

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

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<u>In re</u>)	Chapter 11 Case No.
)	
FairPoint Communications, Inc., et al.,)	09-16335
)	
Debtors.)	(Jointly Administered)
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STATEMENT OF FINANCIAL AFFAIRS FOR

C&E Communications, Ltd

Case No: 09-16333

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF NEW YORK

C&E Communications, Ltd

Case Number: 09-16333

GENERAL NOTES SECTION

These general notes follow the summary page of the Schedules and the summary pages of the Statements for each Debtor entity.

General

The Schedules of Assets and Liabilities (collectively, the “Schedules”) and the Statements of Financial Affairs (collectively, the “Statements” and, together with the Schedules, the “Schedules and Statements”) filed by FairPoint Communications, Inc. (“FCI”) and its affiliated debtors in these jointly administered chapter 11 cases (collectively, the “Debtors”) in the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) were prepared, pursuant to section 521 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure, by management of the Debtors, with the assistance of the Debtors' court-appointed advisors, and are unaudited. While the Debtors' management has made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information that was available to it at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. The Debtors reserve all rights to amend the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.” Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these chapter 11 cases, including, but not limited to, issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers.

The Schedules and Statements have been signed by Mrs. Lisa R. Hood, Senior Vice President, Corporate Controller of FCI. Accordingly, in reviewing and signing the Schedules and Statements, Mrs. Hood necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Mrs. Hood has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These general notes and statement of limitations, methodology, and disclaimer regarding the Debtors' Schedules and Statements (the “Global Notes”) are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.

Description of the Cases

On October 26, 2009 (the “Petition Date”), the Debtors filed voluntary petitions for relief under the Bankruptcy Code in the Bankruptcy Court. The chapter 11 cases have been consolidated for the purpose of joint administration under Case No. 09-16335. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

Basis of Presentation

For financial reporting purposes, prior to the Petition Date, the Debtors prepared consolidated financial statements that were audited annually. These Schedules and Statements do not purport to represent financial statements prepared in accordance with U.S. Generally Accepted Accounting Principles (“GAAP”). Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

The information contained in the Schedules and Statement of Financial Affairs, except as indicated herein, reflects the assets and liabilities of the debtor on an unconsolidated basis. Presentation on a consolidated basis using GAAP, or consolidating the assets and liabilities of the debtor with the assets and liabilities set forth in the schedules and statements of other debtors, would result in financial information regarding the debtor that may be substantially different from the financial information reflected in the Schedules and Statement of Financial Affairs. Nothing contained in the Schedules and Statement of Financial Affairs shall constitute a waiver of rights with respect to this chapter 11 case and specifically with respect to any issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets, avoid transfers, or collect money owed. The reader is therefore cautioned not to place undue reliance on the presentation of the information contained herein.

Amendment

Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary and appropriate.

Confidential or Sensitive Information

There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party and will provide interested parties with sufficient information to discern the nature of the listing.

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Causes of Action

Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

Recharacterization

The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' business, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate as additional information becomes available.

Claim Description

Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

Unliquidated Claim Amounts

Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

Undetermined Amounts

The description of an amount as "undetermined" is not intended to reflect upon the materiality of such amount.

Bankruptcy Court Orders

Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases, the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, taxing authorities, and certain other prepetition creditors. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore generally are not listed in the Schedules and Statements.

Valuation

It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Petition Date, adjusted for any prepetition items approved pursuant to a Bankruptcy Court Order. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as "unknown" or "undetermined" and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

Dates

The information provided herein, except as otherwise noted, represents the asset data of the Debtors as of September 30, 2009 and the liability data of the Debtors as of the close of business on October 25, 2009. Cash was scheduled as of the close of business on October 25, 2009, adjusted for checks issued pre-petition approved to be paid pursuant to a first day order. In addition, intercompany balances for all legal entities and accounts receivable at the following legal entities: FairPoint Logistics, Inc., Northern New England Telephone Operations, LLC, Telephone Operating Company of Vermont, LLC, and Enhanced Communications of Northern New England, Inc., were scheduled as of October 31, 2009.

Specific Notes

These Global Notes are in addition to the specific notes set forth in the Schedules and Statements of the individual Debtor entities. The fact that the Debtors have prepared a Global Note with respect to a particular Schedule or Statement and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any or all of the Debtors' remaining Schedules or Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

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Liabilities

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and post-petition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

Excluded Assets and Liabilities

The Debtors have excluded certain categories of assets and liabilities from the Schedules and Statements such as goodwill, certain accruals, and deferred gains. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist. In addition, certain immaterial assets and liabilities may have been excluded. Pursuant to certain Bankruptcy Court orders, the Debtors have been granted authority to pay certain prepetition obligations to, among others, employees and taxing authorities. Accordingly, these liabilities are deemed to have been satisfied in accordance with such orders and therefore are not listed in the Schedules and Statements.

Leases

The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. However, assets under a capital lease have been included in the Schedules and Statements.

Contingent Assets

The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, have not set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

Accounts Receivable

For confidentiality reasons the Debtors have not listed individual customer accounts receivable balance information.

Guaranties and Other Secondary Liability Claims

The Debtors have used reasonable efforts to locate and identify guaranties and other secondary liability claims in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements (collectively, "Guaranties"). Where such Guaranties have been identified, they have been included in the relevant Schedule H for the Debtor or Debtors affected by such Guaranties. The Debtors, however, believe that certain Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guaranties are identified.

Intellectual Property Rights

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

Defined Benefit Pension Plans

The Debtors have not separately listed each codebtor for the Company's two defined pension plans. FCI is the primary plan sponsor of the two defined benefit pension plans. Under ERISA guidelines, each of the debtors would be jointly and severally liable for the defined benefit plans' liabilities should the defined benefit plan terminate without sufficient assets to pay all benefits.

Fiscal Year

Each Debtor's fiscal year ends on December 31.

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Currency

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

Property and Equipment

Unless otherwise indicated, owned property and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

Retiree Healthcare Plans

The Company has two retiree healthcare plans, which are a carryover from its merger with Verizon's Northern New England Wireline Operations. The Company did not list the participants of these plans as creditors in the preparation of the Schedules.

Interest in Subsidiaries and Affiliates

FCI directly or indirectly owns all of the subsidiaries and affiliates that are also Debtors. Interests in subsidiaries arise from stock ownership or from interests in partnerships. Each Debtor's Schedules B-13 or Statement 18(a) contains a listing of the current capital structure of FCI and its Debtor affiliates and includes ownership interests in the related affiliates and partnerships of each corporate affiliate.

Umbrella or Master Agreements

Certain contracts listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement.

Insiders

The Debtors have attempted to include all payments made over the 12 months preceding the Petition Date to any individual or entity deemed an "insider." For these purposes, "insider" is defined as (1) an individual or entity owning 5% or greater of FCI, or (2) individuals who served as either Officers or Directors (consistent with the definition used for disclosure in the SEC reporting) of a Debtor in the 12 months immediately preceding the commencement of this case. The listing of a party as an "insider," however, is not intended to be, nor should be construed as, a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved, nor does such listing intend to modify the meaning of "insider" as that term is defined in Bankruptcy Code section 101.

Payments

The financial affairs and business of the Debtors are complex. Prior to the Petition Date, the Debtors participated in a consolidated cash management system through which certain payments were made by one entity on behalf of another. Payments in the Schedules and Statements are listed on the books and records of the bank account holder.

Totals

All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements.

Setoffs

The Debtors routinely incur setoffs from third parties during the ordinary course of business. Setoffs in the ordinary course can result from various items, including setoffs of mutual prepetition obligations between a Debtor and a counterparty (a) that have been consented to by a Debtor in the ordinary course of business as part of a periodic reconciliation of accounts between them (and that did not involve cross-affiliate or triangular setoffs) and (b) as to which the counterparty has paid in full all amounts due to the Debtor relating to such accounts. These normal setoffs are consistent with the ordinary course of business in the Debtor's industry and can be particularly voluminous, making it unduly burdensome and costly for the Debtor to list all such normal setoffs. Therefore, such normal setoffs are excluded from the Debtor's responses to Item 13.

Intercompany Transactions

Prior to the Petition Date, the Debtors routinely engaged in intercompany transactions resulting in intercompany accounts payable and receivable. The respective intercompany accounts payable and receivable are presented as net accounts payable and are set forth in the Schedules and Statements at their values as of October 31, 2009. The Debtors believe that such balances are reasonable approximations of the intercompany accounts' net book values as of the Petition Date and, further, that efforts to obtain more precise estimates of these amounts would be burdensome, time-consuming, and cost-ineffective.

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SOUTHERN DISTRICT OF NEW YORK**

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GENERAL NOTES SECTION

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Consolidation of Certain Information

The Debtors have sought to isolate business operations in order to file Schedules and Statements for each Debtor on an individual basis. However, in certain instances, the separation of information for some entities would be unduly burdensome and an inefficient use of estate resources. In those cases, information is provided on a consolidated basis.

Trade Accounts Receivable and Accounts Payable

Trade Accounts Receivable are presented net of allowance for doubtful accounts, but without consideration for any liabilities related to mutual counterparty accounts payable, open or terminated contract liabilities, liquidated damages, setoff rights or collateral held by the Debtors, unless otherwise stated. Likewise, Accounts Payable are shown without consideration for accounts receivable, open or terminated contracts, liquidated damages, setoff rights or collateral that has been posted on behalf of the counterparty.

Workers Compensation

Workers Compensation claims have also been excluded from the Schedules and Statements by virtue of the fact the Debtors are performing their obligations as required by law and in accordance with the "first day" orders granting authority to the Debtors to satisfy these obligations in the ordinary course.

Customer Contracts

Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases, the Debtors were authorized (but not directed) to honor, among other things, certain pre-petition obligations of customers. Accordingly, these liabilities may have been or expect to be satisfied in accordance with such orders and therefore generally are not listed in the Schedules and Statements. In addition, certain of these customers, and in particular corporate and governmental customers, may have contracts with the Debtors that may be considered executory for which the Debtors expect to assume. As such, the Debtors are not including in Schedule G, contracts with parties that obtain services as end users, either under tariff or other such agreements, as it is the Debtors intention to assume the majority of those contracts.

Statements of Financial Affairs - Question 8: Losses

The losses listed exclude those incurred in the ordinary course of business or those where the amount is de minimis.

Statements of Financial Affairs - Question 9: Payments Related to Debt Counseling or Bankruptcy

Unless otherwise disclosed, all professional fees relating to restructuring and bankruptcy counseling were paid by FCI.

STATEMENT OF FINANCIAL AFFAIRS

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

Chapter 11

In re: C&E Communications, Ltd

Case Number: 09-16333

Debtor.

This statement is to be completed by every debtor. Spouses filing a joint petition may file a statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within the six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None ☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two year** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

See attachment 1 of the Statement of Financial Affairs.

2. Income other than from employment or operation of business

None ☐ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

See attachment 2 of the Statement of Financial Affairs.

3. Payments to Creditors

Complete a. or b., as appropriate, and c.

None
☒

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,475. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒

c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒

4. Suits, executions, garnishments, and attachments

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒

b. Describe all property that has been attached, garnished, or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

5. Repossessions, foreclosures, and returns

None
☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

6. Assignments and receiverships

None
☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

7. Gifts

None
☒ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

8. Losses

None
☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

9. Payments related to debt counseling or bankruptcy

None
☒ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

10. Other transfers

None
☒ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the Debtor transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None
☒ b. List all property transferred by the debtor within **two years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

11. Closed financial accounts

None
☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

12. Safe deposit boxes

None
☒ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

13. Setoffs

None
☒ List all setoffs made by any creditor, including a bank, against debts or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

14. Property held for another person

None
☒ List all property owned by another person that the debtor holds or controls.

15. Prior address of debtor

None
☒ If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

16. Spouses and Former Spouses

None
☒ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within **eight-years** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

17. Environmental Information

For the purposes of this questions, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

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- | | |
|---|--|
| None
<input checked="" type="checkbox"/> | a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law. |
| <hr/> | |
| None
<input checked="" type="checkbox"/> | b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice. |
| <hr/> | |
| None
<input checked="" type="checkbox"/> | c. List all judicial or administrative proceedings, including settlements or order, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number. |
-

18. Nature, location, and names of business

- | | |
|----------------------------------|---|
| None
<input type="checkbox"/> | <p>a. <i>If the debtor is an individual,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the six-years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting of equity securities within the six-years immediately preceding the commencement of this case.</p> <p><i>If the debtor is a partnership,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the six-years immediately preceding the commencement of this case.</p> <p><i>If the debtor is a corporation,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the six-years immediately preceding the commencement of this case.</p> |
|----------------------------------|---|

See Attachment 18a of the Statement of Financial Affairs.

-
- | | |
|---|---|
| None
<input checked="" type="checkbox"/> | b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101. |
|---|---|
-

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six-years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sold proprietor or otherwise self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

None
☐

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

See attachment 19a of the Statement of Financial Affairs.

None
☐

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME AND ADDRESS

KPMG LLP 401 South Tryon Street, Suite 2300 Charlotte, NC 28202

Ernst & Young LLP 100 North Tryon Street, Suite 3800 Charlotte, NC 28202

None
☐

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

Alfred Giammarino, Executive Vice President and Chief Financial Officer and Lisa R. Hood, Senior Vice President and Corporate Controller

None
☐

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

See attachment 19d of the Statement of Financial Affairs.

20. Inventories

None
☐

a. List the dates of the last two inventories taken of the debtor's property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

See attachment 20a of the Statement of Financial Affairs.

None
☐

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

See attachment 20b of the Statement of Financial Affairs.

21. Current Partners, Officers, Directors and Shareholders

None
☒

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None
☐

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent of more of the voting or equity securities of the corporation.

See attachment 21b of the Statement of the Financial Affairs.

22. Former partners, officers, directors, and shareholders.

None
☒

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

None
☐

b. If the debtor is a corporation, list all officers, or directors whose relationships with the corporation terminated within **one year** immediately preceding the commencement of this case.

See attachment 22b of the Statement of the Financial Affairs.

23. Withdrawals from a partnership or distributions by a corporation

None
☒

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

24. Tax Consolidation Group

None
☐

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-years** immediately preceding the commencement of this case.

FairPoint Communications, Inc. TIN 13-3725229

25. Pension Funds

None
☒

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six-years** immediately preceding the commencement of this case.

1. Income from employment or operation of business.

<u>Description</u>	<u>2007</u>	<u>2008</u>	<u>YTD 2009 (9/30/09)</u>
Miscellaneous Revenue	\$330,458	\$222,948	\$149,355
Local Service Revenue	\$2	\$0	\$0
Data & Internet Revenue	\$1,233,763	\$1,256,412	\$970,467
	<hr/>	<hr/>	<hr/>
	\$1,564,223	\$1,479,360	\$1,119,822

Specific Notes

2. Income other than from employment or operation of business.

<u>Type of Income</u>	<u>2007</u>	<u>2008</u>	<u>YTD 2009 (9/30/09)</u>
Undistributed Earnings	\$58,453	\$35,135	\$17,906
Interest Income	\$479	\$214	\$57
Gain/Loss on Sale of Assets	\$0	\$0	\$1,546
	<hr/>	<hr/>	<hr/>
	\$58,932	\$35,349	\$19,510

Nature, location, and names of business - 2009

SOFA 18a

Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
FairPoint Vermont, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
Bentleyville Communications Corporation	608 Main St	Bentleyville, PA 15315	100.0%	25-0352410
BE Mobile Communications, Incorporated	608 Main St	Bentleyville, PA 15315	100.0%	25-1620127
The Columbus Grove Telephone Company	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	34-4208830
Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
C-R Communications, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053195
C-R Telephone Company	106 North 6th St	Cornell, IL 61319	100.0%	36-1060070
C-R Long Distance, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053788
Taconic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taconic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
Taconic TelCom Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	16-1515032
Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
Elltel Long Distance Corp.	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	62-1760540
Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
China Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0044440
Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Sevice Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
Chouteau Telephone Company	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	73-0602350
Chouteau Cellular Telephone Company	P.O. Box 199	Dodge City, KS 67801	See Footnote 1	N/A
Chautauqua and Erie Telephone Corporation	30 Main Street	Westfield, NY 14787	100.0%	16-0686390
Chautauqua & Erie Communications, Inc.	30 Main Street	Westfield, NY 14787	100.0%	16-1190841
C & E Communications, Ltd.	30 Main Street	Westfield, NY 14787	100.0%	16-1466178
The Orwell Telephone Company	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-0444990
Orwell Communications, Inc.	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-1573826
The Germantown Independent Telephone Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-0294810
Germantown Long Distance Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-1477646
GITCO Sales, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-0928476
GIT-CELL, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-1364407
GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
St. Joe Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-2571958
GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
GTC Finance Corporation (inactive)	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2642940
Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telcom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
Fremont Broadband, LLC (inactive)	110 East Main St	St. Anthony, ID 83445	100.0%	20-0374092
Syringa Networks, LLC	3795 South Development Ave., Suite 100	Boise, ID 83705	12.6%	N/A
Fretel Communications, LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	82-0508905
Comerco, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-1244459
YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Berkshire Telephone Corporation	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-0502660
Berkshire Cable Corp.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776448
Berkshire Net, Inc. (inactive)	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776447
Berkshire Cellular, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1732120
Berkshire New York Access, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1815679
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
Commtel Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
FairPoint Communications Missouri, Inc.	260 West First Street P.O. Box 398	Peculiar, MO 64078	100.0%	20-4249339
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O. Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0262590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Unite Communications Systems, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	57-1187622
ExOp of Missouri, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	43-1816542
Yates City Telephone Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
FairPoint Logistics, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160
Northern New England Telephone Operations LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	20-8210335
Telephone Operating Company of Vermont LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	26-2143655
Enhanced Communications of Northern New England Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	20-8210481

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

Nature, location, and names of business - 2008

SOFA 18a

Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
FairPoint Vermont, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
Bentleyville Communications Corporation	608 Main St	Bentleyville, PA 15315	100.0%	25-0352410
BE Mobile Communications, Incorporated	608 Main St	Bentleyville, PA 15315	100.0%	25-1620127
The Columbus Grove Telephone Company	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	34-4208830
Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
C-R Communications, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053195
C-R Telephone Company	106 North 6th St	Cornell, IL 61319	100.0%	36-1060070
C-R Long Distance, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053788
Taconic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taconic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
Taconic TelCom Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	16-1515032
Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
Eltel Long Distance Corp.	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	62-1760540
Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
China Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0044440
Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Sevice Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
Chouteau Telephone Company	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	73-0602350
Chouteau Cellular Telephone Company	P.O. Box 199	Dodge City, KS 67801	See Footnote 1	N/A
Chautauqua and Erie Telephone Corporation	30 Main Street	Westfield, NY 14787	100.0%	16-0686390
Chautauqua & Erie Communications, Inc.	30 Main Street	Westfield, NY 14787	100.0%	16-1190841
C & E Communications, Ltd.	30 Main Street	Westfield, NY 14787	100.0%	16-1466178
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Germantown Long Distance Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-1477646
GITCO Sales, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-0928476
GIT-CELL, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-1364407
GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
St. Joe Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-2571958
GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
GTC Finance Corporation (inactive)	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2642940
Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telcom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
Fremont Broadband, LLC (inactive)	110 East Main St	St. Anthony, ID 83445	100.0%	20-0374092
Syringa Networks, LLC	3795 South Development Ave., Suite 100	Boise, ID 83705	12.6%	N/A
Fretel Communications, LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	82-0508905
Comerco, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-1244459
YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Berkshire Telephone Corporation	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-0502660
Berkshire Cable Corp.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776448
Berkshire Net, Inc. (inactive)	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776447
Berkshire Cellular, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1732120
Berkshire New York Access, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1815679
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
Commtel Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
FairPoint Communications Missouri, Inc.	260 West First Street P.O. Box 398	Peculiar, MO 64078	100.0%	20-4249339
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O. Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0262590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Unite Communications Systems, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	57-1187622
ExOp of Missouri, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	43-1816542
Yates City Telephone Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
FairPoint Logistics, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160
Northern New England Telephone Operations LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	20-8210335
Telephone Operating Company of Vermont LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	26-2143655
Enhanced Communications of Northern New England Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	20-8210481

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

Nature, location, and names of business - 2007 SOFA 18a

Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
FairPoint Vermont, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
Bentleyville Communications Corporation	608 Main St	Bentleyville, PA 15315	100.0%	25-0352410
BE Mobile Communications, Incorporated	608 Main St	Bentleyville, PA 15315	100.0%	25-1620127
The Columbus Grove Telephone Company	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	34-4208830
Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
C-R Communications, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053195
C-R Telephone Company	106 North 6th St	Cornell, IL 61319	100.0%	36-1060070
C-R Long Distance, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053788
Taonic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taonic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
Taonic TelCom Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	16-1515032
Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
Elltel Long Distance Corp.	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	62-1760540
Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
China Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0044440
Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Service Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
Chouteau Telephone Company	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	73-0602350
Chouteau Cellular Telephone Company	P.O. Box 199	Dodge City, KS 67801	See Footnote 1	N/A
Chautauqua and Erie Telephone Corporation	30 Main Street	Westfield, NY 14787	100.0%	16-0686390
Chautauqua & Erie Communications, Inc.	30 Main Street	Westfield, NY 14787	100.0%	16-1190841
C & E Communications, Ltd.	30 Main Street	Westfield, NY 14787	100.0%	16-1466178
The Orwell Telephone Company	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-0444990
Orwell Communications, Inc.	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-1573826
The Germantown Independent Telephone Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-0294810
Germantown Long Distance Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-1477646
GITCO Sales, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-0928476
GIT-CELL, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-1364407
GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
St. Joe Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-2571958
GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
GTC Finance Corporation (inactive)	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2642940
Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telecom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
Fremont Broadband, LLC (inactive)	110 East Main St	St. Anthony, ID 83445	100.0%	20-0374092
Syringa Networks, LLC	3795 South Development Ave., Suite 100	Boise, ID 83705	12.6%	N/A
Fretel Communications, LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	82-0508905
Comerco, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-1244459
YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Berkshire Telephone Corporation	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-0502660
Berkshire Cable Corp.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776448
Berkshire Net, Inc. (inactive)	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776447
Berkshire Cellular, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1732120
Berkshire New York Access, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1815679
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
Commтел Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
FairPoint Communications Missouri, Inc.	260 West First Street P.O. Box 398	Peculiar, MO 64078	100.0%	20-4249339
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O. Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0262590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Unite Communications Systems, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	57-1187622
ExOp of Missouri, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	43-1816542
Yates City Telephone Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
MJD Capital Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

**Nature, location, and names of business - 2006
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Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
FairPoint Vermont, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
Bentleyville Communications Corporation	608 Main St	Bentleyville, PA 15315	100.0%	25-0352410
BE Mobile Communications, Incorporated	608 Main St	Bentleyville, PA 15315	100.0%	25-1620127
The Columbus Grove Telephone Company	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	34-4208830
Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
C-R Communications, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053195
C-R Telephone Company	106 North 6th St	Cornell, IL 61319	100.0%	36-1060070
C-R Long Distance, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053788
Taconic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taconic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
Taconic TelCom Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	16-1515032
Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
Elltel Long Distance Corp.	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	62-1760540
Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
China Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0044440
Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Service Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
Chouteau Telephone Company	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	73-0602350
Chouteau Cellular Telephone Company	P.O. Box 199	Dodge City, KS 67801	See Footnote 1	N/A
Chautauqua and Erie Telephone Corporation	30 Main Street	Westfield, NY 14787	100.0%	16-0686390
Chautauqua & Erie Communications, Inc.	30 Main Street	Westfield, NY 14787	100.0%	16-1190841
C & E Communications, Ltd.	30 Main Street	Westfield, NY 14787	100.0%	16-1466178
The Orwell Telephone Company	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-0444990
Orwell Communications, Inc.	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-1573826
The Germantown Independent Telephone Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-0294810
Germantown Long Distance Company	36 North Plum Street	Germantown, OH 45327	100.0%	31-1477646
GITCO Sales, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-0928476
GIT-CELL, Inc. (inactive)	36 North Plum Street	Germantown, OH 45327	100.0%	31-1364407
GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
St. Joe Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-2571958
GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
GTC Finance Corporation (inactive)	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2642940
Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telecom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
Fremont Broadband, LLC (inactive)	110 East Main St	St. Anthony, ID 83445	100.0%	20-0374092
Syringa Networks, LLC	3795 South Development Ave., Suite 100	Boise, ID 83705	12.6%	N/A
Fretel Communications, LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	82-0508905
Comerco, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-1244459
YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Berkshire Telephone Corporation	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-0502660
Berkshire Cable Corp.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776448
Berkshire Net, Inc. (inactive)	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776447
Berkshire Cellular, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1732120
Berkshire New York Access, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1815679
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
Commтел Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
FairPoint Communications Missouri, Inc.	260 West First Street P.O. Box 398	Peculiar, MO 64078	100.0%	20-4249339
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O. Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0262590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Unite Communications Systems, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	57-1187622
ExOp of Missouri, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	43-1816542
Yates City Telephone Company	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
MJD Capital Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

Nature, location, and names of business - 2005 SOFA 18a

Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
STE/NE Acquisition Corp.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
Bentleyville Communications Corporation	608 Main St	Bentleyville, PA 15315	100.0%	25-0352410
BE Mobile Communications, Incorporated	608 Main St	Bentleyville, PA 15315	100.0%	25-1620127
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Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
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Taconic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taconic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
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Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
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Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
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Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Sevice Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
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GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
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GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
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Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telcom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
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YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Berkshire Telephone Corporation	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-0502660
Berkshire Cable Corp.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776448
Berkshire Net, Inc. (inactive)	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1776447
Berkshire Cellular, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1732120
Berkshire New York Access, Inc.	19 Broad St P.O. Box 405	Kinderhook, NY 12106	100.0%	14-1815679
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
CommTel Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O.Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0626590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Yates City Telephone Company	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
MJD Capital Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

Nature, location, and names of business - 2004 SOFA 18a

Legal Entity Name	Address	City, State, ZIP	Ownership %	TIN
FairPoint Communications, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	13-3725229
ST Enterprises, Ltd.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996774
STE/NE Acquisition Corp.	155 Gannett Dr	South Portland, ME 04106	100.0%	03-0343322
Sunflower Telephone Company, Inc.	516 Plumb P.O. Box 236	Tribune, KS 67879	99.7%	48-0597901
Northland Telephone Company of Maine, Inc.	155 Gannett Dr	South Portland, ME 04106	100.0%	01-0489649
ST Computer Resources, Inc. (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-0996472
ST Long Distance, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	65-0702267
MJD Ventures, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	48-1177379
Marianna and Scenery Hill Telephone Company	608 Main St	Bentleyville, PA 15315	100.0%	25-0638505
Marianna Tel, Inc.	608 Main St	Bentleyville, PA 15315	100.0%	23-2917841
The Columbus Grove Telephone Company	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	34-4208830
Quality One Technologies, Inc.	112 West Sycamore St P.O. Box 36	Columbus Grove, OH 45830	100.0%	31-1488453
C-R Communications, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053195
C-R Telephone Company	106 North 6th St	Cornell, IL 61319	100.0%	36-1060070
C-R Long Distance, Inc.	106 North 6th St	Cornell, IL 61319	100.0%	36-4053788
Taconic Telephone Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-0583240
Taconic Technology Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	14-1636916
Taconic TelCom Corp.	1 Taconic Place P.O. Box 336	Chatham, NY 12037	100.0%	16-1515032
Ellensburg Telephone Company	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	91-0638225
Elltel Long Distance Corp.	305 North Ruby Street P.O. Box 308	Ellensburg, WA 98926	100.0%	62-1760540
Sidney Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490368
Utilities, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0378788
Standish Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0164480
China Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0044440
Maine Telephone Company	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0490366
UI Long Distance, Inc.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0531685
UI Communications, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
UI Telecom, Inc. (inactive)	155 Gannett Drive	South Portland, ME 04106	100.0%	N/A
Telephone Sevice Company (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0226662
Chouteau Telephone Company	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	73-0602350
Chouteau Cellular Telephone Company	P.O. Box 199	Dodge City, KS 67801	See Footnote 1	N/A
Chouteau Telecommunications & Electronics, Inc.	102 South McCracken P.O. Box 100	Chouteau, OK 74337	100.0%	N/A
Chautauqua and Erie Telephone Corporation	30 Main Street	Westfield, NY 14787	100.0%	16-0686390
Chautauqua & Erie Communications, Inc.	30 Main Street	Westfield, NY 14787	100.0%	16-1190841
C & E Communications, Ltd.	30 Main Street	Westfield, NY 14787	100.0%	16-1466178
The Orwell Telephone Company	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-0444990
Orwell Communications, Inc.	70 South Maple St P.O. Box 337	Orwell, OH 44076	100.0%	34-1573826
GTC Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2615098
St. Joe Communications, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-2571958
GTC, Inc.	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	59-0432770
GTC Finance Corporation (inactive)	502 Cecil G. Costin Sr. Blvd. P.O. Box 220	Port St. Joe, FL 32457	100.0%	75-2642940
Peoples Mutual Telephone Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-0337020
Peoples Mutual Services Company (inactive)	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-1855068
Peoples Mutual Long Distance Company	123 E. Watts St P.O. Box 367	Gretna, VA 24557	100.0%	54-2013588
Fremont Telcom Co.	110 East Main St	St. Anthony, ID 83445	100.0%	88-0326099
Fremont Broadband, LLC (inactive)	110 East Main St	St. Anthony, ID 83445	100.0%	20-0374092
Syringa Networks, LLC	3795 South Development Ave., Suite 100	Boise, ID 83705	12.6%	N/A
Fretel Communications, LLC	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	82-0508905
Comerco, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-1244459
YCOM Networks, Inc.	106 Second Street SE P.O. Box 593	Yelm, WA 98597	100.0%	91-0585548
Community Service Telephone Co.	155 Gannett Drive	South Portland, ME 04106	100.0%	01-0436906
Commтел Communications Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	01-0547269
MJD Services Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-1922213
Bluestem Telephone Company	558 Broadway P.O. Box 408	Americas, KS 66835	100.0%	48-1167084
Big Sandy Telecom, Inc.	631 Elk Street P.O. Box 218	Simla, CO 80835	100.0%	56-1971414
Odin Telephone Exchange, Inc.	102 East Kirkwood P.O. Box 279	Odin, IL 62870	100.0%	37-0653422
Columbine Telecom Company	5998 Highway 17N P.O.Box 174	Mosca, CO 81146	100.0%	52-2076894
Ravenswood Communications, Inc.	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357686
The El Paso Telephone Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-0262590
El Paso Long Distance Company	48 West 1st Street P.O. Box 257	El Paso, IL 61738	100.0%	37-1357684
Yates City Telephone Company	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	37-0596360
FairPoint Carrier Services, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1729497
FairPoint Communications Solutions Corp. - New York (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	62-1761140
FairPoint Communications Solutions Corp. - Virginia (inactive)	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2218780
FairPoint Broadband, Inc.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	58-2256315
MJD Capital Corp.	521 East Morehead St., Suite 500	Charlotte, NC 28202	100.0%	56-2047160

Footnotes:

Chouteau Telephone Company has a 32.67% limited partnership interest and a 1% general partner interest in Chouteau Cellular Telephone Company.

19a. Accountants and Bookkeepers Supervising Books, Records, and Financial Statements

<u>Supervisor</u>	<u>Title</u>	<u>Address</u>	<u>City, State & Zip</u>	<u>Time Period</u>
ALFRED GIAMMARINO	CHIEF FINANCIAL OFFICER	521 EAST MOREHEAD STREET	CHARLOTTE, NC 28202	9/4/08 - PRESENT
JOHN CROWLEY	CHIEF FINANCIAL OFFICER	521 EAST MOREHEAD STREET	CHARLOTTE, NC 28202	10/27/07 - 8/15/08
LISA R. HOOD	INTERIM CHIEF FINANCIAL OFFICER	521 EAST MOREHEAD STREET	CHARLOTTE, NC 28202	8/16/08 - 9/3/08

19d. List all financial institutions and other parties to whom a financial statement was issued within the past two years.

<u>Statement Issued To</u>	<u>Address</u>	<u>City, State & Zip</u>
ABLECO FINANCE LLC	299 PARK AVENUE; ;	NEW YORK, NY 10171
ALABAMA PUBLIC SERVICE COMMISSION	100 N. UNION STREET, RSA UNION, SUITE 836; ;	MONTGOMERY, AL 36104
ALADDIN CAPITAL MANAGEMENT LLC	SIX LANDMARK SQUARE; ;	STAMFORD, CT 6901
ALIXPARTNERS LLP	2100 MCKINNEY AVENUE, SUITE 800; ;	DALLAS, TX 75201
BANK OF AMERICA	101 SOUTH TRYON STREET; ;	CHARLOTTE, NC 28202
BANK OF AMERICA AS ADMIN AGENT	MAIL CODE TX1-492-14-04; BANK OF AMERICA PLAZA, 901 MAIN STREET;	DALLAS, TX 75202-3714
BANK OF AMERICA SECURITIES	100 NORTH TRYON STREET; ;	CHARLOTTE, NC 28255
BARCLAYS CAPITAL	745 SEVENTH AVENUE; ;	NEW YORK, NY 10019
CITIGROUP	C/O SHAPLEIGH SMITH; 390 GREENWICH ST, 1ST FLOOR;	NEW YORK, NY 10013
COLORADO PUBLIC UTILITIES COMMISSION	1560 BROADWAY, SUITE 250; ;	DENVER, CO 80202
FLORIDA PUBLIC SERVICE COMMISSION	2540 SHUMARD OAK BLVD.; ;	TALLAHASSEE, FL 32399-0850
FTI	500 E. PRATT ST, SUITE 1400; ;	BALTIMORE, MD 21202
GEORGIA PUBLIC SERVICE COMMISSION	244 WASHINGTON STREET, SW; ;	ATLANTA, GA 30334
IDAHO PUBLIC UTILITIES COMMISSION	472 W. WASHINGTON; ;	BOISE, ID 83702
ILLINOIS COMMERCE COMMISSION	527 EAST CAPITOL AVENUE; ;	SPRINGFIELD, IL 62701
JSI	BRIAN SULLIVAN; 7880 WALKER DRIVE, SUITE 228;	GREENBELT, MARYLAND 20798
KANSAS CORPORATION COMMISSION	1500 SW ARROWHEAD ROAD; ;	TOPEKA, KS 66604-4027
LEHMAN BROTHERS	1271 AVENUE OF THE AMERICAS, 38TH FLOOR; ;	NEW YORK, NY 10020
MAINE PUBLIC UTILITIES COMMISSION	242 STATE ST, STATE HOUSE STATION 18; ;	AUGUSTA, ME 4333
MASSACHUSETTS DEPARTMENT OF TELECOMMUNICATIONS AND CABLE	TWO SOUTH STATION, 4TH FLOOR; ;	BOSTON, MA 02110
MISSOURI PUBLIC SERVICE COMMISSION	GOVERNOR OFFICE BUILDING, 200 MADISON STREET, PO BOX 360; ;	JEFFERSON CITY, MO 65102-0360
MOELIS	245 PARK AVENUE, 32ND FLOOR; ;	NEW YORK, NY 10167
MOODY'S	7 WORLD TRADE CENTER, 250 GREENWICH; ;	NEW YORK, NY 10007
NATIONAL EXCHANGE CARRIER ASSOCIATION, INC.	MELODY CRANE; 6400 S. FIDDLER'S GREEN CIRCLE, SUITE 1300;	ENGLEWOOD, CO 80111
NATIONAL TELECOMMUNICATIONS AND INFORMATION ADMINISTRATION	U.S. DEPARTMENT OF COMMERCE 1401 CONSTITUTION AVENUE, NW; ;	WASHINGTON, DC 20230
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION	112 STATE ST, DRAWER 20; ;	MONTPELIER, VT 5620
NEW YORK PUBLIC SERVICE COMMISSION	3 EMPIRE STATE PLAZA; ;	ALBANY, NY 12223-1350
OKLAHOMA CORPORATION COMMISSION	2101 NORTH LINCOLN BLVD.; ;	OKLAHOMA CITY, OK 73105
PENNSYLVANIA PUBLIC UTILITY COMMISSION	400 NORTH STREET, KEYSTONE BLDG.; ;	HARRISBURG, PA 17120

19d. List all financial institutions and other parties to whom a financial statement was issued within the past two years.

<u>Statement Issued To</u>	<u>Address</u>	<u>City, State & Zip</u>
ROTHSCHILD	1251 AVENUE OF THE AMERICAS; ;	NEW YORK, NY 10020
ROYAL BANK OF SCOTLAND	C/O BRUCE BUCHANAN; 600 WASHINGTON BLVD;	STAMFORD,CT 06901
RURAL UTILITIES SERVICE	U.S. DEPARTMENT OF AGRICULTURE STOP 1590 1400 INDEPENDENCE AVENUE, SW, ROOM 5151; ;	WASHINGTON, DC 20250-1590
SILVER OAK CAPITAL, LLC	C/O ANGELO GORDON; 245 PARK AVENUE;	NEW YORK, NY 10167
STANDARD & POOR'S	55 WATER STREET; ;	NEW YORK, NY 10041
TCA	MICHELE CARPENTER; 1975 RESEARCH PKWY, SUITE 320;	COLORADO SPRINGS, CO 80920
TENNENBAUM CAPITAL PARTNERS	2951 28TH STREET, SUITE 1000; ;	SANTA MONICA, CA 90405
THE PUBLIC UTILITIES COMMISSION OF OHIO	180 E. BROAD STREET; ;	COLUMBUS, OH 43215
UNIVERSAL SERVICES ADMINISTRATIVE COMPANY	ATTN: HC AUDITS; 200 L STREET, NW, SUITE 200;	WASHINGTON, DC 20036
VERMONT DEPARTMENT OF PUBLIC SERVICE	21 SOUTH FRUIT ST, SUITE 10; ;	CONCORD, NH 3301
VIRGINIA STATE CORPORATION COMMISSION	TYLER BUILDING, 1300 E. MAIN STREET; ;	RICHMOND, VA 23219
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION	P.O. 47250, 1300 S. EVERGREEN PARK DR. SW; ;	OLYMPIA, WA 98504-7250

20a. Inventories

<u>Plant/Facility</u>	<u>Type/Description</u>	<u>Supervisor Name/Title</u>	<u>Inventory Date</u>	<u>Amount</u>
95 BOURNE STREET WESTFIELD, NY 14787	ANNUAL INVENTORY	CAMILE BELCHER	4/16/2009	\$246,432
95 BOURNE STREET WESTFIELD, NY 14787	ANNUAL INVENTORY	CAMILE BELCHER	8/25/2009	\$42,483
95 BOURNE STREET WESTFIELD, NY 14787	ANNUAL INVENTORY	CAMILE BELCHER	9/22/2008	\$40,916

20b. Inventories

<u>Plant/Facility</u>	<u>Inventory Date</u>	<u>Custodian Name</u>	<u>Custodian Address</u>
30 MAIN STREET WESTFIELD, NY 14787	4/16/2009	CHERYL COMBS	502 CECIL G. COSTIN SR. BLVD. P.O. BOX 220 PORT ST JOE, FL 32456
30 MAIN STREET WESTFIELD, NY 14787	8/25/2009	CHERYL COMBS	502 CECIL G. COSTIN SR. BLVD. P.O. BOX 220 PORT ST JOE, FL 32456
30 MAIN STREET WESTFIELD, NY 14787	9/22/2008	CHERYL COMBS	502 CECIL G. COSTIN SR. BLVD. P.O. BOX 220 PORT ST JOE, FL 32456

21b. Current Officers, Directors and Stockholders holding 5% or more of the voting or equity securities

<u>Name and Address</u>	<u>Title</u>	<u>Nature and % of Stock Ownership</u>
ALFRED C. GIAMMARINO	MEMBER, BOARD OF DIRECTORS AND EXECUTIVE VICE PRESIDENT, CHIEF FINANCIAL OFFICER	NO OWNERSHIP IN ENTITY
D. BRETT ELLIS	MEMBER, BOARD OF DIRECTORS AND VICE PRESIDENT, INVESTOR RELATIONS AND FINANCIAL REPORTING	NO OWNERSHIP IN ENTITY
DAVID L. HAUSER	CHAIRMAN, BOARD OF DIRECTORS AND CHIEF EXECUTIVE OFFICER	NO OWNERSHIP IN ENTITY
DAVID M. REMELE	VICE PRESIDENT, INTERNAL AUDIT	NO OWNERSHIP IN ENTITY
GARY C. GARVEY	SENIOR VICE PRESIDENT, HUMAN RESOURCES	NO OWNERSHIP IN ENTITY
JAMES WEIGERT	VICE PRESIDENT, MARKETING AND PRODUCT DEVELOPMENT	NO OWNERSHIP IN ENTITY
JEFFREY ALLEN	EXECUTIVE VICE PRESIDENT, NORTHERN NEW ENGLAND OPERATIONS	NO OWNERSHIP IN ENTITY
LISA R. HOOD	SENIOR VICE PRESIDENT AND CORPORATE CONTROLLER	NO OWNERSHIP IN ENTITY
PATRICK L. MORSE	SENIOR VICE PRESIDENT, GOVERNMENTAL AFFAIRS	NO OWNERSHIP IN ENTITY
PETER G. NIXON	MEMBER, BOARD OF DIRECTORS AND PRESIDENT	NO OWNERSHIP IN ENTITY
ROSE CUMMINGS	VICE PRESIDENT, CORPORATE COMMUNICATIONS	NO OWNERSHIP IN ENTITY
SHIRLEY J. LINN	MEMBER, BOARD OF DIRECTORS AND EXECUTIVE VICE PRESIDENT, SECRETARY AND GENERAL COUNSEL	NO OWNERSHIP IN ENTITY
SUSAN L. SOWELL	MEMBER, BOARD OF DIRECTORS AND VICE PRESIDENT, ASSISTANT SECRETARY AND ASSISTANT GENERAL COUNSEL	NO OWNERSHIP IN ENTITY
THOMAS E. GRIFFIN	MEMBER, BOARD OF DIRECTORS AND VICE PRESIDENT, TREASURER	NO OWNERSHIP IN ENTITY
VICKY WEATHERWAX	VICE PRESIDENT, INTERNAL BUSINESS SOLUTIONS	NO OWNERSHIP IN ENTITY

22b. Former Officers and Directors

<u>Name</u>	<u>Title</u>	<u>Address</u>
EUGENE B. JOHNSON	FORMER CHAIRMAN, BOARD OF DIRECTORS AND FORMER CHIEF EXECUTIVE OFFICER	521 EAST MOREHEAD STREET; CHARLOTTE, NC 28202
JOHN P. CROWLEY	FORMER MEMBER, BOARD OF DIRECTORS AND FORMER EXECUTIVE VICE PRESIDENT, CHIEF FINANCIAL OFFICER	521 EAST MOREHEAD STREET; CHARLOTTE, NC 28202
WALTER E. LEACH	FORMER MEMBER, BOARD OF DIRECTORS AND FORMER EXECUTIVE VICE PRESIDENT, CORPORATE DEVELOPMENT	521 EAST MOREHEAD STREET; CHARLOTTE, NC 28202

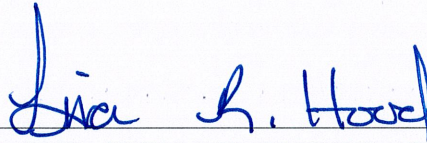
DECLARATION CONCERNING DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS

I, authorized signatory of this debtor entity, declare under penalty of perjury that I have read the answers contained in the foregoing Statement of Financial Affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

C&E COMMUNICATIONS, LTD

Date: JANUARY 29, 2010

By:

A handwritten signature in blue ink, appearing to read "Lisa R. Hood", is written over a horizontal line.

LISA R. HOOD SENIOR VICE PRESIDENT AND CORPORATE CONTROLLER

Penalty for making a false statement: Fine of up to \$500,000, or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.