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UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF MISSISSIPPI

COMMISSION
CLERK

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

080000-07

In Long Distance Billing Service, Inc.
Re: Debtor(s)

Case No.: 05-11168-DWH
Chapter: 7
Judge: David W. Houston III

PLEASE TAKE NOTICE that a hearing will be held at

Cochran U.S. Bankruptcy Courthouse, 703 Highway 145 North,
Aberdeen, MS

on 4/22/08 at 10:00 AM

Responses Due: 4/18/08

to consider and act upon the following:

511 - Application for Administrative Expenses (Amended) Filed by John E. Waters
on behalf of Iowa Department of Revenue. (Attachments: # (1) Exhibit A) (Entered
on Docket by: Waters, John)

Should any party receiving this notice respond or object to said motion such response or
objection is required to be filed with the Clerk of this court and served on the Attorney for
Movant on or before said response due date. If any objection or response is filed, a hearing will be
held on the above mentioned date; otherwise, the Court may consider said motion immediately
after the objection or response due date.

A copy of the motion is required to be served pursuant to Rules 9013 and 9014, FRBkP.
THE MOVING PARTY'S ATTORNEY IS REQUIRED BY THE STANDING ORDER
ATTACHED HERETO TO PERFORM NOTICING AS TO SAID MOTION, THE NOTICE OF
HEARING, AND THE OBJECTION DEADLINE, ACCORDING TO THE TERMS OF SAID
STANDING ORDER.

CMP
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CTR
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OPC
RCA
SCR
SGA
SEC
OTH

Dated: 3/17/08

David J. Puddister
Clerk, U.S. Bankruptcy Court
BY: Janet Hodges
Deputy Clerk

DOCUMENT NUMBER-DATE

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FPSC-COMMISSION CLERK

None

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI

IN RE:)
) Bankruptcy No. 05-11168
LONG DISTANCE BILLING SERVICES,)
INC.,) Chapter 11
)
Debtor.)

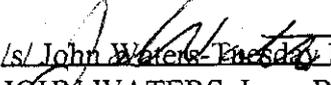
AMENDED APPLICATION FOR PAYMENT OF ADMINISTRATIVE EXPENSES

The Iowa Department of Revenue (Iowa), through its attorneys, files this application for payment of administrative expenses pursuant to 11 U.S.C. § 503(a):

1. The Debtor filed its Chapter 11 bankruptcy petition on February 22, 2005.
2. On August 14, 2007, Iowa filed an Application for Payment of Administrative Expenses (Docket No. 253) requesting payment of post-petition retail use taxes for the period from January 1, 2005, through June 30, 2006, in the amount of \$34,164.79.
3. On December 10, 2006, the Court entered an order (Docket No. 328) granting Iowa an administrative expense claim in the amount of \$34,164.79.
4. On November 8, 2007, the Court entered an order converting this case to Chapter 7 (Docket No. 468).
5. Iowa's administrative claim has been affected by two facts. First, the Debtor has now filed tax returns showing a decreased amount due for the period from January 1, 2005, through June 30, 2006. Second, the Debtor accrued additional tax liabilities for third quarter of 2006, the third quarter of 2007 and the fourth quarter of 2007. With penalty and interest computed through March 10, 2008, the unpaid post-petition retail use taxes now total \$22,758.65.
6. An itemized statement detailing the post-petition liabilities is attached and marked as Exhibit A.

WHEREFORE, Iowa requests that its administrative expense claim be allowed in the amended amount of \$22,758.65 pursuant to 11 U.S.C. § 503(b)(1)(B).

IOWA DEPARTMENT OF REVENUE

By:  ~~John Waters~~ March 11, 2008

JOHN WATERS, Iowa Bar No. 5885

Attorney At Law

Iowa Department of Revenue

Collections Section

P.O. Box 10457

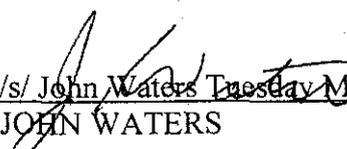
Des Moines, Iowa 50306

(515) 281-6427

Fax: (515) 281-0763

CERTIFICATE OF SERVICE

I hereby certify that on March 11, 2008, copies of the foregoing *Amended Application for Payment of Administrative Expenses* were served by U.S. Mail, First Class, postage prepaid, on the parties listed on the attached list.


/s/ John Waters Tuesday March 11, 2008
JOHN WATERS

Copy To:

Office of the U.S. Trustee
100 West Capitol Street
Suite 706
Jackson, MS 39269

Craig M. Geno
P.O. Box 3380
Ridgeland, MS 39158-3380

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

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

**For the Department of Revenue
Itemized Statement**

For the Northern District of Mississippi
3rd Amended Admin. Exp. Claim

In Re: Long Distance Billing Serv. Inc.

Employer ID Number:		Case Number:	05-11168
Permit Number:		Petition Date:	02/22/05
Account Number:	1090481	Chapter:	7

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows:

A. SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) *

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
						\$0.00	Secured Total

B. PRIORITY UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
Retail Use	03/31/05	\$2,300.00	\$230.00	\$487.60		\$3,017.60	08/04/2005
Retail Use	06/30/05	\$2,443.35	\$244.34	\$481.28		\$3,168.97	10/10/2005
Retail Use	09/30/05	\$2,443.00	\$244.30	\$444.60		\$3,131.90	05/03/2006
Retail Use	12/31/05	\$2,197.00	\$219.70	\$362.50		\$2,779.20	05/03/2006
Retail Use	03/31/06	\$2,097.45	\$209.75	\$302.03		\$2,609.23	05/23/2006
Retail Use	06/30/06	\$2,042.75	\$204.28	\$251.24		\$2,498.27	08/17/2006
Retail Use	09/30/06	\$2,003.05	\$200.31	\$204.28		\$2,407.64	04/12/2007
Retail Use	09/30/07	\$1,740.88	\$87.04	\$13.92		\$1,841.84	12/24/2007
Retail Use	12/31/07	\$1,304.00				\$1,304.00	n/a
						\$22,758.65	Priority Total

C. GENERAL UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
						\$0.00	Unsecured Total
						\$22,758.65	GRAND TOTAL

*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim.

Note: Amend 2nd administrative expense claim dated 8/11/06 in the amount of \$28,222.48. Chapter 11 converted to Chapter 7 11/8/07.

