

EXHIBIT C: LATE FILED PROOFS OF CLAIM

(alphabetical by Name of Claimant)

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 Late Filed Proofs of Claims, the Debtors reserve all rights to object to such Late Filed 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 late filed proofs of claim filed in the Cases. The Debtors reserve the right to object at a later time to any additional proofs of claim filed after the applicable Bar Date.

Date Filed	Claim #	Name & Address of Claimant	Case #	Secured	Administrative	Priority	Unsecured	Total
3/18/05	3064	American Legion The 700 N. Pennsylvania St. Indianapolis, IN 46204	04-81694	\$0	\$0	\$0	\$31,506.52	\$31,506.52
4/26/05	3149	Benefit Partners Inc. Shawn Preston 9400 N. Central Expwy. Suite 1400 Dallas, TX 75231	04-81701	\$0	\$0	\$0	\$133,439.32	\$133,439.32
5/2/05	3165	Buchly, Kym 9830 Buxhill Dr. Dallas, TX 75238-4310	none listed	\$0	\$0	\$0	\$330.00	\$330.00
3/21/05	3074	CDG Madison County Tele Co. PO Box D 113 Court St. Huntsville, AR 72740-0100	04-81698	\$0	\$0	\$1,263.13	\$1,263.13	\$1,263.13
5/4/2005	3167	City Of Eugene Pam Berrian PO Box 1967 Eugene, OR 97440-1967	04-81694	\$0	\$0	\$4,621.75	\$16,176.12	\$20,797.87
3/15/05	3026	Cleannet USA 1150 Lake Hearn Dr. NE, Ste. 250 Atlanta, GA 30342-1537	04-81694	\$0	\$0	\$2,460.00	\$2,460.00	\$2,460.00
3/17/05	3050	Copper Valley Telephone PO Box 970 752 E. Maley St. Willcox, AZ 85643-1303	04-81694	\$0	\$0	\$0	\$383.29	\$383.29

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3/17/05	3048	Copper Valley Telephone, Inc. PO Box 970 752 E. Maley St. Willcox, AZ 85643-1303	04-81698	\$0	\$0	\$0	\$6,777.68	\$6,777.68
5/3/2005	3205	Delta County Colorado Treasurer 501 Palmer Ste 202 Delta, CO 81416	04-81698	\$0	\$0	\$609.74	\$0	\$609.74
5/3/2005	3206	Delta County Colorado Treasurer 501 Palmer Ste 202 Delta, CO 81416	04-81694	\$0	\$0	\$512.76	\$0	\$512.76
5/11/2005	3194	Dolores County Treasurer Janie Stiasny PO Box 421 Dove Creek, CO 81324	04-81698	\$0	\$0	\$10.56	\$0	\$10.56
5/20/2005	3224	El Paso County Treasurer Sandra J Damron PO Box 2007 Colorado Springs, CO 80901-2007	04-81698	\$0	\$0	\$7,726.94	\$0	\$7,726.94
4/13/05	3132	Electric Lightwave, Inc. Attn Debbie Felder 180 S. Clinton Ave. Rochester, NY 14646	04-81698	\$0	\$0	\$0	\$2,060.28	\$2,060.28
3/15/05	3009	Empire Telephone Co. 34 N. Main St. Prattsburgh, NY 14873-9564	none listed	\$0	\$0	\$0	\$2,897.10	\$2,897.10
3/15/05	3010	Empire Telephone Co. 34 N. Main St. Prattsburgh, NY 14873-9564	none listed	\$0	\$0	\$0	\$2,897.10	\$2,897.10
4/6/05	3128	Etelecare International Inc. Citibank Plaza, Fl. 20 Eastwood City Phillipines	04-81694	\$0	\$0	\$0	\$570,137.00	\$570,137.00
5/16/2005	3197	Frontier Telephone At Roch Inc Attn Ann M Lembans 180 S Clinton Ave Rochester, NY 14646	04-81694	\$0	\$0	\$0	\$1,751.38	\$1,751.38

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5/10/2005	3169	Garfield County Treasurer PO Box 1069 Glenwood Springs, CO 81602-1069	04-81698	Unknown	\$0	\$624.40	\$0	\$624.40
5/12/2005	3192	Gilpin County Colorado Treasurer PO Box 368 Central City, CO 80427-0368	04-81698	\$0	\$0	\$32.14	\$0	\$32.14
5/12/2005	3193	Gilpin County Colorado Treasurer PO Box 368 Central City, CO 80427-0368	04-81694	\$0	\$0	\$16.84	\$0	\$16.84
3/21/05	3102	Hearst Magazines B. Fitzpatrick The Hearst Corp. Office of General Counsel 959 8th Ave. New York, NY 10019	04-81694	\$0	\$0	\$0	\$408.60	\$408.60
4/21/05	3139	Kerrville Telephone William F. Taylor, Jr. P.O. Box 111 McCarter & English LLP 919 N. Market St., Suite 1800 Wilmington, DE 19899	04-81694	\$0	\$0	\$0	\$31,454.03	\$31,454.03
5/10/2005	3170	La Plata County Treasurer PO Box 99 Durango, CO 81302	04-81694	\$0	\$0	\$1,912.50	\$0	\$1,912.50
5/10/2005	3171	La Plata County Treasurer PO Box 99 Durango, CO 81302	04-81698	\$0	\$0	\$588.92	\$0	\$588.92
5/16/2005	3196	Lake County Treasurer PO Box 276 Leadville, CO 80461	04-81698	\$0	\$0	\$132.00	\$0	\$132.00
3/15/05	3028	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81707	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3029	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81702	\$0	\$0	\$0	\$352,123.01	\$352,123.01

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3/15/05	3030	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81704	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3031	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81701	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3032	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81699	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3033	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81700	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3034	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81698	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3035	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81697	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3036	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81696	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3037	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81695	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3038	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81694	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3039	Level 3 Communications LLC Brian Farley	04-81710	\$0	\$0	\$0	\$352,123.01	\$352,123.01

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		1025 Eldorado Blvd. Broomfield, CO 80021						
3/15/05	3040	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81706	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3041	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81705	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3042	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81708	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3043	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81703	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/15/05	3044	Level 3 Communications LLC Brian Farley 1025 Eldorado Blvd. Broomfield, CO 80021	04-81709	\$0	\$0	\$0	\$352,123.01	\$352,123.01
3/18/05	3070	Lightship Telecom 1 Executive Park Dr. Bedford, NH 03110	none listed; wrote only "VarTec"	\$0	\$0	\$0	\$3,212.26	\$3,212.26
3/16/05	3047	Lowery, Ralph Erik 630 Silverstone Dr. Richardson, TX 75080-4207	04-81703	\$0	\$0	\$2,496.96	\$0	\$2,496.96
3/21/05	3076	New York Intrastate Access Settlement Pool 100 State St., Suite 650 Albany, NY 12207-1818	04-81694	\$0	\$0	\$0	\$43.87	\$43.87
3/15/05	3013	North Penn. Tel. Co. 34 N. Main St. Prattsburgh, NY 14873-9564	none listed	\$0	\$0	\$0	\$2,788.87	\$2,788.87
3/15/05	3014	North Penn. Tel. Co. 34 N. Main St. Prattsburgh, NY 14873-9564	none listed	\$0	\$0	\$0	\$2,788.87	\$2,788.87

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3/15/05	3006	Onvoy P.O. Box 1450 NW 8584 Minneapolis, MN 55485-8584	04-81694	\$0	\$0	\$0	\$41,420.98	\$41,420.98
3/15/05	3027	Paradigm Cable & Networking Service, Inc. 6311 Fairview Ave., Suite 221 Westmont, IL 60559-2800	04-81694	\$0	\$0	\$0	\$66,328.50	\$66,328.50
3/18/05	3072	Penasco Valley Tel. 4011 W. Main St. Artesia, NM 88210-9566	04-81694	\$0	\$0	\$0	\$2,857.06	\$2,857.06
5/17/2005	3225	Pitkin County Chris Seldin Attorney 530 E Main St Ste 302 Aspen, CO 81611	04-81694	\$0	\$0	\$1,132.03	\$0	\$1,132.03
5/10/2005	3172	Pueblo County Treasurer 215 W 10th St Pueblo, CO 81003	04-81698	\$0	\$0	\$1,696.08	\$0	\$1,696.08
5/10/2005	3173	Pueblo County Treasurer 215 W 10th St Pueblo, CO 81003	04-81698	\$0	\$0	\$430.64	\$0	\$430.64
4/5/05	3127	Reader's Digest Publications, Inc. 260 Madison Ave., Fl. 5 New York, NY 10016	04-81694	\$0	\$0	\$0	\$23,140.00	\$23,140.00
3/28/05	3093	Sierra Pacific Power Co. Yvonne Enos P.O. Box 10100, S1A15 Reno, NV 89520	04-81694	\$0	\$0	\$0	\$11,827.56	\$11,827.56
5/17/2005	3220	Smithville Telephone Co Of In Attn John Appleby PO Box 728 1600 Temperance St Ellettsville, In 47429-0728	04-81698	\$0	\$0	\$0	\$5,067.68	\$5,067.68
3/28/05	3083	SNET DG, Inc. P.O. Box 1596 Saginaw, MI 48605	none listed	\$0	\$0	\$0	\$335,141.88	\$335,141.88

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4/4/05	3120	Southwestern Bell Telephone, LP SBC Southwest P.O. Box 981268 West Sacramento, CA 95798	04-81695	\$0	\$0	\$0	\$99,863.39	\$99,863.39
3/29/05	3121	Southwestern Bell Telephone Company, LP Southwestwestern Bell Texas P.O. Box 981268 West Sacramento, CA 95798	04-81695	\$0	\$0	\$0	\$111,431.86	\$111,431.86
5/16/2005	3228	Summit County Treasurer PO Box 289 Breckenridge, CO 80424	04-81694	\$0	\$0	\$0	\$240.17	\$240.17
3/15/05	3024	Terral Telephone Co. 6100 N. Robinson Ave. Oklahoma City, OK 73118-7435	04-81698	\$0	\$0	\$0	\$390.09	\$390.09
3/15/05	3025	Terral Telephone Co. 6100 N. Robinson Ave. Oklahoma City, OK 73118-7435	04-81698	\$0	\$0	\$0	\$3.90	\$3.90
3/17/05	3051	Valley Telephone Coop, Inc. P.O. Box 970 752 E. Maley St. Willcox, AZ 85643-1303	04-81698	\$0	\$0	\$0	\$3,426.93	\$3,426.93
3/17/05	3049	Valley Telephone Coop of NM P.O. Box 970 752 E. Maley St. Willcox, AZ 85643-1303	04-81698	\$0	\$0	\$0	\$4,820.18	\$4,820.18
3/17/05	3052	Valley Telephone Coop of NM P.O. Box 970 752 E. Maley St. Willcox, AZ 85643-1303	04-81694	\$0	\$0	\$0	\$39.98	\$39.98
4/21/05	3138	Valor Telecommunications Enterprises LLC William F. Taylor, Jr. P.O. Box 111 McCarter & English LLP 919 N. Market St., Suite 1800 Wilmington, DE 19899	04-81694	\$0	\$0	\$0	\$289,560.93	\$289,560.93

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6/20/2005	3232	Valor Telecommunications Attn: William F Taylor Jr PO Box 111 McCarter & English LLP 919 N Market St Wilmington, DE 19899	04-81694	\$0	\$0	\$0	\$346,164.69	\$346,164.69
3/15/05	3021	West River Telecommunications P.O. Box 467 Hazen, ND 58545-0467	04-81694	\$0	\$0	\$0	\$9,751.44	\$9,751.44
3/15/05	3022	West River Telecommunications P.O. Box 467 Hazen, ND 58545-0467	04-81694	\$0	\$0	\$0	\$4,178.85	\$4,178.55
3/15/05	3023	West River Telecommunications P.O. Box 467 Hazen, ND 58545-0467	04-81694	\$0	\$0	\$0	\$3,207.65	\$3,207.65
3/15/05	3045	Yelcot Telephone Co. Margaret Byrd P.O. Box 1970 Mountain Home, AR 72654-1970	04-81698	\$0	\$0	\$0	\$1,233.37	\$1,233.37
5/3/2005	3166	Yuma County Treasurer 310 Ash St Ste C Wray, CO 80758-1850	04-81694	\$0	\$0	\$172.94	\$0	\$172.94
4/15/05	3134	Xchange Telecom Attn: Kal Karran PO Box 190433 Brooklyn, NY 11219-0433	04-81694	\$0	\$0	\$0	\$320.70	\$320.70

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