

EXHIBIT B: AMENDED OR REPLACED PROOFS OF CLAIM

(alphabetical by Name of Claimant with Superseding Proof of Claim)

The secured/administrative/priority/unsecured status indicated below reflects how the amount was listed on the proof of claim. Should the Motion not be granted as to any of the Amended or Replaced Proofs of Claim, the Debtors reserve all rights to object to such Amended or Replaced Proofs of Claim on other grounds at a later time, including but not limited to objecting to the amount and the secured, priority, or administrative status of such claims. The Debtors also reserve all rights to object to the Superseding Proofs of Claim on other grounds at a later time, including but not limited to objecting to the amount and the secured, priority, or administrative status of such claims. This Exhibit may not represent all amended or replaced proofs of claim filed in the Cases. The Debtors reserve the right to object at a later time to any additional proofs of claim on the ground of amendment or replacement.

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	1850	AT&T Corp AT&T Bankruptcy Dept 1355 W University Dr Mesa, AZ 85201	04-81694	\$0	\$0	\$0	\$557,579.24	\$557,579.24
Superseding Proof of Claim	3151	(same)	04-81694	\$0	\$0	\$0	\$557,579.24	\$557,579.24
Amended or Replaced Proof of Claim (to be expunged)	133	CAT Communications Intl Jean Ellis PO Box 11845 Roanoke VA 24022-1845	04-81694	\$0	\$0	\$0	\$40,818.10	\$40,818.10
Superseding Proof of Claim	3063	(same)	04-81698	\$0	\$0	\$0	\$19,599.29	\$19,599.29
Amended or Replaced Proof of Claim (to be expunged)	64	Citizens Mutual Telephone Co Access Payment PO Box 130 114 W Jefferson St Bloomfield IA 52537-0130	04-81698	\$0	\$0	\$0	\$1,490.54	\$1,490.54
Superseding Proof of Claim	1139	(same)	04-81698	\$0	\$0	\$0	\$1,786.09	\$1,786.09
Amended or Replaced Proof of Claim (to be expunged)	800	Chaffee County Treasurer PO Box 249 104 Crestone Rm 105 Salida CO 81201	04-81694	\$0	\$0	\$615.00	\$0	\$615.00
Superseding Proof of Claim	3204	(same)	04-81694	\$0	\$0	\$1805.46	\$0	\$1805.46
Amended or Replaced Proof of Claim (to be expunged)	2018	Cincinnati Bell Telephone Co 201 East Fourth St Cincinnati OH 45202	04-81694	\$0	\$0	\$110,938.55	\$0	\$110,938.55
Superseding Proof of Claim	3168	Cincinnati Bell Telephone Co 201 E 4th St Cincinnati OH 45202	04-81694	\$0	\$0	\$222,817.15	\$0	\$222,817.15

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	790	Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas TX 75201	04-81694	\$1,041,567.92	\$0	\$0	\$0	\$1,041,567.92
Superseding Proof of Claim	1247	(same)	04-81694	\$1,238,109.93	\$0	\$0	\$0	\$1,238,109.93
Amended or Replaced Proof of Claim (to be expunged)	1247	Dallas County Elizabeth Weller Linebarger Goggan Blair & Sampson LLP 2323 Bryan St Ste 1600 Dallas TX 75201	04-81694	\$1,238,109.93	\$0	\$0	\$0	\$1,238,109.93
Superseding Proof of Claim	3231	(same)	04-81694	\$780,591.87	\$0	\$0	\$0	\$780,591.87
Amended or Replaced Proof of Claim (to be expunged)	644	Forest City Telecom Inc 704 Main St Lake Mills IA 50450-1420	04-81694	\$0	\$0	\$0	\$703.65	\$703.65
Superseding Proof of Claim	1159	(same)	04-81694	\$0	\$0	\$0	\$687.76	\$687.76
Amended or Replaced Proof of Claim (to be expunged)	2071	Georgia Dept of Revenue PO Box 161108 Atlanta GA 30321	04-81698	\$0	\$0	\$1,136.00	\$60.00	\$1,196.00
Superseding Proof of Claim	1997	(same)	04-81698	\$0	\$0	\$1,136.00	\$60.00	\$1,196.00
Amended or Replaced Proof of Claim (to be expunged)	545	IBM Credit LLC Bankruptcy Coordinator IBM Corp 13800 Diplomat Dr Dallas TX 75234	04-81694	\$0	\$0	\$0	\$98,293.00	\$98,293.00
Superseding Proof of Claim	3208	(same)	04-81694	\$0	\$0	\$0	\$100,316.00	\$100,316.00
Amended or Replaced Proof of Claim (to be expunged)	3096	IBM Credit LLC Bankruptcy Coordinator IBM Corp 13800 Diplomat Dr Dallas TX 75234	04-81694	\$0	\$0	\$0	\$75,157.00	\$75,157.00
Superseding Proof of Claim	3208	(same)	04-81694	\$0	\$0	\$0	\$100,316.00	\$100,316.00

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	775	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81701	\$0	\$0	\$57,783,220.00	\$0	\$57,783,220.00
Superseding Proof of Claim	3163	(same)	04-81701	\$0	\$0	\$0	\$0	\$0
Amended or Replaced Proof of Claim (to be expunged)	3223	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81698	\$0	\$0	\$355,332.07	\$688,415.00	\$1,043,747.07
Superseding Proof of Claim	3222	(same)	04-81698	\$0	\$0	\$0	\$688,415.00	\$688,415.00
Amended or Replaced Proof of Claim (to be expunged)	784	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81695	\$0	\$0	\$4,163,600.00	\$54,149.00	\$4,217,749.00
Superseding Proof of Claim	1757	(same)	04-81695	\$0	\$0	\$2,248,600.00	\$54,149.00	\$2,302,749.00
Amended or Replaced Proof of Claim (to be expunged)	776	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81701	\$0	\$0	\$0	\$0	\$0
Superseding Proof of Claim	3163	(same)	04-81701	\$0	\$0	\$0	\$0	\$0
Amended or Replaced Proof of Claim (to be expunged)	773	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81698	\$0	\$0	\$355,332.07	\$688,415.00	\$1,043,747.07
Superseding Proof of Claim	3222	(same)	04-81698	\$0	\$0	\$0	\$688,415.00	\$688,415.00
Amended or Replaced Proof of Claim (to be expunged)	772	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81698	\$0	\$0	\$355,332.07	\$0	\$355,332.07
Superseding Proof of Claim	3222	(same)	04-81698	\$0	\$0	\$0	\$688,415.00	\$688,415.00

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	792	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81694	\$0	\$0	\$1,328,558.49	\$407,314.00	\$1,735,872.49
Superseding Proof of Claim	815	(same)	04-81694	\$0	\$0	\$0	\$0	\$0
Amended or Replaced Proof of Claim (to be expunged)	779	Internal Revenue Service Dept of the Treasury 1100 Commerce St Rm 9A20 STOP 5027DAL Dallas TX 75242	04-81705	\$0	\$0	\$16,182,311.00	\$4,056.00	\$16,186,367.00
Superseding Proof of Claim	905	(same)	04-81705	\$0	\$0	\$2,183,034.00	\$4,056.00	\$2,187,090.00
Amended or Replaced Proof of Claim (to be expunged)	1122	Jefferson County Treasurer 100 Jefferson County Pkwy Golden CO 80419	04-81694	\$0	\$0	\$6,934.82	\$0	\$6,934.82
Superseding Proof of Claim	3226	(same)	04-81694	\$0	\$0	\$12,758.43	\$0	\$12,758.43
Amended or Replaced Proof of Claim (to be expunged)	1261	Jefferson County Treasurer 100 Jefferson County Pkwy Golden CO 80419	04-81694	\$0	\$0	\$10,026.76	\$0	\$10,026.76
Superseding Proof of Claim	3226	(same)	04-81694	\$0	\$0	\$12,758.43	\$0	\$12,758.43
Amended or Replaced Proof of Claim (to be expunged)	429	Jefferson County Treasurer 100 Jefferson County Pkwy Golden CO 80419	04-81694	\$0	\$0	\$6,014.12	\$0	\$6,014.12
Superseding Proof of Claim	3226	(same)	04-81694	\$0	\$0	\$12,758.43	\$0	\$12,758.43
Amended or Replaced Proof of Claim (to be expunged)	1020	Jefferson County Treasurer 100 Jefferson County Pkwy Golden CO 80419	04-81694	\$0	\$0	\$6,934.82	\$0	\$6,934.82
Superseding Proof of Claim	3226	(same)	04-81694	\$0	\$0	\$12,758.43	\$0	\$12,758.43

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	572	Maryland Dept of Labor Licensing & Regulation 1100 N Eutaw St Rm 401 Baltimore MD 21201	04-81705	\$0	\$0	\$171.28	\$0	\$171.28
Superseding Proof of Claim	3094	(same)	04-81705	\$0	\$0	\$3.76	\$0	\$3.76
Amended or Replaced Proof of Claim (to be expunged)	785	Missouri Dept of Revenue PO Box 475 Jefferson City MO 65105	04-81695	\$0	\$0	\$205.41	\$0	\$205.41
Superseding Proof of Claim	786	(same)	04-81695	\$0	\$0	\$0	\$0	\$0.00
Amended or Replaced Proof of Claim (to be expunged)	698	NECA TRS Attn Jeff Henderson 80 S Jefferson Rd Whippany NJ 07981	04-81694	\$0	\$0	\$0	\$755,841.64	\$755,841.64
Superseding Proof of Claim	2063	(same)	04-81694	\$0	\$0	\$0	\$660,480.73	\$660,480.73
Amended or Replaced Proof of Claim (to be expunged)	2060	New York Intrastate Access Settlement Pool 100 State St Ste 650 Albany NY 12207-1818	None Listed	\$0	\$0	\$0	\$71,722.17	\$71,722.17
Superseding Proof of Claim	2859	(same)	04-81694	\$0	\$0	\$0	\$71,722.17	\$71,722.17
Amended or Replaced Proof of Claim (to be expunged)	3099	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81694	\$0	\$0	\$5,906,523.60	\$883,074.92	\$6,789,598.52
Superseding Proof of Claim	3202	(same)	04-81694	\$0	\$0	\$5,906,790.49	\$1,072,099.09	\$6,978,889.58
Amended or Replaced Proof of Claim (to be expunged)	2070	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81698	\$356.06	\$0	\$6,836,822.30	\$1,145,130.52	\$7,982,308.88
Superseding Proof of Claim	3201	(same)	04-81698	\$356.06	\$0	\$6,792,920.30	\$1,537,650.61	\$8,330,926.97

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	2069	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81698	\$356.06	\$0	\$6,792,920.30	\$1,189,268.88	\$7,982,545.24
Superseding Proof of Claim	3201	(same)	04-81698	\$356.06	\$0	\$6,792,920.30	\$1,537,650.61	\$8,330,926.97
Amended or Replaced Proof of Claim (to be expunged)	2068	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81694	\$0	\$0	\$5,905,459.41	\$882,916.12	\$6,788,375.53
Superseding Proof of Claim	3202	(same)	04-81694	\$0	\$0	\$5,906,790.49	\$1,072,099.09	\$6,978,889.58
Amended or Replaced Proof of Claim (to be expunged)	2067	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81694	\$0	\$0	\$5,905,459.41	\$882,916.12	\$6,788,375.53
Superseding Proof of Claim	3202	(same)	04-81694	\$0	\$0	\$5,906,790.49	\$1,072,099.09	\$6,978,889.58
Amended or Replaced Proof of Claim (to be expunged)	1271	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81706	\$0	\$0	\$362,165.00	\$60,756.48	\$422,921.48
Superseding Proof of Claim	3199	(same)	04-81706	\$0	\$0	\$2,194,679.81	\$459,539.05	\$2,654,218.86
Amended or Replaced Proof of Claim (to be expunged)	2066	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81706	\$0	\$0	\$2,194,679.81	\$359,843.02	\$2,554,522.83
Superseding Proof of Claim	3199	(same)	04-81706	\$0	\$0	\$2,194,679.81	\$459,539.05	\$2,654,218.86
Amended or Replaced Proof of Claim (to be expunged)	782	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81706	\$0	\$0	\$0	\$31,075.48	\$31,075.48
Superseding Proof of Claim	3199	(same)	04-81706	\$0	\$0	\$2,194,679.81	\$459,539.05	\$2,654,218.86

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	542	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81694	\$0	\$0	\$48,976.26	\$9,489.83	\$58,466.09
Superseding Proof of Claim	3202	(same)	04-81694	\$0	\$0	\$5,906,790.49	\$1,072,099.09	\$6,978,889.58
Amended or Replaced Proof of Claim (to be expunged)	1276	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81698	\$356.06	\$0	\$2,084,783.00	\$207,270.79	\$2,292,409.85
Superseding Proof of Claim	3201	(same)	04-81698	\$356.06	\$0	\$6,792,920.30	\$1,537,650.61	\$8,330,926.97
Amended or Replaced Proof of Claim (to be expunged)	1275	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81694	\$0	\$0	\$3,139,659.26	\$280,197.83	\$3,419,857.09
Superseding Proof of Claim	3202	(same)	04-81694	\$0	\$0	\$5,906,790.49	\$1,072,099.09	\$6,978,889.58
Amended or Replaced Proof of Claim (to be expunged)	1272	New York State Dept of Taxation & Finance Bankruptcy Section PO Box 500 Albany NY 12205-0300	04-81698	\$0	\$0	\$2,040,881.00	\$170,172.00	\$2,211,053.00
Superseding Proof of Claim	3201	(same)	04-81698	\$356.06	\$0	\$6,792,920.30	\$1,537,650.61	\$8,330,926.97
Amended or Replaced Proof of Claim (to be expunged)	808	Office Depot Inc Attn Bankruptcy Dept 8200 E 32nd N Wichita KS 67226	04-81694	\$0	\$0	\$0	\$15,938.48	\$15,938.48
Superseding Proof of Claim	816	(same)	04-81694	\$0	\$0	\$0	\$26,235.92	\$26,235.92
Amended or Replaced Proof of Claim (to be expunged)	3090	Ohio Bell Telephone Co The DBA SBC Ohio c/o Cheryl Becker 722 N Broadway Fl 11 Milwaukee WI 53202	04-81698	\$165,100.00	\$0	\$0	\$0	\$165,100.00
Superseding Proof of Claim	3130	(same)	04-81698	\$165,100.00	\$0	\$0	\$0	\$165,100.00

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	474	Rolan, Jimmy N 1429 Chatsworth Ln Plano TX 75075-2209	none given	\$0	\$0	\$4,161.54	\$0	\$4,161.54
Superseding Proof of Claim	2248	(same)	04-81694	\$0	\$0	\$4,161.54	\$0	\$4,161.54
Amended or Replaced Proof of Claim (to be expunged)	855	Roome Telecommunications PO Box 227 Halsey OR 97348-0227	04-81694	\$0	\$0	\$0	\$712.29	\$712.29
Superseding Proof of Claim	1074	(same)	04-81694	\$0	\$0	\$0	\$830.90	\$830.90
Amended or Replaced Proof of Claim (to be expunged)	356	Smith, Steve c/o Tom Thomas Kolodey Thomas Blackwood & Thomas 5910 N Central Expressway 700 Premier Pl Dallas TX 75206	04-81698	\$0	\$0	\$0	\$20,000,000.00	\$20,000,000.00
Superseding Proof of Claim	2902	Smith, Stephen R c/o Phillip Lamberson Winstead Sechrest & Minick PC 5400 Renaissance Tower 1201 Elm St Dallas TX 75270	04-81698	\$0	\$0	\$0	\$20,000,000.00	\$20,000,000.00
Amended or Replaced Proof of Claim (to be expunged)	1273	Spectrotel inc PO Box 7950 Shrewsbury NJ 07702	04-81694	\$0	\$0	\$0	\$2,323.44	\$2,323.44
Superseding Proof of Claim	2745	(same)	04-81694	\$0	\$0	\$0	\$2,637.76	\$2,637.76
Amended or Replaced Proof of Claim (to be expunged)	2065	Stahl, Allison 8440 White Sands Dr Plano	04-81694	\$0	\$0	\$2,161.54	\$0	\$2,161.54
Superseding Proof of Claim	3209	(same)	04-81694	\$0	\$0	\$2,161.54	\$0	\$2,161.54
Amended or Replaced Proof of Claim (to be expunged)	1046	State of Hawaii Dept of Taxation Attn Bankruptcy Unit PO Box 259 State Tax Collector Honolulu HI 96809	04-81698	\$0	\$0	unknown	unknown	unknown
Superseding Proof of Claim	3046	(same)	04-81698	\$0	\$0	\$173,363.07	\$575,526.73	\$748,889.80

	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
Amended or Replaced Proof of Claim (to be expunged)	1047	State of Hawaii Dept of Taxation Attn Bankruptcy Unit PO Box 259 State Tax Collector Honolulu HI 96809	04-81695	\$0	\$0	unknown	unknown	unknown
Superseding Proof of Claim	3058	(same)	04-81695	\$0	\$0	\$0	\$0	\$0.00
Amended or Replaced Proof of Claim (to be expunged)	1559	State of Michigan Dept of Treasury Revenue Division G Mennen Williams Bldg 525 W Ottawa St Fl 2 Lansing MI 48933	04-81694	\$0	\$0	\$0	\$14,187.23	\$14,187.23
Superseding Proof of Claim	2935	(same)	04-81694	\$0	\$0	\$0	\$403,215.15	\$403,215.15
Amended or Replaced Proof of Claim (to be expunged)	1560	State of Michigan Dept of Treasury Revenue Division G Mennen Williams Bldg 525 W Ottawa St Fl 2 Lansing MI 48933	04-81694	\$0	\$0	\$1,231.02	\$0	\$1,231.02
Superseding Proof of Claim	2936	(same)	04-81694	\$0	\$0	\$227,417.71	\$0	\$227,417.71
Amended or Replaced Proof of Claim (to be expunged)	2771	Texas Comptroller of Public Accounts Office of the Attorney General PO Box 12548 Bankruptcy Collections Division Austin TX 78711-2548	04-81694	\$0	\$0	\$36,659.20	\$0	\$36,659.20
Superseding Proof of Claim	3136	(same)	04-81694	\$0	\$0	\$53,699.74	\$0	\$53,699.74
Amended or Replaced Proof of Claim (to be expunged)	691	Universal Service Administrative Attn Tracey Beaver Sr Manager & Analyst Office of the General Counsel 2000 L St NW Ste 200 Washington DC 20036	04-81694	\$0	\$0	\$0	unknown	unknown
Superseding Proof of Claim	3097	(same)	04-81694	\$0	\$0	\$0	unknown	unknown

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Amended or Replaced Proof of Claim (to be expunged)	524	Utah State Tax Commission 210 N 1950 W Salt Lake City UT 84134	04-81694	\$0	\$0	\$10,951.58	\$80.00	\$11,031.58
Superseding Proof of Claim	3107	(same)	04-81694	\$0	\$0	\$0	\$0	\$0.00
Amended or Replaced Proof of Claim (to be expunged)	1530	Volcano Telephone Co PO Box 1070 Pine Grove CA 95665-1070	04-81694	\$0	\$0	\$0	\$4596.34	\$4596.34
Superseding Proof of Claim	2932	(same)	04-81698	\$0	\$0	\$0	\$4305.26	\$4305.26
Amended or Replaced Proof of Claim (to be expunged)	645	Winnebago Co Op Telephone Assn 704 E Main St Lake Mills IA 50450-1420	04-81694	\$0	\$0	\$0	\$994.66	\$994.66
Superseding Proof of Claim	1160	(same)	04-81694	\$0	\$0	\$0	\$977.69	\$977.69

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