

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

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In re Chapter 11
 Nortel Networks Inc., *et al.*,¹ Case No. 09-10138 (KG)
 Debtors. Jointly Administered
 -----X

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In re Chapter 11
 Nortel Networks (CALA) Inc. Case No. 09-_____
 Debtors. Joint Administration Pending
 -----X

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Rank	Name, telephone number, fax number, complete mailing address, including zip code, of creditor and employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim (if secured also state value of security)
1	Ledefyl SA Bvar Artigas 417 Montevideo, Uruguay	Trade debt	Disputed	\$ 369,475

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's tax identification number, are: Nortel Networks Inc. (6332), Nortel Networks Capital Corporation (9620), Nortel Altsystems Inc. (9769), Nortel Altsystems International Inc. (5596), Xros, Inc. (4181), Sonoma Systems (2073), Qtera Corporation (0251), CoreTek, Inc. (5722), Nortel Networks Applications Management Solutions Inc. (2846), Nortel Networks Optical Components Inc. (3545), Nortel Networks HPOCS Inc. (3546), Architel Systems (U.S.) Corporation (3826), Nortel Networks International Inc. (0358), Northern Telecom International Inc. (6286) and Nortel Networks Cable Solutions Inc. (0567). Addresses for the Debtors can be found in the Debtors' petitions, which are available at <http://chapter11.epiqsystems.com/nortel>.

2	Optime Consulting Inc 2225 North Commerce Parkway Weston, FL 33326	Trade debt	Disputed	\$ 188,658
3	Mcomm Group Inc Calle 53 Este Urbanizacion Ob Ciudad de Panama 8 Panama	Trade debt	Disputed	\$ 176,783
4	I and C SA 22 Calle 5 14 Zona 14 Guatemala	Trade debt	Disputed	\$ 174,185
5	Telmar Network Technology 7710 North 30th St Tampa, FL 33610-1118	Trade debt	Disputed	\$ 121,170
6	United Business Media LLC DBA Everything Channel 600 Community Blvd Manhasset, NY 11030-3825	Trade debt	Disputed	\$ 120,000
7	Newcomm 2000 PO BOX 1314 Sabana Seca 952 Puerto Rico	Trade debt	Disputed	\$ 108,142
8	Central General Engineering and Maintenance Limited LP#52 Gurahoo Trace Chaguanas, Trinidad & Tobago	Trade debt	Disputed	\$ 105,982
9	Wireless Integrated Networks WIN PO Box 338 Nogales, AZ 85628	Trade debt	Disputed	\$ 99,906
10	Siemens Enterprise Comm Inc 45925 Horseshoe Drive, Suite 1 Dulles, VA 20166-6609	Trade debt	Disputed	\$ 94,800
11	Manning Global Inc 1230 Avenue of the Americas New York, NY 10020-1513	Trade debt	Disputed	\$ 94,483
12	Mercury America USA Corp 21225 Escondido way N Boca Raton, FL 33433	Trade debt	Disputed	\$ 92,902
13	Isbel SA Paysandu 926 Piso 1 Montevideo, Uruguay	Trade debt	Disputed	\$ 97,226
14	Alvarion Ltd 21a HaBarzel Street Tel Aviv, Israel 69710	Trade debt	Disputed	\$ 68,540
15	Coams Inc 175 W. Jackson, Suite 1750 Chicago, IL 60604	Trade debt	Disputed	\$ 59,949
16	Rerate Limited Inc 3340 NE 190 ST #909 Miami, FL 33180	Trade debt	Disputed	\$ 50,500

17	J Mock & Co SA No 15A Jardines De Alma Rosa Santo Domingo, Dominican Republic	Trade debt	Disputed	\$ 47,099
18	Konet PR PO Box 366243 San Juan, Puerto Rico 00936-6243	Trade debt	Disputed	\$ 46,350
19	Online 2000 Inc 6825 Timothy Drive Plano, TX 75023	Trade debt	Disputed	\$ 46,220
20	Verint Americas Inc 300 Colonial Center Parkway Roswell, GA 30076	Trade debt	Disputed	\$ 44,573