL SARJEANT, 765 S. STATE COLLEGE, J-378, FULLERTON, CA 92831	\$0.00	\$0.00	\$0.00	\$133.52	\$133.52	C	<input type="checkbox"/>
9999033	Idaho		\$0.00	\$742.16	\$0.00	\$0.00	\$742.16	A	<input type="checkbox"/>
564	IDAHO STATE TAX COMMISSION	P.O. BOX 36, BANKRUPTCY UNIT, BOISE, ID 83722	\$0.00	\$0.00	\$555.73	\$100.00	\$655.73	O	<input type="checkbox"/>
437	IDC	5 SPEEN STREET, FRAMINGHAM, MA 1701	\$0.00	\$0.00	\$0.00	\$17,000.00	\$17,000.00	O	<input type="checkbox"/>
1163	IJ AMERICA INC.	1211 AVENUE OF THE AMERICAS, SUITE 2900, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$1,580.66	\$1,580.66	O	<input type="checkbox"/>
1927	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$4,908.31	\$3,335.69	\$8,244.00	L	<input type="checkbox"/>
1928	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$0.00	\$9,024.00	\$9,024.00	L	<input type="checkbox"/>
1929	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$1,580.30	\$1,080.70	\$2,661.00	L	<input type="checkbox"/>
1930	ILLINOIS DEPARTMENT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601-3274	\$0.00	\$0.00	\$26,508.00	\$18,134.03	\$44,642.03	L	<input type="checkbox"/>
1925	ILLINOIS DEPT OF REVENUE	BANKRUPTCY UNIT, JAMES R. THOMPSON CENTER, 100 W. RANDOLPH #7-425, CHICAGO, IL 60601	\$0.00	\$0.00	(\$3,578.41)	\$3,791.00	\$212.59	L	<input type="checkbox"/>
1573	IMAGEMAX, INC.	4555 PENNSYLVANIA AVE, SUITE 200, FORT WASHINGTON, PA 19034	\$0.00	\$0.00	\$0.00	\$7,905.48	\$7,905.48	O	<input type="checkbox"/>
1112	IMAGISTICS INTERNATIONAL INC	FKA PITNEY BOWES OFFIE SYSTEMS, 7555 E. HAMPDEN AVENUE, STE 200, DENVER, CO 80231	\$0.00	\$0.00	\$0.00	\$2,870.07	\$2,870.07	O	<input type="checkbox"/>
F420416	IME TELECOM CORP.	GUILLERMO VELEZ, 1534 PLAZA LANE, PMB 350, BURLINGAME, CA 94010	\$0.00	\$0.00	\$0.00	\$465.05	\$465.05	C	<input type="checkbox"/>
F420722	IMPACT TELE-COMMUNICATIONS	JOHN DZIEGIEL, 2752 BRANCO AVE, MERCED, CA 95340	\$0.00	\$0.00	\$0.00	\$246.36	\$246.36		<input type="checkbox"/>
1418	IMPERIAL COUNTY	940 WEST MAIN, SUITE 106, DONALD D. YARNELL, TREASURER - TAX COLLECTOR, EL CENTRO, CA 92243	\$3,970.99	\$0.00	\$0.00	\$0.00	\$3,970.99	O	<input type="checkbox"/>
F320019	Independent NECA Services Inc	100 SOUTH JEFFERSON ROAD, WHIPPANY, NJ 7981	\$0.00	\$0.00	\$0.00	\$1,800.00	\$1,800.00	C	<input type="checkbox"/>
9999002	Indiana		\$0.00	\$976.97	\$0.00	\$0.00	\$976.97	A	<input type="checkbox"/>
2049	INDIANA DEPARTMENT OF REVENUE	100 N. SENATE AVE., TODD NICHOLS, SUPERVISOR, INDIANAPOLIS, IN 46204	\$0.00	\$15,280.81	\$0.00	\$0.00	\$15,280.81	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1636	INDIANA DEPARTMENT OF WORKFORCE DEVELOP	BEVERLY KOROCHKIN, 10 NORTH SENATE AVENUE, #SE200, INDIANAPOLIS, IN 46204-2277	\$0.00	\$0.00	\$0.00	\$179.29	\$179.29	L	<input type="checkbox"/>
1914	INDIANA DEPARTMENT OF WORKFORCE DEVELOP.	BEVERLY KOROCHKIN, 10 NORTH SENATE AVENUE, #SE200, INDIANAPOLIS, IN 46204-2277	\$0.00	\$0.00	\$0.00	\$179.29	\$179.29	L	<input type="checkbox"/>
683	INDIANA DEPT OF REVENUE	BANKRUPTCY SECTION, ROOM N-203, 100 N SENATE AVE, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$62,751.00	\$36,378.20	\$99,129.20	L	<input type="checkbox"/>
F320243	Industry Tel Co	P.O. BOX 40, INDUSTRY, TX 78944	\$0.00	\$0.00	\$0.00	\$690.59	\$690.59	C	<input type="checkbox"/>
872	INFOSYS TECHNOLOGIES LIMITED	34760 CAMPUS DR, ATTN: DEAN WHITESIDE, FREMONT, CA 94555	\$0.00	\$0.00	\$0.00	\$121,620.00	\$121,620.00	O	<input checked="" type="checkbox"/>
1039	INGRAM MICRO, INC.	ATTN: ROCHELLE STARON, 1759 WEHRLE DRIVE, WILLIAMSVILLE, NY 14221	\$0.00	\$0.00	\$0.00	\$10,506.25	\$10,506.25	O	<input type="checkbox"/>
F420422	INLAND COIN PHONES, INC.	ROGER LEDIG, 368 WEST H ST., COLTON, CA 92324	\$0.00	\$0.00	\$0.00	\$460.82	\$460.82	C	<input type="checkbox"/>
F420236	INLINE TELECOM, INC.	KERBO, GARY, 8000 SEMINOLE BLVD, SUITE 1, SEMINOLE, FL 33772	\$0.00	\$0.00	\$0.00	\$709.41	\$709.41	C	<input type="checkbox"/>
F420449	INNOVATIVE COMMUNICATIONS CORP.	ALICIA ROBLES, DBA VITELCOM, PO BOX 11907/MAIN POST OFFICE, ST. THOMAS, VI 801	\$0.00	\$0.00	\$0.00	\$436.83	\$436.83	C	<input type="checkbox"/>
1293	INSIGHT INVESTMENTS, CORP.	C/O ANDREW K. ALPER, FRANDZEL ROBINS BLOOM & CSATO, LC, 6500 WILSHIRE BLVD, 17TH FL, LOS ANGELES, CA 90048	\$0.00	\$0.00	\$0.00	\$29,980.32	\$29,980.32	O	<input type="checkbox"/>
F319640	INSITE INVESTMENTS	600 CITY PARK, ORANGE, CA 92868	\$0.00	\$0.00	\$0.00	\$26,350.88	\$26,350.88	C	<input type="checkbox"/>
1044	INTECAP, INC	380 MADISON AVENUE, 20TH FLOOR, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$85,480.00	\$85,480.00	O	<input type="checkbox"/>
F420741	INTECH SYSTEMS	O'LEARY, MIKE, DBA ADVANCED COMMUNICATION, PO BOX 702358, TULSA, OK 74170	\$0.00	\$0.00	\$0.00	\$238.07	\$238.07	C	<input type="checkbox"/>
939	INTEGRATED RECYCLING SYSTEMS	2021 BUSINESS CENTER DR, STE 114, IRVINE, CA 92612	\$0.00	\$0.00	\$0.00	\$103.00	\$103.00	O	<input type="checkbox"/>
1035	INTELISYS COMMUNICATIONS, INC.	1318 REDWOOD WAY, STE 120, PETALUMA, CA 94954	\$0.00	\$0.00	\$0.00	\$569,099.00	\$569,099.00	O	<input type="checkbox"/>
F319560	Intelisys Incorporated	2048 GOLDFIELD LANE, SANTA ROSA, CA 95403	\$0.00	\$0.00	\$0.00	\$63,813.17	\$63,813.17	S	<input type="checkbox"/>
676	INTELLI MARK	12140 WOODCREST EXECUTIVE DR, SUITE 300, SAINT LOUIS, MO 63141	\$0.00	\$0.00	\$0.00	\$36,162.00	\$36,162.00	O	<input checked="" type="checkbox"/>
966	INTERA GROUP, INC.	C/O JEFFREY RHODES, ESQ., DICKSTEIN SHAPIRO MORIN & OSHINSKY LLP, 2101 L STREET, NW, WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$2,310,798.00	\$2,310,798.00 *	K	<input checked="" type="checkbox"/>
1085	INTERACTIVE COMMUNICATION INTL INC	US SOUTH COMMUNICATIONS, INC., ANDREW D. ZARON, ESQ. -HUNTON & WILLIAMS, 1111 BRICKELL AVENUE, STE 2500, MIAMI, FL 33131	\$0.00	\$0.00	\$0.00	\$3,000,000.00	\$3,000,000.00	O	<input type="checkbox"/>
F320659	Inter-Community Tel Co	P.O. BOX A, NOME, ND 58062	\$0.00	\$0.00	\$0.00	\$278.07	\$278.07	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
846	INTERCONTINENTAL EXCHANGE, INC.	ROBERT C. FELDMEIER, MICHELLE J. FISK, SCHIFF HARDIN, LLP, 6600 SEARS TOWER, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$632,848.00	\$632,848.00	O	<input checked="" type="checkbox"/>
F420398	INTERFACE TELECOM	SAL HARO, P O BOX 10253, SANTA ANA, CA 92711	\$0.00	\$0.00	\$0.00	\$481.60	\$481.60	C	<input type="checkbox"/>
469	INTERGRAPH CORPORATION	ATTN: WENDY ORMSTEDT, MAILSTOP: IW2008, HUNTSVILLE, AL 35894-0001	\$0.00	\$0.00	\$0.00	\$5,793.89	\$5,793.89	O	<input type="checkbox"/>
609	INTERIOR FOLIAGE DESIGN, INC.	32-14 36TH AVENUE, LONG ISLAND, NY 11106	\$0.00	\$0.00	\$0.00	\$1,958.88	\$1,958.88	O	<input type="checkbox"/>
F421282	INTERIOR TELEPHONE COMPANY	KRIS RIDER, 201 EAST 56TH AVENUE, ANCHORAGE, AK 99518	\$0.00	\$0.00	\$0.00	\$96.36	\$96.36	C	<input type="checkbox"/>
F420598	INTERNATIONAL DESIGN NETWORK, INC.	SHARON SNARR, P.O. BOX 1756, CERES, CA 95307	\$0.00	\$0.00	\$0.00	\$311.87	\$311.87	C	<input type="checkbox"/>
652	INTERNATIONAL FIRE EQUIPMENT CORP.	500 TELSER RD, LAKE ZURICH, IL 60047	\$0.00	\$0.00	\$0.00	\$3,899.76	\$3,899.76	O	<input checked="" type="checkbox"/>
634	INTERNATIONAL GATEWAY WEST LLC	C/O SABEY CORPORATION, 12201 TUKWILA INTERNATIONAL BLVD, 4TH FL, ATTN: JAMES N. HARMON, SEATTLE, WA 98168-5121	\$0.00	\$0.00	\$0.00	\$68,771.08	\$68,771.08	I	<input checked="" type="checkbox"/>
F420157	INTERNATIONAL TELEPHONE COMPANY - ITC	LEICHTMAN, ALLEN, 12265 SW 130 STREET, MIAMI, FL 33186	\$0.00	\$0.00	\$0.00	\$911.78	\$911.78	C	<input type="checkbox"/>
F420124	INTERNATIONAL TELEPHONE SERVICES, INC.	TRANSFEROR: INTERNATIONAL TELEPHONE SVCS, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,085.39	\$1,085.39	C	<input type="checkbox"/>
F319836	INTERNET SOLUTIONS	P.O. BOX 3234, JOHANNESBURG, 2121	\$0.00	\$0.00	\$0.00	\$5,261.47	\$5,261.47	C	<input type="checkbox"/>
F319751	Interstate Fibernet	1791 O.G. SKINNER DR., WEST POINT, GA 31833	\$0.00	\$0.00	\$0.00	\$9,568.84	\$9,568.84	S	<input type="checkbox"/>
F420246	INTERSTATE PAYPHONE GENERAL	YAN, LARRY, 74 SAN GABRIEL, SAN FRANCISCO, CA 94112	\$0.00	\$0.00	\$0.00	\$684.92	\$684.92	C	<input type="checkbox"/>
F420901	INTERSTATE TELECOMMUNICATIONS COOP INC	MARY MACK, 312 4TH STREET WEST, PO BOX 920, CLEAR LAKE, SD 57226	\$0.00	\$0.00	\$0.00	\$175.33	\$175.33	C	<input type="checkbox"/>
F420858	INTEX INTERNATIONAL, INC	PATRICK TAITT, 410 STATE HWY. 15 SOUTH, WHARTON, NJ 7885	\$0.00	\$0.00	\$0.00	\$188.67	\$188.67	C	<input type="checkbox"/>
F320680	INTRALINKS INC	1372 BROADWAY, FLOOR 12, NEW YORK, NY 10018	\$0.00	\$0.00	\$0.00	\$269.34	\$269.34	C	<input type="checkbox"/>
1300	IOS CAPITAL	BANKRUPTCY ADMINISTRATION, P.O. BOX 13708, MACON, GA 31208-3708	\$0.00	\$0.00	\$0.00	\$172,371.18	\$172,371.18	O	<input type="checkbox"/>
686	IPASS, INC.	C/O GREGG S. KLEINER, COOLEY GODWARD LLP, 1 MARITIME PLAZA, 20TH FL, SAN FRANCISCO, CA 94111-3580	\$0.00	\$0.00	\$0.00	\$243,540.69	\$243,540.69	O	<input checked="" type="checkbox"/>
218	IRON MOUNTAIN RECORDS MANAGEMENT, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, PO BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$679.53	\$679.53	O	<input checked="" type="checkbox"/>
1308	IRON MOUNTAIN, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, P.O. BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$371.00	\$371.00	O	<input checked="" type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured			
1635	IRON MOUNTAIN, INC.	C/O D&B/RMS BANKRUPTCY SERVICES, P.O BOX 5126, TIMONIUM, MD 21094	\$0.00	\$0.00	\$0.00	\$799.00	\$799.00	O	<input checked="" type="checkbox"/>
F320011	Irvine Ranch Water District	15600 SAND CANYON AVE., IRVINE, CA 92618-3102	\$0.00	\$0.00	\$0.00	\$1,864.53	\$1,864.53	C	<input type="checkbox"/>
233	IRVING ISD	JAMES W. DEATHERAGE, JIM DEATHERAGE & ASSOCIATES, PC, 800 W AIRPORT FRWY, SUITE 18, LB 6060, IRVING, TX 75062	\$191.66	\$0.00	\$0.00	\$0.00	\$191.66	O	<input type="checkbox"/>
F420258	ISAAC MASHIAN DBA TELTEC PUBLIC PHONE	ISAAC MASHIAN, 1452 N. SIERRA BONITA AVE, LOS ANGELES, CA 90046	\$0.00	\$0.00	\$0.00	\$670.84	\$670.84	C	<input type="checkbox"/>
585	ISEMAN, JOEL	100 WEST HIGHLAND DR, #102, SEATTLE, WA 98119	\$0.00	\$0.00	\$9,600.00	\$0.00	\$9,600.00	O	<input type="checkbox"/>
F420319	ISLAND PAYPHONE CORP	DRAGO, NOEL, 7 GLACIER LAKE COURT, CORAM, NY 11727	\$0.00	\$0.00	\$0.00	\$578.33	\$578.33	C	<input type="checkbox"/>
F420242	ITC MARKETING, INC	GONZALEZ, ADOLFO, 3124 N.W. 18 TERRACE, MIAMI, FL 33125	\$0.00	\$0.00	\$0.00	\$691.06	\$691.06	C	<input type="checkbox"/>
F320399	iWorld Bankcard	2081 ENTERPRISE STREET, SUPERIOR, CO 80027	\$0.00	\$0.00	\$0.00	\$481.49	\$481.49	C	<input type="checkbox"/>
F319694	IXC COMMUNICATIONS C/O BROADMARGIN,	C/O BROADMARGIN, INC 1000 ST. LOUIS, UNION STATION,, SAINT LOUIS, IL 63103	\$0.00	\$0.00	\$0.00	\$14,028.12	\$14,028.12	C	<input type="checkbox"/>
F319692	IXC Communications Services Inc	1122 CAPITAL OF TEXAS HIGHWAY SOUTH, ATTN ERNEST WILLIAMS, AUSTIN, TX 78746-6426	\$0.00	\$0.00	\$0.00	\$14,095.44	\$14,095.44	S	<input type="checkbox"/>
F421019	J W PHONES, INC	SEEGER, B.F., 1537 HUTTON PLACE, CHARLESTON, SC 29407	\$0.00	\$0.00	\$0.00	\$143.98	\$143.98	C	<input type="checkbox"/>
F420421	J. B. TEL CO.	GERALD BUGAI, 7301 EAST PRAIRIE RD., LINCOLN WOOD, IL 60645	\$0.00	\$0.00	\$0.00	\$462.05	\$462.05	C	<input type="checkbox"/>
F319689	Jack Morton Worldwide Corporation	P.O. BOX 7247-8686, PHILADELPHIA, PA 19170-8686	\$0.00	\$0.00	\$0.00	\$14,621.97	\$14,621.97	C	<input type="checkbox"/>
1501	JACKSON COUNTY MISSOURI	COLLECTION DEPT, 415 E 12TH ST, ROOM 100, KANSAS CITY, MO 64106	\$18,116.40	\$0.00	\$0.00	\$0.00	\$18,116.40	O	<input type="checkbox"/>
1650	JACKSON COUNTY TAX COMMISSIONER	DONALD T. ELROD, TAX COMMISSIONER, P.O. BOX 247, JEFFERSON, GA 30549	\$0.00	\$0.00	\$1,516.62	\$0.00	\$1,516.62	O	<input type="checkbox"/>
F421292	JAMES TURNER	JAMES TURNER, ALLTECH TELECOM LLC, 730 29TH STREET #103, OAKLAND, CA 94609	\$0.00	\$0.00	\$0.00	\$95.92	\$95.92	C	<input type="checkbox"/>
F420518	JANDIAL, SURESH	JANDIAL, SAM, DBA WEST COAST PAYPHONES, 1645 BLACKHAWK DRIVE, SUNNYVALE, CA 94087	\$0.00	\$0.00	\$0.00	\$376.82	\$376.82	C	<input type="checkbox"/>
F421213	JANDOLINO, INC	SUGARMAN, BONNIE, 1838 BARRY AVE #6, LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$104.87	\$104.87	C	<input type="checkbox"/>
F420744	JASON COMMUNICATION INC CHATTERBOX	ZAZA, RONALD, COMMUNICATION, PO BOX 6308, ASTORIA, NY 11106	\$0.00	\$0.00	\$0.00	\$237.42	\$237.42	C	<input type="checkbox"/>
1015	JASPER COUNTY	115 WEST WASHINGTON STREET, ATTN COURTHOUSE SUITE 201, RENSSELAER, IN 47978	\$470.88	\$0.00	\$0.00	\$0.00	\$470.88	O	<input type="checkbox"/>

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F421087	KABERNA, EDWARD	KABERNA, EDWARD, SUNCOAST COMMUNICATION SYSTEMS, 6043 RODGERS AVE., SARASOTA, FL 34231	\$0.00	\$0.00	\$0.00	\$128.55	\$128.55	C	<input type="checkbox"/>
F319519	KAISER FOUNDATION HEALTH PLAN, INC	PO BOX 60000, FILE NUMBER 73030, SAN FRANCISCO, CA 94160-3030	\$0.00	\$0.00	\$0.00	\$106,660.91	\$106,660.91	O	<input type="checkbox"/>
F421070	KALTENBACH, JOE	KALTENBACH, JOE, DBA ALL VALLEY COMMUNICATIONS, POB 5118, HEMET, CA 92544	\$0.00	\$0.00	\$0.00	\$132.10	\$132.10	C	<input type="checkbox"/>
981	KANE SPL, LLC	6810 DEERPATH ROAD, SUITE 100, ELKRIDGE, MD 21075	\$0.00	\$0.00	\$0.00	\$600.49	\$600.49	O	<input checked="" type="checkbox"/>
9999007	Kansas		\$0.00	\$250.94	\$0.00	\$0.00	\$250.94	A	<input type="checkbox"/>
1737	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$2,519.00	\$469.47	\$2,988.47	O	<input type="checkbox"/>
1738	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$1,375.00	\$0.00	\$1,375.00	O	<input type="checkbox"/>
1739	KANSAS DEPARTMENT OF REVENUE	CIVIL TAX ENFORCEMENT, P.O. BOX 12005, TOPEKA, KS 66612-2005	\$0.00	\$0.00	\$80.46	\$165.85	\$246.31	O	<input type="checkbox"/>
937	KANSAS GAS SERVICE	ATTN: BANKRUPTCY TEAM, PO BOX 208, WICHITA, KS 67201-0208	\$0.00	\$0.00	\$0.00	\$2,567.87	\$2,567.87	O	<input type="checkbox"/>
F421447	KAPLAN TELEPHONE CO., INC.	RICHARD CONSTANTIN, P.O. BOX 369, KAPLAN, LA 70548	\$0.00	\$0.00	\$0.00	\$78.47	\$78.47	C	<input type="checkbox"/>
1572	KAREN ROPER, REVENUE COMMISSIONER	1702 NOBEL ST, SUITE 104, ANNISTON, AL 36201	\$0.00	\$0.00	\$1,019.19	\$0.00	\$1,019.19	O	<input type="checkbox"/>
F420947	KARNES, MADALYN	KARNES, MADALYN, SOUTHWESTERN TELECOM, INC., 7735 LARAMIE CT., SAN DIEGO, CA 92120	\$0.00	\$0.00	\$0.00	\$162.39	\$162.39	C	<input type="checkbox"/>
1746	KAUFMAN COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,087.41	\$0.00	\$0.00	\$0.00	\$3,087.41	O	<input type="checkbox"/>
F420729	KAYCE COMMUNICATIONS GROUP, INC.	LANE, VIRGINIA, POB 130003, CARLSBAD, CA 92013	\$0.00	\$0.00	\$0.00	\$241.82	\$241.82	C	<input type="checkbox"/>
F421258	KAYSON COMMUNICATIONS	3375 PARK AVENUE SUITE 2010, WANTAGH, NY 11793	\$0.00	\$0.00	\$0.00	\$98.81	\$98.81	C	<input type="checkbox"/>
F420392	KAYSON COMMUNICATIONS - 3	MAROTTE, RICHARD SR., 334 NEVADA STREET, LINDENHURST, NY 11757	\$0.00	\$0.00	\$0.00	\$493.45	\$493.45	C	<input checked="" type="checkbox"/>
1606	KCP&L	PO BOX 418679, KANSAS CITY, MO 64141-9679	\$0.00	\$0.00	\$0.00	\$9,373.88	\$9,373.88	O	<input type="checkbox"/>
595	KEEHIN LANDSCAPE CONTRACTORS INC.	132 JOHNSON AVE, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$4,240.00	\$4,240.00	O	<input checked="" type="checkbox"/>
9999803	Keen Realty, LLC	Matthew Bordwin, 60 Cutter Mill Road, Suite 407, GREAT NECK, NY 11021-3104	\$0.00	\$3,500.00	\$0.00	\$0.00	\$3,500.00	J	<input type="checkbox"/>
9999815	Kelley Drye & Warren LLP	Robert J. Aamoth, 1200 19th Street, N.W. Suite 500, WASHINGTON, DC 20036	\$0.00	\$3,014.00	\$0.00	\$0.00	\$3,014.00	J	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320312	Kelley Drye & Warren LLP	1200 19TH STREET NW, SUITE 500, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$593.97	\$593.97	C	<input type="checkbox"/>
1022	KENNETH G. GOSS, TAX COLLECTOR	P.O. BOX 600, CROWLEY, LA 70527	\$0.00	\$0.00	\$541.67	\$0.00	\$541.67	O	<input type="checkbox"/>
F421298	KENNETH MONTSINGER	KENNETH MONTSINGER, 19438 KITTRIDGE ST., RESEDA, CA 91335	\$0.00	\$0.00	\$0.00	\$95.12	\$95.12	C	<input checked="" type="checkbox"/>
9999008	Kentucky		\$0.00	\$314.59	\$0.00	\$0.00	\$314.59	A	<input type="checkbox"/>
9999611	Kentucky State Treasurer	Kentucky Revenue Cabinet, Frankfort, KY 40620-0003	\$0.00	\$3,366.00	\$0.00	\$0.00	\$3,366.00	R	<input type="checkbox"/>
F421088	KERMAN TELEPHONE CO.	GLENDA KOUNTZ, 811 S. MADERA AV, KERMAN, CA 93630	\$0.00	\$0.00	\$0.00	\$128.40	\$128.40	C	<input type="checkbox"/>
1578	KERN COUNTY TREASURER - TAX COLLECTOR	1115 TRUXTUN AVE, 2ND FL, BAKERSFIELD, CA 93301-4639	\$5,703.03	\$0.00	\$0.00	\$0.00	\$5,703.03	O	<input type="checkbox"/>
F320453	Key Systems	P.O. BOX BOX G, FISHERS, NY 14453	\$0.00	\$0.00	\$0.00	\$432.80	\$432.80	C	<input type="checkbox"/>
654	KEYSPAN COMMUNICATIONS CORPORATION	WOLLMUTH MAHER & DEUTSCH LLP, 1 GATEWAY CENTER, 9TH FL, ATTN: JAMES N. LAWLOR, ESQ., NEWARK, NJ 07102	\$0.00	\$0.00	\$0.00	\$28,250.00	\$28,250.00	O	<input checked="" type="checkbox"/>
1803	KEYSPAN ENERGY DELIVERY NORTHEAST	ELISA M. PUGLIESE, ESQ., 175 E OLD COUNTRY RD, HICKSVILLE, NY 11801	\$0.00	\$0.00	\$0.00	\$4,914.81	\$4,914.81	O	<input type="checkbox"/>
F419961	KIM, DONG T.	KIM, DONG T., DBA HANDY PAYPHONE CO., 2614 JAMES M. WOOD, LOS ANGELES, CA 90006	\$0.00	\$0.00	\$0.00	\$2,458.56	\$2,458.56	C	<input type="checkbox"/>
1937	KIMCO CORPORATION	7300 WEST MONTROSE AVENUE, NORRIDGE, IL 60706-1158	\$0.00	\$0.00	\$0.00	\$1,367.58	\$1,367.58	O	<input type="checkbox"/>
F420955	KING COMMUNICATIONS	HUTTER. DAVE, 33 TEC ST, HICKSVILLE, NY 11801	\$0.00	\$0.00	\$0.00	\$160.55	\$160.55	C	<input type="checkbox"/>
131	KING COUNTY TREASURY OPERATIONS	KING COUNTY ADMINISTRATION BUILDING, 500 4TH AVE, ROOM 600, SEATTLE, WA 98104-2387	\$59,860.95	\$0.00	\$0.00	\$0.00	\$59,860.95	O	<input type="checkbox"/>
799	KING COUNTY WATER DISTRICT 20	12606 1ST AVE S, SEATTLE, WA 98168	\$0.00	\$0.00	\$0.00	\$280.90	\$280.90	O	<input checked="" type="checkbox"/>
F320752	KING CRANE	155 PUEBLO ROAD, SCOTTS VALLEY, CA 95066	\$0.00	\$0.00	\$0.00	\$233.45	\$233.45	C	<input type="checkbox"/>
1030	KING GEORGE COUNTY	10459 COURTOUSE DRIVE, SUITE 100, KING GEORGE, VA 22485	\$340.33	\$0.00	\$0.00	\$0.00	\$340.33	O	<input type="checkbox"/>
592	KINGS COUNTY	1400 WEST LACEY BOULEVARD, ATTN VEE-JAY BRANN, HANFORD, CA 93230-5997	\$1,765.40	\$0.00	\$0.00	\$0.00	\$1,765.40	O	<input type="checkbox"/>
1524	KINKO'S INC.	1000 TOWN CENTER DR, OXNARD, CA 93030-1100	\$0.00	\$0.00	\$0.00	\$8,921.18	\$8,921.18	O	<input checked="" type="checkbox"/>
9999816	Kirkland & Ellis LLP	Bennett L. Spiegel, 777 South Figueroa Street, LOS ANGELES, CA 90017	\$0.00	\$1,101,879.00	\$0.00	\$0.00	\$1,101,879.00	J	<input type="checkbox"/>
F420162	KIRSCHENMANN, AARON	KIRSCHENMANN, AARON, DBA DYNA-WORLD TELEPHONES, INC., 3504 VIA CAPILLA, BAKERSFIELD, CA 93311	\$0.00	\$0.00	\$0.00	\$889.33	\$889.33	C	<input type="checkbox"/>

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F320263	LayerOne Holdings, Inc	P.O. BOX 113, CEDAR HILL, TN 37032	\$0.00	\$0.00	\$0.00	\$666.67	\$666.67	S	<input type="checkbox"/>
F420106	LEASORTE ENTERPRISES, INC	VICTOR BERTOLINA, 20953 DELAGADO TERRACE, BOCA RATON, FL 33433	\$0.00	\$0.00	\$0.00	\$1,144.15	\$1,144.15	C	<input type="checkbox"/>
F420891	LEAVELL, BILL & KRAGERUD, BRET	BRET KRAGERUD, DBA COST TEL, 23815 156TH AVE. S.E., KENT, WA 98042	\$0.00	\$0.00	\$0.00	\$177.74	\$177.74	C	<input type="checkbox"/>
1886	LEAVENWORTH COUNTY, KANSAS	KEYTA D. KELLY, 300 WALNUT, LEAVENWORTH, KS 66048	\$0.00	\$0.00	\$0.00	\$923.76	\$923.76	O	<input type="checkbox"/>
135	LEE COUNTY TAX COLLECTOR	C/O TONI MCNAUGHTON, LEGAL DEPT, PO BOX 850, FORT MYERS, FL 33902-0850	\$2,819.02	\$0.00	\$0.00	\$0.00	\$2,819.02	O	<input type="checkbox"/>
F420297	LEE, STAN C.	LEE, STAN C., DBA SCL COMMUNICATIONS, 209 WOODS REAM DR, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$611.94	\$611.94	C	<input type="checkbox"/>
F319940	LEGALINK MANHATTAN	LEXINGTON AVENUE, SUITE 2108, NEW YORK, NY 10170	\$0.00	\$0.00	\$0.00	\$2,699.12	\$2,699.12	C	<input type="checkbox"/>
F319725	Lehman Brothers	TNT PARTNERS, PO BOX 3129, NEWTOWN, CT 6470	\$0.00	\$0.00	\$0.00	\$11,490.16	\$11,490.16	C	<input type="checkbox"/>
F420844	LEHTO, GARY	LEHTO, GARY, DBA CUSTOM COMMUNICATIONS, PO BOX 4283, SALEM, OR 97302	\$0.00	\$0.00	\$0.00	\$195.15	\$195.15	C	<input type="checkbox"/>
F320925	Leisure Network Services	7 WATERSIDE BUSINESS PARK, LIVINGSTONE ROAD, HESSLE, HU13 0EG	\$0.00	\$0.00	\$0.00	\$168.25	\$168.25	C	<input type="checkbox"/>
9999009	Leon County, Florida		\$0.00	\$222.73	\$0.00	\$0.00	\$222.73	A	<input type="checkbox"/>
94	LEON COUNTY TAX COLLECTOR	P.O. BOX 1835, DORIS MALOY, TALLAHASSEE, FL 32302-1835	\$4,944.07	\$0.00	\$0.00	\$0.00	\$4,944.07	O	<input type="checkbox"/>
F420465	LEON TELECOM	CHEN, PO-TING, 18138 E. WELLINGTON LANE, ROWLAND HEIGHTS, CA 91748	\$0.00	\$0.00	\$0.00	\$420.59	\$420.59	C	<input type="checkbox"/>
1007	LESLIE COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$95.60	\$95.60	O	<input type="checkbox"/>
1155	LEVEL 3 COMMUNICATIONS	1025 ELDORADO BLVD, ATTN: ROBERT YATES, BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$26,510.53	\$26,510.53	S	<input type="checkbox"/>
1811	LEVEL 3 COMMUNICATIONS	ATTN: JOHN RYAN, 1025 ELDORADO BLVD, BROOMFIELD, CO 80021	\$0.00	\$0.00	\$0.00	\$3,630,652.10	\$3,630,652.10	O	<input type="checkbox"/>
9999022	Levy County, Florida		\$0.00	\$121.22	\$0.00	\$0.00	\$121.22	A	<input type="checkbox"/>
24	LEVY COUNTY TAX COLLECTOR	P.O. BOX 70, ATTN LINDA FUGATE, BRONSON, FL 32621	\$4,859.17	\$0.00	\$0.00	\$0.00	\$4,859.17	O	<input type="checkbox"/>
151	LEWIS COUNTY	360 NORTHWEST NORTH STREET, CHEHALIS, WA 98532	\$880.30	\$0.00	\$0.00	\$0.00	\$880.30	O	<input type="checkbox"/>
F420394	LEWIS, DAVID	LEWIS, DAVID, DBA THE PHONE COMPANY, PO BOX 7263, FAIRFAX STATION, VA 22039	\$0.00	\$0.00	\$0.00	\$487.47	\$487.47	C	<input type="checkbox"/>
F420327	LEXCOM TELEPHONE	BRENDA TREADWAY, 200 N. STATE STREET, P.O. BOX 808, LEXINGTON, NC 27293	\$0.00	\$0.00	\$0.00	\$561.50	\$561.50	C	<input type="checkbox"/>

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359	LEXINGTON COUNTY	212 SOUTH LAKE DRIVE, WILLIAM O BILL ROWELL, LEXINGTON, SC 29072-3499	\$286.49	\$0.00	\$0.00	\$0.00	\$286.49	O	<input type="checkbox"/>
1680	LEXISNEXIS	DIVERSIFIED CREDIT SERVICE, P.O. BOX 21726, CLEVELAND, OH 44121	\$0.00	\$0.00	\$0.00	\$14,373.94	\$14,373.94	O	<input type="checkbox"/>
1749	LEXISNEXIS	ATTN: STACEY SAIN, P.O. BOX 933, DAYTON, OH 45401	\$0.00	\$0.00	\$0.00	\$2,729.22	\$2,729.22	O	<input type="checkbox"/>
F319874	LFR TECHNOLOGIES LLC	ACCOUNTS PAYABLE, 225 SOUTH CABRILLO HIGHWAY, HALF MOON BAY, CA 94019	\$0.00	\$0.00	\$0.00	\$4,167.87	\$4,167.87	C	<input type="checkbox"/>
F319901	Libby Dubin CORPORATE MARKETING SPECIALTIES	10806 WHITERIM DRIVE, POTOMAC, MD 20854	\$0.00	\$0.00	\$0.00	\$3,579.83	\$3,579.83	C	<input type="checkbox"/>
45	LIBERTY COUNTY	P.O. BOX 400, ATTN CAROL K STRICKLAND, BRISTOL, FL 32321	\$0.00	\$0.00	\$205.77	\$0.00	\$205.77	O	<input type="checkbox"/>
46	LIBERTY COUNTY	P.O. BOX 400, ATTN CAROL K STRICKLAND, BRISTOL, FL 32321	\$0.00	\$0.00	\$2,742.91	\$0.00	\$2,742.91	O	<input type="checkbox"/>
9999011	Liberty County, Florida		\$0.00	\$77.99	\$0.00	\$0.00	\$77.99	A	<input type="checkbox"/>
1890	LIBERTY COUNTY TAX COLLECTOR	CAROL K. STRICKLAND, P.O. BOX 400, BRISTOL, FL 32321	\$0.00	\$0.00	\$0.00	\$3,055.14	\$3,055.14	O	<input type="checkbox"/>
977	LIEBERT GLOBAL SERVICES	610 EXECUTIVE CAMPUS DRIVE, WESTERVILLE, OH 43082	\$0.00	\$0.00	\$0.00	\$579.61	\$579.61	I	<input type="checkbox"/>
F421281	LIGONIER TELEPHONE CO.	RUTHANN RICHARDS, 414 S. CAVIN ST., LIGONIER, IN 46767	\$0.00	\$0.00	\$0.00	\$96.62	\$96.62	C	<input type="checkbox"/>
198	LINCOLN COUNTY TAX COLLECTOR	111 WEST B ST, SUTIE T, SHOSHONE, ID 83352	\$0.00	\$0.00	\$7,229.63	\$0.00	\$7,229.63	O	<input type="checkbox"/>
650	LINCOLN COUNTY TREASURER	P.O. BOX 970, 300 CENTRAL, CARRIZOZO, NM 88301	\$0.00	\$0.00	\$3,804.00	\$0.00	\$3,804.00	O	<input type="checkbox"/>
1624	LINCOLN COUNTY TRUSTEE	MARY JANE PORTER, 112 MAIN AVENUE SOUTH, ROOM 103, FAYETTEVILLE, TN 37334	\$0.00	\$0.00	\$249.43	\$0.00	\$249.43	O	<input type="checkbox"/>
825	LINE SYSTEMS, INC.	CAMPUS BLVD, SUITE 100, BROOMALL, PA 19073	\$0.00	\$0.00	\$0.00	\$8,003.60	\$8,003.60	O	<input checked="" type="checkbox"/>
F319586	Linksource Communications	210 PORTER AVENUE, ATTN CHRIS PARSONS, SAN RAMON, CA 94583	\$0.00	\$0.00	\$0.00	\$42,267.06	\$42,267.06	C	<input type="checkbox"/>
797	LINN COUNTY TAX COLLECTOR	P.O. BOX 100, ALBANY, OR 97321	\$3,873.36	\$0.00	\$0.00	\$0.00	\$3,873.36	O	<input type="checkbox"/>
260	LINOTEXT AMERICA INC.	PO BOX 23520, SAN JOSE, CA 95153	\$0.00	\$0.00	\$0.00	\$2,492.52	\$2,492.52	O	<input type="checkbox"/>
F420961	LISS COMMUNICATIONS RESEARCH	ANNE-MARIE LISS, P.O. BOX 16507, ARLINGTON, VA 22215	\$0.00	\$0.00	\$0.00	\$159.71	\$159.71	C	<input type="checkbox"/>
F420610	LIVEWIRE/LYNN HEACOX	LYNN HEACOX, 18822 BEACH BLVD #209, HUNTINGTON BEACH, CA 92646	\$0.00	\$0.00	\$0.00	\$302.93	\$302.93	C	<input type="checkbox"/>
F421009	LIVINGSTON, R. K.	LIVINGSTON, BOB, 650 N. ROSE DR, PMB617, PLACENTIA, CA 92870	\$0.00	\$0.00	\$0.00	\$147.67	\$147.67	C	<input type="checkbox"/>
910	LOMA CLEANING SERVICE	541 TAYLOR WAY, STE 5, ATTN: ROGER C, SAN CARLOS, CA 94072	\$0.00	\$0.00	\$37,418.77	\$0.00	\$37,418.77	O	<input type="checkbox"/>

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F420783	MANGENEY, VICTOR	MANGENEY, VICTOR, DBA PAYPHONE SYSTEMS, LLC, POB 446, GLASSBORO, NJ 8028	\$0.00	\$0.00	\$0.00	\$217.38	\$217.38	C	<input type="checkbox"/>
F421400	MANNACOM TELECOMMUNICATIONS, INC.	CHILDRESS, DOUG, C/O DOUG CHILDRESS, 506 BRENT DR, N. LITTLE ROCK, AR 72116	\$0.00	\$0.00	\$0.00	\$83.84	\$83.84	C	<input type="checkbox"/>
F320341	MANPOWER, INC	KAZUKO SUGAMURA, 5-2 KAMI-ASAO 1-CHOME, NITTOCHI, SHIN-YURIGAOKA BLD, ASAO-KU KAWASAKI-SHI, 215-0021	\$0.00	\$0.00	\$0.00	\$549.52	\$549.52	C	<input type="checkbox"/>
F421197	MANUKYAN, GEORGE	MANUKYAN, GEORGE, 11412 PORTER VALLEY DRIVE, NORTHRIDGE, CA 91326	\$0.00	\$0.00	\$0.00	\$107.41	\$107.41	C	<input checked="" type="checkbox"/>
F420894	MANZELLA, DANIEL	MANZELLA, DANIEL, DBA ON-LINE COMMUNICATIONS, POB 12554, PALM DESERT, CA 92255	\$0.00	\$0.00	\$0.00	\$176.79	\$176.79	C	<input type="checkbox"/>
F420086	MANZILLA, E.A.	501 POPLAR AVE APT D, MILLBRAE, CA 940301825	\$0.00	\$0.00	\$0.00	\$1,252.66	\$1,252.66	C	<input type="checkbox"/>
952	MARCONI COMMUNICATIONS INC	ATTN: CHRIS FINNEGAN, 1122 F STREET, LORAIN, OH 44052	\$0.00	\$0.00	\$0.00	\$60,382.75	\$60,382.75	O	<input type="checkbox"/>
802	MARIETTA FIBERNET	675 NORTH MARIETTA PARKWAY, MARIETTA, GA 30060-1528	\$0.00	\$0.00	\$0.00	\$358.05	\$358.05	O	<input type="checkbox"/>
462	MARION COUNTY	200 EAST WASHINGTON STREET, SUITE 1001, INDIANAPOLIS, IN 46204	\$0.00	\$0.00	\$5,361.86	\$0.00	\$5,361.86	O	<input type="checkbox"/>
F421361	MARION OLIWA	C/O M-T TELEPHONE, 1706 GREENDALE, PARK RIDGE, IL 60068	\$0.00	\$0.00	\$0.00	\$87.57	\$87.57	C	<input type="checkbox"/>
F320046	MARITZ TRAVEL COMPANY	1395 NORTH HIGHWAY DRIVE, FENTON, MO 63099	\$0.00	\$0.00	\$0.00	\$1,523.82	\$1,523.82	C	<input type="checkbox"/>
815	MARSH USA INC.	1732 N 1ST ST #400, SAN JOSE, CA 95112	\$0.00	\$0.00	\$36,354.00	\$0.00	\$36,354.00	O	<input type="checkbox"/>
66	MARSHALL COUNTY	P.O. BOX 40, ATTN W.R. BOBBY FANT HOLLY SPRINGS, MS 38635	\$2,565.09	\$0.00	\$0.00	\$0.00	\$2,565.09	O	<input type="checkbox"/>
9999015	Marshall County, Mississippi		\$0.00	\$97.72	\$0.00	\$0.00	\$97.72	A	<input type="checkbox"/>
F421470	MARTIN VENDING INC.	RONALD J. FERRERO, 79 BEETLE ST, NEW BEDFORD, MA 2746	\$0.00	\$0.00	\$0.00	\$76.43	\$76.43	C	<input type="checkbox"/>
1021	MARTINO, GUY R.	29W 251 SHAGBARK DRIVE, WEST CHICAGO, IL 60185	\$0.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	O	<input type="checkbox"/>
1529	MARYLAND DEPT OF LABOR	LICENSING & REGULATION, 1100 N EUTAW ST, ROOM 400, BALTIMORE, MD 21201	\$0.00	\$0.00	\$11,516.98	\$0.00	\$11,516.98	O	<input type="checkbox"/>
1561	MARYLAND DEPT OF LABOR	LICENSING & REGULATION, 1100 N EUTAW ST, ROOM 400, BALTIMORE, MD 21201	\$0.00	\$0.00	\$2,926.60	\$0.00	\$2,926.60	O	<input type="checkbox"/>
F319824	MASSACHUSETTES INSTITUTE OF TECH	77 MASSACHUSETTES AVENUE, CAMBRIDGE, MA 2139	\$0.00	\$0.00	\$0.00	\$5,750.00	\$5,750.00	C	<input type="checkbox"/>
F420085	MATANUSKA TELEPHONE ASSOCIATION, INC.	JANET ASLIN (MAILSTOP R), 1740 S. CHUGACH STREET, PALMER, AK 99645	\$0.00	\$0.00	\$0.00	\$1,261.90	\$1,261.90	C	<input type="checkbox"/>
1038	MATHIS, FELICIA	6213 ZEIGLER BLVD, MOBILE, AL 36608	\$0.00	\$0.00	\$0.00	\$223.04	\$223.04	O	<input type="checkbox"/>

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106	MATRIX INDUSTRIES, INC.	502 SHAW RD, SUITE 104, STERLING, VA 20166	\$0.00	\$0.00	\$15,080.66	\$0.00	\$15,080.66	O	<input type="checkbox"/>
F321207	MATRIX PHARMACEUTICALS	ACCOUNTS PAYABLE, 34700 CAMPUS DRIVE, FREMONT, CA 94555	\$0.00	\$0.00	\$0.00	\$105.68	\$105.68	C	<input type="checkbox"/>
F320733	Mathew Bender & Company Inc	P.O. BOX 7247-0178, PHILADELPHIA, PA 19170-0178	\$0.00	\$0.00	\$0.00	\$240.43	\$240.43	C	<input type="checkbox"/>
1772	MAY DEPARTMENT STORES CO., THE	ATTN: CHARLES R. MILLER, ESQ., 611 OLIVE STREET, SAINT LOUIS, MO 63101	\$0.00	\$0.00	\$0.00	\$78,693.71	\$78,693.71	O	<input type="checkbox"/>
1267	MAYER, BROWN, ROWE & MAW LLP	CRAIG E. REIMER/NICHOLAS C. LISTERMANN, 190 SOUTH LASALLE STREET, CHICAGO, IL 60603-3441	\$0.00	\$0.00	\$0.00	\$238,918.64	\$238,918.64	O	<input checked="" type="checkbox"/>
F421334	MCCARTER, PHILLIP J./TEMPLETON, RICHARD	MCCARTER, PHILLIP, DBA CUSTOM COMMUNICATIONS, PO BOX 4283, SALEM, OR 97302	\$0.00	\$0.00	\$0.00	\$90.68	\$90.68	C	<input type="checkbox"/>
944	MCCUE, MAUREEN	7831 ENOLA STREET, APT.#206, MCLEAN, VA 22102	\$0.00	\$0.00	\$12,771.78	\$0.00	\$12,771.78	O	<input type="checkbox"/>
F319844	McFadden, Pilkington & Ward	40 BASINGHALL STREET, CITY TOWER LEVEL FOUR, LONDON, LO EC2V 5DE	\$0.00	\$0.00	\$0.00	\$4,924.00	\$4,924.00	C	<input type="checkbox"/>
2130	MCGRAW COMMUNICATIONS INC.	C/O BARBARA DUNN, 228 E 45TH ST, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$11,201.39	\$11,201.39	O	<input type="checkbox"/>
1942	MCI-UUNET	READING INTERNATIONAL BUSINESS PANC, BASINGTOKE ROAD, READING BERKSHIRE, RG2 6DA,	\$0.00	\$0.00	\$0.00	\$1,880,102.80	\$1,880,102.80	O	<input type="checkbox"/>
F319511	McKINSTRY / SERVICE	5005 3RD AVE SOUTH, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$38,080.00	\$38,080.00	O	<input type="checkbox"/>
1993	MCLENNAN COUNTY	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 17428, AUSTIN, TX 78760-7428	\$2,725.13	\$0.00	\$0.00	\$0.00	\$2,725.13	O	<input type="checkbox"/>
413	MCLENNAN COUNTY	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH (35) 78741, PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$202.65	\$0.00	\$0.00	\$202.65	A	<input type="checkbox"/>
F419899	MCPHERSON, RONALD ET AL.	BERG, ROBERT, PAYPHONE SYSTEMS, PO BOX 994685, REDDING, CA 96099	\$0.00	\$0.00	\$0.00	\$3,585.12	\$3,585.12	C	<input checked="" type="checkbox"/>
F320088	McQUAY	44 WALL STREET, ATTN STEVE GART 14TH FLOOR, NEW YORK, NY 10005	\$0.00	\$0.00	\$0.00	\$1,240.81	\$1,240.81	C	<input type="checkbox"/>
326	MECKLENBURG COUNTY	P.O. BOX 250, ATTN ROBERT GREGORY, BOYDTON, VA 23917	\$0.00	\$0.00	\$277.97	\$0.00	\$277.97	O	<input type="checkbox"/>
1858	MEHL ELECTRIC COMPA	74 SOUTH MAIN ST., PEARL RIVER, NY 10965	\$0.00	\$0.00	\$0.00	\$7,676.69	\$7,676.69	O	<input checked="" type="checkbox"/>
F420525	MEIMANDI, SHAKAR - 2010 VENDING SERVICES	MEIMANDI, SHAKAR, 3283 KELTON AVENUE, LOS ANGELES, CA 90034	\$0.00	\$0.00	\$0.00	\$371.11	\$371.11	C	<input type="checkbox"/>
489	MELINDA MORRIS (DBA) BAY AREA	MELINDA M. MORRIS, COMMUNICATIONS GROUP, 2200 166TH AVE, SAN LEANDRO, CA 94578	\$0.00	\$0.00	\$0.00	\$447.85	\$447.85	P	<input type="checkbox"/>
F421424	MELROSE TELEPHONE COMPANY	JOY SILBERNICK, 320 E MAIN ST, PO BOX 100, MELROSE, MN 56352	\$0.00	\$0.00	\$0.00	\$80.92	\$80.92	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420589	MENNUCCI, STEVE	MENNUCCI, STEVE, DBA GLOBAL TELECOM, PO BOX 1022, RIPON, CA 95366	\$0.00	\$0.00	\$0.00	\$316.77	\$316.77	C	<input type="checkbox"/>
1374	MENTOR 4 INC	DBA OPTION ONE, 7437 RACE RD, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$69,996.00	\$69,996.00	O	<input checked="" type="checkbox"/>
1139	MENTOR TECHNOLOGIES GROUP, INC.	BRIAN A. GOLDMAN, TRUSTEE, GOLMAN & VETTER, P.A., 36 S. CHARLES STREET, SUITE 2401, BALTIMORE, MD 21201	\$0.00	\$0.00	\$0.00	\$6,220.51	\$6,220.51	O	<input type="checkbox"/>
579	MERCED COUNTY TAX COLLECTOR	2222 M STREET, MERCED, CA 95340	\$2,440.24	\$0.00	\$0.00	\$0.00	\$2,440.24	O	<input type="checkbox"/>
998	MERRIMACK COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$120.27	\$120.27	O	<input type="checkbox"/>
F420911	MESA FONES	LOUIS J. VIENS, 7605 HORNBILL AVE, SAN DIEGO, CA 92123	\$0.00	\$0.00	\$0.00	\$172.38	\$172.38	C	<input type="checkbox"/>
F421165	MESSIER, TOM	MESSIER, TOM, DBA WEST VALLEY PAYPHONE, 2301 KAYLA CT, SAN JOSE, CA 95124	\$0.00	\$0.00	\$0.00	\$112.71	\$112.71	C	<input checked="" type="checkbox"/>
F319706	METLIFE INSURANCE COMPANY	P.O. BOX 360229, PITTSBURGH, PA 15251-6229	\$0.00	\$0.00	\$0.00	\$4,613.76	\$4,613.76	O	<input type="checkbox"/>
10	METRO FUEL	1011 HUDSON AVE, RIDGEFIELD, NJ 07657	\$0.00	\$0.00	\$0.00	\$794.90	\$794.90	O	<input type="checkbox"/>
F421394	METRO TEL COMMUNICATIONS	LEE, STAN, 209 WOODS REAM DR., RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$84.74	\$84.74	C	<input type="checkbox"/>
F420986	METRO/TEL	RAYMOND SHROYER, 1114 NORTH BLOOMINGTON STREET, STREATOR, IL 61364	\$0.00	\$0.00	\$0.00	\$153.52	\$153.52	C	<input type="checkbox"/>
1512	METROCALL WIRELESS	890 E HEINBERG ST, PENSACOLA, FL 32502	\$0.00	\$0.00	\$0.00	\$1,601.16	\$1,601.16	O	<input type="checkbox"/>
F420927	METROTEL COMMUNICATIONS	EMANUEL, JOEL, 604 GREEN CANYON CR, MESQUITE, TX 75150	\$0.00	\$0.00	\$0.00	\$168.16	\$168.16	C	<input type="checkbox"/>
F419922	MEYER, L. & MEYER J.	ARROYO, ESPE, DBA CENTRAL TELECOM, 811 19TH ST., BAKERSFIELD, CA 93301	\$0.00	\$0.00	\$0.00	\$3,114.68	\$3,114.68	C	<input type="checkbox"/>
F421392	MG COMMUNICATION-MARTIN & BETH GAYNOR	MARTY OR BETH GAYNOR, PO BOX 19297, DETROIT, MI 48219	\$0.00	\$0.00	\$0.00	\$84.84	\$84.84	C	<input type="checkbox"/>
1189	MGE UPS SYSTEMS, INC.	DESMOND CUSSEN, ESQ., GIBSON DUNN & CRUTCHER, ONE MONTGOMERY STREET, 31ST FLOOR, SAN FRANCISCO, CA 94104	\$0.00	\$0.00	\$0.00	\$848,315.27	\$848,315.27	O	<input checked="" type="checkbox"/>
1962	MGR, INC. (DBA AIR PLUS LIMITED)	MICHAEL D. GORDON, BRIGGS AND MORGAN, P.A., 2200 IDS CENTER, 80 SOUTH 8TH STREET, MINNEAPOLIS, MN 55402	\$0.00	\$0.00	\$0.00	\$3,855.43	\$3,855.43	O	<input type="checkbox"/>
20	MIAMI-DADE COUNTY TAX COLLECTOR	140 W FLAGLER ST, SUITE 1403, MIAMI, FL 33130	\$275,598.96	\$0.00	\$0.00	\$0.00	\$275,598.96	I	<input type="checkbox"/>
2137	MIAMI-DADE COUNTY TAX COLLECTOR	BANKRUPTCY UNIT, 140 W FLAGLER ST, SUITE 1403, MIAMI, FL 33130	\$0.00	\$86.20	\$0.00	\$0.00	\$86.20	A	<input type="checkbox"/>
F320285	Miami-Dade Water and Sewer Department	P.O. BOX 026055, MIAMI, FL 33102-6050	\$0.00	\$0.00	\$0.00	\$628.95	\$628.95	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F421302	MICHAEL E. CASADY	CASADY, MICHAEL, DBA CASADY COMMUNICATION COMPANY, 1422 GRAHAM, SAN DIEGO, CA 92109	\$0.00	\$0.00	\$0.00	\$94.87	\$94.87	C	<input type="checkbox"/>
940	MICHAEL J PUGLIELLI	30 COLONIAL AVE, WALTHAM, MA 2453	\$0.00	\$0.00	\$0.00	\$13,490.00	\$13,490.00	O	<input type="checkbox"/>
F420988	MICHAEL JIMINEZ	MIGUEL JIMENEZ, DBA M & J RESTAURANT DEVELOPMENT CORP., 2 EAST END AVENUE, CENTRAL ISLIP, NY 11722	\$0.00	\$0.00	\$0.00	\$152.77	\$152.77	C	<input type="checkbox"/>
F320419	MICHAEL KNUTSON	MICHAEL KNUTSON, 4275 E SAHARA AVENUE, STE 3, LAS VEGAS, NV 89104	\$0.00	\$0.00	\$0.00	\$463.45	\$463.45	C	<input type="checkbox"/>
F421072	MICHAEL RODRIGUEZ DBA PHILLIPS PAYPHONES	MICHAEL RODRIGUEZ, P.O. BOX 100, UPLAND, CA 91785	\$0.00	\$0.00	\$0.00	\$132.05	\$132.05	C	<input type="checkbox"/>
F420520	MICHAEL STONE DBA CATCOM	MICHAEL COHN, 2615 KELTON AVE, LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$374.75	\$374.75	C	<input type="checkbox"/>
F421034	MICHAELS, GORDON	MICHAELS, GORDON, 638 LINDERO CYN RD. #305, OAK PARK, CA 91301	\$0.00	\$0.00	\$0.00	\$140.52	\$140.52	C	<input type="checkbox"/>
1070	MICHALEK, ALLYN R.	C/O ANDREW P. SAULITIS, 152 WEED STREET, NEW CANAAN, CT 06840	\$0.00	\$0.00	\$0.00	\$41,268.31	\$41,268.31	O	<input checked="" type="checkbox"/>
9999018	Michigan		\$0.00	\$353.93	\$0.00	\$0.00	\$353.93	A	<input type="checkbox"/>
9999612	Michigan Department of Revenue	Sales, Use and Withholding Taxes, Lansing, MI 48922	\$0.00	\$5,587.00	\$0.00	\$0.00	\$5,587.00	R	<input type="checkbox"/>
2190	MICHIGAN DEPARTMENT OF TREASURY	COLLECTIONS DIVISION, TREASURY BUILDING, LANSING, MI 48922	\$0.00	\$0.00	\$109,805.00	\$0.00	\$109,805.00	O	<input type="checkbox"/>
F319840	MICROCORP	3595 CANTON HIGHWAY, SUITE A9-343, ATLANTA, GA 30316	\$0.00	\$0.00	\$0.00	\$5,089.17	\$5,089.17	C	<input type="checkbox"/>
1119	MICROSOFT CORPORATION AND MICROSOFT	LICENSING, GP (FKA MSLI, GP), C/O JOSEPH E. SHICKICH, JR., 1001 4TH AVE STE 4500, SEATTLE, WA 98154-1065	\$0.00	\$0.00	\$0.00	\$285.54	\$285.54	I	<input type="checkbox"/>
F421246	MID STATE TELECOMM SYSTEM	BOB L. BEGNOCHE, P. O. BOX 1131, SALINA, KS 67402	\$0.00	\$0.00	\$0.00	\$100.46	\$100.46	C	<input type="checkbox"/>
1815	MID-AMERICA OVERSEAS, INC.	438 LITTLEFIELD AVENUE, SOUTH SAN FRANCISCO, CA 94080	\$0.00	\$0.00	\$0.00	\$13,902.88	\$13,902.88	O	<input checked="" type="checkbox"/>
F420749	MID-ATLANTIC PAYPHONES, INC	SENTIMORE CHRISTOPH, 7715 MIDDAY LAND, ALEXANDRIA, VA 22306	\$0.00	\$0.00	\$0.00	\$235.13	\$235.13	C	<input type="checkbox"/>
625	MID-PLAINS RURAL TELEPHONE COOP., INC.	DONNA ADAMS, P O BOX 300, TULIA, TX 79088	\$0.00	\$0.00	\$0.00	\$325.36	\$325.36	I	<input type="checkbox"/>
985	MID-PLAINS TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$4,767.45	\$4,767.45	O	<input type="checkbox"/>
F420579	MID-RIVERS TELEPHONE	BARB SIKVELAND, BOX 280, CIRCLE, MT 59215	\$0.00	\$0.00	\$0.00	\$328.35	\$328.35	C	<input type="checkbox"/>
F420099	MIDSTATES TELECOMMUNICATIONS, INC.	RITTEN, KAREN, MIDWEST PUBLIC PAYPHONE CORP., 504 ZENITH DRIVE, GLENVIEW, IL 60025	\$0.00	\$0.00	\$0.00	\$1,182.92	\$1,182.92	C	<input type="checkbox"/>
325	MILBURN, DONNA D.	21119 BROOKSIDE LANE, POTOMAC FALLS, VA 20165	\$0.00	\$0.00	\$4,650.00	\$295,350.00	\$300,000.00	K	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1333	MILDRED ISD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$603.35	\$0.00	\$0.00	\$0.00	\$603.35	O	<input type="checkbox"/>
F319768	Mile Square Locksmith	C/O ED CAMPBELL, 409 JEFFERSON ST., HOBOKEN, NJ 07030	\$0.00	\$0.00	\$0.00	\$8,475.37	\$8,475.37	C	<input type="checkbox"/>
295	MILLARD COUNTY	50 SOUTH MAIN STREET, FILLMORE, UT 84631	\$1,537.35	\$0.00	\$0.00	\$0.00	\$1,537.35	O	<input type="checkbox"/>
122	MILLER, JOSEPH G.	8489 SIGNAL HILL RD, MANASSAS, VA 20110	\$0.00	\$0.00	\$0.00	\$54,122.88	\$54,122.88	K	<input type="checkbox"/>
F419744	MILLICOM SERVICES COMPANY	PAUL EVANGELISTA, 555 63RD STREET, BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$9,886.35	\$9,886.35	C	<input type="checkbox"/>
F420942	MIMA COMMUNICATIONS	IRENE ABRAHAM, 146 HERZL STREET, BROOKLYN, NY 11212	\$0.00	\$0.00	\$0.00	\$163.55	\$163.55	C	<input type="checkbox"/>
2077	MINEOLA ISD & CITY OF MINEOLA	TAB BEALL, DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$0.00	\$1,085.77	\$0.00	\$0.00	\$1,085.77	O	<input type="checkbox"/>
54	MINIDOKA COUNTY	P.O. BOX 368, ATTN LAURA TWISS, RUPERT, ID 83350	\$0.00	\$0.00	\$3,038.64	\$0.00	\$3,038.64	O	<input type="checkbox"/>
1416	MINNESOTA DEPT OF EMPLOYMENT & ECONOMIC	DEVELOPMENT, PO BOX 75378, SAINT PAUL, MN 55101	\$0.00	\$0.00	\$592.71	\$0.00	\$592.71	O	<input type="checkbox"/>
1417	MINNESOTA DEPT OF EMPLOYMENT & ECONOMIC	DEVELOPMENT, PO BOX 75378, SAINT PAUL, MN 55101	\$0.00	\$0.00	\$24,363.55	\$862.78	\$25,226.33	O	<input type="checkbox"/>
F320069	MISSION VALLEY FORD TRUCK	780 E. BROKAW ROAD, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$1,340.14	\$1,340.14	C	<input type="checkbox"/>
1568	MISSISSIPPI STATE TAX COMMISSION	P.O. BOX 23338, BANKRUPTCY SECTION, JACKSON, MS 39225-3338	\$0.00	\$0.00	\$245.56	\$29.47	\$275.03	O	<input type="checkbox"/>
9999019	Missouri		\$0.00	\$470.91	\$0.00	\$0.00	\$470.91	A	<input type="checkbox"/>
1801	MISSOURI DIVISION OF EMPLOYMENT SECURITY	ATTN: LEGAL COUNSEL, P.O. BOX 59, JEFFERSON CITY, MO 65104-0059	\$0.00	\$0.00	\$2,426.07	\$0.00	\$2,426.07	O	<input type="checkbox"/>
949	MITCHELL, CAROL	9986 MARIAN DRIVE, MANASSAS, VA 20111-4224	\$0.00	\$0.00	\$6,528.12	\$0.00	\$6,528.12	O	<input type="checkbox"/>
103	MIXED MEDIA	415 CAMBRIDGE AVENUE, SUITE 12, PALC ALTO, CA 94306	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	O	<input checked="" type="checkbox"/>
6	MOBILE COUNTY, AL	MARILYN E. WOOD, REVENUE COMMISSIONER, PO DRAWER 1169, MOBILE, AL 36633-1169	\$0.00	\$0.00	\$0.00	\$4,959.79	\$4,959.79	O	<input type="checkbox"/>
1395	MOBILE STORAGE GROUP	PO BOX 10999, BURBANK, CA 91510	\$0.00	\$0.00	\$0.00	\$920.50	\$920.50	O	<input type="checkbox"/>
292	MODIS INC	MPD GROUP, INC., 1 INDEPENDENT DR, 10TH FL, JACKSONVILLE, FL 32202	\$0.00	\$0.00	\$0.00	\$36,300.00	\$36,300.00	O	<input type="checkbox"/>
1999	MODOC COUNTY TAX COLLECTOR	204 SOUTH COURT STREET, ATTN CHERYL KNOCH, TREASURER, ALTURAS, CA 96101	\$0.00	\$0.00	\$2,229.47	\$175.85	\$2,405.32	O	<input type="checkbox"/>
256	MODULAR TECH, INC.	7307 YORK RD, TOWSON, MD 21204	\$0.00	\$0.00	\$0.00	\$19,550.31	\$19,550.31	O	<input type="checkbox"/>

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F420081	MOELLER, CURTIS M.	KRISTIN MOELLER, DBA AMERICA WEST COMMUNICATIONS, 2555 EAST URQUHART RD, RITZVILLE, WA 99169	\$0.00	\$0.00	\$0.00	\$1,288.14	\$1,288.14	C	<input type="checkbox"/>
F420777	MONACO, DON	WILLIAMS, PAM, PROFESSIONAL PHONE SERVICES, 1424 H STREET, MODESTO, CA 95354	\$0.00	\$0.00	\$0.00	\$221.19	\$221.19	C	<input type="checkbox"/>
F420651	MONETARY MANAGEMENT OF CAL.	EDGE, DAVID, DBA ANYKIND CHECK CASHING, 1436 LANCASTER AVE, BERWYN, PA 19312	\$0.00	\$0.00	\$0.00	\$281.17	\$281.17	C	<input type="checkbox"/>
F420763	MONOTECH COMMUNICATIONS, INC	SUNY BEHAR, 10351 SANTA MONICA BLVD, STE 410, LOS ANGELES, CA 90025	\$0.00	\$0.00	\$0.00	\$228.09	\$228.09	C	<input type="checkbox"/>
1747	MONTAGUE COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STREET 1600, DALLAS, TX 75201	\$302.12	\$0.00	\$0.00	\$0.00	\$302.12	O	<input type="checkbox"/>
F420762	MONTECALVO, DONALD	MONTECALVO, DONALD, DBA D & M VENDING, #1 BREWHAUS LANE, SEAVILLE, NJ 8230	\$0.00	\$0.00	\$0.00	\$229.83	\$229.83	C	<input type="checkbox"/>
454	MONTEREY COUNTY	P.O. BOX 891, SALINAS, CA 93902-0891	\$4,995.06	\$0.00	\$0.00	\$0.00	\$4,995.06	O	<input type="checkbox"/>
1733	MONTGOMERY COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, P.O. BOX 3064, HOUSTON, TX 77253-3064	\$3,176.01	\$0.00	\$0.00	\$0.00	\$3,176.01	O	<input type="checkbox"/>
2066	MONTGOMERY COUNTY	JOHN DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$99.02	\$0.00	\$0.00	\$99.02	A	<input type="checkbox"/>
1817	MONTGOMERY COUNTY COLLECTOR	P.O. BOX 2, ANITA L. SULLIVAN, MONTGOMERY CITY, MO 63361	\$0.00	\$0.00	\$5,219.56	\$0.00	\$5,219.56	O	<input type="checkbox"/>
F420580	MOON, HOWARD	MOON, HOWARD, DBA SANTEL, 437 MARYMONT AVE, PLACENTIA, CA 92870	\$0.00	\$0.00	\$0.00	\$327.53	\$327.53	C	<input type="checkbox"/>
1707	MOORE COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$1,710.43	\$0.00	\$0.00	\$0.00	\$1,710.43	O	<input type="checkbox"/>
2149	MOORE COUNTY APPRAISAL DISTRICT	P.O. BOX 717, ATTN JOYCE CEARLEY COLLECTOR, DUMAS, TX 79029-0717	\$0.00	\$83.00	\$0.00	\$0.00	\$83.00	A	<input type="checkbox"/>
1706	MOORE COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$782.11	\$0.00	\$0.00	\$0.00	\$782.11	O	<input type="checkbox"/>
F320070	MOORE NORTH AMERICA	TRANSFEROR: MOORE NORTH AMERICA, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,339.98	\$1,339.98	C	<input checked="" type="checkbox"/>
F421114	MORAN, JIM	MORAN, JIM, 853 OCEAN AVE, BEACHWOOD, NJ 8722	\$0.00	\$0.00	\$0.00	\$122.63	\$122.63	C	<input type="checkbox"/>
263	MORGAN COUNTY	P.O. BOX 696, COMMISSIONER, AMANDA G. SCOTT, CPA, DECATUR, AL 35602	\$832.11	\$0.00	\$0.00	\$0.00	\$832.11	O	<input type="checkbox"/>
1331	MORRIS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$1,463.97	\$0.00	\$0.00	\$0.00	\$1,463.97	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
1445	MORRIS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$0.00	\$1,463.97	\$0.00	\$0.00	\$1,463.97	O	<input type="checkbox"/>
F421139	MORRIS, LARRY	MORRIS, LARRY, DBA MORRIS TELECOMMUNICATIONS, 1516 PAMELA CT, PORTERVILLE, CA 93257	\$0.00	\$0.00	\$0.00	\$117.51	\$117.51	C	<input type="checkbox"/>
F421101	MOSIER, GARY L.	MOSIER, GARY L., DBA COASTAL PAYPHONES, 3368 GOVERNOR DRIVE SUITE F-172, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$126.33	\$126.33	C	<input type="checkbox"/>
F420854	MOUNTAIN TELEPHONE	ANGELA PENNINGTON, POST OFFICE BOX 399, WEST LIBERTY, KY 41472	\$0.00	\$0.00	\$0.00	\$189.39	\$189.39	C	<input type="checkbox"/>
F421089	MOUNTAIN VIEW TELEPHONE COMPANY	KENNETH SUTTON, P O BOX 70, MOUNTAIN VIEW, AR 72560	\$0.00	\$0.00	\$0.00	\$127.89	\$127.89	C	<input type="checkbox"/>
F321024	MT&T	STATION CENTRAL RPO, HALIFAX, NS B3J 3C7	\$0.00	\$0.00	\$0.00	\$143.16	\$143.16	C	<input type="checkbox"/>
618	MT. VERNON NET. INC.	JOHN SCRIVNER, PO BOX 1582, MOUNT VERNON, IL 62864	\$0.00	\$0.00	\$0.00	\$1,834.32	\$1,834.32	O	<input type="checkbox"/>
F421380	MTI UNLIMITED INC	TRACY WHITE-THORNTON, 2230 E. TREEMONT PL #204, CORONA, CA 91719	\$0.00	\$0.00	\$0.00	\$85.72	\$85.72	C	<input type="checkbox"/>
F421239	MULLER, LEVON	MILLER, LEE, DBA LERON COMMUNICATIONS, 2530 WILSHIRE BLVD, 1ST FLR, SANTA MONICA, CA 90403	\$0.00	\$0.00	\$0.00	\$101.58	\$101.58	C	<input type="checkbox"/>
640	MULTIMEDIA MANAGEMENT, INC.	8 HILL ROAD, BOXBOROUGH, MA 01719	\$0.00	\$0.00	\$0.00	\$13,754.50	\$13,754.50	O	<input checked="" type="checkbox"/>
F420142	MULTI-MEDIA TECHNOLOGY	HERMAN WHITE, 3941 S. BRISTOL STREET, UNIT E97, SANTA ANA, CA 92704	\$0.00	\$0.00	\$0.00	\$970.28	\$970.28	C	<input type="checkbox"/>
257	MULTNOMAH COUNTY	P.O. BOX 2716, PORTLAND, OR 97208-2716	\$100.74	\$0.00	\$0.00	\$0.00	\$100.74	O	<input type="checkbox"/>
108	MURRAY, RICHARD J.	23 HEDGEROW LN, COMMACK, NY 11725	\$0.00	\$0.00	\$0.00	\$10,798.00	\$10,798.00	O	<input checked="" type="checkbox"/>
F320056	MUZAK LLC	383 E GRAND AVE, SUITE A, S SAN FRANCISCO, CA 94080-6234	\$0.00	\$0.00	\$0.00	\$1,413.15	\$1,413.15	C	<input type="checkbox"/>
F421158	N V DATA CORP - VIDCO COMMUNICATIONS	RANDALL HANSEN, 3500 WIMBLEDON DR, REDDING, CA 96002-9510	\$0.00	\$0.00	\$0.00	\$113.60	\$113.60	C	<input type="checkbox"/>
1959	N.Y. STATE DEPT OF TAXATION AND FINANCE	BANKRUPTCY SECTION, P.O. BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$1,451,178.33	\$641.20	\$1,451,819.53	O	<input type="checkbox"/>
F420277	NADZAN, JOHN	NADZAN, JOHN, DBA LONG ISLAND PAY TEL, 61 SWEZEY TOWN RD, NO., MIDDLE ISLAND, NY 11953	\$0.00	\$0.00	\$0.00	\$640.59	\$640.59	C	<input type="checkbox"/>
F420581	NAMI COMMUNICATIONS INC.	YOUNG, KELLI, 8306 WILSHIRE BLVD. #3600, BEVERLY HILLS, CA 90211	\$0.00	\$0.00	\$0.00	\$325.40	\$325.40	C	<input type="checkbox"/>
21	NAPA COUNTY TAX COLLECTOR	1195 THIRD ST, ROOM 108, NAPA, CA 94559-3035	\$279.87	\$0.00	\$0.00	\$0.00	\$279.87	O	<input type="checkbox"/>
254	NASHVILLE ELECTRIC SERVICE	1214 CHURCH STREET, NASHVILLE, TN 37246	\$0.00	\$0.00	\$0.00	\$2,225.07	\$2,225.07	O	<input type="checkbox"/>
F420274	NASIR, NASEER A. & AHMAD, BASHIR	NASIR, NASEER, AHMAD, WADOOD, 1547 W UPHAM AVE., MILWAUKEE, WI 53221	\$0.00	\$0.00	\$0.00	\$644.77	\$644.77	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al.
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve				Total	Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured			
9999035	Nassau County, Florida		\$0.00	\$75.25	\$0.00	\$0.00	\$75.25	A	<input type="checkbox"/>
F419986	NASTEL COMMUNICATION CORP	GARCIA, CHATTY, P.O. BOX 1509, LAWNSDALE, CA 90260	\$0.00	\$0.00	\$0.00	\$2,062.86	\$2,062.86	C	<input type="checkbox"/>
F319698	NATIONAL COMMUNICATION SERVICES	5068 WEST PLANO, ATTN JEFF WOHLEND SUITE 256, PLANO, TX 75093	\$0.00	\$0.00	\$0.00	\$13,754.13	\$13,754.13	C	<input type="checkbox"/>
F319846	National Conversion Systems Inc	22635 DAVIS DRIVE, SUITE 120, STERLING, VA 20164-4483	\$0.00	\$0.00	\$0.00	\$4,891.23	\$4,891.23	C	<input type="checkbox"/>
F321256	National Exchange Carrier Assoc, Kansas Universal Service Fund	KANSAS UNIVERSAL SERVICE FUND, P.O. BOX 1512, TOPEKA, KS 66601-1512	\$0.00	\$0.00	\$0.00	\$99.34	\$99.34	C	<input type="checkbox"/>
F420188	NATIONAL TELERENT MANAGEMENT	MILANO, MARTIN, 847 KING GEORGES ROAD, FORDS, NJ 8863	\$0.00	\$0.00	\$0.00	\$821.62	\$821.62	C	<input type="checkbox"/>
1448	NAVARRO COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$77.00	\$0.00	\$0.00	\$77.00	A	<input type="checkbox"/>
401	NAVARRO COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$1,059.17	\$0.00	\$0.00	\$0.00	\$1,059.17	O	<input type="checkbox"/>
1436	NAVARRO CTO	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$339.60	\$0.00	\$0.00	\$0.00	\$339.60	O	<input type="checkbox"/>
F420713	NAVARRO, LUIS - NEWTEL	NAVARRO, LUIS, BOX 15155, LOS ANGELES, CA 90015	\$0.00	\$0.00	\$0.00	\$249.84	\$249.84	C	<input type="checkbox"/>
390	NBANC	80 S JEFFERSON RD, ATTN: JEFF HENDERSON, WHIPPANY, NJ 07981	\$0.00	\$0.00	\$0.00	\$4,421.71	\$4,421.71	O	<input type="checkbox"/>
F420690	NBC COMMUNICATIONS	MR. NEIL COHEN, 243 ORCHID RD, LEVITTOWN, NY 11756	\$0.00	\$0.00	\$0.00	\$264.52	\$264.52	C	<input type="checkbox"/>
1411	NC POWER SYSTEMS CO	ATTN: TIM RAYMOND - CREDIT, PO BOX 3562, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$1,360.48	\$1,360.48	O	<input type="checkbox"/>
F421186	NDS, INC.	OBERLANDER, JAY, 9E MERRICK RD., FREEPORT, NY 11550	\$0.00	\$0.00	\$0.00	\$109.88	\$109.88	C	<input type="checkbox"/>
F319854	Nead Electric of New Jersey, Inc.	175 BROAD STREET, CARLSTADT, NJ 7072	\$0.00	\$0.00	\$0.00	\$4,597.78	\$4,597.78	C	<input type="checkbox"/>
9999071	Nebraska		\$0.00	\$624.57	\$0.00	\$0.00	\$624.57	A	<input type="checkbox"/>
F420884	NEBRASKA CENTRAL TELEPHONE COMPANY	NANCY MCGREGOR-JADER, PO BOX 700, GIBBON, NE 68840	\$0.00	\$0.00	\$0.00	\$180.33	\$180.33	C	<input type="checkbox"/>
9999613	Nebraska Department of Revenue	PO Box 94818, Lincoln, NE 68509-4818	\$0.00	\$5,375.00	\$0.00	\$0.00	\$5,375.00	R	<input type="checkbox"/>
F319863	NECA PAUSF	P.O. BOX 360395, PITTSBURGH, PA 15251-6395	\$0.00	\$0.00	\$0.00	\$4,392.86	\$4,392.86	C	<input type="checkbox"/>
1926	NECA-TRS	ATTN: JEFF HENDERSON, 80 S. JEFFERSON RD., WHIPPANY, NJ 07981	\$0.00	\$0.00	\$0.00	\$247,117.38	\$247,117.38	O	<input type="checkbox"/>
F421212	NEFCOM COMMUNICATIONS	DEBBIE FINLEY, 130 NORTH FOURTH STREET, P.O. BOX 485, MACCLENNY, FL 32063	\$0.00	\$0.00	\$0.00	\$104.91	\$104.91	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Options Release Grantee
			Secured	Administrative	Priority	Unsecured	Total		
F420333	NEMONT COMMUNICATIONS INC.	ROSS FLADAGER, PO BOX 600, SCOBAY, MT 59263	\$0.00	\$0.00	\$0.00	\$556.91	\$556.91	C	<input type="checkbox"/>
F421229	NESHER COMMUNICATIONS	SHLOMO RESSLER, P.O. BOX 480827, LOS ANGELES, CA 90048	\$0.00	\$0.00	\$0.00	\$102.45	\$102.45	C	<input type="checkbox"/>
160	NET IQ CORPORATION	3553 NORTH FIRST STREET, SAN JOSE, CA 95134	\$0.00	\$0.00	\$0.00	\$7,035.60	\$7,035.60	O	<input checked="" type="checkbox"/>
F319644	NET STRUCTURES LLC	7025 SOUTH FULTON STREET, SUITE 130, CENTENNIAL, CO 80112	\$0.00	\$0.00	\$0.00	\$25,522.56	\$25,522.56	C	<input checked="" type="checkbox"/>
F319632	Netcom Technologies	7423 LINDBERGH DRIVE, GAITHERSBURG, MD 20879	\$0.00	\$0.00	\$0.00	\$27,975.00	\$27,975.00	S	<input type="checkbox"/>
349	NETWORK APPLIANCE INCORPORATED	495 E JAVA DR, SUNNYVALE, CA 94089	\$0.00	\$0.00	\$6,000.00	\$0.00	\$6,000.00	O	<input type="checkbox"/>
933	NETWORK INTELLIGENCE CORPORATION	55 WEST STREET, WALPOLE, MA 02081	\$0.00	\$0.00	\$0.00	\$10,409.00	\$10,409.00	O	<input checked="" type="checkbox"/>
1662	NETWORK OMNI TRANSLATIONLINE	1329 E. THOUSAND OAKS BOULEVARD, THOUSAND OAKS, CA 91362-2824	\$0.00	\$0.00	\$0.00	\$198.30	\$198.30	O	<input checked="" type="checkbox"/>
954	NEUSTAR, INC	46000 CENTER OAK PLACE, STERLING, VA 20166	\$0.00	\$0.00	\$0.00	\$173,477.63	\$173,477.63	O	<input type="checkbox"/>
9999072	Nevada		\$0.00	\$84.46	\$0.00	\$0.00	\$84.46	A	<input type="checkbox"/>
1634	NEVADA DEPARTMENT OF TAXATION	BANKRUPTCY SECTION, 555 E WASHINGTON AVENUE, STE 1300, LAS VEGAS, NV 89101-1041	\$0.00	\$0.00	\$15,876.30	\$0.00	\$15,876.30	O	<input type="checkbox"/>
F419817	NEVADA PAYPHONE	RON VALLONE, 3061 SHERIDAN, LAS VEGAS, NV 89102	\$0.00	\$0.00	\$0.00	\$6,306.20	\$6,306.20	C	<input type="checkbox"/>
F420483	NEW AGE COMMUNICATIONS, INC.	HASSLER, ABBY, 2041 FREEDOM LN., FALLS CHURCH, VA 22043	\$0.00	\$0.00	\$0.00	\$405.93	\$405.93	C	<input type="checkbox"/>
F319850	NEW EDGE NETWORKS	3000 COLUMBIA HOUSE BLVD., STE. 106, VANCOUVER, WA 98661-2969	\$0.00	\$0.00	\$0.00	\$4,690.00	\$4,690.00	C	<input type="checkbox"/>
F319728	New Energy Inc	1000 WILSHIRE BOULEVARD, SUITE 1900, LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$11,433.39	\$11,433.39	S	<input type="checkbox"/>
F319858	New Energy Inc	1000 WILSHIRE BOULEVARD, SUITE 1900, LOS ANGELES, CA 90017	\$0.00	\$0.00	\$0.00	\$4,524.98	\$4,524.98	S	<input type="checkbox"/>
F420685	NEW ENGLAND COIN TELEPHONES, INC.	MYK LOUGEE, 6 GREENWOOD STREET, WAKEFIELD, MA 1880	\$0.00	\$0.00	\$0.00	\$266.11	\$266.11	C	<input type="checkbox"/>
F320936	NEW ENGLAND SPRING WATER	217R MAIN STREET, N. READING, MA 1864	\$0.00	\$0.00	\$0.00	\$166.50	\$166.50	C	<input type="checkbox"/>
1824	NEW HOPE TELEPHONE COOPERATIVE, INC.	TAMMY PRITCHETT, P.O. BOX 452, NEW HOPE, AL 35760	\$0.00	\$0.00	\$413.86	\$0.00	\$413.86	O	<input type="checkbox"/>
999	NEW LONDON TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$181.86	\$181.86	O	<input type="checkbox"/>
9999073	New Mexico		\$0.00	\$152.55	\$0.00	\$0.00	\$152.55	A	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420766	NEW ULM TELECOM, INC.	NANCY BLANKENHAGEN, 400 SECOND NORTH, P.O. BOX 697, NEW ULM, MN 56073	\$0.00	\$0.00	\$0.00	\$227.14	\$227.14	C	<input type="checkbox"/>
F420774	NEW WORLD TELECOMMUNICATIONS	P O BOX 409, PALM CITY, FL 349910409	\$0.00	\$0.00	\$0.00	\$223.47	\$223.47	C	<input checked="" type="checkbox"/>
894	NEW YORK CONNECT	317 MADISON AVE, SUITE 907, NEW YORK, NY 10017	\$0.00	\$0.00	\$0.00	\$590.00	\$590.00	P	<input type="checkbox"/>
F320005	New York Mets Inc	123-01 ROOSEVELT AVENUE, SHEA STADIUM, FLUSHING, NY 11368-1699	\$0.00	\$0.00	\$0.00	\$1,910.00	\$1,910.00	C	<input type="checkbox"/>
1881	NEW YORK STATE DEPARTMENT OF TAXATION	AND FINANCE, BANKRUPTCY SECTION, P.O. BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$994,083.35	\$19,464.91	\$1,013,548.26	O	<input type="checkbox"/>
9999614	New York State Department of Taxation and Finance	Bankruptcy Section, PO Box 5300, Albany, NY 12205	\$0.00	\$58,524.00	\$0.00	\$0.00	\$58,524.00	R	<input type="checkbox"/>
F420540	NEW YORK TEL A *, INC.	HIRAKIS, PETER, GREATER NEW YORK PAY PHONES, 205-27 HOLLIS AVE. STE #1C, ST ALBANS, NY 11412	\$0.00	\$0.00	\$0.00	\$361.05	\$361.05	C	<input type="checkbox"/>
F420214	NEW YORK TELESTONE COMMUNICATIONS CORP	STONE, STEVE, STEVE STONE, 16 BAYVIEW DR., PLAINVIEW, NY 11803	\$0.00	\$0.00	\$0.00	\$765.87	\$765.87	C	<input type="checkbox"/>
F320176	Newman Comley & Ruth PC, Attorneys and Counselors at Law	601 MONROE STREET, SUITE 301, JEFFERSON CITY, MO 65102-0537	\$0.00	\$0.00	\$0.00	\$847.88	\$847.88	C	<input type="checkbox"/>
850	NEWSOUTH COMMUNICATIONS	2 N MAIN ST, GREENVILLE, SC 29601	\$0.00	\$0.00	\$24,847.05	\$0.00	\$24,847.05	O	<input type="checkbox"/>
363	NEWTON COUNTY	1105 USHER STREET, COVINGTON, GA 30014	\$0.00	\$0.00	\$3,481.93	\$0.00	\$3,481.93	O	<input type="checkbox"/>
823	NEXTEL COMMUNICATIONS ET AL.	10002 PARK MEADOWS DR, LONE TREE, CO 80124	\$0.00	\$0.00	\$0.00	\$236,223.00	\$236,223.00	O	<input type="checkbox"/>
824	NEXTEL COMMUNICATIONS ET AL.	10002 PARK MEADOWS DR, LONE TREE, CO 80124	\$0.00	\$0.00	\$0.00	\$1,192.29	\$1,192.29	O	<input type="checkbox"/>
1180	NEXTIRAONE SOLUTIONS LLC	P.O. BOX 102409, ATLANTA, GA 30368-0409	\$0.00	\$0.00	\$0.00	\$51,425.29	\$51,425.29	O	<input type="checkbox"/>
1181	NEXTIRAONE SOLUTIONS LLC	P.O. BOX 102409, ATLANTA, GA 30368-0409	\$0.00	\$0.00	\$0.00	\$795,654.09	\$795,654.09	O	<input type="checkbox"/>
F320010	NEXTRA	MERIEDWEG II, POSTFACH, NIEDERWANGEN, CH-3172	\$0.00	\$0.00	\$0.00	\$1,775.10	\$1,775.10	O	<input type="checkbox"/>
F421386	NGUYEN PAY PHONE	NGUYEN, MIKE, 14817 GREVILLEA AVE, LAWNSDALE, CA 90260	\$0.00	\$0.00	\$0.00	\$85.20	\$85.20	C	<input type="checkbox"/>
279	NICK CAYAFAS	NICK CAYAFAS, 8248 YOUNGDALE RD, SAN GABRIEL, CA 91775	\$0.00	\$0.00	\$0.00	\$241.32	\$241.32	O	<input type="checkbox"/>
F420539	NICKLES, DONALD	NICKLES, DONALD, 6701 BLACK HORSE PIKE, SUITE A-4, EGG HARBOR TWP, NJ 8234	\$0.00	\$0.00	\$0.00	\$361.15	\$361.15	C	<input checked="" type="checkbox"/>
F420737	NICOM TELEMANAGEMENT, INC.	HEATHER WINFIELD, 681 ENCINITAS BLVD #316, ENCINITAS, CA 92024	\$0.00	\$0.00	\$0.00	\$239.40	\$239.40	C	<input type="checkbox"/>
F320468	NO PITTSBURGH TELCO	4008 GIBSONIA ROAD, GIBSONIA, PA 15044-9311	\$0.00	\$0.00	\$0.00	\$416.70	\$416.70	S	<input type="checkbox"/>
F421181	NOBLE COMMUNICATIONS	GIANNOIT, JIM, 41 ROSY FINCH LANE, ALISO VIEJO, CA 92656	\$0.00	\$0.00	\$0.00	\$111.01	\$111.01	C	<input type="checkbox"/>

EXHIBIT A

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W I Option Released Grant
			Secured	Administrative	Priority	Unsecured	Total		
644	NOKIA INTERNET COMMUNICATIONS INC	NOKIA ENTERPRISE SOLUTION, MAIL 1-4737, 6000 CONNECTION DR, IRVING, TX 75039	\$0.00	\$0.00	\$0.00	\$74,103.60	\$74,103.60	O	<input type="checkbox"/>
63	NORCAL BATTERY CO.	3432-D CHEROKEE RD, STOCKTON, CA 95205	\$0.00	\$0.00	\$0.00	\$2,059.50	\$2,059.50	O	<input type="checkbox"/>
F320250	Nordvik Designs	P.O. BOX 3361, FREMONT, CA 94539	\$0.00	\$0.00	\$0.00	\$680.00	\$680.00	C	<input type="checkbox"/>
1669	NORMANGEE ISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$0.00	\$81.00	\$0.00	\$0.00	\$81.00	A	<input type="checkbox"/>
1670	NORMANGEE ISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) PO BOX 17428, AUSTIN, TX 78760-7428	\$1,070.55	\$0.00	\$0.00	\$0.00	\$1,070.55	O	<input type="checkbox"/>
410	NORMANGEE ISD	LORI ROBERTSON, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH (35) 78741, PO BOX 17428, AUSTIN, TX 78760-7428	\$806.31	\$0.00	\$0.00	\$0.00	\$806.31	O	<input type="checkbox"/>
905	NORTEL NETWORKS INC.	C/O GARY S. LEE, ESQ., DINA GIELCHINSKY, ESQ., LOVELLS 900 3RD AVE, 16TH FL, NEW YORK, NY 10022	\$0.00	\$0.00	\$0.00	\$177,499.99	\$177,499.99	O	<input type="checkbox"/>
441	NORTH AMERICAN COMMUNICATION	128 TIMOTHY LANE, ATTN CHRIS REESE, WAYNESVILLE, NC 28786	\$0.00	\$0.00	\$0.00	\$555.18	\$555.18	P	<input type="checkbox"/>
F419778	NORTH AMERICAN INTELECOM, INC.	SHANNON, 14100 SAN PEDRO AVE, SUITE 400, SAN ANTONIO, TX 78232	\$0.00	\$0.00	\$0.00	\$8,060.36	\$8,060.36	C	<input type="checkbox"/>
1276	NORTH AMERICAN VAN LINES	50012 US HWY 30 W, FORT WAYNE, IN 46818	\$0.00	\$0.00	\$0.00	\$673.20	\$673.20	O	<input type="checkbox"/>
9999074	North Carolina		\$0.00	\$596.06	\$0.00	\$0.00	\$596.06	A	<input type="checkbox"/>
F420404	NORTH CENTRAL FOOD SYSTEMS, INC	BILL BOOSALIS, 2901 METRO DRIVE, MINNEAPOLIS, MN 55426	\$0.00	\$0.00	\$0.00	\$478.38	\$478.38	C	<input type="checkbox"/>
F420852	NORTH CENTRAL TELEPHONE COOPERATIVE	KIM MARSH, P.O. BOX 70, LAFAYETTE, TN 37083	\$0.00	\$0.00	\$0.00	\$190.27	\$190.27	C	<input type="checkbox"/>
620	NORTH PITTSBURGH TELEPHONE	THOMAS J. BARNHART, 4008 GIBSONIA ROAD, GIBSONIA, PA 15044	\$0.00	\$0.00	\$0.00	\$133.56	\$133.56	O	<input type="checkbox"/>
F321244	North Ranch Self Storage	4600 THOUSAND OAKS BOULEVARD, THOUSAND OAKS, CA 91362	\$0.00	\$0.00	\$0.00	\$101.00	\$101.00	C	<input type="checkbox"/>
F320119	North Star Electrical Inc	800 42ND AVENUE NORTH, MINNEAPOLIS, MN 55412	\$0.00	\$0.00	\$0.00	\$1,100.00	\$1,100.00	C	<input type="checkbox"/>
F420026	NORTH STATE COMMUNICATIONS	RYAN PUGH, DBA NORTH STATE TELEPHONE, P.O. BOX 2326, HIGH POINT, NC 27261	\$0.00	\$0.00	\$0.00	\$1,704.84	\$1,704.84	C	<input checked="" type="checkbox"/>
F420989	NORTHERN ARKANSAS TELEPHONE COMPANY, INC	MARK COLEMAN, 301 EAST MAIN STREET, P. O. BOX 209, FLIPPIN, AR 72634	\$0.00	\$0.00	\$0.00	\$152.71	\$152.71	C	<input type="checkbox"/>
F421450	NORTHERN INTERMOUNTAIN SECURITY, INC.	GLJBERT, SHANE, PO BOX 4793, KETCHUM, ID 83340	\$0.00	\$0.00	\$0.00	\$78.34	\$78.34	C	<input type="checkbox"/>
868	NORTHERN TELEPHONE COOP INC	P.O. BOX 190, SUNBURST, MT 59482-0190	\$0.00	\$0.00	\$0.00	\$162.11	\$162.11	O	<input checked="" type="checkbox"/>
F319656	NORTHPOINT INTERNATIONAL AS	303 2ND STREET, SOUTH TOWER, SAN FRANCISCO, CA 94107	\$0.00	\$0.00	\$0.00	\$22,110.00	\$22,110.00	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
397	NORTHWEST ISD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$510.81	\$0.00	\$0.00	\$0.00	\$510.81	O	<input type="checkbox"/>
F421456	NOTAE, INC.	DONNA EATON, PO BOX 1547, NOKOMIS, FL 34274	\$0.00	\$0.00	\$0.00	\$77.58	\$77.58	C	<input type="checkbox"/>
F420311	NST TELECOM	STEPHEN NG, PO BOX 281052, SAN FRANCISCO, CA 94128	\$0.00	\$0.00	\$0.00	\$597.02	\$597.02	C	<input type="checkbox"/>
1998	NTT DATA CORPORATION	TOYOSU CENTER BLDG, 3-3, TOYOSU 3-CHOME,	\$0.00	\$0.00	\$0.00	\$1,131,778.00	\$1,131,778.00	B	<input type="checkbox"/>
F320094	NU-CENTURY MAINTENANCE SYSTEMS	5501 FOURTH AVENUE SOUTH, SUITE 209, SEATTLE, WA 98108	\$0.00	\$0.00	\$0.00	\$1,206.40	\$1,206.40	S	<input type="checkbox"/>
1086	NV PUBLIC UTILITIES COMMISSION	1150 EAST WILLIAM STREET, ATTN: MARGUERITE RUSSELL, ASST GEN CNSL, CARSON CITY, NV 89701	\$0.00	\$0.00	\$663.55	\$0.00	\$663.55	O	<input type="checkbox"/>
1087	NV PUBLIC UTILITIES COMMISSION	1150 EAST WILLIAM STREET, ATTN: MARGUERITE RUSSELL, ASST GEN CNSL, CARSON CITY, NV 89701	\$0.00	\$0.00	\$110.00	\$0.00	\$110.00	O	<input type="checkbox"/>
F320758	Nyotech of North Carolina Inc	6001 CHAPEL H, SUITE 108, RALEIGH, NC 27607	\$0.00	\$0.00	\$0.00	\$231.00	\$231.00	C	<input type="checkbox"/>
F320076	NYNEX	C/O BELL ATLANTIC NYNEX, 7 ELM ST. FL. 2, MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$1,313.52	\$1,313.52	C	<input type="checkbox"/>
F320445	NYNEX	C/O BELL ATLANTIC NYNEX, 7 ELM ST. FL. 2, MALDEN, MA 02148-3801	\$0.00	\$0.00	\$0.00	\$439.07	\$439.07	C	<input type="checkbox"/>
177	NYS DEPT OF TAXATION & FINANCE	BANKRUPTCY SECTION, PO BOX 5300, ALBANY, NY 12205-0300	\$0.00	\$0.00	\$0.00	\$100.00	\$100.00	O	<input type="checkbox"/>
1005	OAKMAN TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$98.42	\$98.42	O	<input type="checkbox"/>
F319765	Ochs & Goldberg, LLP	60 EAST 42ND STREET, SUITE 1545, NEW YORK, NY 10165	\$0.00	\$0.00	\$0.00	\$8,505.54	\$8,505.54	C	<input type="checkbox"/>
113	OCKERMAN DESIGN	986A LA MESA TERRACE, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$500.00	\$500.00	O	<input checked="" type="checkbox"/>
494	OESTREICH, PAN J.	CALLAWAY COUNTY COLLECTOR, 10 EAST 5TH ST., FULTON, MO 65251	\$10,805.09	\$0.00	\$0.00	\$0.00	\$10,805.09	O	<input type="checkbox"/>
867	OFF SITE RECORD MGM	1959 MONTEREY RD, SAN JOSE, CA 95112-6119	\$0.00	\$0.00	\$0.00	\$975.10	\$975.10	O	<input type="checkbox"/>
982	OFFICE ARCHIVES, LLC	6810 DEERPATH ROAD, SUITE 100, ELKCRIDGE, MD 21075	\$8,512.97	\$0.00	\$0.00	\$0.00	\$8,512.97	O	<input type="checkbox"/>
983	OFFICE MOVERS, INC.	6810 DEERPTH ROAD, SUITE 100, ELKCRIDGE, MD 21075	\$0.00	\$0.00	\$0.00	\$110,999.56	\$110,999.56	O	<input checked="" type="checkbox"/>
2023	OFFICE OF UNEMPLOYMENT COMPENSATION TAX	SERVICES - COMMONWEALTH OF PENNSYLVANIA, ATTN: DOLORES GEESAMAN - DEPT OF LABOR, 1171 S. CAMERON ST., #312, HARRISBURG, PA 17104-2513	\$0.00	\$1,670.41	\$0.00	\$0.00	\$1,670.41	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

2024	OFFICE OF UNEMPLOYMENT COMPENSATION TAX	SERVICES - COMMONWEALTH OF PENNSYLVANIA, ATTN: DOLORES GEESAMAN - DEPT OF LABOR, 1171 S. CAMERON ST., #312, HARRISBURG, PA 17104-2513	\$0.00	\$0.00	\$13,816.07	\$0.00	\$13,816.07	O	<input type="checkbox"/>
693	OGDEN PROPERTIES, LIMITED	BOSTON HALL, BOSTON SPA, YORKSHIRE,	\$0.00	\$0.00	\$0.00	\$38,078.33	\$38,078.33	C	<input type="checkbox"/>
F420631	OGDEN TELEPHONE	NUMA SAISSSELIN, PRODUCT MANAGER - PAYPHONE, 3 HIGH RIDGE PARK, STAMFORD, CT 6905	\$0.00	\$0.00	\$0.00	\$288.00	\$288.00	C	<input type="checkbox"/>
9999075	Ohio		\$0.00	\$144.92	\$0.00	\$0.00	\$144.92	A	<input type="checkbox"/>
1336	OHIO BUREAU OF WORKERS COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$0.00	\$122.91	\$122.91	O	<input type="checkbox"/>
1720	OHIO BUREAU OF WORKERS COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$8,829.32	\$0.00	\$8,829.32	O	<input type="checkbox"/>
1649	OHIO BUREAU OF WORKERS' COMPENSATION	LAW SECTION BANKRUPTCY UNIT, 30 W. SPRING ST., P.O. BOX 15567, COLUMBUS, OH 43215-0567	\$0.00	\$0.00	\$3,002.14	\$473.28	\$3,475.42	O	<input type="checkbox"/>
1899	OHIO DEPT OF JOB AND FAMILY SVCS., THE	P.O. BOX 182404, COLUMBUS, OH 43218-2404	\$0.00	\$0.00	\$1,268.64	\$0.00	\$1,268.64	O	<input type="checkbox"/>
9999076	Okaloosa County , Florida		\$0.00	\$112.74	\$0.00	\$0.00	\$112.74	A	<input type="checkbox"/>
244	OKALOOSA COUNTY TAX COLLECTOR, CHRIS	P.O. BOX 1029, PHILIP BATES, CHRIS HUGHES, CRESTVIEW, FL 32536-1029	\$2,489.53	\$0.00	\$0.00	\$0.00	\$2,489.53	O	<input type="checkbox"/>
9999077	Okeechobee County , Florida		\$0.00	\$162.27	\$0.00	\$0.00	\$162.27	A	<input type="checkbox"/>
1862	OKLAHOMA HIGH COST FUND	800 N. HARVEY, ROOM 474, OKLAHOMA CITY, OK 73102	\$0.00	\$0.00	\$16,044.00	\$0.00	\$16,044.00	O	<input type="checkbox"/>
148	OKLAHOMA TAX COMMISSION	BANKUPRTCY SECTION, GENERAL COUNSEL'S OFFICE, PO BOX 53248, OKLAHOMA CITY, OK 73152-3248	\$0.00	\$0.00	\$4,702.60	\$347.58	\$5,050.18	O	<input type="checkbox"/>
221	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$156.62	\$0.00	\$156.62	O	<input type="checkbox"/>
222	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$160.92	\$0.00	\$160.92	O	<input type="checkbox"/>
223	OLINE W. PRICE	REVENUE COMMISSIONER, PO BOX 2413, OPELIKA, AL 36803-2413	\$0.00	\$0.00	\$265.68	\$0.00	\$265.68	O	<input type="checkbox"/>
F421367	OMNI COMMUNICATIONS	DANIEL B. LITES, THREE DANADA SQUARE UNIT 222, WHEATON, IL 60187	\$0.00	\$0.00	\$0.00	\$86.96	\$86.96	C	<input type="checkbox"/>
948	ONE SOURCE	ATTN: MARIONE JACKSON, 1600 PARKWOOD CIRCLE, STE 400, ATLANTA, GA 30339	\$0.00	\$0.00	\$0.00	\$3,060.88	\$3,060.88	O	<input type="checkbox"/>
296	ONFIBER COMMUNICATIONS, INC.	11921 N MOPAC #100, AUSTIN, TX 78759	\$0.00	\$0.00	\$0.00	\$86,682.24	\$86,682.24	I	<input checked="" type="checkbox"/>
F421020	ON-LINE COMMUNICATIONS, INC.	MIZRAHI, SCOTT, C/O MID JERSEY GROUP, 617 HWY 71 (BLDG #1), BRIELLE, NJ 8730	\$0.00	\$0.00	\$0.00	\$143.93	\$143.93	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1027	OPENWAVE SYSTEMS INC	ATTN: JP HEADLEY, 1400 SEAPORT BLVD, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$69,634.23	\$69,634.23	O	<input type="checkbox"/>
2176	OPERATING TELEPHONE COMPANY	FRANK N WHITE, ESQ./DARRYL S LADDIN ESQ.; ARNALL GOLDEN GREGORY LLP, 2800 ONE ATLANTIC CTR., 1201 W PEACHTREE, ATLANTA, GA 30309	\$0.00	\$0.00	\$0.00	\$1,296,616.00	\$1,296,616.00	O	<input type="checkbox"/>
F319888	OPTUM - UHC, INC	6300 OLSON MEMORIAL HIGH, GOLDEN VALLEY, MN 55427	\$0.00	\$0.00	\$0.00	\$3,801.33	\$3,801.33	C	<input type="checkbox"/>
1378	OPTUS NETWORKS PTY LIMITED	101 MILLER STREET, NORTH SYDNEY, 2060	\$0.00	\$0.00	\$0.00	\$105,246.37	\$105,246.37	O	<input type="checkbox"/>
F421217	ORANGE COAST CINEMA, INC- EDWARDS THEATRE	THORNBURY, FRED, PO BOX 9099, NEWPORT BEACH, CA 92658	\$0.00	\$0.00	\$0.00	\$104.12	\$104.12	C	<input type="checkbox"/>
202	ORANGE COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$3,551.08	\$0.00	\$0.00	\$0.00	\$3,551.08	O	<input type="checkbox"/>
403	ORANGE COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$101.05	\$0.00	\$0.00	\$101.05	A	<input type="checkbox"/>
1587	ORANGE COUNTY DEPT OF REVENUE	PO BOX 8181, HILLSBOROUGH, NC 27278	\$0.00	\$0.00	\$782.99	\$0.00	\$782.99	O	<input type="checkbox"/>
27	ORANGE COUNTY TREASURER- TAX COLLECTOR	PO BOX 1438, SANTA ANA, CA 92702	\$38,860.02	\$0.00	\$0.00	\$0.00	\$38,860.02	I	<input type="checkbox"/>
165	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$326.56	\$0.00	\$0.00	\$0.00	\$326.56	I	<input type="checkbox"/>
166	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$22,310.00	\$0.00	\$0.00	\$0.00	\$22,310.00	I	<input type="checkbox"/>
167	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$510.00	\$0.00	\$0.00	\$0.00	\$510.00	I	<input type="checkbox"/>
168	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$420.00	\$0.00	\$0.00	\$0.00	\$420.00	I	<input type="checkbox"/>
169	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$1,108.00	\$0.00	\$0.00	\$0.00	\$1,108.00	I	<input type="checkbox"/>
170	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$1,189.00	\$0.00	\$0.00	\$0.00	\$1,189.00	I	<input type="checkbox"/>
171	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$194.00	\$0.00	\$0.00	\$0.00	\$194.00	I	<input type="checkbox"/>
172	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$71,991.49	\$0.00	\$0.00	\$0.00	\$71,991.49	I	<input type="checkbox"/>
173	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$3,179.07	\$0.00	\$0.00	\$0.00	\$3,179.07	I	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
174	ORANGE COUNTY, STATE OF FLORIDA	EARL K. WOOD, TAX COLLECTOR, 200 S ORANGE AVE, PO BOX 2551, ORLANDO, FL 32802	\$210.00	\$0.00	\$0.00	\$0.00	\$210.00	I	<input type="checkbox"/>
747	ORBIT COMMUNICATIONS, INC.	SERGE ALEYNIKOV, PRESIDENT, 328 MT PROSPECT AVE, CLIFTON, NJ 07012	\$0.00	\$0.00	\$0.00	\$30,000.00	\$30,000.00	O	<input type="checkbox"/>
9999092	Oregon		\$0.00	\$1,411.54	\$0.00	\$0.00	\$1,411.54	A	<input type="checkbox"/>
F420993	OREN, CHARLES B	PO BOX 940733, PLANO, TX 750940733	\$0.00	\$0.00	\$0.00	\$151.59	\$151.59	C	<input type="checkbox"/>
F420335	ORIENTAL SUPPLIES CP	CHARLES CHEN, 138 MOUNTAIN BROOK DRIVE, CANTON, GA 30115	\$0.00	\$0.00	\$0.00	\$553.60	\$553.60	C	<input type="checkbox"/>
F420971	ORION PACIFIC PAYPHONES	KEN SCOTT, C/O SCOTT, KEN & LOSEY, KEN, 3368 GOVERNOR DRIVE, PMB#F-140, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$156.17	\$156.17	C	<input type="checkbox"/>
F420490	ORION/CALIFORNIA	HERKEY, NATALIE/ SCOTT, KEN, 3368 GOVERNOR DR #F-140, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$400.82	\$400.82	C	<input type="checkbox"/>
F320271	ORKIN EXTERMINATING INC	903 INDUSTRY DRIVE, SUITE 27G, TUKWILA, WA 98188	\$0.00	\$0.00	\$0.00	\$657.28	\$657.28	C	<input type="checkbox"/>
1186	ORR PROTECTION SYSTEMS, INC.	11601 INTERCHANGE DRIVE, LOUISVILLE, KY 40229	\$0.00	\$0.00	\$0.00	\$78,493.52	\$78,493.52	O	<input checked="" type="checkbox"/>
9999080	Osceola County , Florida		\$0.00	\$141.75	\$0.00	\$0.00	\$141.75	A	<input type="checkbox"/>
129	OSCEOLA COUNTY TAX COLLECTOR	PATSY HEFFNER, PO BOX 422105, KISSIMMEE, FL 34742-2105	\$1,235.36	\$0.00	\$0.00	\$0.00	\$1,235.36	O	<input type="checkbox"/>
371	OTERO COUNTY	1000 NEW YORK AVENUE, ROOM 110, ALAMOGORDO, NM 88310-6934	\$0.00	\$0.00	\$0.00	\$3,137.36	\$3,137.36	O	<input checked="" type="checkbox"/>
300	OTIS ELEVATOR COMPANY	ATTN: TREASURY SERVICES, 1 FARM SPRINGS RD, FARMINGTON, CT 06032-9816	\$0.00	\$0.00	\$0.00	\$1,682.38	\$1,682.38	O	<input type="checkbox"/>
673	OTR, FOR THE STATE TEACHERS RETIREMENT	BOARD OF OHIO, MONICA L. CLARK ESQ., DORSEY & WHITNEY, LLP, 50 S 6TH ST, SUITE 150, MINNEAPOLIS, MN 55402-1498	\$0.00	\$0.00	\$0.00	\$147,039.75	\$147,039.75	O	<input checked="" type="checkbox"/>
F420506	PAC WEST PAYPHONES	BISCHOFF, KYLE, C/O KYLE BISCHOFF, 11 SEPULVEDA, RANCHO SANTA MARGARITA, CA 92688	\$0.00	\$0.00	\$0.00	\$386.07	\$386.07	C	<input type="checkbox"/>
9999818	Pachulski, Stang, et al.	LAURA DAVIS, 919 North Market Street, 16th Floor, P.O. Box 8705, WILMINGTON, DE 19899-8705	\$0.00	\$348,540.00	\$0.00	\$0.00	\$348,540.00	J	<input type="checkbox"/>
2181	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER,, IM WHOLESAL BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	N	<input checked="" type="checkbox"/>
900	PACIFIC BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O BANKRUPTCY DEPT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$25,259.90	\$0.00	\$0.00	\$0.00	\$25,259.90	O	<input checked="" type="checkbox"/>
F319662	PACIFIC GAS & ELECTRIC	111 ALMADEN BLVD, SAN JOSE, CA 95113	\$0.00	\$0.00	\$0.00	\$19,813.83	\$19,813.83	C	<input type="checkbox"/>
F421463	PACIFIC PAYTEL	RANDA, 4441 RUSTIC RD., YORBA LINDA, CA 92886	\$0.00	\$0.00	\$0.00	\$77.09	\$77.09	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F421005	PACIFIC PUBLIC PAY TELEPHONE CO.	AGUILA, RAFAEL, 8978 GARDENVIEW AVENUE, SOUTHGATE, CA 90280	\$0.00	\$0.00	\$0.00	\$149.14	\$149.14	C	<input type="checkbox"/>
F420653	PACIFIC TELCOM	JARRETT, W.M. JR. "TONY", DBA PACIFIC TELCOM, INC., PO BOX 638, FORESTHILL, CA 95631	\$0.00	\$0.00	\$0.00	\$280.55	\$280.55	C	<input type="checkbox"/>
117	PACIFIC TELECOIN	SMITH, HERB, PO BOX 2435, SEDONA, AZ 86339	\$0.00	\$0.00	\$0.00	\$1,638.51	\$1,638.51	P	<input checked="" type="checkbox"/>
F421021	PACIFIC TELECOMMUNICATIONS	HARRIS, CHARLES, 7943 WEST 80TH STREET, PLAYA DEL REY, CA 90293	\$0.00	\$0.00	\$0.00	\$143.51	\$143.51	C	<input type="checkbox"/>
F420586	PACIFIC WESTERN - METS, INC.	METS, SUSAN, 2220 WATT AVE., SUITE C16, SACRAMENTO, CA 95825	\$0.00	\$0.00	\$0.00	\$318.39	\$318.39	C	<input type="checkbox"/>
F420382	PACIFIC/SAN DIEGO PAY PHONES	KEN SCOTT, SCOTT, FRANZESE, RAMIREZ, THOMAS, 3368 GOVERNOR DRIVE PMB#F-140, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$500.97	\$500.97	C	<input type="checkbox"/>
F420473	PACIFICO PHONE	HIGH, NORMAN JAY, C/O NORMAN HIGH, 1138 S. MARIANNA AVE, LOS ANGELES, CA 90023	\$0.00	\$0.00	\$0.00	\$411.90	\$411.90	C	<input type="checkbox"/>
F420671	PACIFIC-PAY-PHONE COMMUNICATIONS	BOGHOSSIAN, ARTHUR, 826 E. HARVARD ST. #A, GLENDALE, CA 91205	\$0.00	\$0.00	\$0.00	\$273.66	\$273.66	C	<input type="checkbox"/>
F421374	PAC-WEST PAYPHONES	1262 BERYL ST., REDONDO BEACH, CA 90277	\$0.00	\$0.00	\$0.00	\$86.55	\$86.55	C	<input type="checkbox"/>
F420896	PADOVANI, DENISE	PADOVANI, DENISE, DBA CALIFORNIA TELECOM, 220 CROSS RD, ALAMO, CA 94507	\$0.00	\$0.00	\$0.00	\$176.39	\$176.39	C	<input type="checkbox"/>
F319643	PAIX.net Inc	GREG JACOBSON, 1534 SOUTH GLADIOLA, SALT LAKE CITY, UT 84127-0127	\$0.00	\$0.00	\$0.00	\$25,668.49	\$25,668.49	C	<input type="checkbox"/>
1814	PALM BEACH COUNTY TAX COLLECTOR	POB 3715, WEST PALM BEACH, FL 33402	\$253.03	\$0.00	\$0.00	\$0.00	\$253.03	O	<input type="checkbox"/>
F421404	PALMER COMMUNICATIONS	PALMER, PHILLIP E., 3611 1ST. #152, AUBURN, WA 98002	\$0.00	\$0.00	\$0.00	\$83.17	\$83.17	C	<input type="checkbox"/>
F420645	PALMIERI MANAGEMENT ENTER.	MARK PALMIERI, PO BOX 258, NEWFOUNDLAND, NJ 7435	\$0.00	\$0.00	\$0.00	\$281.95	\$281.95	C	<input type="checkbox"/>
F420549	PANHANDLE TELEPHONE COOPERATIVE, INC.	KELLY WELLS, P.O. BOX 1188, GUYMON, OK 73942	\$0.00	\$0.00	\$0.00	\$351.27	\$351.27	C	<input type="checkbox"/>
F420805	PAR PHONES	PIERCE, DAN, 4825 TROUSDALE DR., SUITE 102, NASHVILLE, TN 37220	\$0.00	\$0.00	\$0.00	\$209.15	\$209.15	C	<input type="checkbox"/>
F420881	PARAMOUNT SELECT IV LLC	HARDY, THOMAS C., PO BOX 789, VALRICO, FL 33595	\$0.00	\$0.00	\$0.00	\$181.68	\$181.68	C	<input type="checkbox"/>
F420747	PARAMOUNT SELECT VI LLC	STURGEON, DICK, 4203 BAY BEACH LN G5, FORT MYERS BEACH, FL 33931	\$0.00	\$0.00	\$0.00	\$236.00	\$236.00	C	<input type="checkbox"/>
64	PARISH OF JEFFERSON DAVIS	P.O. BOX 863, TAX COLLECTOR, ATTN RICHARD EDWARDS JR, SHERIFF, JENNINGS, LA 70546-0863	\$0.00	\$0.00	\$787.02	\$0.00	\$787.02	O	<input type="checkbox"/>
271	PARISH OF ST CHARLES	P.O. BOX 440, TAX COLLECTOR, ATTN GREG CHAMPAGNE, SHERIFF, HAHNVILLE, LA 70057-0440	\$382.53	\$0.00	\$0.00	\$0.00	\$382.53	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
482	PARISH OF ST JAMES	P.O. BOX 83, TAX COLLECTOR, ATTN WILLY J MARTIN JR, SHERIFF, CONVENT, LA 70723	\$310.36	\$0.00	\$0.00	\$0.00	\$310.36	O	<input type="checkbox"/>
1413	PARISH OF ST JOHN/BAPTIST	P.O. BOX 1600, ATTN WAYNE L JONES SHERIFF, LA PLACE, LA 70069-1600	\$0.00	\$0.00	\$528.54	\$0.00	\$528.54	O	<input type="checkbox"/>
150	PARISH OF ST. TAMMANY	SHERIFF & TAX COLLECTOR, PO BOX 608, COVINGTON, LA 70434	\$0.00	\$0.00	\$410.01	\$0.00	\$410.01	O	<input type="checkbox"/>
56	PARISH OF WEST BATON ROUIG	P.O. BOX 129, COLLECTOR, RANDALL J ANDRE, PORT ALLEN, LA 70767-0129	\$0.00	\$0.00	\$284.07	\$0.00	\$284.07	O	<input type="checkbox"/>
637	PARSONS BEHLE & LATIMER PC	201 SOUTH MAIN STREET, SUITE 1800, SALT LAKE CITY, UT 84111-2218	\$0.00	\$0.00	\$0.00	\$121.75	\$121.75	P	<input checked="" type="checkbox"/>
1978	PARSONS, CHARLES W.	D/B/A VALLEY PHONES, 5943 NAPLES PLAZA, LONG BEACH, CA 90803	\$0.00	\$0.00	\$0.00	\$183.01	\$183.01	O	<input type="checkbox"/>
91	PASCO COUNTY	P.O. BOX 276, MIKE OLSON, TAX COLLECTOR, DADE CITY, FL 33526-0276	\$0.00	\$0.00	\$1,852.37	\$0.00	\$1,852.37	O	<input type="checkbox"/>
9999082	Pasco County , Florida		\$0.00	\$225.01	\$0.00	\$0.00	\$225.01	A	<input type="checkbox"/>
F420827	PASCUAL W. LOZANO	PASCUAL W. LOZANO, 4510 BROOKFIELD DR, SACRAMENTO, CA 95823	\$0.00	\$0.00	\$0.00	\$200.02	\$200.02	C	<input type="checkbox"/>
F319677	Patten Power Systems	615 WEST LAKE ST., ELMHURST, IL 60126	\$0.00	\$0.00	\$0.00	\$16,697.42	\$16,697.42	C	<input type="checkbox"/>
F420470	PAWLUK, DOREEN	PAWLUK, DOREEN, DBA ONE TOUCH TELEPHONE, 19-25 DITMARS BLVD, ASTORIA, NY 11105	\$0.00	\$0.00	\$0.00	\$415.57	\$415.57	C	<input type="checkbox"/>
F420995	PAY PHONES SOUTH	MICHAEL KELLY, 6475 E. PACIFIC COAST HWY, SUITE 364, LONG BEACH, CA 90803	\$0.00	\$0.00	\$0.00	\$150.25	\$150.25	C	<input type="checkbox"/>
F420509	PAYLESS PAY PHONES	SCOTT, KEN, HERKEY, NATALIE, 3368 GOVERNOR DR. PMB #F-140, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$384.44	\$384.44	C	<input type="checkbox"/>
F421395	PAYLESS PHONES	MIKE HUSSAIN, P.O. BOX 958871, SCHAUMBURG, IL 60195	\$0.00	\$0.00	\$0.00	\$84.68	\$84.68	C	<input type="checkbox"/>
F420148	PAYPHONE MARKETING SYSTEMS, INC	JOHN A HINES, 34039 N. LAKESIDE DR., GRAYSLAKE, IL 60030	\$0.00	\$0.00	\$0.00	\$958.89	\$958.89	C	<input type="checkbox"/>
F419735	PAYPHONE MGMT INC. DBA DIGITAL ACCESS CO	BADLEY, JENNIFER, C/O TELAD INTERNATIONAL, 14250 NW SCIENCE PARK DRIVE, PORTLAND, OR 97229	\$0.00	\$0.00	\$0.00	\$10,451.08	\$10,451.08	C	<input type="checkbox"/>
F421007	PAYPHONE PROFESSIONALS	AGGIE MANVILLE, PO BOX 654, DANA POINT, CA 92629	\$0.00	\$0.00	\$0.00	\$148.67	\$148.67	C	<input type="checkbox"/>
805	PAYPHONE VS. BROOKS FIBER	72 PINE STREET, PROVIDENCE, RI 02903	\$0.00	\$0.00	\$0.00	\$15,600.00	\$15,600.00	O	<input type="checkbox"/>
F420364	PAYPHONES OF AMERICA	BILL BRINKMEIER, 124 POINT WEST BLVD, ST. CHARLES, MO 63301	\$0.00	\$0.00	\$0.00	\$519.02	\$519.02	C	<input type="checkbox"/>
F420686	PAYTEL ONE	SCHWIMMER, CARY, 801 WEST TROPICAL WAY, PLANTATION, FL 33317	\$0.00	\$0.00	\$0.00	\$265.59	\$265.59	C	<input type="checkbox"/>
F319809	PBCC	P.O. BOX 856460, LOUISVILLE, KY 40285-6460	\$0.00	\$0.00	\$0.00	\$6,547.57	\$6,547.57	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420229	PBS TELCOM	DAVE MUDRA (EXT 100), 136 N. GRAND AVE., #191, WEST COVINA, CA 91791	\$0.00	\$0.00	\$0.00	\$726.42	\$726.42	C	<input checked="" type="checkbox"/>
F421046	PBV COM.	BRUCE VASSANTACHART, DBA B. VASSANTACHART - ROYAL PAYPHONES, 12728 SANDBURG WAY, GRAND TERRACE, CA 92313	\$0.00	\$0.00	\$0.00	\$137.03	\$137.03	C	<input type="checkbox"/>
F320870	Peachtree Pest Control Co., Inc.	BUILDING 100, 1394 INDIAN TRAIL ROAD, NORCROSS, GA 30093	\$0.00	\$0.00	\$0.00	\$185.00	\$185.00	C	<input type="checkbox"/>
9999083	Pearl River County, Mississippi		\$0.00	\$128.63	\$0.00	\$0.00	\$128.63	A	<input type="checkbox"/>
380	PEARSON EDUCATION	ATTN: MARTHA PERKINS, 200 OLD TAPPAN RD, OLD TAPPAN, NJ 07675	\$0.00	\$0.00	\$0.00	\$2,491.96	\$2,491.96	O	<input type="checkbox"/>
F420847	PELLE PAYPHONES	JOSEPH PELLEGRINO, 2128 S. 6TH AVE, TUCSON, AZ 85713	\$0.00	\$0.00	\$0.00	\$192.36	\$192.36	C	<input checked="" type="checkbox"/>
F421421	PENASCO VALLEY TELECOMMUNICATIONS	HILDA C. SANCHEZ, 4011 WEST MAIN STREET, ARTESIA, NM 88210	\$0.00	\$0.00	\$0.00	\$81.66	\$81.66	C	<input checked="" type="checkbox"/>
F420361	PENINSULA COIN TELEPHONE	D. A. PIRLO, PO BOX 959, BRISBANE, CA 94005	\$0.00	\$0.00	\$0.00	\$521.06	\$521.06	C	<input type="checkbox"/>
1767	PENNSYLVANIA DEPARTMENT OF REVENUE	COMMONWEALTH OF PENNSYLVANIA, BANKRUPTCY DIVISION, DEPARTMENT 280946, HARRISBURG, PA 17128-0496	\$0.00	\$0.00	\$23,010.37	\$0.00	\$23,010.37	O	<input type="checkbox"/>
2154	PENTON MEDIA, INC	1300 E 9TH ST, CLEVELAND, OH 44114	\$0.00	\$0.00	\$0.00	\$19,096.44	\$19,096.44	O	<input type="checkbox"/>
1938	PENZA, TERESA	TERESA PENZA, DBA PENTEL COMMUNICATIONS, 10061 RIVERSIDE DRIVE, TOLUCA LAKE, CA 91602	\$0.00	\$0.00	\$1,550.00	\$0.00	\$1,550.00	O	<input checked="" type="checkbox"/>
F421405	PEOPLES RURAL TELEPHONE COOPERATIVE	TIM BINGHAM, P.O. BOX 159, MCKEE, KY 40447	\$0.00	\$0.00	\$0.00	\$83.08	\$83.08	C	<input type="checkbox"/>
986	PEOPLES TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$75.38	\$75.38	O	<input type="checkbox"/>
F319830	PEOPLES TELEPHONE COOP INC.	P.O. BOX 228, QUITMAN, TX 75783	\$0.00	\$0.00	\$0.00	\$5,404.68	\$5,404.68	C	<input type="checkbox"/>
F421295	PEREYRA, EDUARDO	PEREYRA, EDUARDO, PERTÉL COMMUNICATIONS, PO BOX 787, ALHAMBRA, CA 91802	\$0.00	\$0.00	\$0.00	\$95.68	\$95.68	C	<input type="checkbox"/>
F319920	PEST PRO	15732 LOS GATOS BLVD, LOS GATOS, CA 95032	\$0.00	\$0.00	\$0.00	\$3,150.00	\$3,150.00	C	<input type="checkbox"/>
F421478	PHILLIP MCCARTER JR.	MCCARTER, PHILLIP, DBA CUSTOM TELEPHONE SERVICE, PO BOX 805, JEFFERSON, OR 97352	\$0.00	\$0.00	\$0.00	\$75.41	\$75.41	C	<input type="checkbox"/>
F421381	PHILPOT, RICK	PHILPOT, RICK, DBA R&V PHONES, PO BOX 269, TULARE, CA 93275	\$0.00	\$0.00	\$0.00	\$85.69	\$85.69	C	<input type="checkbox"/>
2083	PHO CLEANING, INC.	523 PATRICK RD, ATTN: WALTER T. SHEED, OWNER, BAHAMA, NC 27503	\$0.00	\$0.00	\$0.00	\$4,147.45	\$4,147.45	O	<input type="checkbox"/>
F320048	Phoenix Products	1727 BENNETT, JACKSONVILLE, FL 32206	\$0.00	\$0.00	\$0.00	\$1,500.00	\$1,500.00	C	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F420771	PHONE EXPRESS	LITTLER, JIM/ CORREA, KRIS, 200 REGAL ST., BILLINGS, MT 59101	\$0.00	\$0.00	\$0.00	\$224.65	\$224.65	C	<input type="checkbox"/>
F419807	PHONE PEOPLE, INC., THE	FLAHERTY, BILL, 13535 INGLEWOOD AVE, HAWTHORNE, CA 90250	\$0.00	\$0.00	\$0.00	\$6,638.15	\$6,638.15	C	<input checked="" type="checkbox"/>
F421162	PHONE SHOP PAYPHONE SERVICE PSPS	DUKE, DENNIS, 1635 TRIPLETT ST #B, OWENSBORO, KY 42303	\$0.00	\$0.00	\$0.00	\$112.95	\$112.95	C	<input type="checkbox"/>
F421014	PHONE TECHNOLOGY, INC.	ABDUL ALVI, P. O. BOX 187, LYNBROOK, NY 11563	\$0.00	\$0.00	\$0.00	\$146.45	\$146.45	C	<input type="checkbox"/>
F420441	PHONELINE, INC.	DON KLUTE, 1410 E. JOPPA RD., TOWSON, MD 21286	\$0.00	\$0.00	\$0.00	\$441.50	\$441.50	C	<input type="checkbox"/>
F421183	PHYLLIS A. FORD DBA PFI PAYPHONES	PHYLLIS ANNETTE FORD, 603 NIKE ST, HERCULES, CA 94547	\$0.00	\$0.00	\$0.00	\$110.27	\$110.27	C	<input type="checkbox"/>
1638	PIERCE COUNTY TAX COMMISSIONER	P.O. BOX 192, BLACKSHEAR, GA 31516	\$0.00	\$0.00	\$2,111.22	\$0.00	\$2,111.22	O	<input type="checkbox"/>
1908	PILLSBURY WINTHROP, LLP	ATTN: D. YONAN, 1600 TYSONS BLVD., 1ST FLOOR, MC LEAN, VA 22102	\$0.00	\$0.00	\$0.00	\$196,562.00	\$196,562.00	O	<input checked="" type="checkbox"/>
1963	PIMA COUNTY TREASURER, ASSESSOR	PIMA COUNTY ATTORNEY, 32 NORTH STONE, SUITE 2100, TUCSON, AZ 85701	\$6,185.42	\$0.00	\$0.00	\$0.00	\$6,185.42	O	<input type="checkbox"/>
F421100	PINELAND TELEPHONE COOP. INC.	A. M. BENNETT, P.O. BOX 678, 30 S. ROUNTREE STREET, METTER, GA 30439	\$0.00	\$0.00	\$0.00	\$126.50	\$126.50	C	<input checked="" type="checkbox"/>
F319630	Pinkerton Systems Integration	2041 MISSION COLLEGE BLVD, SUITE 150, SANTA CLARA, CA 65054	\$0.00	\$0.00	\$0.00	\$28,255.74	\$28,255.74	C	<input type="checkbox"/>
F420644	PIONEER TELEPHONE ASSN	LES YOUNGER, PO BOX 707, ULYSSES, KS 67880	\$0.00	\$0.00	\$0.00	\$282.33	\$282.33	C	<input type="checkbox"/>
740	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$4,402.65	\$4,402.65	O	<input type="checkbox"/>
741	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$11,799.92	\$11,799.92	O	<input type="checkbox"/>
742	PITNEY BOWES CREDIT CORP	ATTN: RECOVERY DEPT, 27 WATERVIEW DR, SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$45,290.42	\$45,290.42	O	<input type="checkbox"/>
1644	PITNEY BOWES CREDIT CORPORATION	27 WATERVIEW DRIVE, SHELTON, CT 06484-5151	\$0.00	\$0.00	\$0.00	\$320.46	\$320.46	O	<input type="checkbox"/>
1656	PITNEY BOWES CREDIT CORPORATION	ATTN: RECOVERY DEPT., 27 WATERVIEW DR., SHELTON, CT 06484-4361	\$0.00	\$0.00	\$0.00	\$1,564.61	\$1,564.61	O	<input type="checkbox"/>
F319605	Pivot Interiors, Inc.	2740 ZANKER ROAD, SUITE 100, SAN JOSE, CA 95134	\$0.00	\$0.00	\$0.00	\$34,299.34	\$34,299.34	C	<input type="checkbox"/>
9999993	Plaza America Office Development	William F. Taylor, Jr., 919 North Market Street, Suite 1800, WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$1,903,641.00	\$1,903,641.00	F	<input type="checkbox"/>
1989	PLAZA AMERICA OFFICE DEVELOPMENT I.I.C.	RICHARD M. LUCAS, ESQ., ARNOLD & PORTER LLP, 555 TWELFTH STREET, N.W., WASHINGTON, DC 20004	\$0.00	\$0.00	\$0.00	\$7,024,796.85	\$7,024,796.85	O	<input checked="" type="checkbox"/>
F420393	PMT PAY TELEPHONE	PETER MAITAK, 9449 IRONWOOD, DES PLAINES, IL 60016	\$0.00	\$0.00	\$0.00	\$487.95	\$487.95	C	<input type="checkbox"/>

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F420716	POLAR COMMUNICATIONS MUTUAL AID CORP.	KAREN JOHNSON, PO BOX 270, PARK RIVER, ND 58270	\$0.00	\$0.00	\$0.00	\$249.11	\$249.11	C	<input type="checkbox"/>
84	POLARIS DEVELOPMENT CORP	7270 H PARK CIRCLE DRIVE, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$795.50	\$795.50	O	<input checked="" type="checkbox"/>
1372	POLES, KATHLEEN	11 ROYAL STREET SE, LEESBURG, VA 20175	\$0.00	\$0.00	\$5,000.00	\$0.00	\$5,000.00	O	<input type="checkbox"/>
F420636	POLITIS PAYPHONES INC.	CRAIG MADANS OR LOUIS POLITIS, 5300 OLD PINEVILLE ROAD, SUITE 144, CHARLOTTE, NC 28217	\$0.00	\$0.00	\$0.00	\$285.27	\$285.27	C	<input type="checkbox"/>
372	PORTAGE COUNTY	449 SOUTH MERIDIAN STREET, ATTN: MAUREEN T. FREDERICK, RAVENNA, OH 44266	\$0.00	\$0.00	\$30,851.70	\$0.00	\$30,851.70	O	<input type="checkbox"/>
F319979	PORTOFINO	ONE SECOND STREET, JERSEY CITY, NJ 7302	\$0.00	\$0.00	\$0.00	\$2,189.00	\$2,189.00	S	<input type="checkbox"/>
F421314	POSITIVE FUTURE INVESTMENTS	WILLIAMS, STANLEY, POB 208435, CHICAGO, IL 60620	\$0.00	\$0.00	\$0.00	\$93.12	\$93.12	C	<input type="checkbox"/>
2133	POSTAL, ROBERT	POSTAL, ROBERT, REPUBLIC PHONE, 5315 N. KINGS HWY, MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$193.73	\$0.00	\$193.73	O	<input type="checkbox"/>
F420845	POSTAL, ROBERT	POSTAL, ROBERT, REPUBLIC PHONE, 5315 N. KINGS HWY, MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$0.00	\$193.73	\$193.73	C	<input type="checkbox"/>
F421464	POSTECH COMMUNICATIONS	GENE WALLACE, PO BOX 2463, FORT WORTH, TX 76113	\$0.00	\$0.00	\$0.00	\$77.03	\$77.03	C	<input type="checkbox"/>
F319862	Posternak Blankstein & Lund LLP	100 CHARLES RIVER PLAZA, BOSTON, MA 02114-2723	\$0.00	\$0.00	\$0.00	\$4,430.48	\$4,430.48	C	<input type="checkbox"/>
F319931	Posternak Blankstein & Lund LLP	100 CHARLES RIVER PLAZA, BOSTON, MA 02114-2723	\$0.00	\$0.00	\$0.00	\$2,858.10	\$2,858.10	C	<input type="checkbox"/>
1736	POTOMAC ELECTRIC POWER COMPANY	PEPCO, P.O. BOX 2812, WASHINGTON, DC 20067	\$0.00	\$0.00	\$0.00	\$4,280.67	\$4,280.67	O	<input checked="" type="checkbox"/>
1705	POTTER COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$5,891.08	\$0.00	\$0.00	\$0.00	\$5,891.08	O	<input type="checkbox"/>
2151	POTTER COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$135.00	\$0.00	\$0.00	\$135.00	A	<input type="checkbox"/>
284	POWER INGENUITY LLC	P.O. BOX 430, ANNAPOLIS JUNCTION, MD 20701	\$0.00	\$0.00	\$0.00	\$32,340.00	\$32,340.00	O	<input type="checkbox"/>
286	POWER INGENUITY LLC	P.O. BOX 430, ANNAPOLIS JUNCTION, MD 20701	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	O	<input type="checkbox"/>
1522	POWER SOLUTIONS	4221 FORBES BLVD, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$7,363.00	\$7,363.00	O	<input checked="" type="checkbox"/>
2073	POWERS LAW OFFICE	A.J. DEBARTOLOMEO, ESQ., C/O JOHN C. PHILLIPS, JR. ESQ., 1200 N BROOM STREET, WILMINGTON, DE 19806	\$0.00	\$0.00	\$0.00	\$12,300,000.00	\$12,300,000.00	O	<input type="checkbox"/>
926	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$1,075.00	\$1,075.00	O	<input type="checkbox"/>
927	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$3,119.93	\$3,119.93	O	<input type="checkbox"/>

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928	POWERWARE CORPORATION	8609 SIX FORKS RD, RALEIGH, NC 27615	\$0.00	\$0.00	\$0.00	\$4,800.00	\$4,800.00	O	<input type="checkbox"/>
1133	PPON, INC	4001 S. DECATUR, #37-384, LAS VEGAS, NV 89103	\$0.00	\$0.00	\$0.00	\$314,096.22	\$314,096.22	O	<input type="checkbox"/>
F420292	PRAYTEL COMMUNICATIONS	FETZER, STEVE, 1015 BLACK DIAMOND WAY, LODI, CA 95240	\$0.00	\$0.00	\$0.00	\$619.54	\$619.54	C	<input checked="" type="checkbox"/>
F420200	PREFERRED INTEREST, INC.	ROBERTS, W. BYRON, P.O. BOX 703077, DALLAS, TX 75370	\$0.00	\$0.00	\$0.00	\$801.26	\$801.26	C	<input type="checkbox"/>
F420383	PREMIER PHONES, INC.	EVANGELISTO, DAVID, 4140 OCEANSIDE BLVD, #159-129, OCEANSIDE, CA 92056	\$0.00	\$0.00	\$0.00	\$500.47	\$500.47	C	<input type="checkbox"/>
F420442	PREMIER TELECOM	SUTTON, BARRY, PO BOX 1803, KEARNEY, NE 68848	\$0.00	\$0.00	\$0.00	\$440.39	\$440.39	C	<input type="checkbox"/>
F420775	PRESIDENTIAL PAYPHONE	MARK EDGEcombe, P.O. BOX 4419, SAN CLEMENTE, CA 92674	\$0.00	\$0.00	\$0.00	\$222.80	\$222.80	C	<input type="checkbox"/>
F319528	Price Waterhouse Coopers	1020 NORTH FAIRFAX STREET, 5TH FLOOR, ALEXANDRIA, VA 22314	\$0.00	\$0.00	\$0.00	\$130,922.14	\$130,922.14	C	<input type="checkbox"/>
F319526	Price Waterhouse Coopers LLP	PO BOX 13326, AUSTIN, TX 78711-3326	\$0.00	\$0.00	\$0.00	\$138,657.00	\$138,657.00	C	<input type="checkbox"/>
F420803	PRIMELINK INC.	THOMAS PRESTIGIACOMO, PO BOX 782, 1118 RT 9, CHAMPLAIN, NY 12919	\$0.00	\$0.00	\$0.00	\$209.83	\$209.83	C	<input type="checkbox"/>
1768	PRIMESTOCK	4611 N ASSEMBLY DRIVE, LANHAM, MD 20706	\$0.00	\$0.00	\$0.00	\$3,663.68	\$3,663.68	O	<input checked="" type="checkbox"/>
F320615	PRIMUS	P.O. BOX 3090, KENNESAW, GA 30156-9119	\$0.00	\$0.00	\$0.00	\$299.67	\$299.67	C	<input type="checkbox"/>
1940	PRINCE GEORGE'S COUNTY, MARYLAND	MEYERS, ROBBELL & ROSENBAUM, P.A., 6801 KENILWORTH AVENUE, SUITE 400, RIVERDALE, MD 20737-1385	\$1,339.02	\$0.00	\$0.00	\$0.00	\$1,339.02	O	<input type="checkbox"/>
F420584	PRIVATE OWNED PHONES	AARON MARTIN, 1593 HOLLYWOOD DRIVE, LANCASTER, PA 17601	\$0.00	\$0.00	\$0.00	\$320.19	\$320.19	C	<input checked="" type="checkbox"/>
1861	PRO COM	GEORGE MURRAY, DBA GEORGE MURRAY, 18922 MT. CIMARRON, FOUNTAIN VALLEY, CA 92708	\$0.00	\$0.00	\$0.00	\$115.83	\$115.83	O	<input type="checkbox"/>
420	PRO TECH CONSULTING INC	713 WASHINGTON STREET, ATTN A DIVISION OF PROF. ALTERN., CANTON, MA 2021	\$0.00	\$0.00	\$0.00	\$17,940.00	\$17,940.00	O	<input checked="" type="checkbox"/>
283	PROACTIVENET	2041 MISSION COLLEGE BLVD, SUITE 260, SANTA CLARA, CA 95054	\$0.00	\$0.00	\$0.00	\$9,742.50	\$9,742.50	O	<input checked="" type="checkbox"/>
F319782	PROCESS SOFTWARE LLC	P.O. BOX 57100, IRVINE, CA 92619	\$0.00	\$0.00	\$0.00	\$7,859.50	\$7,859.50	C	<input type="checkbox"/>
F319800	PRO-CLEAN JANITORIAL	3020 LAW ROAD, LEXINGTON, TN 38351	\$0.00	\$0.00	\$0.00	\$6,884.70	\$6,884.70	S	<input type="checkbox"/>
F320295	Programmer's Paradise	1157 SHREWSBURY AVE, SHREWSBURY, NJ 7702	\$0.00	\$0.00	\$0.00	\$617.49	\$617.49	C	<input type="checkbox"/>
851	PROGRESS ENERGY CAROLINAS, INC.	ATTN: LEGAL DEPT, PO BOX 1551, RALEIGH, NC 27602-1551	\$0.00	\$0.00	\$0.00	\$20,816.15	\$20,816.15	O	<input checked="" type="checkbox"/>

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F319602	PROGRESS TELECOM	100 2ND AVE S STE 4005, SAINT PETERSBURG, FL 337014336	\$0.00	\$0.00	\$0.00	\$733.34	\$733.34	O	<input checked="" type="checkbox"/>
F420706	PROGRESSIVE TELECOM	ANNA GAMBINO, 1015 GAYLEY AVE #1238, LOS ANGELES, CA 90024	\$0.00	\$0.00	\$0.00	\$254.19	\$254.19	C	<input type="checkbox"/>
F421042	PROJECT MUTUAL TELEPHONE	KARL SEARLE, PO BOX 366, RUPERT, ID 83350	\$0.00	\$0.00	\$0.00	\$138.47	\$138.47	C	<input type="checkbox"/>
1383	PROSTERNAK BLANKSTEIN & LUND LLP	PRUDENTIAL TOWER, 800 BOYLSTON ST, BOSTON, MA 02199-8004	\$0.00	\$0.00	\$0.00	\$12,485.78	\$12,485.78	O	<input type="checkbox"/>
682	PSINET DBA	COGENT COMMUNICATIONS, 1015 31ST ST NW, ATTN: REID ZULAGER, WASHINGTON, DC 20007	\$0.00	\$0.00	\$0.00	\$8,445.39	\$8,445.39	O	<input checked="" type="checkbox"/>
1258	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$182,773.00	\$182,773.00	O	<input type="checkbox"/>
1259	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$49,532.00	\$49,532.00	O	<input type="checkbox"/>
1260	PSINET LIQUIDATING LLC	IAN J. GAZES, GAZES & ASSOCIATES LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$504,626.00	\$504,626.00	O	<input type="checkbox"/>
1895	PT CABLE, INC.	C/O GEORGE R. CALHOUN, V, ESQ., STEPTOE & JOHNSON LLP, 1330 CONNECTICUT AVENUE, NW, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$178,857.96	\$178,857.96	O	<input type="checkbox"/>
F421040	PUBLIC COMMUNICATION	CHEN-HWA YAO, 7507 MARIBETH DR, DALLAS, TX 75252	\$0.00	\$0.00	\$0.00	\$138.86	\$138.86	C	<input type="checkbox"/>
F420282	PUBLIC PAY PHONE, INC.	MARK EDGEcombe, P.O. BOX 4419, SAN CLEMENTE, CA 92674	\$0.00	\$0.00	\$0.00	\$630.99	\$630.99	C	<input checked="" type="checkbox"/>
571	PUBLIC PAYPHONE SYSTEM	BILLY D UBER, 23 EAST BEACH STREET, SUITE # 215, WATSONVILLE, CA 95076	\$0.00	\$0.00	\$0.00	\$165.08	\$165.08	P	<input type="checkbox"/>
F420572	PUBLIC PAYTEL	GEORGE, MARK, 8489 PINE COVE DR, COMMERCE TOWNSHIP, MI 48382-4454	\$0.00	\$0.00	\$0.00	\$330.59	\$330.59	C	<input type="checkbox"/>
746	PUBLIC SERVICE COMPANY OF COLORADO	550 15TH ST, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$17,933.71	\$17,933.71	O	<input type="checkbox"/>
377	PUBLIC SERVICE ELECTRIC AND GAS CO.	PSE&G, PO BOX 490, ATTN: MICHELLE CHRISTEN, CRANFORD, NJ 07016	\$0.00	\$0.00	\$0.00	\$275,064.27	\$275,064.27	O	<input type="checkbox"/>
F420165	PUBLIC TELECOMM ASSOC I & II, L.P.	PAUL EVANGELISTA, 555 63RD STREET, BROOKLYN, NY 11220	\$0.00	\$0.00	\$0.00	\$872.77	\$872.77	C	<input type="checkbox"/>
1696	PULASKI COUNTY	P.O. BOX 430, TAX COLLECTION DIVISION, LITTLE ROCK, AR 72203	\$0.00	\$0.00	\$2,320.12	\$0.00	\$2,320.12	O	<input type="checkbox"/>
F320213	Pyro-Com Systems, Inc	15531 CONTAINER LANE, HUNTINGTON BEACH, CA 92647	\$0.00	\$0.00	\$0.00	\$190.00	\$190.00	O	<input type="checkbox"/>
476	QUALITY COMMUNICATION PRODUCTS, INC.	3711 VENTURA DR. W, ATTN: MICHELLE PHENICIE, LAKE LAND, FL 33811	\$0.00	\$0.00	\$0.00	\$935.27	\$935.27	O	<input checked="" type="checkbox"/>
F420206	QUARTER CALL COMMUNICATIONS, INC.	LEWIS, FITZGERALD, 10825 JENNIFER MARIE PL, FAIRFAX STATION, VA 22039-1857	\$0.00	\$0.00	\$0.00	\$793.88	\$793.88	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al .
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Option: Release Grantee
			Secured	Administrative	Priority	Unsecured	Total		
459	QUAY COUNTY	P.O. BOX 1226, COURTHOUSE, TUCUMCARI, NM 88401	\$0.00	\$0.00	\$0.00	\$3,957.28	\$3,957.28	O	<input type="checkbox"/>
633	QUEEN ANNE SQUARE LLC	C/O SABEY CORPORATION, 12201 TUKWILA INTERNATIONAL BLVD, 4TH FL, ATTN: JAMES N. HARMON, SEATTLE, WA 98168-5121	\$0.00	\$0.00	\$0.00	\$97,375.73	\$97,375.73	O	<input checked="" type="checkbox"/>
1127	QUEST SOFTWARE, INC.	8001 IRVINE CENTER DRIVE, IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$9,110.60	\$9,110.60		
1154	QUEST SOFTWARE, INC.	8001 IRVINE CENTER DRIVE, IRVINE, CA 92618	\$0.00	\$0.00	\$0.00	\$10,586.09	\$10,586.09	O	<input type="checkbox"/>
1064	QUICK CONNECT U.S.A.	5850 DIXIE HWY, CLARKSTON, MI 48346	\$0.00	\$0.00	\$0.00	\$643.15	\$643.15	O	<input checked="" type="checkbox"/>
F319941	Quick Eagle Network	P.O. BOX 39000, DEPT 33268, SAN FRANCISCO, CA 94139-3268	\$0.00	\$0.00	\$0.00	\$2,697.49	\$2,697.49	C	<input checked="" type="checkbox"/>
367	QUICK INTERNATIONAL COURIER	175-28 148TH AVE, JAMAICA, NY 11434	\$0.00	\$0.00	\$0.00	\$2,894.78	\$2,894.78	O	<input type="checkbox"/>
1618	QUITMAN ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$1,217.29	\$0.00	\$0.00	\$0.00	\$1,217.29	O	<input type="checkbox"/>
2076	QUITMAN ISD	TED BEAL & DAVID HUDSON, PERDUE BRANDON FIELDER COLLINS & MOTT, PO BOX 2007, TYLER, TX 75710-2007	\$0.00	\$1,247.96	\$0.00	\$0.00	\$1,247.96	O	<input type="checkbox"/>
F421288	QUOC ANH NGUYEN	QUOC ANH NGUYEN, DBA VENDEL SERVICES, 13472 WILLIAMEITTE DR, WESTMINSTER, CA 92683	\$0.00	\$0.00	\$0.00	\$96.02	\$96.02	C	<input type="checkbox"/>
2006	QWEST COMMUNICATIONS CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA STREET, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$33,735,061.17	\$33,735,061.17	O	<input checked="" type="checkbox"/>
828	QWEST CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA ST, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$1,990,516.89	\$1,990,516.89	O	<input checked="" type="checkbox"/>
829	QWEST CORPORATION	JANE E. FREY, ESQ., 1801 CALIFORNIA ST, SUITE 4900, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$910,318.47	\$910,318.47	O	<input checked="" type="checkbox"/>
F421268	R & L COMMUNICATIONS	ALLEN PETTIT, PO BOX 2205, PAGE, AZ 86040	\$0.00	\$0.00	\$0.00	\$97.80	\$97.80	C	<input type="checkbox"/>
F420588	R & P SALES & SERVICES	1501 RIVER OAKS DR., MODESTO, CA	\$0.00	\$0.00	\$0.00	\$317.07	\$317.07	C	<input type="checkbox"/>
F420795	R B COMMUNICATIONS	RAY HALL, 10940 BLUE SKY, HASLET, TX 76052	\$0.00	\$0.00	\$0.00	\$211.85	\$211.85	C	<input type="checkbox"/>
F421301	R&B TELEPHONE COMPANY	JENNIFER ABRAMS, P.O. BOX 174, DALEVILLE, VA 24083	\$0.00	\$0.00	\$0.00	\$94.90	\$94.90	C	<input type="checkbox"/>
1312	R. GARY CLARK, OF THE CITY OF PROVIDENCE	IN THE STATE OF RHODE ISLAND, TAX ADMINISTRATOR.	\$0.00	\$0.00	\$40,655.00	\$0.00	\$40,655.00	O	<input type="checkbox"/>
955	RAAEN, MARGUERITE	CASHDAN, KANE SELTZER, PLLC, 1150 CONNECTICUT AVENUE, NW, 9TH FLOOR, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	O	<input type="checkbox"/>
F420379	RABUN, JERRY	RABUN, JERRY, DBA AJ VENTRUES, 6172 SANTIAM SPRINGS CT. SE, SALEM, OR 97301	\$0.00	\$0.00	\$0.00	\$502.97	\$502.97	C	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1704	RANDALL COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$728.74	\$0.00	\$0.00	\$0.00	\$728.74	O	<input type="checkbox"/>
F319827	Randstad	15915 KATY FREEWAY, SUITE 100, HOUSTON, TX 77094	\$0.00	\$0.00	\$0.00	\$5,478.00	\$5,478.00	C	<input type="checkbox"/>
F420838	RCR COMMUNICATIONS	BARRY RICE, 140 COCHRAN RD, PITTSBURGH, PA 15228-1357	\$0.00	\$0.00	\$0.00	\$197.44	\$197.44	C	<input type="checkbox"/>
904	REACH GLOBAL SERVICES LTD	20/F TELECOM HOUSE, 3, GLOUCESTER RD,	\$0.00	\$0.00	\$0.00	\$219,635.16	\$219,635.16	O	<input checked="" type="checkbox"/>
903	REACH NETWORKS HONG KONG LTD	3 GLOUCESTER ROAD, WANCHAI, HK	\$0.00	\$0.00	\$0.00	\$34,055.00	\$34,055.00	O	<input checked="" type="checkbox"/>
F421387	REDWOOD COUNTY TELEPHONE COMPANY	STEVEN R. CHAMBERS, PO BOX 130, WABASSO, MN 56293	\$0.00	\$0.00	\$0.00	\$85.19	\$85.19	C	<input type="checkbox"/>
F320062	Reed Smith LLP	P.O. BOX 75318, BALTIMORE, MD 21275-5318	\$0.00	\$0.00	\$0.00	\$1,376.47	\$1,376.47	S	<input type="checkbox"/>
1427	REFERRAL STAFFING, INC	ATTN: KEVIN COLE, 1803 PILLORY DRIVE, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$11,700.00	\$11,700.00	O	<input checked="" type="checkbox"/>
739	REGENCY LIGHTING	16665 ARMINITA STREET, VAN NUYS, CA 91406	\$0.00	\$0.00	\$1,643.43	\$0.00	\$1,643.43	O	<input type="checkbox"/>
617	RELIABLE GARDENS, I	7837 BURNET AVE, VAN NUYS, CA 91405	\$0.00	\$0.00	\$0.00	\$1,413.31	\$1,413.31	O	<input checked="" type="checkbox"/>
1291	RELOCATION RESOURCE	7625 STATE ROUTE 10, MORRIS PLAINS, NJ 07950	\$0.00	\$0.00	\$0.00	\$99,504.77	\$99,504.77	O	<input checked="" type="checkbox"/>
887	RENEE WEBSTER	71 VACCA DRIVE, WEST ORANGE, NJ 07052	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	O	<input type="checkbox"/>
F319891	Reprint Management Services	1808 COLONIAL VILLAGE LANE, ATTN: ACCOUNTS RECEIVABLE, LANCASTER, PA 17601	\$0.00	\$0.00	\$0.00	\$3,738.00	\$3,738.00	C	<input type="checkbox"/>
F420266	REPUBLIC PAYPHONE COMPANY	MARTINSON, TOM, PO BOX 249, BECKVILLE, TX 75631	\$0.00	\$0.00	\$0.00	\$666.41	\$666.41	C	<input checked="" type="checkbox"/>
F420446	REPUBLIC TELEPHONE, INC.	BARBRA MELVIN, PO BOX 530636, LIVONIA, MI 48153	\$0.00	\$0.00	\$0.00	\$438.41	\$438.41	C	<input type="checkbox"/>
1063	RESEARCH IN MOTION CORPORATION	295 PHILLIP STREET, WATERLOO, ON N2L 3W8	\$0.00	\$0.00	\$0.00	\$1,903.05	\$1,903.05	O	<input type="checkbox"/>
9999821	Reserve for fees for fee application preparation and miscellaneous hearing expenses		\$0.00	\$150,000.00	\$0.00	\$0.00	\$150,000.00	J	<input type="checkbox"/>
F320065	RESERVE TEL CO	P.O. BOX 426, MOUNT PLEASANT CITY TAX COLLECTOR, MOUNT PLEASANT, TN 38474	\$0.00	\$0.00	\$0.00	\$1,359.68	\$1,359.68	C	<input type="checkbox"/>
339	RESHEP'S KWIK KOPY PRINTING	7 EAST 37TH STREET, NEW YORK, NY 10016-2801	\$0.00	\$0.00	\$0.00	\$2,752.34	\$2,752.34	O	<input checked="" type="checkbox"/>
78	RESIDENTIAL LOCKSMITH INC	P.O. BOX 1921, CENTREVILLE, VA 20122	\$0.00	\$0.00	\$3.11	\$82.16	\$85.27	O	<input type="checkbox"/>
429	RESOLVIT RESOURCES OF DC, LLC	FKA ACCENT CONSULTING SERVICES, 1950 OLD GALLOWS RD, SUITE 750, VIENNA, VA 22182-4014	\$0.00	\$0.00	\$2,100.00	\$1,518.59	\$3,618.59	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P Option Release Grant
			Secured	Administrative	Priority	Unsecured	Total		
294	RESOURCES CONNECTION	695 TOWN CENTER DR, SUITE 600, COSTA MESA, CA 92626	\$0.00	\$0.00	\$0.00	\$21,760.00	\$21,760.00	O	<input type="checkbox"/>
9999615	Revenue & Consumer Affairs	700 5th Ave, Suite 4250, Seattle, WA 98104-5020	\$0.00	\$277,488.43	\$0.00	\$0.00	\$277,488.43	R	<input type="checkbox"/>
1592	REVENUE COMMISSIONER	PO BOX 1667, MONTGOMERY, AL 36102	\$0.00	\$0.00	\$540.27	\$0.00	\$540.27	O	<input type="checkbox"/>
1593	REVENUE COMMISSIONER	PO BOX 1667, MONTGOMERY, AL 36102	\$0.00	\$0.00	\$178.74	\$0.00	\$178.74	O	<input type="checkbox"/>
789	RHI MANAGEMENT RESOURCES	DIV OF ROBERT HALF INTERNATIONAL, 5720 STONERIDGE DR, SUITE 3, ATTN: KAREN LIMA, PLEASANTON, CA 94588	\$0.00	\$0.00	\$0.00	\$34,718.60	\$34,718.60	O	<input checked="" type="checkbox"/>
F420906	RHINELANDER TELEPHONE COMPANY	RICHARD H. GILBERT, C/O RICHARD GILBERT, 137 HARRISON ST, JOHNSTOWN, NY 12095	\$0.00	\$0.00	\$0.00	\$173.86	\$173.86	C	<input checked="" type="checkbox"/>
9999086	Rhode Island		\$0.00	\$140.82	\$0.00	\$0.00	\$140.82	A	<input type="checkbox"/>
F420848	RICHARD J. WINN	RICHARD J. WINN, PO BOX 189355, SACRAMENTO, CA 95818	\$0.00	\$0.00	\$0.00	\$191.75	\$191.75	C	<input type="checkbox"/>
F421119	RICHARD MCKAY	RICHARD MCKAY, DBA RIM ENTERPRISE, 2412 ACORN LANE, CERES, CA 95307	\$0.00	\$0.00	\$0.00	\$120.60	\$120.60	C	<input checked="" type="checkbox"/>
F420731	RICHARD MONTGOMERY	RICHARD MONTGOMERY, DBA INLAND SALES, PO BOX 1496, REDLANDS, CA 92373	\$0.00	\$0.00	\$0.00	\$240.85	\$240.85	C	<input type="checkbox"/>
F319786	Richards, Layton & Finger	ONE RODNEY SQUARE, WILMINGTON, DE 19899	\$0.00	\$0.00	\$0.00	\$7,779.22	\$7,779.22	C	<input type="checkbox"/>
2116	RICHARDSON ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$1,967.51	\$0.00	\$0.00	\$1,967.51	O	<input type="checkbox"/>
226	RICHARDSON ISD	PO BOX 13430, ARLINGTON, TX 76094-0430	\$14,313.61	\$0.00	\$0.00	\$0.00	\$14,313.61	O	<input type="checkbox"/>
1657	RICHLAND COUNTY TRFASURER	P.O. BOX 2687, COLUMBIA, SC 29211	\$365.12	\$0.00	\$0.00	\$0.00	\$365.12	O	<input type="checkbox"/>
F421079	RICH'S PAY-TELEPHONE	JOHN TIPTON, 606 PORTAL ST., COTATI, CA 95431	\$0.00	\$0.00	\$0.00	\$130.40	\$130.40	C	<input checked="" type="checkbox"/>
F421137	RIO VIRGIN TELEPHONE	LEORA LAJIMODIERE, PO BOX 189, ESTACADA, OR 97023	\$0.00	\$0.00	\$0.00	\$117.90	\$117.90	C	<input type="checkbox"/>
F421443	RIP GRIFFIN	SLAUGHTER, CHARLES, DBA CALL ON US TELECOMMUNICATIONS - 3, 12126 EL SENDERO ST., SAN ANTONIO, TX 78233	\$0.00	\$0.00	\$0.00	\$79.02	\$79.02	C	<input type="checkbox"/>
F421467	RITTER TELEPHONE COMPANY	SHERRY MCMUNN, 106 FRISCO STREET, SUITE 100, MARKED TREE, AR 72365	\$0.00	\$0.00	\$0.00	\$76.65	\$76.65	C	<input type="checkbox"/>
1921	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$9,625.00	\$9,625.00	O	<input type="checkbox"/>
1922	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	AD BUILDING MAINTENANCE, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$6,213.96	\$6,213.96	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
2007	RIVERSIDE CLAIMS LLC AS ASSIGNEE FOR	ASSIGNEE FOR R SYSTEMS, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$25,200.00	\$25,200.00	O	<input type="checkbox"/>
F319530	Riverside Crossings III Realty Corp.	ASSOCIATES I, LP JOE TERRELL, C/O BULLOCK, TERRELL & MANNELLY, 400 PERIMETER CENTER TERRACE, SUITE 145, ATLANTA, GA 30346	\$0.00	\$0.00	\$0.00	\$126,201.96	\$126,201.96	C	<input type="checkbox"/>
F420710	RMAC COMMUNICATIONS, INC.	MACDONALD, ROBERT SR, DBA CUSTOM COMMUNICATIONS, 4128 20TH ST WEST, BRADENTON, FL 34205	\$0.00	\$0.00	\$0.00	\$252.50	\$252.50	C	<input type="checkbox"/>
F319635	ROADRUNNER	13241 WOODLAND PARK ROAD, HERNDON, VA 20171	\$0.00	\$0.00	\$0.00	\$27,249.68	\$27,249.68	C	<input type="checkbox"/>
F320075	Rob Curry	6812 CHIMINEAS AVE, RESEDA, CA 91335	\$0.00	\$0.00	\$0.00	\$1,314.00	\$1,314.00	C	<input type="checkbox"/>
F420486	ROBERT ALBRECHT	ROBERT J. ALBRECHT, DBA RELIABLE PAYPHONE CO & DBA RPC ENTER, 1119 BARCELONA DR., SAN DIEGO, CA 92107	\$0.00	\$0.00	\$0.00	\$404.50	\$404.50	C	<input type="checkbox"/>
F420299	ROBERT CATALANO	ROBERT CATALANO, DBA AAMAX DIGITAL VENDING CO, 345 WASHINGTON ST #555, BRAINTREE, MA 2184	\$0.00	\$0.00	\$0.00	\$608.94	\$608.94	C	<input type="checkbox"/>
1149	ROBERT NEWHOUSE, CH. 7 TRUSTEE FOR THE	ESTATE OF INTERNAL GLOBAL, GERARD SINGER LEVICK BUSCH, P.C., 16200 ADDISON ROAD, SUITE 140, ADDISON, TX 75001	\$0.00	\$0.00	\$0.00	\$63,410.46	\$63,410.46	O	<input type="checkbox"/>
1699	ROBERTSON COUNTY	P.O. BOX 788, RECORDER, SPRINGFIELD, TN 37172	\$0.00	\$0.00	\$357.80	\$0.00	\$357.80	O	<input type="checkbox"/>
F420630	ROCCO, ANTHONY M.	11 VILLA DR, BERLIN, NJ 080099632	\$0.00	\$0.00	\$0.00	\$288.23	\$288.23	C	<input checked="" type="checkbox"/>
1076	ROCHESTER TELEPHONE CO., INC.	117 W. 8TH ST., P.O. BOX 507, ROCHESTER, IN 46975	\$0.00	\$0.00	\$0.00	\$547.94	\$547.94	O	<input type="checkbox"/>
331	ROCKDALE COUNTY	PO BOX 1497, CONYERS, GA 30012	\$1,268.13	\$0.00	\$0.00	\$0.00	\$1,268.13	O	<input type="checkbox"/>
598	ROGALSKI, TIMOTHY R.	43553 PLANTATION TERRACE, ASHBURN, VA 20147-4617	\$0.00	\$0.00	\$7,834.81	\$0.00	\$7,834.81	O	<input type="checkbox"/>
F420550	ROGERS, BARBARA T.	ROGERS, BARBARA, SOUTHEASTERN TELECOM, 149 E. CHATHAM ST., CARY, NC 27511	\$0.00	\$0.00	\$0.00	\$350.39	\$350.39	C	<input type="checkbox"/>
F420560	ROLLO, R.C.	ROLLO, RON, DBA RPI PAYPHONES--RHA PAYPHONES, PO BOX 879, CARLSBAD, CA 92018	\$0.00	\$0.00	\$0.00	\$339.24	\$339.24	C	<input type="checkbox"/>
F421230	RON ATKINSON DBA VALLEY PAYPHONE	RON ATKINSON, 3567 BENTON ST #215, SANTA CLARA, CA 95051	\$0.00	\$0.00	\$0.00	\$102.45	\$102.45	C	<input type="checkbox"/>
F421358	RON GREEN	RONALD L. GREEN, DBA WEST TEL COMMUNICATIONS, PO BOX 719, EL DORADO, CA 95623	\$0.00	\$0.00	\$0.00	\$87.84	\$87.84	C	<input type="checkbox"/>
F319980	ROSEVILLE TELEPHONE CO, ACCOUNTS RECEIVABLE	P.O. BOX 410418, SALT LAKE CITY, UT 84141-0418	\$0.00	\$0.00	\$0.00	\$1,939.77	\$1,939.77	O	<input type="checkbox"/>
798	ROTH, JOSEPH	312 SAMANTHA DR, STERLING, VA 20164	\$0.00	\$0.00	\$3,000.00	\$0.00	\$3,000.00	O	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PI Option: Release Grante
			Secured	Administrative	Priority	Unsecured	Total		
1368	ROTHSAY TELEPHONE CO., INC.	PAUL STOWMAN, 137 1ST ST. NW, ROTHSA, MN 56379	\$0.00	\$0.00	\$0.00	\$168.43	\$168.43	O	<input type="checkbox"/>
211	ROWAN COUNTY TAX COLLECTOR	402 NORTH MAIN STREET, SALISBURY, NC 28144	\$0.00	\$0.00	\$634.12	\$0.00	\$634.12	O	<input type="checkbox"/>
895	ROYAL PAYPHONES, INC	JAMES BLAKE HARBISON, 1217 BOLUS AVE., ENCINITAS, CA 92024	\$0.00	\$0.00	\$0.00	\$2,105.98	\$2,105.98	P	<input type="checkbox"/>
F420309	ROYCE I. TAWNEY	ROYCE TAWNEY, DBA PUBLIC PAYPHONES, 2633 N. DEWOLF AVE., FRESNO, CA 93727	\$0.00	\$0.00	\$0.00	\$599.26	\$599.26	C	<input type="checkbox"/>
F320370	RSD-REFRIGEEERATION SUPPLIES DIST	1050 COMMERCIAL STREET, SAN JOSE, CA 95113	\$0.00	\$0.00	\$0.00	\$513.23	\$513.23	C	<input checked="" type="checkbox"/>
F421423	RSM COMMUNICATIONS. LTD	BILL MARSHALL, 303 E. GURLEY ST, #450, PRESCOTT, AZ 86301	\$0.00	\$0.00	\$0.00	\$81.02	\$81.02	C	<input type="checkbox"/>
F319702	rural metro corporation	TYLER THOLEN, 8401 E INDIAN SCHOOL ROAD, SCOTTSDALE, AZ 85251	\$0.00	\$0.00	\$0.00	\$13,467.48	\$13,467.48	C	<input type="checkbox"/>
F420824	RUSSO, JERRY	RUSSO, JERRY, DBA RUSSO COMMUNICATIONS, 5908 RIVERDALE AVE, BRONX, NY 10471	\$0.00	\$0.00	\$0.00	\$200.36	\$200.36	C	<input type="checkbox"/>
1633	RUTHERFORD COUNTY TRUSTEE	P.O. BOX 1316, MURFREESBORO, TN 37133-7705	\$0.00	\$0.00	\$92.00	\$0.00	\$92.00	O	<input type="checkbox"/>
F421077	S.E. NETCOM	VIFQUAIN, JEFF, 3850 VINEYARD AVE APT L, PLEASANTON, CA 94566	\$0.00	\$0.00	\$0.00	\$130.90	\$130.90	C	<input type="checkbox"/>
F420448	S.S.C. COMMUNICATIONS	SAMET, MICHAEL, 1596 E. 21ST ST., BROOKLYN, NY 11210	\$0.00	\$0.00	\$0.00	\$437.53	\$437.53	C	<input type="checkbox"/>
588	S/H DATASITE PROTECTION INC	PO BOX 7820, EDISON, NJ 08818-7820	\$0.00	\$0.00	\$0.00	\$10,600.00	\$10,600.00	O	<input checked="" type="checkbox"/>
826	SABOL. ANDY	LAW OFFICES OF ROBERT J. HILPERT, 75 SOUTH RIVERSIDE AVENUE, CROTON, NY 10520	\$0.00	\$0.00	\$0.00	\$1,536,000.00	\$1,536,000.00	O	<input type="checkbox"/>
1390	SACRAMENTO COUNTY TAX COLLECTOR	ATTN: BANKRUPTCY, 700 H ST, ROOM 1710, SACRAMENTO, CA 95814	\$17,222.68	\$0.00	\$0.00	\$2,262.98	\$19,485.66	O	<input type="checkbox"/>
F319838	Saiber Schlesinger Satz & Goldstein LLC	ONE GATEWAY CENTER, 13TH FLOOR, NEWARK, NJ 07102-5311	\$0.00	\$0.00	\$0.00	\$5,210.07	\$5,210.07	C	<input type="checkbox"/>
F421257	SAKS A FONE	LEONARD SCHAFFNER, LEONARD SCHAFFNER DBA, 3630-42 VISTA CAMPANA SOUTH, OCEANSIDE, CA 92057	\$0.00	\$0.00	\$0.00	\$99.13	\$99.13	C	<input checked="" type="checkbox"/>
1988	SALINE COUNTY TREASURER	DEBBIE SPANYERS, 215 SOUTH COURT, P.O. BOX 865, WILBER, NE 68465	\$0.00	\$0.00	\$1,140.99	\$0.00	\$1,140.99	O	<input type="checkbox"/>
9999616	Salt Lake County Tax Assessor	2001 S State Street, N2300, Salt Lake City, UT 84,190	\$0.00	\$23,870.98	\$0.00	\$0.00	\$23,870.98	R	<input type="checkbox"/>
F420643	SAMPLE. BEN	ROGERS, T, PO BOX 1930, PASO ROBLES, CA 93447	\$0.00	\$0.00	\$0.00	\$282.61	\$282.61	C	<input checked="" type="checkbox"/>
845	SAMUEL, GREG	17 WOODS EDGE DR., JACKSON, NJ 8527	\$0.00	\$0.00	\$0.00	\$478,506.07	\$478,506.07	O	<input type="checkbox"/>
1812	SAN BENITO COUNTY TAX COLLECTOR	COURTHOUSE ROOM 107, 440 FIFTH STR, HOLLISTER, CA 95023-3894	\$485.32	\$0.00	\$0.00	\$0.00	\$485.32	P	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F420012	SAN DIEGO/ PACIFIC PAY PHONES	KEN SCOTT, SCOTT, FRANZESE, RAMIREZ, 3368 GOVERNOR DRIVE PMB#F-140, SAN DIEGO, CA 92122	\$0.00	\$0.00	\$0.00	\$1,862.43	\$1,862.43	C	<input type="checkbox"/>
1655	SAN JOAQUIN COUNTY TAX COLLECTOR	SHABBIR A. KHAN, P.O. BOX 2169, STOCKTON, CA 95201-2169	\$2,277.99	\$0.00	\$0.00	\$0.00	\$2,277.99	O	<input type="checkbox"/>
1621	SAN LUIS OBISPO COUNTY	FRANK L. FREITAS, TAX COLLECTOR, COUNTY GOVERNMENT CENTER, ROOM 203, SAN LUIS OBISPO, CA 93408	\$0.00	\$9,883.72	\$0.00	\$0.00	\$9,883.72	O	<input type="checkbox"/>
1665	SAN MARCOS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	\$970.07	\$0.00	\$0.00	\$0.00	\$970.07	O	<input type="checkbox"/>
1667	SAN MARCOS CISD	DIANE W. SANDERS, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 1949 SOUTH IH 35 (78741) POB 17428, AUSTIN, TX 78760-7428	\$0.00	\$125.18	\$0.00	\$0.00	\$125.18	A	<input type="checkbox"/>
154	SAN MATEO COUNTY	555 COUNTY CENTER, 1ST FL, ATTN LEE BUFFINGTON, TAX COLLECTOR, REDWOOD CITY, CA 94063-0966	\$0.00	\$0.00	\$3,871.96	\$0.00	\$3,871.96	O	<input type="checkbox"/>
F420983	SANDHILL TELEPHONE CO-OP, INC.	WILLIAMS, IRVIN/GRAH, PO BOX 519, JEFFERSON, SC 29718	\$0.00	\$0.00	\$0.00	\$153.82	\$153.82	C	<input type="checkbox"/>
F319906	Sanstar	36 OCEAN AVENUE, SCITUATE, MA 2066	\$0.00	\$0.00	\$0.00	\$3,500.00	\$3,500.00	C	<input type="checkbox"/>
9999087	Santa Rosa County, Florida		\$0.00	\$125.00	\$0.00	\$0.00	\$125.00	A	<input type="checkbox"/>
602	SAP AMERICA, INC.	BROWN & CONNER, LLP, ATTN: STEPHANIE DEVINEY, 6 N BROAD ST, SUITE 100, WOODBURY, NJ 08096	\$0.00	\$0.00	\$0.00	\$2,334.40	\$2,334.40	O	<input checked="" type="checkbox"/>
F319925	SAVVIS	12851 WORLDGATE DR., HERNDON, VA 20170	\$0.00	\$0.00	\$0.00	\$3,059.48	\$3,059.48	C	<input type="checkbox"/>
F421396	SAWYER, WENDELL	SAWYER, WENDELL, PO BOX 56134, LOS ANGELES, CA 90056	\$0.00	\$0.00	\$0.00	\$84.58	\$84.58	C	<input type="checkbox"/>
102	SBC	PO BOX 1861, NEW HAVEN, CT 06511	\$0.00	\$0.00	\$0.00	\$867.50	\$867.50	O	<input type="checkbox"/>
1647	SBC CALIFORNIA	ATTN: BANKRUPTCY RECOVERY CENTER, P.O. BOX 981268, WEST SACRAMENTO, CA 95851	\$0.00	\$0.00	\$0.00	\$514,536.19	\$514,536.19	O	<input type="checkbox"/>
1591	SBC COMMUNICATIONS	SOUTHWESTERN BELL, P.O. BOX 981268, WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$298,117.66	\$298,117.66	O	<input type="checkbox"/>
1997	SBC CORPORATION MIDWEST	SBC MIDWEST BANKRUPTCY GROUP, P.O. BOX 981268, WEST SACRAMENTO, CA 95798	\$0.00	\$0.00	\$0.00	\$175,016.86	\$175,016.86	O	<input type="checkbox"/>
F420528	SC TIER VENDING	DICK WILBUR, SC TIER AUTOMATICS, 94 BIGELOW ST, BINGHAMTON, NY 13904	\$0.00	\$0.00	\$0.00	\$368.95	\$368.95	C	<input checked="" type="checkbox"/>
F320060	SCHINDLER ELEVATOR CORPORATION	P.O. BOX 93050, CHICAGO, IL 60673	\$0.00	\$0.00	\$0.00	\$1,392.95	\$1,392.95	C	<input checked="" type="checkbox"/>
F420231	SCOTT COMMUNICATIONS-STS NETWORKING SYST	HUTCHINSON, JOE, PMB 178 8318 - 708 PINEVILLE MATTHEWS, CHARLOTTE, NC 28226	\$0.00	\$0.00	\$0.00	\$724.00	\$724.00	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W P Option Release Grant
			Secured	Administrative	Priority	Unsecured	Total		
1145	SCOTT P. PELTZ, AS CHAPTER 11 PLAN ADMIN	FOR BIS ADMINISTRATION, INC., DEREK L. WRIGHT, FOLEY & LARDNER, 321 NORTH CLARK STREET, SUITE 2800, CHICAGO, IL 60610	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	O	<input type="checkbox"/>
684	SCOTT, SANDRA M.	13986 SAWTEETH WAY, CENTREVILLE, VA 20121	\$0.00	\$0.00	\$24,935.00	\$0.00	\$24,935.00	O	<input type="checkbox"/>
F421163	SCOTT-RICE TELEPHONE COMPANY	ANN REED, DBA INTEGRA TELECOM, 4690 COLORADO ST. S.E., PO BOX 299, PRIOR LAKE, MN 55372	\$0.00	\$0.00	\$0.00	\$112.92	\$112.92	C	<input type="checkbox"/>
F319896	SE Technologies Inc	P.O. BOX 777501879, PHILADELPHIA, PA 19175-1879	\$0.00	\$0.00	\$0.00	\$3,626.80	\$3,626.80	C	<input type="checkbox"/>
F420999	SEACOAST COMMUNICATIONS	SURRETT, TIM, 4603 OLEANDER DR, STE 9, MYRTLE BEACH, SC 29577	\$0.00	\$0.00	\$0.00	\$149.77	\$149.77	C	<input type="checkbox"/>
911	SEATTLE CITY LIGHT	700 FIFTH AVENUE, SUITE 3300, SEATTLE, WA 98104	\$0.00	\$0.00	\$0.00	\$308,639.46	\$308,639.46	O	<input type="checkbox"/>
9999088	Seattle County , Washington		\$0.00	\$3,952.06	\$0.00	\$0.00	\$3,952.06	A	<input type="checkbox"/>
214	SECURITAS SECURITY SERVICES LIMITED	2 CAMPUS DR, PARSIPPANY, NJ 07054	\$0.00	\$0.00	\$0.00	\$4,478.43	\$4,478.43	O	<input type="checkbox"/>
490	SECURITAS SECURITY SERVICES LIMITED	4995 AVALON RIDGE PARKWAY, SUITE #100, RICHMOND, SU TW94LN	\$0.00	\$0.00	\$0.00	\$140.00	\$140.00	O	<input type="checkbox"/>
498	SECURITIES SECURITY SERVICES USA, INC.	ATTN: THOMAS ROSZHART, 43330 PARK TERRACE DR, WESTLAKE VILLAGE, CA 91361	\$0.00	\$0.00	\$0.00	\$212,184.26	\$212,184.26	O	<input type="checkbox"/>
F421238	SEKI, SHINJI - K&S SYSTEMS	SEKI, SHINJI, DBA K&S SYSTEMS, 9559 HAZARD AVE, WESTMINSTER, CA 92683	\$0.00	\$0.00	\$0.00	\$101.72	\$101.72	C	<input type="checkbox"/>
9999089	Seminole County , Florida		\$0.00	\$83.74	\$0.00	\$0.00	\$83.74	A	<input type="checkbox"/>
190	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$927.11	\$0.00	\$0.00	\$0.00	\$927.11	O	<input type="checkbox"/>
192	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$570.17	\$0.00	\$0.00	\$0.00	\$570.17	O	<input type="checkbox"/>
193	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$410.26	\$0.00	\$0.00	\$0.00	\$410.26	O	<input type="checkbox"/>
194	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$1,020.66	\$0.00	\$0.00	\$0.00	\$1,020.66	O	<input type="checkbox"/>
195	SEMINOLE COUNTY TAX COLLECTOR	ATTN: RAY VALDES, 1101 E 1ST ST, PO BOX 630, SANFORD, FL 32772-0630	\$290.00	\$0.00	\$0.00	\$0.00	\$290.00	O	<input type="checkbox"/>
35	SEMINOLE COUNTY TAX COLLECTOR, R. VALDEZ	1101 EAST FIRST STREET, PO BOX 630, SANFORD, FL 32772	\$314.04	\$0.00	\$0.00	\$0.00	\$314.04	O	<input type="checkbox"/>
F320409	SERVICE LINEN SUPPLY	PO BOX 957, RENTON, WA 98057	\$0.00	\$0.00	\$0.00	\$474.11	\$474.11	C	<input checked="" type="checkbox"/>
F319993	SERVICE STATION SYSTEMS	680 QUINN AVENUE, SAN JOSE, CA 95112	\$0.00	\$0.00	\$0.00	\$2,018.00	\$2,018.00	C	<input type="checkbox"/>
1012	SEVENSPACE, INC.	20098 ASHBROOK DRIVE, SUITE 150, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$440,339.80	\$440,339.80	O	<input type="checkbox"/>

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F421468	SHANKSCO, INC.	SHIRLEY A. ROBERT K SHANKS, RR 1 BOX 182, MARSHALLVILLE, GA 31057	\$0.00	\$0.00	\$0.00	\$76.62	\$76.62	C	<input type="checkbox"/>
9999852	Sharp Lafayette LLC	HOPKINS & CARLEY, P.O. BOX 1469, SAN JOSE, CA 95109-1469	\$0.00	\$0.00	\$39,347.00	\$0.00	\$39,347.00	F	<input type="checkbox"/>
1185	SHARP LAFAYETTE, LLC	HOPKINS & CARLEY, P.O. BOX 1469, SAN JOSE, CA 95109-1469	\$0.00	\$0.00	\$0.00	\$18,554.00	\$18,554.00	O	<input type="checkbox"/>
453	SHASTA COUNTY TAX COLLECTOR	PO BOX 99-1830, REDDING, CA 96099-1830	\$5,331.54	\$0.00	\$0.00	\$0.00	\$5,331.54	O	<input type="checkbox"/>
F421460	SHATH - SONNY THOMPSON	BOYLE, PAT, 2805 N. KILBOURN, CHICAGO, IL 60636	\$0.00	\$0.00	\$0.00	\$77.36	\$77.36	C	<input type="checkbox"/>
1357	SHAW PITTMAN LLP	C/O PATRICK POTTER, 2300 "N" STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$162,720.40	\$162,720.40	O	<input type="checkbox"/>
1018	SHELBY COUNTY	P.O. BOX 1298, ANNETTE D. SKINNER, COLUMBIANA, AL 35051	\$3,057.26	\$0.00	\$0.00	\$0.00	\$3,057.26	O	<input type="checkbox"/>
1907	SHELBY COUNTY TRUSTEE	P.O. BOX 2751, MEMPHIS, TN 38101-2751	\$0.00	\$6,929.83	\$0.00	\$0.00	\$6,929.83	O	<input type="checkbox"/>
2095	SHELDON INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$747.67	\$0.00	\$0.00	\$747.67	O	<input type="checkbox"/>
90	SHENANDOAH TELEPHONE COMPANY	GLADYS SHOWALTER, P.O. BOX 459, EDINBURG, VA 22824	\$0.00	\$0.00	\$0.00	\$827.89	\$827.89	O	<input type="checkbox"/>
F319870	SHEPARD & POORMAN INVESTMENTS	JEROME L. RAPPAPORT, JR., 60 STATE ST, BOSTON, MA 02109-1800	\$0.00	\$0.00	\$0.00	\$4,243.13	\$4,243.13	C	<input type="checkbox"/>
F421287	SHERBURNE COUNTY RURAL TELEPHONE CO	JODI BENKER, DBA CONNECTIONS ETC, 440 EAGLE LAKE RD N PO BOX 420, BIG LAKE, MN 55309	\$0.00	\$0.00	\$0.00	\$96.07	\$96.07	C	<input type="checkbox"/>
238	SHERIFF JEFFREY F. WILEY	PO BOX 268, DONALDSONVILLE, LA 70346	\$0.00	\$0.00	\$632.80	\$0.00	\$632.80	O	<input type="checkbox"/>
1702	SHERMAN COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$10,543.23	\$0.00	\$0.00	\$0.00	\$10,543.23	O	<input type="checkbox"/>
2135	SHERMAN COUNTY APPRAISAL DISTRICT	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$0.00	\$189.00	\$0.00	\$0.00	\$189.00	A	<input type="checkbox"/>
1702	SHERMAN COUNTY TAX OFFICE	GEORGE E. DOWLEN, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 9132, AMARILLO, TX 79105-9132	\$2,763.47	\$0.00	\$0.00	\$0.00	\$2,763.47	O	<input type="checkbox"/>
F319777	Shimizu Corporation, Tokyo Branch	NO. 2-3-10, SHIBAURA 1-CHOME, MINATO-KU, 13 1058007	\$0.00	\$0.00	\$0.00	\$8,088.26	\$8,088.26	C	<input type="checkbox"/>
F419969	SHIPLEY, DAVID CENTRAL COAST PAYTEL	SHIPLEY, DAVID, LMTD PARTNERSHIP, 129 WILLOW ST, SALINAS, CA 93901	\$0.00	\$0.00	\$0.00	\$2,293.71	\$2,293.71	C	<input type="checkbox"/>
1623	SHORENSTEIN REALTY SERVICES LP	AS AGENT FOR 425 MARKET STREET, LOCK BOX NO. 74108, P.O. BOX 60000, SAN FRANCISCO, CA 94160-4108	\$0.00	\$0.00	\$1,800.00	\$0.00	\$1,800.00	O	<input type="checkbox"/>
443	SHULTZ DISTRIBUTING INC.	PO BOX 24845, SEATTLE, WA 98124	\$0.00	\$0.00	\$0.00	\$6,229.26	\$6,229.26	O	<input checked="" type="checkbox"/>

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809	SIEMENS BUILDING TECHNOLOGIES	1000 DEERFIELD PARJWAY, ATTN: COLLECTION/LEGAL DEPT, WALTER L. SKINDER, BUFFALO GROVE, IL 60089-4513	\$0.00	\$0.00	\$0.00	\$660.00	\$660.00	O	<input checked="" type="checkbox"/>
F320949	SIERRA SPRING WATER CO	1742 STONE AVE, SAN JOSE, CA 95125	\$0.00	\$0.00	\$0.00	\$161.84	\$161.84	C	<input type="checkbox"/>
F320667	Signs Plus	4126 WESTFAX DRIVE, ATTN JOHN MCMANUS, FAIRFAX, VA 20151	\$0.00	\$0.00	\$0.00	\$275.00	\$275.00	C	<input type="checkbox"/>
F319924	SILK ROAD GROUP	477 WENSAN ROAD HUAXING DASHA 5F, ZHEJIANG, 310012	\$0.00	\$0.00	\$0.00	\$3,060.55	\$3,060.55	C	<input type="checkbox"/>
F420637	SILVA, FABIO R	SILVA, FABIO, DBA F.R.S. COMMUNICATIONS, 743 E. DEL MAR AVE. ORANGE, CA 92865	\$0.00	\$0.00	\$0.00	\$284.72	\$284.72	C	<input type="checkbox"/>
F320045	Simplify Telecom Solutions	25317 I-45 NORTH, THE WOODLANDS, TX 77380	\$0.00	\$0.00	\$0.00	\$1,529.92	\$1,529.92	C	<input type="checkbox"/>
F420270	SINE COMMUNICATIONS INCORPORATED	JOHN HONIS, P. O. BOX 1356, SCHENECTADY, NY 12301	\$0.00	\$0.00	\$0.00	\$661.67	\$661.67	C	<input type="checkbox"/>
F420688	SINGLETON, J. GRAHAM	SINGLETON, J. GRAHAM, 1304 EDGEBROOK DRIVE, GARNER, NC 27529	\$0.00	\$0.00	\$0.00	\$265.36	\$265.36	C	<input type="checkbox"/>
628	SIR RALEIGH ELECTRIC INC	463 HEN DRIVE, GARNER, NC 27529	\$0.00	\$0.00	\$0.00	\$2,667.50	\$2,667.50	O	<input type="checkbox"/>
F421285	SIROTTA PUBLIC TELEPHONE COMPANY	TED D. SIROTTA (PRESIDENT), 18543 DEVONSHIRE ST, PMB 408, NORTHRIDGE, CA 91324	\$0.00	\$0.00	\$0.00	\$96.16	\$96.16	C	<input type="checkbox"/>
569	SISKIYOU COUNTY	311 4TH ST ROOM 104, ATTN SUSAN K REATHER TREASURER, YREKA, CA 96097-2944	\$1,079.80	\$0.00	\$0.00	\$0.00	\$1,079.80	O	<input type="checkbox"/>
F420889	SISKIYOU TELEPHONE	JUDY HAMMER, P.O. BOX 157, ETNA, CA 96027	\$0.00	\$0.00	\$0.00	\$179.50	\$179.50	C	<input type="checkbox"/>
F420484	SKYLINE TELEPHONE MEMBERSHIP CORPORATION	JOYCE BLEVINS (SENDS CLAIM), P. O. BOX 759, WEST JEFFERSON, NC 28694	\$0.00	\$0.00	\$0.00	\$405.05	\$405.05	C	<input type="checkbox"/>
613	SKYTEL	MAGGIE JENNINGS, PO BOX 22809, JACKSON, MS 39225	\$0.00	\$0.00	\$0.00	\$66,322.45	\$66,322.45	O	<input type="checkbox"/>
F420734	SLM TELEPHONES	JONES, SCOTT, DBA BOSCO LEGAL SERVICE, P.O. BOX 8547, RIVERSIDE, CA 92515	\$0.00	\$0.00	\$0.00	\$240.00	\$240.00	C	<input type="checkbox"/>
F420919	SMALL BUSINESS PAY PHONES, INC.	2175 SAPHIRE CIR, WEST PALM BEA, FL 334115194	\$0.00	\$0.00	\$0.00	\$170.39	\$170.39	C	<input type="checkbox"/>
F421155	SMITH, TALMADGE	SMITH, TALMADGE, 2664 W. PARK DRIVE, BALTIMORE, MD 21207	\$0.00	\$0.00	\$0.00	\$114.20	\$114.20	C	<input type="checkbox"/>
253	SMITHVILLE TELEPHONE COMPANY, INC.	KENT N. ROGERS, CFO, P.O. BOX 728, 1600 WEST TEMPERANCE STREET, ELLETTSVILLE, IN 47429	\$0.00	\$0.00	\$0.00	\$363.65	\$363.65	O	<input type="checkbox"/>
F420222	SMJ COMMUNICATIONS	MORRIS, SHARON, 1122 COLUMBIA AVE., SUNNYSIDE, WA 98944	\$0.00	\$0.00	\$0.00	\$760.83	\$760.83	C	<input type="checkbox"/>
F420196	SMJ COMMUNICATIONS - SMJ DISTRIBUTORS	JONGSMA, JERRY, C/O JERRY JONGSMA, 1122 COLUMBIA AVE, SUNNYSIDE, WA 98944	\$0.00	\$0.00	\$0.00	\$808.07	\$808.07	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F320102	SNET DIVERSIFIED GROUP	2601 EAST STREET, TEXARKANA, AR 71854-8073	\$0.00	\$0.00	\$0.00	\$1,166.80	\$1,166.80	C	<input type="checkbox"/>
599	SNOEYEBOS, RHONDA	1519 N COLONIAL CT, ARLINGTON, VA 22209	\$0.00	\$0.00	\$21,368.17	\$0.00	\$21,368.17	O	<input type="checkbox"/>
1398	SNOHOMISH COUNTY	BANKRUPTCY OFFICER, M/S 501, 3000 ROCKEFELLER AVE, EVERETT, WA 98201-4060	\$287.70	\$0.00	\$0.00	\$0.00	\$287.70	O	<input type="checkbox"/>
438	SNP COMMUNICATIONS	1593 NORTH POINT, SAN FRANCISCO, CA 94123	\$0.00	\$0.00	\$0.00	\$8,500.00	\$8,500.00	O	<input type="checkbox"/>
F320634	SO CAL GAS CO	P.O. BOX 600, ROSEMEAD, CA 91771-0001	\$0.00	\$0.00	\$0.00	\$286.56	\$286.56	C	<input type="checkbox"/>
F320194	Society of Automotive Engineers Inc	400 COMMONWEALTH DRIVE, WARRENDALE, PA 15096	\$0.00	\$0.00	\$0.00	\$811.89	\$811.89	C	<input type="checkbox"/>
2170	SOFL-IV SIM OFFICE INVESTORS II, LP	GERALD L. SHELLEY, ESQ., QUARLES & BRADY STREICH LANG LLP, 2 NORTH CENTRAL AVENUE, PHOENIX, AZ 85004	\$0.00	\$0.00	\$0.00	\$284,548.62	\$284,548.62	O	<input type="checkbox"/>
F320115	Somerset Telephone Company	116 NORTH HAR, AMERY, WI 54001	\$0.00	\$0.00	\$0.00	\$1,114.26	\$1,114.26	C	<input type="checkbox"/>
F319919	SONOMA TECHICAL SERVICES	51 ROUTE 35 SOUTH, CLIFFWOOD BEACH, NJ 7735	\$0.00	\$0.00	\$0.00	\$3,185.00	\$3,185.00	C	<input type="checkbox"/>
F421327	SORICE, JOHN	SORICE, JOHN, TOUCH TONE, 10236 TOPANGA CANYON #265, CHATSWORTH, CA 91311	\$0.00	\$0.00	\$0.00	\$90.92	\$90.92	C	<input type="checkbox"/>
F421388	SORICH, MICHAEL & SMITH, SHANNON	SELZEE-BARBARA THOMAS, DBA SOUTH COAST TELEPHONE, 1223 N. SHILOH PLACE, ANAHEIM, CA 92807	\$0.00	\$0.00	\$0.00	\$85.18	\$85.18	C	<input type="checkbox"/>
9999081	South Carolina		\$0.00	\$729.20	\$0.00	\$0.00	\$729.20	A	<input type="checkbox"/>
9999617	South Carolina Department of Revenue	Sales Tax Return, Columbia , SC 29214-0101	\$0.00	\$293.00	\$0.00	\$0.00	\$293.00	R	<input type="checkbox"/>
F420782	SOUTH CENTRAL LONG DISTANCE	MARK MCLEMORE, 45 NORTH 100 WEST, P O BOX 555, ESCALANTE, UT 84726	\$0.00	\$0.00	\$0.00	\$217.72	\$217.72	C	<input type="checkbox"/>
1955	SOUTH DAKOTA DEPARTMENT OF REVENUE	ANDERSON BUILDING, 445 EAST CAPITOL AVENUE, PIERRE, SD 57501-3185	\$0.00	\$0.00	\$39,024.45	\$0.00	\$39,024.45	O	<input type="checkbox"/>
F421272	SOUTH SLOPE COOPERATIVE TELEPHONE CO	PO BOX 19, NORTH LIBERTY, IA 523170019	\$0.00	\$0.00	\$0.00	\$97.40	\$97.40	C	<input type="checkbox"/>
F421047	SOUTH SUBURBAN PAYPHONE	TED JOHNSON, 4921 WEST 173RD ST, COUNTRY CLUB HILLS, IL 60478	\$0.00	\$0.00	\$0.00	\$136.73	\$136.73	C	<input type="checkbox"/>
F421401	SOUTHEAST NEBRASKA TELEPHONE COMPANY	ELIZABETH SICKEL, 110 WEST 17TH STREET FALLS CITY, NE 68355	\$0.00	\$0.00	\$0.00	\$83.68	\$83.68	C	<input type="checkbox"/>
F319579	SOUTHERN CALIFORNIA EDISON	P.O. BOX 600, ROSEMEAD, CA 91771-0001	\$0.00	\$0.00	\$0.00	\$45,501.36	\$45,501.36	C	<input type="checkbox"/>
945	SOUTHERN COUNTIES OIL CO.	P.O. BOX 4159, ORANGE, CA 928634159	\$0.00	\$0.00	\$0.00	\$2,423.90	\$2,423.90	O	<input type="checkbox"/>
898	SOUTHERN NEW ENGLAND TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O BANKRUPTCY DEPT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$144,890.73	\$144,890.73	N	<input checked="" type="checkbox"/>

EXHIBIT A

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			Secured	Administrative	Priority	Unsecured	Total		
F419826	SOUTHERN PACIFIC COMMUNICATIONS	GENG, OLIVIA, 20931 CHICO ST., CARSON, CA 90746	\$0.00	\$0.00	\$0.00	\$5,590.76	\$5,590.76	C	<input type="checkbox"/>
F420628	SOUTHERN PACIFIC PAYPHONES INC.	MARTIN VELAZQUEZ, P.O. BOX 2039, WHITTIER, CA 90610	\$0.00	\$0.00	\$0.00	\$288.58	\$288.58	C	<input type="checkbox"/>
2182	SOUTHWESTERN BELL TELEPHONE COMPANY	SBC COMMUNICATIONS, C/O CHERYL BECKER, IM WHOLESAL BANKRUPTCY DEPARTMENT, 722 N BROADWAY, 11TH FL, MILWAUKEE, WI 53202	\$0.00	\$0.00	\$0.00	\$450,000.00	\$450,000.00	N	<input checked="" type="checkbox"/>
F420052	SOUTHWESTERN TEL COM, INC	RANDAL J VIDAL, 14080 NACOGDOCHES RD. #340, SAN ANTONIO, TX 78247	\$0.00	\$0.00	\$0.00	\$1,483.78	\$1,483.78	C	<input type="checkbox"/>
F420523	SPARKS TELECOM	SPARKS LINDA, C/O KENT SPARKS, 204 10TH ST., HUNTINGTON BEACH, CA 92648	\$0.00	\$0.00	\$0.00	\$371.56	\$371.56	C	<input type="checkbox"/>
15	SPARTAN SECURITY SERVICES INC	1 PARK AVE, NEW YORK, NY 10016	\$0.00	\$0.00	\$0.00	\$31,303.49	\$31,303.49	O	<input checked="" type="checkbox"/>
1849	SPARTANBURG COUNTY TAX COLLECTOR	JEAN R. JAMESON, PO BOX 3060, SPARTANBURG, SC 29304	\$21,927.49	\$0.00	\$0.00	\$0.00	\$21,927.49	O	<input type="checkbox"/>
1367	SPECIALIZED MARKETING SERVICES	17809 GILLETTE AVENUE, IRVINE, CA 92614	\$0.00	\$0.00	\$0.00	\$6,107.00	\$6,107.00	O	<input checked="" type="checkbox"/>
F420460	SPECTRUM PAYPHONES, INC.	GRIECO, ANTHONY Y., 50 CAPTAINS DRIVE, WEST BABYLON, NY 11704	\$0.00	\$0.00	\$0.00	\$424.78	\$424.78	C	<input checked="" type="checkbox"/>
1326	SPILLIS CANDELA DMJM	800 DOUGLAS ENTRANCE, SUITE 200, CORAL GABLES, FL 33144	\$0.00	\$0.00	\$781.51	\$0.00	\$781.51	O	<input type="checkbox"/>
2097	SPRING BRANCH INDEPENDENT SCHOOL DIST.	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$28,609.73	\$0.00	\$0.00	\$28,609.73	O	<input type="checkbox"/>
1763	SPRING BRANCH ISD	OWEN M. SONIK, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$28,609.73	\$0.00	\$0.00	\$0.00	\$28,609.73	O	<input type="checkbox"/>
1689	SPRING INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW, ATTN FOR CLAIMANT, PERDUE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, STE. 600, HOUSTON, TX 77008	\$946.89	\$0.00	\$0.00	\$0.00	\$946.89	O	<input type="checkbox"/>
2094	SPRING INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$946.89	\$0.00	\$0.00	\$946.89	O	<input type="checkbox"/>
F320447	SPRING VALLEY TELEPHONE	131 S MCKAY AVENUE, SPRING VALLEY, WI 54767	\$0.00	\$0.00	\$0.00	\$437.92	\$437.92	C	<input type="checkbox"/>
2025	SPRINT COMMUNICATIONS COMPANY I.P	M/S: KSOPHT0101-Z2900, 6391 SPRINT PARKWAY, OVERLAND PARK, MO 66251-2900	\$0.00	\$0.00	\$0.00	\$841,605.76	\$841,605.76	O	<input type="checkbox"/>
F419747	SPRINT LOCAL TELECOMMUNICATIONS DIVISION	VALERIE WRIGHT, 6480 SPRINT PARKWAY, MAIL STOP: KSOPHM0310-3A460, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$9,688.99	\$9,688.99	C	<input type="checkbox"/>
1542	SPRINT MINNESOTA, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$4,992.21	\$4,992.21	O	<input type="checkbox"/>
1546	SPRINT MISSOURI, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$3,078.04	\$3,078.04	O	<input type="checkbox"/>

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F419759	SPRINT PAYPHONE SERVICES, INC.	VALERIE WRIGHT, 6480 SPRINT PARKWAY, MAILSTOP: KSOPHM0310-3A460, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$8,770.99	\$8,770.99	C	<input type="checkbox"/>
1536	SPRINT-FLORIDA, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$25,530.36	\$25,530.36	O	<input type="checkbox"/>
1580	ST CLAIR COUNTY	ELIZABETH MEALER, REVENUE COMMISSIONER, PO BOX 1129, ASHVILLE, AL 35953	\$0.00	\$0.00	\$923.83	\$0.00	\$923.83	O	<input type="checkbox"/>
312	ST LOUIS CITY	P.O. BOX 66877, COLLECTOR OF REVENUE, CITY OF SAINT LOUIS, SAINT LOUIS, MO 63166	\$0.00	\$0.00	\$19,963.26	\$0.00	\$19,963.26	O	<input type="checkbox"/>
1850	ST MARTIN PARISH, TAX COLLECTOR	P.O. BOX 247, SAINT MARTINVILLE, LA 70582	\$0.00	\$0.00	\$670.88	\$0.00	\$670.88	O	<input type="checkbox"/>
9999079	St. Johns County, Florida		\$0.00	\$96.87	\$0.00	\$0.00	\$96.87	A	<input type="checkbox"/>
1454	ST. JOHNS COUNTY TAX COLLECTOR	DENNIS W. HOLLINGSWORTH, P.O. BOX 9001, SAINT AUGUSTINE, FL 32085-9001	\$4,299.08	\$0.00	\$0.00	\$0.00	\$4,299.08	O	<input type="checkbox"/>
1310	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$194.95	\$0.00	\$0.00	\$0.00	\$194.95	O	<input type="checkbox"/>
1783	STAFFORD MUNICIPAL SD	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$0.00	\$194.95	\$0.00	\$0.00	\$194.95	O	<input type="checkbox"/>
127	STANDARD COFFEE SERVICE CO	640 MAGAZINE STREET, NEW ORLEANS, LA 70130	\$0.00	\$0.00	\$0.00	\$422.44	\$422.44	O	<input checked="" type="checkbox"/>
1796	STANDARD MEDIA INTERNATIONAL	FOLEY LARDNER, ONE MARATIME PLAZA, 6TH FLOOR, SAN FRANCISCO, CA 94111	\$0.00	\$0.00	\$0.00	\$100,000.00	\$100,000.00	O	<input type="checkbox"/>
196	STANDARD REGISTER COMPANY THE	600 ALBANY ST, DAYTON, OH 45408	\$0.00	\$0.00	\$0.00	\$3,559.31	\$3,559.31	O	<input checked="" type="checkbox"/>
F420002	STARNET	GREG JOHNSON, 1575 SPINNAKER DRIVE, #204, VENTURA, CA 93001	\$0.00	\$0.00	\$0.00	\$1,931.98	\$1,931.98	C	<input type="checkbox"/>
F419953	STARS & STRIPES COMMUNICATION CORP	CHATTY GARCIA, 500 SOUTH DOUGLAS STREET, EL SEGUNDO, CA 90245	\$0.00	\$0.00	\$0.00	\$2,527.46	\$2,527.46	C	<input type="checkbox"/>
1141	STARTEC GLOBAL OPERATING COMPANY	C/O MORTON A. FALLER, ESQUIRE, SHULMAN, ROGERS, GANDAL, PORDY & ECKER, 11921 ROCKVILLE PIKE, THIRD FLOOR, ROCKVILLE, MD 20852-2743	\$0.00	\$0.00	\$0.00	\$74,296.36	\$74,296.36	O	<input checked="" type="checkbox"/>
F420329	STARTECH PAYPHONES	MORDECHAI (MORDY) TASSA, 15445 VENTURA BLVD. #220, SHERMAN OAKS, CA 91403	\$0.00	\$0.00	\$0.00	\$559.45	\$559.45	C	<input type="checkbox"/>
1917	STATE BOARD OF EQUALIZATION	SPECIAL PROCEDURES SECTION, MIC:55, P.O. BOX 942879, SACRAMENTO, CA 94279-0055	\$0.00	\$0.00	\$644,650.58	\$0.00	\$644,650.58	L	<input type="checkbox"/>
9999618	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$29,801.04	\$0.00	\$0.00	\$29,801.04	R	<input type="checkbox"/>
9999619	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$253,497.50	\$0.00	\$0.00	\$253,497.50	R	<input type="checkbox"/>

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9999620	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$120,625.67	\$0.00	\$0.00	\$120,625.67	R	<input type="checkbox"/>
9999621	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$91,444.79	\$0.00	\$0.00	\$91,444.79	R	<input type="checkbox"/>
9999622	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$57,926.36	\$0.00	\$0.00	\$57,926.36	R	<input type="checkbox"/>
9999623	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$1,463,803.00	\$0.00	\$0.00	\$1,463,803.00	R	<input type="checkbox"/>
9999624	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$40,197.03	\$0.00	\$0.00	\$40,197.03	R	<input type="checkbox"/>
9999625	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$11,499.18	\$0.00	\$0.00	\$11,499.18	R	<input type="checkbox"/>
9999626	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$6,443.66	\$0.00	\$0.00	\$6,443.66	R	<input type="checkbox"/>
9999627	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$3,126.89	\$0.00	\$0.00	\$3,126.89	R	<input type="checkbox"/>
9999628	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$2,244.69	\$0.00	\$0.00	\$2,244.69	R	<input type="checkbox"/>
9999629	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$2,244.69	\$0.00	\$0.00	\$2,244.69	R	<input type="checkbox"/>
9999630	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$1,496.47	\$0.00	\$0.00	\$1,496.47	R	<input type="checkbox"/>
9999631	STATE BOARD OF EQUALIZATION	PO Box 942879, Sacramento, CA 94279-7070	\$0.00	\$43,810.83	\$0.00	\$0.00	\$43,810.83	R	<input type="checkbox"/>
213	STATE OF ALABAMA	JOY WIGINS, PO BOX 407, BREWTON, AL 36427	\$0.00	\$0.00	\$0.00	\$596.10	\$596.10	O	<input type="checkbox"/>
212	STATE OF ARIZONA	DEPT OF REVENUE, BANKRUPTCY LITIGATION SECTION, 1600 W MONROE ST, PHOENIX, AZ 85007	\$0.00	\$0.00	\$37,282.57	\$25.88	\$37,308.45	O	<input type="checkbox"/>
1701	STATE OF CONNECTICUT	DEPARTMENT OF LABOR, UNEMPLOYMENT COMPENSATION DIVISION, 200 FOLLY BROOK BOULEVARD, WETHERSFIELD, CT 06109	\$0.00	\$0.00	\$4,832.37	\$447.45	\$5,279.82	L	<input checked="" type="checkbox"/>
1981	STATE OF FLORIDA	FREDERICK F. RUDZIK, ATTORNEY, BANKRUPTCY SECTION, P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$1,695,294.88	\$347,259.77	\$2,042,554.65	O	<input type="checkbox"/>
1986	STATE OF FLORIDA	FREDERICK F. RUDZIK, ATTORNEY, BANKRUPTCY SECTION, P.O. BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$76,570.05	\$15,585.84	\$92,155.89	O	<input type="checkbox"/>
1555	STATE OF FLORIDA - DEPT OF REVENUE	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$0.00	\$300.00	\$300.00	O	<input type="checkbox"/>
1554	STATE OF FLORIDA - DEPT OF REVENUE - UT	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$324.00	\$225.00	\$549.00	O	<input type="checkbox"/>
2171	STATE OF FLORIDA - DEPT. OF REVENUE	BANKRUPTCY SECTION, PO BOX 6668, TALLAHASSEE, FL 32314-6668	\$0.00	\$0.00	\$1,588.56	\$1,779.59	\$3,368.15	O	<input type="checkbox"/>
1974	STATE OF LOUISIANA DEPARTMENT OF REVENUE	P.O. BOX 66658, BATON ROUGE, LA 70896	\$0.00	\$0.00	\$2,174.29	\$443.25	\$2,617.54	O	<input type="checkbox"/>
1556	STATE OF MICHIGAN	DEPT OF TREASURY, FIRST FLOOR, TREASURY BUILDING, LANSING, MI 48922	\$0.00	\$0.00	\$160,765.95	\$0.00	\$160,765.95	O	<input type="checkbox"/>

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1557	STATE OF MICHIGAN	DEPT OF TREASURY, FIRST FLOOR, TREASURY BUILDING, LANSING, MI 48922	\$0.00	\$0.00	\$0.00	\$35,045.98	\$35,045.98	O	<input type="checkbox"/>
408	STATE OF NEW HAMPSHIRE	DEPT OF REVENUE ADMIN, A.J. TITTMANN, ASSISTANCE DIRECTOR, PO BOX 454, CONCORD, NH 03302-0454	\$0.00	\$0.00	\$552.00	\$79.97	\$631.97	O	<input type="checkbox"/>
1314	STATE OF NEW JERSEY	DIVISION OF EMPLOYER ACCOUNTS, PO BOX 379, TRENTON, NJ 08625-0379	\$0.00	\$0.00	\$52,560.25	\$73.83	\$52,634.08	L	<input type="checkbox"/>
1902	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$334,545.90	\$0.00	\$334,545.90	O	<input type="checkbox"/>
1904	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$25,422.05	\$25,422.05	O	<input type="checkbox"/>
1905	STATE OF NEW JERSEY	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$0.00	\$3,328.82	\$3,328.82	O	<input type="checkbox"/>
1903	STATE OF NEW JERSEY TREASURER	DIVISION OF TAXATION, COMPLIANCE ACTIVITY, P.O. BOX 245, TRENTON, NJ 08695	\$0.00	\$0.00	\$281,120.17	\$0.00	\$281,120.17	O	<input type="checkbox"/>
2021	STATE OF NEW YORK DEPT OF LABOR	UNEMPLOYMENT INSURANCE DIVISION, GOV W AVERELL HARRIMAN OFF. BLDG CAMPUS, BUILDING 12, ROOM 256, ALBANY, NY 12240	\$0.00	\$0.00	\$265,768.15	\$0.00	\$265,768.15	O	<input type="checkbox"/>
1834	STATE OF NORTH DAKOTA	OFFICE OF STATE TAX COMMISSIONER, STATE CAPITAL - 8TH FL, 600 E BOULEVARD AVE, WAYNE STENEHJEM, BISMARCK, ND 58505-0599	\$0.00	\$0.00	\$7,146.73	\$0.00	\$7,146.73	O	<input type="checkbox"/>
1774	STATE OF OHIO	DEPARTMENT OF TAXATION, 30 EAST BROAD STREET, COLUMBUS, OH 43215	\$0.00	\$0.00	\$4,273.94	\$0.00	\$4,273.94	O	<input type="checkbox"/>
1469	STATE OF RHODE ISLAND	****NO ADDRESS PROVIDED****,	\$0.00	\$0.00	\$695.00	\$0.00	\$695.00	O	<input type="checkbox"/>
808	STATE OF WASHINGTON	DEPT OF REVENUE, ATTN: DOUG HOUTON, 2101 4TH AVE, SUITE 1400, SEATTLE, WA 98121-2300	\$0.00	\$0.00	\$899,872.00	\$0.00	\$899,872.00	O	<input type="checkbox"/>
2131	STATE OF WASHINGTON, DEPT OF REVENUE	ATTN: DOUG HOUGHTON, 2101 4TH AVE, SUITE 1400, SEATTLE, WA 98121-2300	\$0.00	\$0.00	\$212.95	\$0.00	\$212.95	O	<input type="checkbox"/>
492	STATE OF WISCONSIN	DEPARTMENT OF REVENUE, 2135 RIMROCK ROAD, MADISON, WI 53713	\$0.00	\$0.00	\$101,271.08	\$0.00	\$101,271.08	P	<input type="checkbox"/>
F421336	STEELVILLE TELEPHONE EXCHANGE, INC.	JEANIE MILES, P.O. BOX 370, 61 E. HWY 8, STEELVILLE, MO 65565	\$0.00	\$0.00	\$0.00	\$90.32	\$90.32	C	<input type="checkbox"/>
F420934	STEEN, RICHARD & BILLIE	STEEN, RICHARD, DBA SUN-TEL PAYPHONES, 1626-G SWEETWATER RD D- 138, NATIONAL CITY, CA 91950	\$0.00	\$0.00	\$0.00	\$166.60	\$166.60	C	<input type="checkbox"/>
F420313	STEFEK ENTERPRISES	PO BOX 10085, KILLEEN, TX 76547	\$0.00	\$0.00	\$0.00	\$590.99	\$590.99	C	<input type="checkbox"/>
F420558	STELLA, JOE	BROWN, PENNY, DBA PBS COMMUNICATIONS, POB 218, ALAMEDA, CA 94501	\$0.00	\$0.00	\$0.00	\$340.53	\$340.53	C	<input type="checkbox"/>
62	STEPHENS, RICHARD L.	7866 NAPLES HERITAGE DR, NAPLES, FL 34112-2740	\$0.00	\$0.00	\$0.00	\$116.86	\$116.86	O	<input checked="" type="checkbox"/>
229	STERLING COMMERCE AMERICAS. INC.	4600 LAKEHURST CT, BLDG 4, 2ND FL, DUBLIN, OH 43016	\$0.00	\$0.00	\$0.00	\$2,458.09	\$2,458.09	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W Plan Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421382	STERLING COMMUNICATIONS	GALLAGHER, LARRY, 2463 BELLWOOD DR, PITTSBURGH, PA 15237	\$0.00	\$0.00	\$0.00	\$85.41	\$85.41	C	<input type="checkbox"/>
9999049	Sterling County, Texas		\$0.00	\$3,106.89	\$0.00	\$0.00	\$3,106.89	A	<input type="checkbox"/>
9999050	Sterling County, Virginia		\$0.00	\$1,834.61	\$0.00	\$0.00	\$1,834.61	A	<input type="checkbox"/>
9999051	Sterling County, Virginia		\$0.00	\$9,621.24	\$0.00	\$0.00	\$9,621.24	A	<input type="checkbox"/>
1810	STERLING TELECOM OFFICE BLDG, LLC	MARK R. MUNSELL, C/O MUNSELL REALTY ADVISORS, INC., 23250 CHAGRIN BLVD, SUITE 255, BEACHWOOD, OH 44122	\$0.00	\$0.00	\$0.00	\$37,704.82	\$37,704.82	O	<input checked="" type="checkbox"/>
F421432	STEVE PAUL DBA SRP TELECOM	STEPHEN PAUL, 2448 GOLDRIDGE, SELMA, CA 93662	\$0.00	\$0.00	\$0.00	\$80.47	\$80.47	C	<input type="checkbox"/>
1282	STEVEN J. REISMAN, ESQ.	CURTIS, MALLET-PREVOST, COLT & MOSLE LLP, 101 PARK AVENUE, NEW YORK, NY 10178	\$0.00	\$0.00	\$0.00	\$130,000.00	\$130,000.00	O	<input checked="" type="checkbox"/>
F319842	Steven S. Turoff, Plan Trustee of the Empire Creditor Trust c/o The	2121 SAN JACINTO STREET SUITE 870, RENAISSANCE CONSULTING GROUP INC, DALLAS, TX 75201	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	C	<input type="checkbox"/>
F420784	STEWART, RUSTY	RUSTY STEWART, DBA STEWART COMMUNICATIONS, 15722 WILLOWOOD ST., LA MIRADA, CA 90638	\$0.00	\$0.00	\$0.00	\$217.29	\$217.29	C	<input type="checkbox"/>
F421179	STOGNER, SEAN K.	STOGNER, SEAN, DBA LEXCOM TELECOMMUNICATIONS, 9111 SAHALEE DR., ANCHORAGE, AK 99507	\$0.00	\$0.00	\$0.00	\$111.10	\$111.10	C	<input type="checkbox"/>
F420853	STOLTE, CRAIG	STOLTE, CRAIG, DBA CONTINENTAL TELCOM, 12220 ROYAL RD., EL CAJON, CA 92021	\$0.00	\$0.00	\$0.00	\$189.79	\$189.79	C	<input type="checkbox"/>
9999052	Stone County, Mississippi		\$0.00	\$127.39	\$0.00	\$0.00	\$127.39	A	<input type="checkbox"/>
F420698	STOP & DIAL COMMUNICATIONS, INC.	GORDON STEVER, 924 WEST STREET, PELHAM MANOR, NY 10803	\$0.00	\$0.00	\$0.00	\$259.60	\$259.60	C	<input type="checkbox"/>
1990	STORAGETEK FINANCIAL SERVICES CORP.	A DIVISION OF KEY CORPORATE CAPITAL, INC, 1000 SOUTH MCCASLIN BLVD., SUPERIOR, CO 80027	\$0.00	\$0.00	\$0.00	\$493,368.60	\$493,368.60	S	<input type="checkbox"/>
F420551	STUTLER, GEORGE A	POOL, KELLY (PRAYTEL), DBA E&G ENTERPRISE, 215 E. SIERRA VIEW DR., JACKSON, CA 95642	\$0.00	\$0.00	\$0.00	\$350.25	\$350.25	C	<input type="checkbox"/>
F320113	SULLIVAN & WORCESTER LLP	ONE POST OFFICE SQUARE, BOSTON, MA 2109	\$0.00	\$0.00	\$0.00	\$1,116.00	\$1,116.00	C	<input type="checkbox"/>
336	SULLIVAN, JAMES RYAN	504 E 1ST AVE, PO BOX 241, LA HARPE, IL 61450	\$0.00	\$0.00	\$0.00	\$121,439.00	\$121,439.00	K	<input checked="" type="checkbox"/>
1859	SUMMIT COUNTY FISCAL OFFICER	JOHN A. DONOFRIO, C/O CHRISTOPHER C. ROSS, 906 KEY BLDG., 159 S. MAIN STREET, AKRON, OH 44308-1317	\$32,820.88	\$0.00	\$0.00	\$0.00	\$32,820.88	O	<input type="checkbox"/>
11	SUMNER COUNTY	355 BELVEDERE DRIVE, ATTN BETTY M GREGORY ROOM 107, GALLATIN, TN 37066-5414	\$0.00	\$0.00	\$226.39	\$0.00	\$226.39	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
261	SUN VENDING & OCS	8 RIEZ, NEWPORT COAST, CA 92657	\$0.00	\$0.00	\$0.00	\$1,168.14	\$1,168.14	O	<input type="checkbox"/>
95	SUNGARD	ATTN: MAUREEN A. MCGREEVEY, ESQ., 680 E SWEDES FORD RD, WAYNE, PA 19087	\$0.00	\$0.00	\$0.00	\$60,819.00	\$60,819.00	O	<input type="checkbox"/>
F319647	SUNGARD ASSET MANAGEMENT SYSTEMS	JOE BELLANO, 333 TECHNOLOGY DRIVE, MALVERN, PA 19355	\$0.00	\$0.00	\$0.00	\$24,348.25	\$24,348.25	C	<input type="checkbox"/>
F420489	SUPERIOR PHONES, LTD	CHARLES BAUCOM, 2033 AIRLINE DR, BLD H2 #277, CORPUS CHRISTI, TX 78412	\$0.00	\$0.00	\$0.00	\$402.68	\$402.68	C	<input type="checkbox"/>
248	SUPPRESSION SYSTEMS, INC.	4417 PACIFIC HIGHWAY E, TACOMA, WA 98424-2611	\$0.00	\$0.00	\$0.00	\$1,188.10	\$1,188.10	O	<input checked="" type="checkbox"/>
F319958	SURVCON INC.	5316 HWY 290 WEST, SUITE 480, AUSTIN, TX 78735	\$0.00	\$0.00	\$0.00	\$2,489.75	\$2,489.75	C	<input type="checkbox"/>
1516	SUSQUEHANNA ADELPHIA BUSINESS SOLUTIONS	ATTN: SHANTEL WATERMAN, 712 N MAIN ST, COUDERSPORT, PA 16915	\$0.00	\$0.00	\$0.00	\$1,683.46	\$1,683.46	O	<input type="checkbox"/>
1388	SWEETWATER COUNTY	80 WEST FLAMING GORGE WAY, ATTN ROBB SLAUGHTER, GREEN RIVER, WY 82935	\$0.00	\$0.00	\$8,853.38	\$0.00	\$8,853.38	O	<input type="checkbox"/>
F420067	SWIN-TEL, INC.	SWINDELL C., 8946 U.S. HWY 79-S, HENDERSON, TX 75654	\$0.00	\$0.00	\$0.00	\$1,354.78	\$1,354.78	C	<input type="checkbox"/>
1028	SWITCH AND DATA OPERATING COMPANY LLC	1715 NORTH WESTSHORE BLVD, STE 650, SUITE 525, TAMPA, FL 33607	\$0.00	\$0.00	\$0.00	\$59,500.00	\$59,500.00	O	<input checked="" type="checkbox"/>
F319933	SwitchRoom Design	C/O BILL SMITH, 910 15TH STREET, DENVER, CO 80202	\$0.00	\$0.00	\$0.00	\$2,778.00	\$2,778.00	C	<input type="checkbox"/>
622	SYMARK INTERNATIONAL, INC.	30401 AGOURA RD, SUITE 200, AGOURA HILLS, CA 91301	\$0.00	\$0.00	\$0.00	\$9,768.00	\$9,768.00	O	<input checked="" type="checkbox"/>
F320278	SYMMETRICOM	2300 ORCHARD PARKWAY, FILE NUMBER 31625, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$640.37	\$640.37	C	<input type="checkbox"/>
F320396	SYMMETRICOM	2300 ORCHARD PARKWAY, FILE NUMBER 31625, SAN JOSE, CA 95131	\$0.00	\$0.00	\$0.00	\$486.00	\$486.00	C	<input type="checkbox"/>
F421015	SYNCOM COMMUNICATIONS	MONTE, TERESA M., 488 SHORT PINE CIRCLE, ORLANDO, FL 32807	\$0.00	\$0.00	\$0.00	\$145.62	\$145.62	C	<input type="checkbox"/>
F319875	Sysnet Corp	MAJID MATINRAZM, 1010 WAYNE AVENUE, SUITE 950, SILVER SPRING, MD 20910	\$0.00	\$0.00	\$0.00	\$4,160.45	\$4,160.45	C	<input type="checkbox"/>
F420491	SYUFY ENTERPRISES	SUSAN SMITH, CENTURY THEATRES, 150 PELICAN WAY, SAN RAFAEL, CA 94901	\$0.00	\$0.00	\$0.00	\$398.80	\$398.80	C	<input type="checkbox"/>
F319729	T & W ASSOCIATES	TRANSFERROR: T & W ASSOCIATES, P.O. BOX 626, PLANETARIUM STATION, NEW YORK, NY 10024-0540	\$0.00	\$0.00	\$0.00	\$11,400.00	\$11,400.00	C	<input checked="" type="checkbox"/>
F420895	T. BRYAN	BRYAN, TIM, DBA CAL COIN COMMUNICATIONS, 1261 ST. VLADIMIR ST., GLENDORA, CA 91741	\$0.00	\$0.00	\$0.00	\$176.70	\$176.70	C	<input type="checkbox"/>
F420280	T.D. ROWE CO	FRASER, AMBER, DBA CVC VEND - CONCORDE COMMS, 4230 ELATI ST, DENVER, CO 80216	\$0.00	\$0.00	\$0.00	\$637.31	\$637.31	C	<input type="checkbox"/>
F320032	T.R. SERVICES	567 VICKERS STREET, TOWAWANDA, NY 14150	\$0.00	\$0.00	\$0.00	\$1,659.63	\$1,659.63	C	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421364	TABLE TOP TELEPHONE CO., INC.	BOB GROOMS, 600 N. SECOND AVE, AJO, AZ 85321	\$0.00	\$0.00	\$0.00	\$87.25	\$87.25	C	<input type="checkbox"/>
243	TAC WORLDWIDE COMPANIES	888 WASHINGTON ST, DEDHAM, MA 02026	\$0.00	\$0.00	\$0.00	\$25,212.00	\$25,212.00	O	<input type="checkbox"/>
F420232	TACCOM, INC.	W. TONY CROOK, 3407 ARCHWOOD DR., DORAVILLE, GA 30340	\$0.00	\$0.00	\$0.00	\$717.00	\$717.00	C	<input type="checkbox"/>
F420830	TACONIC TELEPHONE CORP.	KAREN BOROVIK, TACONIC PLACE, CHATHAM, NY 12037	\$0.00	\$0.00	\$0.00	\$199.96	\$199.96	C	<input type="checkbox"/>
F420495	TAEPKKE, ROBERT T.	TAEPKKE, ROBERT GRACE, DBA TAEPKKE ELECTRIC, PO BOX 601, NEW BOSTON, MI 48164	\$0.00	\$0.00	\$0.00	\$395.14	\$395.14	C	<input type="checkbox"/>
593	TALX CORPORATION	1850 BORMAN ST, SAINT LOUIS, MO 63146	\$0.00	\$0.00	\$0.00	\$430.92	\$430.92	O	<input checked="" type="checkbox"/>
608	TALX UCM SERVICES	1850 BORMAN ST, SAINT LOUIS, MO 63146	\$0.00	\$0.00	\$0.00	\$708.33	\$708.33	O	<input checked="" type="checkbox"/>
F421045	TAMPA BAY TELECOMMUNICATIONS, INC.	PETER LLOYD, 12908 ROYAL GEORGE AVE., ODESSA, FL 33556	\$0.00	\$0.00	\$0.00	\$137.06	\$137.06	C	<input type="checkbox"/>
1447	TARRANT COUNTY	ELIZABETH WELLER, MICHAEL W. DEEDS ET AL, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201-2691	\$0.00	\$1,361.98	\$0.00	\$0.00	\$1,361.98	A	<input type="checkbox"/>
1745	TARRANT COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$3,148.02	\$0.00	\$0.00	\$0.00	\$3,148.02	O	<input type="checkbox"/>
715	TAX APPRAISAL DISTRICT OF BELL COUNTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$3,367.40	\$0.00	\$0.00	\$0.00	\$3,367.40	O	<input type="checkbox"/>
722	TAX APPRAISAL DISTRICT OF BELL COUNTY	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$151.08	\$0.00	\$0.00	\$151.08	A	<input type="checkbox"/>
9999053	Taylor County, Florida		\$0.00	\$543.53	\$0.00	\$0.00	\$543.53	A	<input type="checkbox"/>
1976	TAYLOR COUNTY TAX COLLECTOR	JACK TEDDER, P.O. BOX 30, PERRY, FL 32348	\$5,447.90	\$0.00	\$0.00	\$0.00	\$5,447.90	O	<input type="checkbox"/>
F420980	TCG CHICAGO PAYPHONES	JENNIFER COWLES, 233 SOUTH WACKER DRIVE, STE 2100, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$154.46	\$154.46	C	<input type="checkbox"/>
F419960	TD ROWE - OAKLAND	DALE LINDHOLM, GEN'L MGR., 8134 CAPWELL DR, OAKLAND, CA 94621	\$0.00	\$0.00	\$0.00	\$2,461.05	\$2,461.05	C	<input type="checkbox"/>
F420139	TD ROWE PAY TELEPHONE - ROWE SERVICES	GRIFFITH, SARAH, DBA CANTEEN SERVICES, 7625 ROSECRANS AVE SUITE 21, PARAMOUNT, CA 90723	\$0.00	\$0.00	\$0.00	\$984.66	\$984.66	C	<input type="checkbox"/>
984	TDS METROCOM	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$2,239.86	\$2,239.86	O	<input checked="" type="checkbox"/>
F419918	TDS TELECOM	MICHAEL S. ROHE, 301 S. WESTFIELD ROAD, MADISON, WI 53717	\$0.00	\$0.00	\$0.00	\$3,212.86	\$3,212.86	C	<input type="checkbox"/>
F421204	TDS TELECOM	JOAN P CAMMER, 87 FRONT STREET, DEPOSIT, NY 13754	\$0.00	\$0.00	\$0.00	\$106.27	\$106.27	C	<input checked="" type="checkbox"/>
F319627	TEACHERS INS.& ANNUITY ASSOC.	3809 WALNUT STREET, ARESTY INSTITUTE OF EXEC EDUCATION, PHILADELPHIA, PA 19104-3604	\$0.00	\$0.00	\$0.00	\$28,529.43	\$28,529.43	C	<input type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

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			Secured	Administrative	Priority	Unsecured	Total		
186	TEAGUE ISD, COUNTY OF FREESTONE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$3,956.91	\$0.00	\$0.00	\$0.00	\$3,956.91	O	<input type="checkbox"/>
700	TEAGUE ISD, COUNTY OF FREESTONE	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$500.85	\$0.00	\$0.00	\$500.85	A	<input type="checkbox"/>
161	TEKSYSTEMS, INC.	7437 RACE RD, ATTN: RICH ROGERS, HANOVER, MD 21076	\$0.00	\$0.00	\$0.00	\$19,410.00	\$19,410.00	O	<input type="checkbox"/>
F420068	TEL & TEL PAY PHONES, INC.	BOBI GIBSON, 12014 CHASE CROSSING #204, ROCKVILLE, MD 20852	\$0.00	\$0.00	\$0.00	\$1,343.48	\$1,343.48	C	<input type="checkbox"/>
F420857	TEL COMM TECHNOLOGIES	FRANK FUTIE, 1117 EAST PUTNAM AVE. SUITE 431, RIVERSIDE, CT 6878	\$0.00	\$0.00	\$0.00	\$188.85	\$188.85	C	<input type="checkbox"/>
1175	TELAD INTERNATIONAL, INC.	JONES, CHARLES, 14250 NW SCIENCE PARK DRIVE, PORTLAND, OR 97229	\$0.00	\$0.00	\$0.00	\$5,152.53	\$5,152.53	O	<input checked="" type="checkbox"/>
F319998	TELCEL COMMUNICATIONS INC	3880 CLEVELAND HEIGHTS BLVD. LAKELAND, FL 33813	\$0.00	\$0.00	\$0.00	\$1,993.77	\$1,993.77	C	<input type="checkbox"/>
F420475	TELCENTRAL, INC	HOLMLUND, ROBERT, 7226 W. COLONIAL DR. STE 227, ORLANDO, FL 32818	\$0.00	\$0.00	\$0.00	\$410.61	\$410.61	C	<input type="checkbox"/>
F420173	TELCO NORTHWEST, INC	EVERT BROWN, 15838 SW UPPER BOONES FERRY RD, LAKE OSWEGO, OR 97035	\$0.00	\$0.00	\$0.00	\$850.87	\$850.87	C	<input type="checkbox"/>
F420641	TELDEX COMMUNICATIONS INC.	DEXTER HUFFMAN, 2338 REBECCA DRIVE, HATFIELD, PA 19440	\$0.00	\$0.00	\$0.00	\$283.10	\$283.10	C	<input type="checkbox"/>
F420647	TELE INC.	KOONER, NAZAR, PO BOX 71274, BAKERSFIELD, CA 93307	\$0.00	\$0.00	\$0.00	\$281.47	\$281.47	C	<input checked="" type="checkbox"/>
F420562	TELECOM VENDOR SERVICES	DREAN, WILLIAM, 1090 E. AVON RD, ROCHESTER HILLS, MI 48307	\$0.00	\$0.00	\$0.00	\$336.55	\$336.55	C	<input type="checkbox"/>
F420440	TELECOM VENDOR SERVICES OF WEST MICHIGAN	KORTH, THOMAS, DBA NETWORK PAYPHONE SERVICES, 7178 HEADLEY ST S.E., POB 468, ADA, MI 49301	\$0.00	\$0.00	\$0.00	\$441.60	\$441.60	C	<input checked="" type="checkbox"/>
F421338	TELEDEB COMMUNICATIONS	DEBORAH BERRY, 320 BUTLERVILLE RD, WARD, AR 72176	\$0.00	\$0.00	\$0.00	\$90.07	\$90.07	C	<input type="checkbox"/>
F421309	TELELINK COMMUNICATIONS	BAKHTIARI, HOSSFIN, PO BOX 3272, ORANGE, CA 92857	\$0.00	\$0.00	\$0.00	\$94.09	\$94.09	C	<input type="checkbox"/>
F421425	TELEPATH COMMUNICATIONS, INC.	FIorentino, ANTHONY, 116 JEROME AVE, SOUTH PLAINFIELD, NJ 7080	\$0.00	\$0.00	\$0.00	\$80.91	\$80.91	C	<input checked="" type="checkbox"/>
F421154	TELEPHONE LINE COMMUNICATIONS - T.L.C.	ANNA, PO BOX 245, SAN FERNANDO, CA 91341	\$0.00	\$0.00	\$0.00	\$114.33	\$114.33	C	<input type="checkbox"/>
F421194	TELEPHONE MANAGEMENT CONCEPTS	SORENSEN, ERIC, PAYPHONE MANAGEMENT CONCEPTS, PO BOX 714, BORING, OR 97009	\$0.00	\$0.00	\$0.00	\$108.70	\$108.70	C	<input checked="" type="checkbox"/>
F420436	TELEPHONIX, INC.	LANCE JOHNSON, PO BOX 35424, PANAMA CITY, FL 32412	\$0.00	\$0.00	\$0.00	\$448.15	\$448.15	C	<input type="checkbox"/>
315	TELEPRESS	PO BOX 7011, ISSAQUAH, WA 98027	\$0.00	\$0.00	\$0.00	\$6,844.45	\$6,844.45	P	<input checked="" type="checkbox"/>
F320138	TELIGENT INC	8065 LEESBURG PIKE, SUITE 400, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$990.16	\$990.16	C	<input type="checkbox"/>

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F319595	TELUS COMMUNICATIONS INC, STATION MAIN	P.O. BOX 34278, SEATTLE, WA 98124-1278	\$0.00	\$0.00	\$0.00	\$182.25	\$182.25	O	<input type="checkbox"/>
9999054	Tennessee		\$0.00	\$414.30	\$0.00	\$0.00	\$414.30	A	<input type="checkbox"/>
989	TENNESSEE TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$254.10	\$254.10	O	<input type="checkbox"/>
F420239	TENNEY, RICHARD & CHERI	TENNEY, CHERI, DBA SOUTHERN PUBLIC PHONE/BELL WEST COMM, PO BOX 386, INDIAN ROCKS BEACH, FL 33785	\$0.00	\$0.00	\$0.00	\$704.14	\$704.14	C	<input type="checkbox"/>
273	TERRA NOVA	201 S. LAKE AVE, SUITE 409, PASADENA, CA 91101	\$0.00	\$0.00	\$348.03	\$0.00	\$348.03	O	<input type="checkbox"/>
F421321	FERRY, ROBERT	FERRY, ROBERT, DBA TELECOMMUNICATIONS & PROPERTY MAN., 920 W. 174TH ST, E. HAZELCREST, IL 60429	\$0.00	\$0.00	\$0.00	\$92.04	\$92.04	C	<input type="checkbox"/>
1851	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$2,788,090.00	\$0.00	\$2,788,090.00	G	<input type="checkbox"/>
1852	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$462,990.06	\$0.00	\$462,990.06	O	<input type="checkbox"/>
1853	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$192,497.00	\$157,502.98	\$350,000.00	G	<input type="checkbox"/>
1840	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$6,549.53	\$0.00	\$6,549.53	O	<input type="checkbox"/>
879	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS ET AL	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION, BANKRUPTCY SECTION, P.O. BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$0.00	\$1,037,614.00	\$0.00	\$1,037,614.00	G	<input type="checkbox"/>
540	TEXAS COMPTROLLER OF PUBLIC ACCOUNTS, ET AL	OFFICE OF THE ATTORNEY GENERAL, COLLECTION DIVISION - BANKRUPTCY SECTION, PO BOX 12548, AUSTIN, TX 78711-2548	\$0.00	\$19,833.86	\$0.00	\$0.00	\$19,833.86	O	<input type="checkbox"/>
750	TEXAS WORKFORCE COMMISSION	STEVE WHITE, TWC BUILDING, AUSTIN, TX 78778	\$49,177.00	\$0.00	\$0.00	\$0.00	\$49,177.00	D	<input type="checkbox"/>
420606	THAYER, VIC	THAYER, VIC, DBA THAYER COMMUNICATIONS, P BOX 900525, SAN DIEGO, CA 92190	\$0.00	\$0.00	\$0.00	\$275.55	\$275.55	C	<input type="checkbox"/>
526	THE BENTLEYVILLE TELEPHONE CO.	JAMES J. KAIL, 608 MAIN STREET, BENTLEYVILLE, PA 15314	\$0.00	\$0.00	\$0.00	\$754.75	\$754.75	O	<input type="checkbox"/>
319776	The Chappy Corporation	90 SPENCER AV, CHELSEA, MA 2150	\$0.00	\$0.00	\$0.00	\$8,185.88	\$8,185.88	S	<input type="checkbox"/>
321289	THE COCA-COLA COMPANY	PAM O'GWIN, P.O.DRAWER 1734, ATLANTA, GA 30301	\$0.00	\$0.00	\$0.00	\$95.98	\$95.98	C	<input type="checkbox"/>
319770	The COMMON FUND	DAVID HESPELT, 15 OLD DABURY ROAD, WILTON, CT 6897	\$0.00	\$0.00	\$0.00	\$8,415.53	\$8,415.53	C	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319890	The Crosby Group	726 MAIN STREET, REDWOOD CITY, CA 94063	\$0.00	\$0.00	\$0.00	\$3,750.00	\$3,750.00	C	<input type="checkbox"/>
F420748	THE HI-LINE	OLOV SUNDTSTEDT, 1850 PETERSON LN, SANTA ROSA, CA 95403	\$0.00	\$0.00	\$0.00	\$235.94	\$235.94	C	<input type="checkbox"/>
F421160	THE MIDDLEBURGH TELEPHONE COMPANY	LORRAINE MCADOO, P. O. BOX 191, MIDDLEBURGH, NY 12122	\$0.00	\$0.00	\$0.00	\$113.25	\$113.25	C	<input type="checkbox"/>
F421026	THE NORTH-EASTERN PA TELE CO	EDWARD E. TOURJE, 720 MAIN STREET, PO BOX D, FOREST CITY, PA 18421	\$0.00	\$0.00	\$0.00	\$142.38	\$142.38	C	<input type="checkbox"/>
F420515	THE PHONE FACTORY	PHYLLIS BLAIR, 412 DAVIS STREET, VACAVILLE, CA 95688	\$0.00	\$0.00	\$0.00	\$380.14	\$380.14	C	<input type="checkbox"/>
F320306	THE PLANT LADY	135 MACHADO COURT, TRACY, CA 95376	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	C	<input type="checkbox"/>
F420658	THE PONDEROSA TELEPHONE COMPANY	ERIC VARGAS, P. O. BOX 21, O'NEALS, CA 93645	\$0.00	\$0.00	\$0.00	\$278.20	\$278.20	C	<input type="checkbox"/>
F320226	The Standard Register Company	P.O. BOX 91047, CHICAGO, IL 60693	\$0.00	\$0.00	\$0.00	\$735.07	\$735.07	C	<input type="checkbox"/>
F421196	THOMAS, R. & PIDCOCK, K.	THOMAS, ROBERT B., 2658 WORDEN ST #228, SAN DIEGO, CA 92110	\$0.00	\$0.00	\$0.00	\$107.74	\$107.74	C	<input type="checkbox"/>
F319510	Thompson Financial	DAN PLEINES, 225 MAIN STREET, #101, NORTHPORT, NY 11768-1787	\$0.00	\$0.00	\$0.00	\$218,509.58	\$218,509.58	C	<input type="checkbox"/>
138	THURSTON COUNTY TREASURER	2000 LAKERIDGE DR SW, OLYMPIA, WA 98502	\$1,197.13	\$0.00	\$0.00	\$0.00	\$1,197.13	O	<input type="checkbox"/>
1402	THYSSENKRUPP ELEVATOR CORPORATION	30984 SANTANA STREET, HAYWARD, CA 94544	\$0.00	\$0.00	\$4,774.56	\$0.00	\$4,774.56	O	<input type="checkbox"/>
1906	TIME WARNER TELECOM, INC.	10475 PARK MEADOWS DRIVE, LITTLETON, CO 80124	\$0.00	\$0.00	\$0.00	\$173,000.00	\$173,000.00	C	<input checked="" type="checkbox"/>
465	TIPPAH COUNTY	102 C NORTH MAIN, JOE LARRY SHACKELFORD COLLECTOR, COURTHOUSE, RIPLEY, MS 38663	\$0.00	\$0.00	\$880.18	\$0.00	\$880.18	O	<input type="checkbox"/>
988	TIPTON TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$3,823.26	\$3,823.26	I	<input type="checkbox"/>
1286	TISCALI INTERNATIONAL NETWORKS B.V.	ZONNEBAAN 17, POSTBUS 8071, 3503 RB UTRECHT,	\$0.00	\$0.00	\$0.00	\$80,009.23	\$80,009.23	O	<input type="checkbox"/>
1743	TITUS CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 232 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$222.39	\$0.00	\$0.00	\$0.00	\$222.39	O	<input type="checkbox"/>
1485	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$116.41	\$116.41	O	<input type="checkbox"/>
1486	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$6,383.15	\$6,383.15	O	<input type="checkbox"/>
1488	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$149.32	\$149.32	O	<input type="checkbox"/>
1489	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$103.69	\$103.69	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim				Maximum Reserve			Maximum Reserve		
1491	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,513.28	\$1,513.28	O	<input type="checkbox"/>
1492	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,059.35	\$1,059.35	O	<input type="checkbox"/>
1493	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$830.85	\$830.85	O	<input type="checkbox"/>
1494	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$291.49	\$291.49	O	<input type="checkbox"/>
1495	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$204.36	\$204.36	O	<input type="checkbox"/>
1497	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,234.52	\$1,234.52	O	<input type="checkbox"/>
1498	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$1,987.67	\$1,987.67	O	<input type="checkbox"/>
1499	T-MOBILE WIRELESS	BANKRUPTCY DEPT, PO BOX 37380, ALBUQUERQUE, NM 87176	\$0.00	\$0.00	\$0.00	\$774.38	\$774.38	O	<input type="checkbox"/>
1919	TOMBALL INDEPENDENT SCHOOL DISTRICT	MICHAEL J. DARLOW, 1235 NORTH LOOP WEST, STE 600, HOUSTON, TX 77008	\$273.41	\$0.00	\$0.00	\$0.00	\$273.41	O	<input type="checkbox"/>
2092	TOMBALL INDEPENDENT SCHOOL DISTRICT	CARL O. SANDIN, PERUDE BRANDON FIELDER COLLINS & MOTT, 1235 NORTH LOOP WEST, SUITE 600, HOUSTON, TX 77008	\$0.00	\$273.41	\$0.00	\$0.00	\$273.41	O	<input type="checkbox"/>
932	TOP LAYER NETWORKS	2400 COMPUTER DRIVE, WESTBORO, MA 1581	\$0.00	\$0.00	\$0.00	\$14,771.92	\$14,771.92	O	<input type="checkbox"/>
F420366	TOP PHONE CORP	DAVID ZINGER, PAYPHONE SYSTEMS, 117 WESTWOOD CIRCLE, ROSLYN HTS, NY 11577	\$0.00	\$0.00	\$0.00	\$516.73	\$516.73	C	<input type="checkbox"/>
F319930	Total Network Services Inc	127 EAST MAIN STREET, BLDG 200, SUITE 201, WOODSTOCK, GA 30189	\$0.00	\$0.00	\$0.00	\$2,874.04	\$2,874.04	C	<input type="checkbox"/>
1788	TOUCH AMERICA	PO BOX 5207, MISSOULA, MT 59806	\$0.00	\$0.00	\$0.00	\$84,088.10	\$84,088.10	O	<input type="checkbox"/>
432	TOWERS PERRIN	1500 MARKET STREET, 20TH FLOOR, CENTRE SQUARE EAST, PHILADELPHIA, PA 19102-6130	\$0.00	\$0.00	\$0.00	\$32,721.00	\$32,721.00	O	<input type="checkbox"/>
1329	TOWNSHIP OF WALL	2700 ALLAIRE ROAD, OFFICE OF TAX COLLECTOR, WALL, NJ 07719	\$60,935.91	\$0.00	\$0.00	\$0.00	\$60,935.91	I	<input type="checkbox"/>
991	TOWNSHIP TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$214.35	\$214.35	O	<input type="checkbox"/>
299	TR SERVICES, INC.	567 VICKERS STREET, TOWAWANDA, NY 14150	\$0.00	\$0.00	\$1,659.63	\$0.00	\$1,659.63	O	<input type="checkbox"/>
93	TRANE COMPANY	PO BOX 34597, SAN ANTONIO, TX 78265	\$0.00	\$0.00	\$0.00	\$34,161.12	\$34,161.12	O	<input type="checkbox"/>
F319738	Transport Specialists Inc	44645 GUILFORD DRIVE, SUITE 205, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$10,103.25	\$10,103.25	C	<input type="checkbox"/>

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Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F319739	Transport Specialists Inc	44645 GUILFORD DRIVE, SUITE 205, ASHBURN, VA 20147	\$0.00	\$0.00	\$0.00	\$10,103.25	\$10,103.25	C	<input type="checkbox"/>
240	TRAVIS COUNTY	P.O. BOX 1748, DAVID ESCAMILLA, COUNTY ATTORNEY, AUSTIN, TX 78767	\$67,821.19	\$0.00	\$0.00	\$0.00	\$67,821.19	I	<input type="checkbox"/>
9999057	Travis County , Texas		\$0.00	\$229.79	\$0.00	\$0.00	\$229.79	A	<input type="checkbox"/>
F421069	TRAVIS,JERRY	TRAVIS, JERRY, DBA TRAVIS COMMUNICATION SERVICE, 103 LAKE BRANTLEY TERRACE, LONGWOOD, FL 32779	\$0.00	\$0.00	\$0.00	\$132.12	\$132.12	C	<input type="checkbox"/>
F421104	TRENTON TELEPHONE CO.	WILLIAM R. TATUM, PO BOX 216, TRENTON, GA 30752	\$0.00	\$0.00	\$0.00	\$125.36	\$125.36	C	<input type="checkbox"/>
1083	TRIANGLE TELEPHONE COOPERATIVE ASSN.,INC	RICHARD STEVENS, P. O. BOX 1220, HAVRE, MT 59501	\$0.00	\$0.00	\$0.00	\$1,041.41	\$1,041.41	O	<input type="checkbox"/>
990	TRI-COUNTY TELEPHONE CO	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$387.27	\$387.27	O	<input type="checkbox"/>
F319849	Trifecta Communications LLC	600 EAST COLONIAL DRIVE, ATTN DAN HATOUM, ORLANDO, FL 32803	\$0.00	\$0.00	\$0.00	\$4,752.24	\$4,752.24	C	<input type="checkbox"/>
F319916	TRINET CORPORATE REALTY TRUST	1114 AVENUE OF THE AMERICAS, 27TH FLOOR, NEW YORK, NY 10036	\$0.00	\$0.00	\$0.00	\$3,254.10	\$3,254.10	C	<input type="checkbox"/>
578	TRINITY TELECOMMUNICATIONS	1624 W GRACE, CHICAGO, IL 60613	\$0.00	\$0.00	\$0.00	\$144.24	\$144.24	O	<input checked="" type="checkbox"/>
1500	TRINITY WASTE SERVICE	6100 ELLIOTT REEDER RD., FORTH WORTH, TX 76117	\$0.00	\$0.00	\$0.00	\$1,096.26	\$1,096.26	O	<input type="checkbox"/>
F420609	TRISTATE QUARTERCALL, INC.	MOSKAL, GARY, DBA QUARTERCALL COMM. INC. C/O GARY, 5617 GREEN ISLAND BLVD, LAKE WORTH, FL 33463	\$0.00	\$0.00	\$0.00	\$305.65	\$305.65	C	<input checked="" type="checkbox"/>
978	TSTT LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$29,201.21	\$29,201.21	O	<input type="checkbox"/>
979	TSTT LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$188,903.45	\$188,903.45	O	<input type="checkbox"/>
980	TSTT LTD.	1 EDWARD STREET, PORT OF SPAIN, NA	\$0.00	\$0.00	\$0.00	\$30,168.78	\$30,168.78	O	<input type="checkbox"/>
629	TUBI, NEAL	26128 ALIZIA CANYON DR #C, CALABASAS, CA 91302	\$0.00	\$0.00	\$4,650.00	\$33,865.21	\$38,515.21	O	<input checked="" type="checkbox"/>
800	TULARE COUNTY	221 SOUTH MOONEY BOULEVARD, GERALD O FIELD ROOM 104-E, VISALIA, CA 93291-4593	\$994.74	\$0.00	\$0.00	\$0.00	\$994.74	O	<input type="checkbox"/>
1319	TUTTON, JOSH E.	JET SERVICE VENDING DBA, 1840 ALMADEN RD, #7, SAN JOSE, CA 95125	\$0.00	\$0.00	\$0.00	\$17,142.76	\$17,142.76	O	<input checked="" type="checkbox"/>
1659	TWIGGS COUNTY TAX COMMISSIONER	P.O. BOX 187, JEFFERSONVILLE, GA 31044	\$1,138.78	\$0.00	\$0.00	\$0.00	\$1,138.78	O	<input type="checkbox"/>
F420293	TWIN LAKES TELEPHONE COOPERATIVE	RONNIE LAFEVER, P O BOX 67, GAINESBORO, TN 38562	\$0.00	\$0.00	\$0.00	\$619.17	\$619.17	C	<input checked="" type="checkbox"/>
1819	TXU ENERGY RETAIL COMPANY LP, DBA	TXU ENERGY, LOIS J. DURAN, PO BOX 650393, DALLAS, TX 752656	\$0.00	\$0.00	\$0.00	\$34,249.66	\$34,249.66	O	<input checked="" type="checkbox"/>

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MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
F421220	U S LONG DISTANCE, INC.	CURT SELMAN, ATTN: CURT SELMAN, CONTRACT ADMINSTRTION, 9311 SAN PEDRO SUITE 100, SAN ANTONIO, TX 78216	\$0.00	\$0.00	\$0.00	\$103.81	\$103.81	C	<input type="checkbox"/>
F420057	U.S. COASTELCOM, INC.	MAYER, TOM, 3814 GUNN HWY "B", TAMPA, FL 33624	\$0.00	\$0.00	\$0.00	\$1,396.25	\$1,396.25	C	<input type="checkbox"/>
F419743	U.S. TELECOIN CORPORATION	JENNIFER MASSEY, 3116 GARDEN BROOK, FARMERS BRANCH, TX 75234	\$0.00	\$0.00	\$0.00	\$9,978.81	\$9,978.81	C	<input checked="" type="checkbox"/>
F421297	UNGER, CHARLES	UNGER, C., 4025 MARVIN STREET, OCEANSIDE, CA 92056	\$0.00	\$0.00	\$0.00	\$95.27	\$95.27	C	<input checked="" type="checkbox"/>
2022	UNICOM SYSTEMS, INC.	ATTN: JOSEPH T. GAUTHIER, ESQ., UNICOM PLAZA, SUITE 310, 15535 SAN FERNANDO MISSION BLVD., MISSION HILLS, CA 91345	\$0.00	\$0.00	\$0.00	\$46,084.63	\$46,084.63	O	<input type="checkbox"/>
F421133	UNION SPRINGS TELEPHONE CO	MARY JANE TOMPKINS, P O BOX 272, UNION SPRINGS, AL 36089	\$0.00	\$0.00	\$0.00	\$118.81	\$118.81	C	<input type="checkbox"/>
F420042	UNIQUE COMMUNICATIONS, INC.	3709 OAK COVE, BEDFORD, TX 76021	\$0.00	\$0.00	\$0.00	\$1,568.27	\$1,568.27	C	<input type="checkbox"/>
1482	UNISTRUT CORPORATION	1140 W THORNDALE AVE, ITASCA, IL 60143	\$0.00	\$0.00	\$0.00	\$2,950.00	\$2,950.00	O	<input type="checkbox"/>
561	UNITA COUNTY	P.O. BOX 1530, ATTN TERRY BRIMHALL, EVANSTON, WY 83931-1530	\$4,041.87	\$0.00	\$0.00	\$0.00	\$4,041.87	O	<input type="checkbox"/>
F319545	UNITED HEALTHCARE SERVICES INC	6300 OLSON MEMORIAL HIGHWAY, MAIL ROUTE MN10-S236, GOLDEN VALLEY, MN 55427	\$0.00	\$0.00	\$0.00	\$1,203.41	\$1,203.41	O	<input type="checkbox"/>
F420355	UNITED TELECO., INC.	W. B. OR SUNNY ROBERTS, DBA PREFERRED INTEREST, INC., P. O. BOX 340, CRANDALL, TX 75114	\$0.00	\$0.00	\$0.00	\$528.15	\$528.15	C	<input type="checkbox"/>
1538	UNITED TELEPHONE - SOUTHEAST (VA)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$38,224.01	\$38,224.01	O	<input type="checkbox"/>
1539	UNITED TELEPHONE - SOUTHEAST, INC.	VALERIE WRIGHT, DBA SPRINT, 6480 SPRINT PKWY MS:KSOPHM0610-3A550, OVERLAND PARK, KS 66251	\$0.00	\$0.00	\$0.00	\$324.65	\$324.65	O	<input type="checkbox"/>
1540	UNITED TELEPHONE CO OF INDIANA	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$344.74	\$344.74	O	<input type="checkbox"/>
1551	UNITED TELEPHONE CO OF NEW JERSEY, INC.	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,745.22	\$2,745.22	O	<input type="checkbox"/>
1541	UNITED TELEPHONE CO OF OHIO	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$17,287.08	\$17,287.08	O	<input type="checkbox"/>
1543	UNITED TELEPHONE CO OF PENNSYLVANIA	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$11,105.25	\$11,105.25	O	<input type="checkbox"/>
1534	UNITED TELEPHONE CO OF THE NORTHWEST(OR)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$107.87	\$107.87	O	<input type="checkbox"/>
1535	UNITED TELEPHONE CO OF THE NORTHWEST(WA)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-Z2800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,105.56	\$2,105.56	O	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1550	UNITED TELEPHONE CO OF THE NORTHWEST (OR)	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$2,770.78	\$2,770.78	O	<input type="checkbox"/>
1545	UNITED TELEPHONE CO OF THE WEST	SPRINT LTD BANKRUPTCY DEPT, KSOPHT0101-22800, 6391 SPRINT PARKWAY, OVERLAND PARK, KS 66251-2800	\$0.00	\$0.00	\$0.00	\$1,102.55	\$1,102.55	O	<input type="checkbox"/>
F420603	UNITED UTILITIES, INC.	BILL MOORE, PO BOX 92730, ANCHORAGE, AK 99509	\$0.00	\$0.00	\$0.00	\$310.22	\$310.22	C	<input checked="" type="checkbox"/>
F319789	Universal Access Inc	SEARS TOWER, 233 SOUTH WACKER DR, SUITE 600, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$4,304.13	\$4,304.13	O	<input type="checkbox"/>
F421417	UNIVERSAL COMMUNICATIONS NETWORK	STANLEY KVITELMAN, 40 OCEANA DRIVE WEST 1A, BROOKLYN, NY 11235	\$0.00	\$0.00	\$0.00	\$81.93	\$81.93	C	<input checked="" type="checkbox"/>
F319948	Universal Lifeline Telephone Service	P.O. BOX 60000, FILE NO 74311, SAN FRANCISCO, CA 94160	\$0.00	\$0.00	\$0.00	\$2,582.41	\$2,582.41	S	<input type="checkbox"/>
1305	UNIVERSAL SERVICE ADMINISTRATIVE COMPANY	ATTN: TRACEY BEAVER, SEN. MGR & ANALYST, OFFICE OF THE GENERAL COUNSEL, 2000 L STREET NW, SUITE 200, WASHINGTON, DC 20036	\$0.00	\$0.00	\$0.00	\$265,677.45	\$265,677.45	O	<input type="checkbox"/>
1400	UNIVERSITY CORPORATION FOR ATMOSPHERIC	RESEARCH (UCAR), PO BOX 3000, BOULDER, CO 80307-3000	\$0.00	\$0.00	\$0.00	\$41,089.62	\$41,089.62	O	<input checked="" type="checkbox"/>
F320461	University Healthcare Alliance	P.O. BOX 1300, LOCKBOX #47887, HONOLULU, HI 96807	\$0.00	\$0.00	\$0.00	\$424.46	\$424.46	C	<input type="checkbox"/>
F420479	UNLIMITED TELECOMMUNICATIONS	MICHAEL BIONDOLILLO, 1525 67TH STREET, BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$407.91	\$407.91	C	<input type="checkbox"/>
F420177	UNLIMITED TELECOMMUNICATIONS INC	MICHAEL BIONDOLILLO, 1525 67 ST., BROOKLYN, NY 11219	\$0.00	\$0.00	\$0.00	\$846.43	\$846.43	C	<input type="checkbox"/>
F319653	UNUM LIFE INSURANCE	P.O. BOX 17577, BALTIMORE, MD 21297-0513	\$0.00	\$0.00	\$0.00	\$23,016.65	\$23,016.65	C	<input type="checkbox"/>
137	UPSTART COMMUNICATIONS	C/O FLEISHMAN-HILLARD INC., 200 N BROADWAY, ATTN: JASON TRUESDELL, ESQ., SAINT LOUIS, MO 63102	\$0.00	\$0.00	\$0.00	\$70,753.08	\$70,753.08	O	<input checked="" type="checkbox"/>
1342	URBAN COMMUNICATIONS	C/O EDMUND G. URBAN III, 5320 WEST 159TH STREET, SUITE 501, OAK FOREST, IL 60452	\$0.00	\$0.00	\$0.00	\$50,000.00	\$50,000.00	O	<input checked="" type="checkbox"/>
F319929	US LEC	PO BOX 601310, CHARLOTTE, NC 28260-1310	\$0.00	\$0.00	\$0.00	\$2,948.13	\$2,948.13	C	<input type="checkbox"/>
992	US LINK	NW 8702, P.O. BOX 1450, MINNEAPOLIS, MN 55485-8702	\$0.00	\$0.00	\$0.00	\$358.63	\$358.63	O	<input type="checkbox"/>
F419775	US PUBLIC PHONES, INC	PETER CAPRIOTTI, PO BOX 937, MT LAUREL, NJ 8054	\$0.00	\$0.00	\$0.00	\$8,198.67	\$8,198.67	C	<input checked="" type="checkbox"/>
F319794	US Telebrokers Inc	8390 EAST VIA DE VENTURA, SUITE F110-220, SCOTTSDALE, AZ 85258	\$0.00	\$0.00	\$0.00	\$7,043.06	\$7,043.06	C	<input type="checkbox"/>
F319758	UserTrends Inc	1801 AVENUE OF THE STARS, SUITE 929A, LOS ANGELES, CA 90067	\$0.00	\$0.00	\$0.00	\$8,925.00	\$8,925.00	C	<input type="checkbox"/>
1455	USOP LIQUIDATING LLC	C/O IAN J. GAZES, ESQ., GAZES & ASSOCIATES, LLP, 1675 BROADWAY, 26TH FLOOR, NEW YORK, NY 10019	\$0.00	\$0.00	\$0.00	\$15,127.09	\$15,127.09	O	<input type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
9999059	Utah		\$0.00	\$1,254.96	\$0.00	\$0.00	\$1,254.96	A	<input type="checkbox"/>
9999632	Utah State Tax Commission	Sales Tax - M, 210 N 1950 W, SLC, UT 84134-0400	\$0.00	\$19,779.00	\$0.00	\$0.00	\$19,779.00	R	<input type="checkbox"/>
F419946	V & B COMMUNICATIONS INC.	SCOTT E. JONES, 1611 S. SR. 15A, SUITE 3, DELAND, FL. 32720	\$0.00	\$0.00	\$0.00	\$2,590.70	\$2,590.70	C	<input type="checkbox"/>
F421330	VALLEY PHONES, INC.	P.O. BOX 321, CARY, IL 60013	\$0.00	\$0.00	\$0.00	\$90.83	\$90.83	C	<input type="checkbox"/>
F420714	VALUE VENDING	LOCKE OLSON, 8183 HAVASU CIR, BUENA PARK, CA 90621	\$0.00	\$0.00	\$0.00	\$249.39	\$249.39	C	<input type="checkbox"/>
9999060	Van Zandt County, Texas		\$0.00	\$147.35	\$0.00	\$0.00	\$147.39	A	<input type="checkbox"/>
182	VAN ZANDT COUNTY APPRAISAL DISTRICT	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$0.00	\$1,332.52	\$0.00	\$0.00	\$1,332.52	O	<input type="checkbox"/>
185	VAN ZANDT COUNTY APPRAISAL DISTRICT	5929 BALCONES DR, SUITE 200, PO BOX 26990, AUSTIN, TX 78755	\$1,269.06	\$0.00	\$0.00	\$0.00	\$1,269.06	O	<input type="checkbox"/>
F421410	VANDER WAL, MARK	VANDER WAL, MARK, MTV WORLD PAYPHONES, 8856 W. ECHO LANE, PEORIA, AZ. 85345	\$0.00	\$0.00	\$0.00	\$82.54	\$82.54	C	<input checked="" type="checkbox"/>
9999634	Various		\$0.00	\$9,233.00	\$0.00	\$0.00	\$9,233.00	R	<input type="checkbox"/>
2162	VEF III FUNDING, LLC	C/O COLLIERS MONROE & FRIEDLANDER, MANAGEMENT, INC., 1132 BISHOP ST, SUITE 2305, HONOLULU, HI 96813	\$24,788.44	\$0.00	\$0.00	\$0.00	\$24,788.44	O	<input type="checkbox"/>
1844	VENTURA COUNTY TAX COLLECTOR	800 SOUTH VIC, LAWRENCE L. MATHENEY, VENTURA, CA 93009-1290	\$1,694.86	\$0.00	\$0.00	\$0.00	\$1,694.86	O	<input type="checkbox"/>
1845	VENTURA COUNTY TAX COLLECTOR	LAWRENCE L. MATHENEY, 800 S. VICTORIA AVE, VENTURA, CA 93009-1290	\$1,694.86	\$0.00	\$0.00	\$0.00	\$1,694.86	O	<input type="checkbox"/>
671	VENTURI STAFFING PARTNERS	VENTURI TECHNOLOGY PARTNERS, CORPORATE OFFICE, 2709 WATER RIDGE PARKWAY, CHARLOTTE, NC 28217-4538	\$0.00	\$0.00	\$0.00	\$86,928.29	\$86,928.29	O	<input type="checkbox"/>
F321219	Veristan Inc	8300 NORTH HAYDEN ROAD, ATTN STEVEN DARROW SUITE 207, SCOTTSDALE, AZ 85258	\$0.00	\$0.00	\$0.00	\$104.00	\$104.00	C	<input type="checkbox"/>
9999853	Veritas	Attn: General Counsel, 350 Ellis Street, MOUNTAIN VIEW, CA 94043	\$0.00	\$0.00	\$18,718.31	\$0.00	\$18,718.31	F	<input type="checkbox"/>
F319928	Veritas Software Corporation	119 SOUTH MAIN STREET, WALDRON, MI 49288-0197	\$0.00	\$0.00	\$0.00	\$2,975.00	\$2,975.00	C	<input type="checkbox"/>
1687	VERIZON	185 FRANKLIN STREET-ROOM 903, BOSTON, MA 02110	\$0.00	\$0.00	\$0.00	\$14,232.78	\$14,232.78	O	<input checked="" type="checkbox"/>
1740	VERIZON	185 FRANKLIN STREET, ROOM 903, BOSTON, MA 02110	\$0.00	\$0.00	\$0.00	\$6,797.99	\$6,797.99	O	<input checked="" type="checkbox"/>
F319949	VERIZON HAWAII INC	P.O. BOX 30001, INGLEWOOD, CA 90313-0001	\$0.00	\$0.00	\$0.00	\$2,557.46	\$2,557.46	S	<input type="checkbox"/>
F320585	Verizon internet Solutions	P.O. BOX 101096, ATLANTA, GA 30392-1096	\$0.00	\$0.00	\$0.00	\$319.90	\$319.90	C	<input type="checkbox"/>

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Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
750	VERIZON LOGISTICS DIV.	GTE COMMUNICATION SYSTEMS CORP, 83-793 DR. CARREON BLVD, ATTN: BETSY DAY, INDIO, CA 92201	\$0.00	\$0.00	\$0.00	\$4,368.65	\$4,368.65	O	<input type="checkbox"/>
1144	VERIZON WIRELESS	LOWENSTEIN SANDLER PC, 65 LIVINGSTON AVENUE, ROSELAND, NJ 07068	\$0.00	\$0.00	\$0.00	\$16,317.20	\$16,317.20	O	<input type="checkbox"/>
1452	VERIZON WIRELESS	PO BOX 761, BEDMINSTER, NJ 07921-0761	\$0.00	\$0.00	\$0.00	\$818.76	\$818.76	O	<input type="checkbox"/>
761	VERMILLION COUNTY	P.O. BOX 99, NEWPORT, IN 47966	\$213.11	\$0.00	\$0.00	\$0.00	\$213.11	O	<input type="checkbox"/>
319	VIGO COUNTY	191 OAK STREET, ATTN COUNTY ANNEX, TERRE HAUTE, IN 47807-2980	\$0.00	\$0.00	\$120.28	\$0.00	\$120.28	O	<input type="checkbox"/>
1784	VIRGINIA BEACH CITY	2401 COURTHOUSE DRIVE, JOHN T ATKINSON TREASURER, MUNICIPAL CENTER BUILDING 1, VIRGINIA BEACH, VA 23456	\$0.00	\$0.00	\$1,387.75	\$0.00	\$1,387.75	O	<input type="checkbox"/>
1603	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 2156, RICHMOND, VA 23218-2156	\$0.00	\$0.00	\$3,577,032.00	\$0.00	\$3,577,032.00	L	<input type="checkbox"/>
1960	VIRGINIA DEPARTMENT OF TAXATION	P.O. BOX 2156, RICHMOND, VA 23218-2156	\$0.00	\$0.00	\$832,018.81	\$237,131.63	\$1,069,150.44	O	<input type="checkbox"/>
F319535	Virtual Productions, Inc.	4001 S. DECATUR BLVD, LAS VEGAS, NV 89103	\$0.00	\$0.00	\$0.00	\$112,500.00	\$112,500.00	C	<input type="checkbox"/>
F320215	Virtualink Corporation	2425 NORTH CENTRAL EXPRESSWAY, SUITE 480, RICHARDSON, TX 75080	\$0.00	\$0.00	\$0.00	\$764.86	\$764.86	C	<input type="checkbox"/>
317	VISTA RMS	950 HERNDON PARKWAY, SUITE 360, HERNDON, VA 20170	\$0.00	\$0.00	\$0.00	\$75,794.65	\$75,794.65	O	<input checked="" type="checkbox"/>
F319927	VITRA TECHNOLOGY INC	945 STEWART D, SUNNYVALE, CA 94086	\$0.00	\$0.00	\$0.00	\$3,000.00	\$3,000.00	C	<input type="checkbox"/>
F420825	VIVIAN TEL CO DBA GOLDEN WEST COMM INC	GWEN DAVIS, 410 CROWN STREET, PO BOX 411, WALL, SD 57790	\$0.00	\$0.00	\$0.00	\$200.19	\$200.19	C	<input type="checkbox"/>
F320400	Voicestream Wireless	C/O TEXAS COMMERCE BANK, P.O. BOX 910508, DALLAS, TX 75391-0508	\$0.00	\$0.00	\$0.00	\$479.94	\$479.94	C	<input type="checkbox"/>
9999062	Volusia County, Florida		\$0.00	\$268.70	\$0.00	\$0.00	\$268.70	A	<input type="checkbox"/>
F320417	VTS Transportation, Inc.	D/B/A CHAMPAGNE NORTH AMERICAN, 820 WEST GENEVA DRIVE, SUITE 101, TEMPE, AZ 85282	\$0.00	\$0.00	\$0.00	\$465.00	\$465.00	C	<input type="checkbox"/>
1179	W LANGE & COMPANY INC	24367 WALNUT STREET, NEWHALL, CA 91321	\$0.00	\$0.00	\$0.00	\$1,000,000.00	\$1,000,000.00	O	<input checked="" type="checkbox"/>
F420372	W PARKER	WILLIAM R PARKER, DBA RWP COMM, 11260 PARK ST, CERRITOS, CA 90703	\$0.00	\$0.00	\$0.00	\$510.97	\$510.97	C	<input type="checkbox"/>
1316	W.W. GRAINGER INC.	7300 N. MELVINA, NILES, IL 60714	\$0.00	\$0.00	\$0.00	\$1,885.98	\$1,885.98	O	<input type="checkbox"/>
631	W9/TRINET POYDRAS, LLC	SUSAN CULBRETH, C/O ISTAR FINANCIAL INC., 3480 PRESTON RIDGE RD, ALPHARETTA, GA 30005	\$0.00	\$0.00	\$0.00	\$8,387.50	\$8,387.50	O	<input checked="" type="checkbox"/>
660	WAKE COUNTY REVENUE DEPARTMENT	P.O. BOX 2331, RALEIGH, NC 27602	\$0.00	\$0.00	\$33,186.71	\$0.00	\$33,186.71	O	<input type="checkbox"/>

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			Secured	Administrative	Priority	Unsecured	Total		
F319753	WALKER ELECTRICAL CONTRACTORS AND ENGINEERING	ENGINEERING, P.O. BOX 155549, FORT WORTH, TX 76155	\$0.00	\$0.00	\$0.00	\$9,394.19	\$9,394.19	S	<input type="checkbox"/>
F319731	WALLACE INTEGRATED GRAPHICS	12201 OLD COLUMBIA PIKE, SILVER SPRING, MD 20904	\$0.00	\$0.00	\$0.00	\$11,075.00	\$11,075.00	C	<input type="checkbox"/>
639	WALT DISNEY INTERNET GROUP	5161 LANKERSHIM BLVD, 3RD, NORTH HOLLYWOOD, CA 91602	\$0.00	\$0.00	\$0.00	\$110,000.00	\$110,000.00	O	<input type="checkbox"/>
F320574	WALTHAM PEST CONTROL	97A CAMBRIDGE STREET, BURLINGTON, MA 1803	\$0.00	\$0.00	\$0.00	\$330.00	\$330.00	C	<input type="checkbox"/>
F319525	WALTON 311 WACKER INVESTORS III	CHRISTIAN DOMIN, INSIGNIA/ESG, INC. REAL ESTATE, 311 S. WACKER DRIVE, SUITE 5450, CHICAGO, IL 60606	\$0.00	\$0.00	\$0.00	\$139,665.90	\$139,665.90	C	<input type="checkbox"/>
1887	WALTON COUNTY	49 NORTH SIXTH STREET, ATTN SUE CARTER, DEFUNIAK SPRINGS, FL 32433	\$0.00	\$0.00	\$2,584.12	\$0.00	\$2,584.12	O	<input type="checkbox"/>
9999063	Walton County, Florida		\$0.00	\$208.07	\$0.00	\$0.00	\$208.07	A	<input type="checkbox"/>
1950	WARREN COUNTY	105 SOUTH MARKET, WARRENTON, MC 63383	\$0.00	\$10,018.46	\$0.00	\$0.00	\$10,018.46	O	<input type="checkbox"/>
F420909	WARWICK VALLEY TELEPHONE COMPANY	CHRISTINE VEGA, BOX 592, 47 MAIN STREET, WARWICK, NY 10990	\$0.00	\$0.00	\$0.00	\$172.91	\$172.91	C	<input type="checkbox"/>
F320248	WASAK INC	P.O. BOX 905236, CHARLOTTE, NC 28290-5236	\$0.00	\$0.00	\$0.00	\$680.52	\$680.52	C	<input checked="" type="checkbox"/>
9999065	Washington		\$0.00	\$1,043.49	\$0.00	\$0.00	\$1,043.49	A	<input type="checkbox"/>
332	WASHINGTON COUNTY	P.O. BOX 1038, ATTN HELEN MCENTYRE, CHIPLEY, FL 32428	\$0.00	\$0.00	\$795.74	\$0.00	\$795.74	O	<input type="checkbox"/>
796	WASHINGTON GAS	BANKRUPTCY DEPT, 6801 INDUSTRIAL RD ROOM 353, SPRINGFIELD, VA 22151	\$0.00	\$0.00	\$0.00	\$2,423.48	\$2,423.48	O	<input type="checkbox"/>
9999633	Washington State Department of Revenue	PO Box 34051, Seattle, WA 98124-1051	\$0.00	\$752,674.00	\$0.00	\$0.00	\$752,674.00	R	<input type="checkbox"/>
F320434	Waste Management of Orange County	1800 S GRAND AVENUE, SANTA ANA, CA 92705	\$0.00	\$0.00	\$0.00	\$448.57	\$448.57	C	<input type="checkbox"/>
F319907	Waste Management of Santa Clara	1675 ROGERS AVENUE, SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$3,466.60	\$3,466.60	C	<input type="checkbox"/>
F320025	WASTE MANAGEMENT, INC	1675 ROGERS AVENUE, SAN JOSE, CA 95112-1106	\$0.00	\$0.00	\$0.00	\$1,705.36	\$1,705.36	C	<input type="checkbox"/>
F421124	WATS INTERNATIONAL, INC	REVESZ, TOMAS, DBA PLAZA SL, INC., PO BOX 2498, MCALLEN, TX 78502	\$0.00	\$0.00	\$0.00	\$119.82	\$119.82	C	<input type="checkbox"/>
1646	WAXAHACHIE INDEPENDENT SCHOOL DISTRICT	ELIZABETH BANDA/BRUCE MEDLEY, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094-0430	\$1,247.28	\$0.00	\$0.00	\$0.00	\$1,247.28	O	<input type="checkbox"/>
2117	WAXAHACHIE ISD	ELIZABETH BANDA, PERDUE BRANDON FIELDER COLLINS & MOTT, P.O. BOX 13430, ARLINGTON, TX 76094	\$0.00	\$1,285.25	\$0.00	\$0.00	\$1,285.25	O	<input type="checkbox"/>

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596	WAYNE COUNTY	P.O. BOX 338, ATTN JANICE SMITH, WAYNESBORO, TN 38485	\$0.00	\$0.00	\$336.00	\$0.00	\$336.00	O	<input type="checkbox"/>
1379	WAYPOINT CONSULTING LLC	888 SOUTH MICHIGAN AVENUE, SUITE 901, CHICAGO, 60605	\$0.00	\$0.00	\$0.00	\$18,645.00	\$18,645.00	O	<input type="checkbox"/>
F319575	WB Electric Inc	P.O. BOX 95046, SAN MARTIN, CA 95046	\$0.00	\$0.00	\$0.00	\$48,651.00	\$48,651.00	C	<input type="checkbox"/>
F319815	WebMethods Inc	3930 PENDER DRIVE, FAIRFAX, VA 22030	\$0.00	\$0.00	\$0.00	\$6,400.00	\$6,400.00	C	<input type="checkbox"/>
1292	WEICHERT RELOCATION	372 DANBURY ROAD, WILTON, CT 06897	\$0.00	\$0.00	\$0.00	\$48,048.08	\$48,048.08	O	<input checked="" type="checkbox"/>
1045	WELS FARGO BANK, N.A.	MOLLY J. BAIER, SENIOR COUNSEL, 633 FOLSOM STREET, 7TH FLOOR, SAN FRANCISCO, CA 94170	\$0.00	\$0.00	\$0.00	\$500,000.00	\$500,000.00	Q	<input type="checkbox"/>
F421048	WEST CAROLINA RURAL TELEPHONE COOP, INC.	BRUCE, CLAUDIE, PO BOX 610, ABBEVILLE, SC 29620	\$0.00	\$0.00	\$0.00	\$135.99	\$135.99	C	<input type="checkbox"/>
889	WEST CENTRAL TELEPHONE	P.O. BOX 304, ATTN A/R, SEBEKA, MN 56477	\$0.00	\$0.00	\$0.00	\$679.91	\$679.91	O	<input type="checkbox"/>
1406	WEST COAST RECYCLING CO.	PO BOX 881476, SAN FRANCISCO, CA 94188	\$0.00	\$0.00	\$0.00	\$546.81	\$546.81	O	<input type="checkbox"/>
F320296	WEST SIDE TELECOMMUNICATIONS	1449 FAIRMONT ROAD, ATTN MARK MOORE, MORGANTOWN, WV 26501	\$0.00	\$0.00	\$0.00	\$612.84	\$612.84	C	<input type="checkbox"/>
F421391	WEST SIDE TELECOMMUNICATIONS	RUTH E. DAWSON, 1449 FAIRMONT ROAD, MORGANTOWN, WV 26505	\$0.00	\$0.00	\$0.00	\$85.04	\$85.04	C	<input type="checkbox"/>
F421462	WESTCLIFFE TELETRUST	RADZEVICH, PAUL, 1515 41ST AVE, VERO BEACH, FL 32960-2759	\$0.00	\$0.00	\$0.00	\$77.25	\$77.25	C	<input type="checkbox"/>
F320507	Westcom Communications	4817 WOODSPRING DRIVE, MARIETTA, GA 30066	\$0.00	\$0.00	\$0.00	\$385.11	\$385.11	C	<input type="checkbox"/>
F321170	WESTEL	9606 NORTH MO PAC EXPRESSWAY, ATTN FINANCE DEPARTMEN SUITE 700, AUSTIN, TX 78759-8932	\$0.00	\$0.00	\$0.00	\$112.14	\$112.14	C	<input type="checkbox"/>
F420386	WESTERN COMMUNICATIONS	CLYDE RASMUSSEN, CLYDE RASMUSSEN, P.O. BOX 2352, BOISE, ID 83701	\$0.00	\$0.00	\$0.00	\$498.23	\$498.23	C	<input checked="" type="checkbox"/>
F420131	WESTERN PAYPHONE NETWORK, INC.	HUANG, WIL, 4111 BUCHANAN STREET, RIVERSIDE, CA 92503	\$0.00	\$0.00	\$0.00	\$1,041.95	\$1,041.95	C	<input type="checkbox"/>
F420156	WESTERN TELEPHONE PAYPHONE	BLY,KARL, 1840 JEFFREY LANES, CARMICHAEL, CA 95608	\$0.00	\$0.00	\$0.00	\$915.55	\$915.55	C	<input type="checkbox"/>
F420538	WESTERN TELL	JEFF SOMMA, WESTERN BELL, 1064 PASEO DEL NORTE, CHULA VISTA, CA 91910	\$0.00	\$0.00	\$0.00	\$361.49	\$361.49	C	<input checked="" type="checkbox"/>
F420537	WESTWOOD FINANCIAL CORP	DALTON, LEE, 11440 SAN VICENTE BLVD, LOS ANGELES, CA 90049	\$0.00	\$0.00	\$0.00	\$361.91	\$361.91	C	<input type="checkbox"/>
2061	WHARTON COUNTY	JOHN P. DILLMAN, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, PO BOX 3064, HOUSTON, TX 77253-3064	\$519.59	\$0.00	\$0.00	\$0.00	\$519.59	O	<input type="checkbox"/>
F420900	WHEATLAND PAYPHONE	RICHARD C. SAURBAUGH, 1755 STEVENS ST, EAST PETERSBURG, PA 17520	\$0.00	\$0.00	\$0.00	\$175.36	\$175.36	C	<input checked="" type="checkbox"/>

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F420682	WHIDBEY TELEPHONE COMPANY	DICK WHITE, 14888 SR 525, LANGLEY, WA 98260	\$0.00	\$0.00	\$0.00	\$267.21	\$267.21	C	<input type="checkbox"/>
F421333	WHIPPLE, RITA	9515 LA TUNA CANYON RD, SUN VALLEY, CA 913522231	\$0.00	\$0.00	\$0.00	\$90.73	\$90.73	C	<input type="checkbox"/>
F420992	WICKLANDER, BOBBIE/RICK	WICKLANDER, BOBBIE/RICK, DBA PUGET SOUND PAY PHONE, 20417 42ND AVE E., SPANAWAY, WA 98387	\$0.00	\$0.00	\$0.00	\$152.42	\$152.42	C	<input type="checkbox"/>
F320195	Wilkes Telephone Membership Corp	1400 RIVER ST, WILKESBORO, NC 286972108	\$0.00	\$0.00	\$0.00	\$809.16	\$809.16	C	<input checked="" type="checkbox"/>
F421457	WILLIAM A FISK OR W A F ENTERPRISES	WILLIAM A FISK, 2954 SPRINGBURN WAY, P.O. BOX 5054, EL DORADO HILLS, CA 95762	\$0.00	\$0.00	\$0.00	\$77.45	\$77.45	C	<input type="checkbox"/>
F319825	Williams Communications LLC	ONE TECHNOLOGY CENTER, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$5,721.33	\$5,721.33	C	<input type="checkbox"/>
140	WILLIAMSON COUNTY TRUSTEE	PO BOX 648, FRANKLIN, TN 37065	\$537.00	\$0.00	\$0.00	\$0.00	\$537.00	O	<input type="checkbox"/>
1977	WILLOW TRACE II ASSOCIATES LP	JOHN HAYES, ESQ, 830 FESSLERS PARKWAY, SUITE 100, NASHVILLE, TN 37210	\$0.00	\$0.00	\$0.00	\$75,415.55	\$75,415.55	O	<input type="checkbox"/>
F420583	WILSON, CARROLL	WILSON, CARROLL, INTER TEL COMMUNICATIONS, PO BOX 24012, EL PASO, TX 79914	\$0.00	\$0.00	\$0.00	\$324.60	\$324.60	C	<input type="checkbox"/>
1309	WILTEL COMMUNICATIONS GROUP, INC.	FKA WILLIAMS COMMUNICATIONS, LLC, ONE TECHNOLOGY CENTER, SUITE 15-L, 100 S. CINCINNATI, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$5,006.17	\$5,006.17	O	<input type="checkbox"/>
2050	WILTEL COMMUNICATIONS LLC	FKA WILLIAMS COMMUNICATIONS, LLC, 1 TECHNOLOGY CENTER, SUITE 15-L, 100 S. CINCINNATI, TULSA, OK 74103	\$0.00	\$0.00	\$0.00	\$46,202.83	\$46,202.83	O	<input type="checkbox"/>
F320181	Winchester Equipment Inc	620 PENN AVENUE, WINCHESTER, VA 22601	\$0.00	\$0.00	\$0.00	\$842.08	\$842.08	C	<input type="checkbox"/>
F319935	WINSTAR	ATTN ACCOUNTS RECEIVABLE, 2350 CORPORATE PARK DRIVE, 4TH FLOOR, HERNDON, VA 20171-2822	\$0.00	\$0.00	\$0.00	\$2,725.21	\$2,725.21	S	<input type="checkbox"/>
9999819	Winston & Strawn LLP	Eric E. Sagerman, 333 South Grand Avenue, 38th Floor, LOS ANGELES, CA 90071	\$0.00	\$167,417.00	\$0.00	\$0.00	\$167,417.00	J	<input type="checkbox"/>
F420015	WINTELCO INC	TRANSFEROR: WINTELCO INC, ONE UNIVERSITY PLAZA, SUITE 518, HACKENSACK, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,822.90	\$1,822.90	C	<input checked="" type="checkbox"/>
278	WIREWERKS	6190 VANDEN ABBEELE, SAINT LAURENT, QC H4S 1R9	\$0.00	\$0.00	\$0.00	\$2,766.00	\$2,766.00	O	<input type="checkbox"/>
1607	WISE CAD	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON LLP, 2323 BRYAN STREET, SUITE 1600, DALLAS, TX 75201	\$1,186.81	\$0.00	\$0.00	\$0.00	\$1,186.81	O	<input type="checkbox"/>
1731	WISE COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,560.98	\$0.00	\$0.00	\$0.00	\$1,560.98	O	<input type="checkbox"/>
1836	WOMBLE CARLYLE SANDRIDGE & RICE	JAMES S. KURZ, ESQ., 8065 LEESBURG PIKE, 4TH FL, VIENNA, VA 22182	\$0.00	\$0.00	\$0.00	\$110,235.56	\$110,235.56	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al

Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
1531	WOOD COUNTY	ELIZABETH WELLER, M. DEEDS, L. SPINDLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN ST, SUITE 1600, DALLAS, TX 75201	\$0.00	\$130.08	\$0.00	\$0.00	\$130.08	A	<input type="checkbox"/>
1730	WOOD COUNTY	ELIZABETH WELLER, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP, 2323 BRYAN STREET, STE 1600, DALLAS, TX 75201	\$1,238.84	\$0.00	\$0.00	\$0.00	\$1,238.84	O	<input type="checkbox"/>
F420424	WOOD COUNTY TELEPHONE COMPANY	BRIAN M. SULLIVAN, 440 EAST GRAND AVE, P.O. BOX 8045, WISCONSIN RAPIDS, WI 54495	\$0.00	\$0.00	\$0.00	\$459.57	\$459.57	C	<input type="checkbox"/>
685	WORLD ACCESS, INC. ET AL	C/O MORTON P. LEVINE & KELLY J. ARAN, LEVINE & BLOCK, 945 E PACES FERRY RD, NE, SUITE 2270, ATLANTA, GA 30326	\$0.00	\$0.00	\$0.00	\$1,853,049.22	\$1,853,049.22		
F420167	WORLD COMMUNICATIONS, INC.	LIN HARVEY, 1992 INNERBELT BUSINESS CTR. DR., ST. LOUIS, MO 63114	\$0.00	\$0.00	\$0.00	\$865.66	\$865.66	C	<input type="checkbox"/>
1364	WORLD OF AWNINGS & CANOPIES, INC.	7830 SAN FERNANDO ROAD, LOS ANGELES, CA 91352	\$0.00	\$0.00	\$6,523.00	\$0.00	\$6,523.00	O	<input type="checkbox"/>
F421082	WORLD STAR COMMUNICATIONS INC	RALPH RAMGOOLIE, 104 -38 177TH STREET, RICHMOND HILLS, NY 11419	\$0.00	\$0.00	\$0.00	\$129.95	\$129.95	C	<input type="checkbox"/>
9999854	Worldcom	6929 NORTH LAKEWOOD AVE, TULSA, OK 74117	\$0.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	F	<input type="checkbox"/>
950	WORLDCOM INTERNATIONAL DATA SVCS, INC.	ATTN: FINANCE, 201 CENTENNIAL AVE, PISCATAWAY, NJ 08554	\$0.00	\$0.00	\$0.00	\$21,286.78	\$21,286.78	O	<input type="checkbox"/>
1355	WORLDCOM, INC.	FKA MCI, INC., SKIP ELLER, MAILDROP 5.3-518, 6929 NORTH LAKEWOOD AVE, TULSA, OK 74117	\$0.00	\$0.00	\$0.00	\$7,837,169.81	\$7,837,169.81	I	<input type="checkbox"/>
F319718	Worldnet Communications	145 STEEPLE GATE LANE, ROSWELL, GA 30076	\$0.00	\$0.00	\$0.00	\$11,968.80	\$11,968.80	C	<input type="checkbox"/>
F421027	WORLDWIDE MARKETING SYSTEMS	STAMES, MANNIE, DBA MANNIE STAMES, PO BOX 1816, CHULA VISTA, CA 91912	\$0.00	\$0.00	\$0.00	\$142.06	\$142.06	C	<input type="checkbox"/>
575	WYANDOTTE COUNTY	710 NORTH 7TH STREET, ATTN CHARLES A HENRY, KANSAS CITY, KS 66101	\$0.00	\$0.00	\$953.18	\$0.00	\$953.18	O	<input type="checkbox"/>
1835	XEROX CORPORATION	ATTN: CATHY FLOWERS, 800 CARILLON PARKWAY, SAINT PETERSBURG, FL 33716	\$0.00	\$0.00	\$0.00	\$1,648,679.92	\$1,648,679.92	O	<input type="checkbox"/>
F319589	XIRCOM	JP MARSHALL, 2300 CORPORATE CTR DRIVE, THOUSAND OAK, CA 91320	\$0.00	\$0.00	\$0.00	\$41,041.62	\$41,041.62	C	<input type="checkbox"/>
1358	XO COMMUNICATIONS, INC.	C/O PATRICK POTTER, SHAW PITTMAN LLP, 2300 "N" STREET, N.W., WASHINGTON, DC 20037	\$0.00	\$0.00	\$0.00	\$619,570.98	\$619,570.98	I	<input type="checkbox"/>
688	XPEDITE SYSTEMS, INC.	XPEDITE SYSTEMS, INC., 100 TORMEE DRIVE, TINTON FALLS, NJ 7712	\$0.00	\$0.00	\$0.00	\$18,784.57	\$18,784.57	O	<input type="checkbox"/>
F319964	XSPEDIUS COMMUNICATIONS	5555 WINGHAVEN BLVD, SUITE 300, OFALLON, MO 63366	\$0.00	\$0.00	\$0.00	\$2,447.00	\$2,447.00	S	<input type="checkbox"/>
F421320	YADKIN VALLEY TELEPHONE MEMBERSHIP CORP	KATHY GROCE, P O BOX 368, YADKINVILLE, NC 27055	\$0.00	\$0.00	\$0.00	\$92.11	\$92.11	C	<input checked="" type="checkbox"/>
F421435	YCOM NETWORKS	JENIFER WASNOCK, P. O. BOX 593, 106 SECOND STREET S.E., YELM, WA 98597	\$0.00	\$0.00	\$0.00	\$80.20	\$80.20	C	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

Claim								Reserve	Release
F421469	YCR TELECOMMUNICATIONS, INC.	CHRISTOPHER PENA, 1311 PINE ACRES BLVD, BAY SHORE, NY 11706	\$0.00	\$0.00	\$0.00	\$76.52	\$76.52	C	<input type="checkbox"/>
F319699	Yipes Communications	114 SANSOME STREET 9TH FLOOR, SUITE 450, SAN FRANCISCO, CA 94101	\$0.00	\$0.00	\$0.00	\$13,616.67	\$13,616.67	S	<input type="checkbox"/>
449	YOLO COUNTY TAX COLLECTOR	P.O. BOX 1995, ATTN PAUL LESTER, WOODLAND, CA 95776	\$0.00	\$0.00	\$8,561.60	\$0.00	\$8,561.60	O	<input type="checkbox"/>
9999820	Young Conaway, et al.	Robert S. Brady, The Brandywine Building, 1000 West Street, 17th Floor, WILMINGTON, DE 19899	\$0.00	\$56,282.00	\$0.00	\$0.00	\$56,282.00	J	<input type="checkbox"/>
807	YUMA COUNTY TREASURER	410 MAIDEN LANE, YUMA, AZ 85364	\$13,852.68	\$0.00	\$0.00	\$0.00	\$13,852.68	O	<input type="checkbox"/>
964	ZARCONI, LAWRENCE	22 HILLSIDE TRAIL, MAHOPAC, NY 10541	\$0.00	\$0.00	\$0.00	\$520,177.81	\$520,177.81	O	<input type="checkbox"/>
F320308	Zee Medical Service	16631 BURKE LANE, HUNTINGTON BEAC, CA 92647	\$0.00	\$0.00	\$0.00	\$600.00	\$600.00	S	<input checked="" type="checkbox"/>
42	ZEROID & COMPANY	5500 CHEROKEE AVE, SUITE 120, ALEXANDRIA, VA 22312	\$0.00	\$0.00	\$0.00	\$341.04	\$341.04	O	<input type="checkbox"/>
F420767	ZIA ELECTRIC AND TELEPHONE	5503 W AVENUE L4, QUARTZ HILL, CA 935364410	\$0.00	\$0.00	\$0.00	\$226.38	\$226.38	C	<input type="checkbox"/>
379	ZURICH NORTH AMERICA A/K/A	STEADFAST INSURANCE CO., 1400 AMERICAN LN, ATTN: MARY PERLICK, SCHAUMBURG, IL 60196	\$0.00	\$0.00	\$0.00	\$11,090.00	\$11,090.00	O	<input checked="" type="checkbox"/>

EXHIBIT A

In re: Cable & Wireless et al
Case No. 03-13711 (JLP)

MAXIMUM CREDITOR RESERVE

Claim Number	Name of Creditor	Address of Creditor	Maximum Reserve					Maximum Reserve Code	C&W PLC Optional Release Granted
			Secured	Administrative	Priority	Unsecured	Total		
		Total	2,448						
				\$6,094,932.08	\$17,872,755.49	\$20,938,590.40	\$181,513,029.82	\$226,417,301.35	

Note:

*Claimant is agent for various Payphone Service Providers, some of which granted the release to PLC and some who did not.

Maximum Reserve Code Key

- A Pursuant to the Asset Purchase Agreement, stated amount represents Debtors' portion of property taxes incurred through 2/13/04.
- B Pursuant to the Asset Purchase Agreement, stated amount represents the non-property tax administrative claims reserved at \$0
- C Allowed claims to receive initial distribution
- D Pursuant to the Reserve Motion to be heard on November 2, 2004, stated amount represents reserve for COBRA medical premiums for certain terminated employees.
- E Continued objection - unresolved claim
- F Estimated payments to cure contract
- G Stated amount pursuant to Reserve Motion to be heard on November 2, 2004
- H Stated amount on claim
- I Claim amount less the full or partial payments
- J Professional Fees reserved at 100%
- K Stated amount pursuant to stipulation. Debtor reserves the right to reduce reserve.
- L Stated amount pursuant to Reserve Motion heard on September 13, 2004
- N Right of setoff
- O Stated amount on claim
- P Pursuant to review of claims, Debtors' records and scheduled amounts, stated amount represents liquidated claim estimates for unliquidated claims
- Q Amount pursuant to discussions with creditor
- R Transaction tax reserve
- S May be subject to potential objection, including, without limitation, an objection pursuant to Section 502(d) of the Bankruptcy Code, if deemed appropriate by the Liquidating Trustee.
- T Additional potential tax claim reserve

Exhibit B
TRANSFERRED CLAIMS

EXHIBIT B Transferred Claims

In re: Cable & Wireless et al.
Case No. 03-13711 (JLP)

Claim Number Transferred	Name and Address of Claimant	Name and Address of Purchaser	Claim Amount Transferred				Total
			Secured	Admin	Priority	Unsecured	
1922	A&D Building Maintenance AD BUILDING MAINTENANCE, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	Riverside Claims LLC AD BUILDING MAINTENANCE, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$6,213.76	\$6,213.76
934	Accardo-Pollack ACCARDO, GARY, CALIFORNIA PAYPHONE NETWORK, 620 WEST 135TH STREET, GARDENA, CA 90248	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,070.05	\$1,070.05
F419968	Alltek Ltd Inc 28 KENWOOD ST, CRANSTON, RI 02907	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$2,313.34	\$2,313.34
275	Call Tech Communications Inc. 4335 EQUITY DR, COLUMBUS, OH 43228	Contrarian Funds, LLC Attn: Alpa Jimenez, 411 West Putnam Ave, S-225, Greenwich, CT 06830	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18
276	Call Tech Communications Inc. 4335 EQUITY DR, COLUMBUS, OH 43228	Contrarian Funds, LLC Attn: Alpa Jimenez, 411 West Putnam Ave, S-225, Greenwich, CT 06830	\$0.00	\$0.00	\$0.00	\$32,628.18	\$32,628.18
1921	Cambrian Communications LLC CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	Riverside Claims LLC CAMBRIAN COMMUNICATIONS LLC, RIVERSIDE CLAIMS LLC, PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$9,625.00	\$9,625.00
F420078	Computer Assisted Technology 10740 LYNDAL AVE SOUTH, SUITE 18W, BLOOMINGTON, MN 55420	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,298.93	\$1,298.93
862	Continental Building Maintenance 551 SOUTH ALMADEN AVE, SAN JOSE, CA 95110	Riverside Claims LLC PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$27,099.87	\$27,099.87
F319654	Delta Tec Inc 12020 Sunrise Valley Drive, Suite 100, RESTON, VA 20191	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$23,012.50	\$23,012.50
F319655	Enertel 3062 MB ROTTERDAM, ROTTERDAM, 3001 HE	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$22,867.07	\$22,867.07
F534958	International Telephone Services, Inc I.T.S., INC., PO BOX 8843, CORAL SPRINGS, FL 33075-8843	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
F319909	Manfredi Motor Transit Gina Manfredi, 285 Shell Drive, #602, Bonita Spring, FL 34134	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$3,455.59	\$3,455.59
F420108	Mid-Atlantic Telephone 11 SCARSDALE DRIVE, LIVINGSTON, NJ 07039-1410	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,140.33	\$1,140.33
F320070	Moore North America Linda Pinkus, 850 Technology Way, Libertyville, IL 60048	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,339.98	\$1,339.98
640	Multimedia Management Inc 8 HILL ROAD, BOXBOROUGH, MA 01719	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$13,754.50	\$13,754.50
339	Reshef's Kwik Kopy Printing 7 EAST 37TH STREET, NEW YORK, NY 10016-2801	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$2,752.34	\$2,752.34
F319729	T & W Associates 2115 BENNETT AVENUE, EVANSTON, IL 60201	Riverside Claims LLC PO BOX 626 PLANETARIUM STATION, NEW YORK, NY 10024	\$0.00	\$0.00	\$0.00	\$11,400.00	\$11,400.00

EXHIBIT B
Transferred Claims

In re: Cable & Wireless et al.
Case No. 03-13711 (JLP)

Claim Number Transferred	Name and Address of Claimant	Name and Address of Purchaser	Claim Amount Transferred				Total
			Secured	Admin	Priority	Unsecured	
F420015	Wintelco Inc, Worldexchange Network Validations WORLDXCHANGE NETWORK VALIDATIONS, 676 MCPHERSON DR. STE B, NASHVILLE, TN 37221-3525	Revenue Management One University Plaza, Suite 518, Hackensack, NJ 07601	\$0.00	\$0.00	\$0.00	\$1,822.90	\$1,822.90
Total Claims Transferred		18	\$0.00	\$0.00	\$0.00	\$194,422.52	\$194,422.52

Exhibit C

PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

CABLE & WIRELESS USA, INC.,
et al.,

Debtors.

Chapter 11

Substantively Consolidated

Case No. 03-13711 (CGC)

**ORDER GRANTING MOTION OF THE TRUSTEE OF THE OMEGA
LIQUIDATING TRUST FOR ORDER AUTHORIZING FIRST DISTRIBUTION
TO HOLDERS OF ALLOWED UNSECURED CLAIMS AND SETTING
MAXIMUM CREDITOR RESERVE**

The Motion for Order Authorizing First Distribution to Holders of Allowed Unsecured Claims and Setting Maximum Creditor Reserve (the "Motion")¹ by the Liquidating Trustee of the Omega Liquidating Trust, appointed in the chapter 11 cases of Cable & Wireless USA, Inc., and its affiliated debtors, having come on for hearing; appearances having been made as noted in the record; the Court having considered the Motion and the exhibits thereto, and all related pleadings and documents; having found that the Court has jurisdiction over this matter pursuant to section 105 of Title 11 of the United States Code and Rule 3021 of the Federal Rules of Bankruptcy Procedure; that adequate notice has been given under the circumstances; and good and sufficient cause appearing therefor, it is hereby:

ORDERED that the Motion is granted; and it is further

ORDERED that the reserve amounts listed on the Maximum Creditor Reserve, attached as Exhibit A hereto, are approved; and it is further

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Motion.

ORDERED that the claims listed in Exhibit A are capped at the reserve amounts listed therefor representing the maximum possible allowable amounts of the subject claims for distribution purposes under the Plan and may not be increased without further order of the Court; and it is further

ORDERED that the Liquidating Trustee is authorized to conduct an initial distribution to holders of allowed general unsecured claims based upon the reserve amounts listed in Exhibit A; and it is further

ORDERED that the Liquidating Trustee need only recognize the claim transfers listed on Exhibit B hereto for distribution purposes; and it is further

ORDERED that any party receiving notice of the Motion that did not object shall be barred from asserting any claims not included in Exhibit A; and it is further

ORDERED that, notwithstanding anything in this order, all rights of the Liquidating Trustee with respect to each of the claims subject to this Motion are preserved, including, without limitation, all rights to: (a) object to any claim listed on Exhibit A to this order for any reason; (b) to bring any other legal action against the holders of any claim listed in Exhibit A to this order, including, without limitation, any avoidance actions under applicable sections of the Bankruptcy Code or other applicable law; and (c) to enforce any rights of setoff and recoupment against holders of any claim listed on Exhibit A to this order; and it is further

ORDERED that the relief requested in connection with each claim identified herein or in Exhibit A hereto constitutes a separate request for relief as contemplated by Bankruptcy Rules 9013 and 9014. This order shall be deemed a separate order with respect to each such claim. Any stay of this order pending appeal by any of the holders

of any claim subject to this order will only apply to the contested matter involving the specific claim of such claimant and will not act to stay the applicability and/or finality of this order with respect to the other matters covered herein; and it is further

ORDERED that to the extent any reserve established or modified by this order proves to be insufficient in light of the final allowed amount of the claim, the claimant shall only be entitled to receive the calculated distribution based upon the amount reserved therefor and shall have no recourse to the Liquidating Trust, Liquidating Trustee, or any assets of the Liquidating Trust whether or not previously distributed.

Dated: Wilmington, Delaware
November __, 2004

United States Bankruptcy Judge

Exhibit A

MAXIMUM CREDITOR RESERVE

(See Exhibit A to Motion)

Exhibit B

TRANSFERRED CLAIMS

(See Exhibit B to Motion)