

Statement of Financial Affairs - Exhibit 3b

Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
ACCTON TECHNOLOGY CORP NO.1 CREATION ROAD III, SCIENCE-BASED INDUSTRIAL PARK HSINCHU 300 TAIWAN	6200001095	05/01/2009	\$500.00
			\$500.00
ADEX CORPORATION 1035 WINDWARD RIDGE PARKWAY SUITE 500 ALPHARETTA, GA 30005-1789	6100001043 6100001050 6100001066 6100001202	04/23/2009 04/28/2009 05/01/2009 06/17/2009	\$18,836.20 \$1,013.49 \$7,342.00 \$43,646.00
			\$70,837.69
AEGIS BUSINESS SOLUTIONS LIMITED PO BOX 1543 18 SCOTT BUSHE STREET PORT OF SPAIN 1543 TRINIDAD & TOBAGO	6200001089 6200001120 6200001188 6200001273	04/30/2009 05/08/2009 06/05/2009 07/09/2009	\$458.35 \$410.05 \$410.05 \$410.05
			\$1,688.50
AIRSPAN COMMUNICATIONS LTD CAMBRIDGE HOUSE, OXFORD ROAD UXBRIDGE UB8 1UN UNITED KINGDOM	6100001088 6100001101 6100001107 6100001163 6100001268	05/11/2009 05/13/2009 05/14/2009 06/03/2009 07/14/2009	\$5,341.60 \$6,677.00 \$5,384.80 \$4,355.67 \$5,897.58
			\$27,656.65
AIRVANA INC 19 ALPHA ROAD CHELMSFORD, MA 01824-4124	6100001175	06/09/2009	\$14,000.00
			\$14,000.00
ALTERNATE COMMUNICATIONS 509B CENTRE STREET SW HIGH RIVER, AB T1V 2C2 CANADA	6200001243	06/25/2009	\$1,680.00
			\$1,680.00
ALTERNATE COMMUNICATIONS INT LTD 309 FIRST STREET SW HIGH RIVER, AB T1V 1M5 CANADA	6200001184 6200001189 6200001211 6200001242	06/04/2009 06/08/2009 06/15/2009 06/25/2009	\$350.00 \$2,205.00 \$7,000.00 \$5,810.00
			\$15,365.00
AMERICAN EXPRESS TRAVEL RELATED SERVICES CO INC PO BOX 360001 FORT LAUDERDALE, FL 33336-0001	6000000428 6000000432 6000000440 6000000444 6000000446 6000000455	04/17/2009 05/04/2009 05/29/2009 06/16/2009 06/19/2009 07/13/2009	\$740.82 \$19,788.86 \$9,990.45 \$8,837.23 \$257.20 \$1,292.50
			\$40,907.06
ANDREW LLC 2700 ELLIS ROAD JOLIET, IL 60433-8459	6100001117	05/20/2009	\$52,809.20
			\$52,809.20
ANDREW TELCO SRL 11 RUE DE FIEUZAL BRUGES 33520 FRANCE	6200001090	04/30/2009	\$713.93
			\$713.93

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ANDREW TELECOMMUNICATION PRODUCTS SRL	6200001103	05/05/2009	\$1,056.00
VIA ARCHIMEDE	6200001220	06/16/2009	\$1,058.00
22-24 AGRATE BIRANZA	6200001236	06/22/2009	\$754.00
MILANO, MI 20041	6200001253	06/30/2009	\$226.00
ITALY			\$3,094.00
ANIXTER	6100001137	05/27/2009	\$2.24
2800 PERIMETER PARK DRIVE			\$2.24
SUITE E			
MORRISVILLE, NC 27560			
ANIXTER DE MEXICO SA DE CV	6200001106	05/06/2009	\$7,250.00
VIVEROS DE ATIZAPAN NO 123A	6200001178	06/03/2009	\$8,350.00
COLONIA VIVEROS DE LA LOMA	6200001201	06/10/2009	\$31,200.11
MEXICO CITY 54800	6200001233	06/22/2009	\$4,834.99
MEXICO			\$51,635.10
ANIXTER DE MEXICO SE DE CV	6200001237	06/22/2009	\$7,110.01
AV.VIVEROS DE ATIZAPAN 123 A			\$7,110.01
TLALNEPANTLA 54080			
MEXICO			
ASTEC AMERICA INC	6100001033	04/20/2009	\$6,008.18
5810 VAN ALLEN WAY	6100001036	04/21/2009	\$2,331.55
CARLSBAD, CA 92008	6100001039	04/22/2009	\$174.31
	6100001094	05/12/2009	\$3,732.83
	6100001151	06/02/2009	\$2,921.77
	6100001174	06/09/2009	\$130.20
	6100001234	06/30/2009	\$680.96
	6100001260	07/13/2009	\$14,120.78
			\$30,100.58
BAKER & MCKENZIE S C	6100001193	06/12/2009	\$2,674.55
EDIFICIO SCOTIABANK INVERLAT			\$2,674.55
PISO 12 BLVD.M.AVILA CAMACHO 1			
MEXICO D F 11009			
MEXICO			
BAKER & MCKENZIE TORONTO	6200001098	05/04/2009	\$26,758.86
BCE PLACE 181 BAY STREET	6200001204	06/11/2009	\$25,341.19
SUITE 2100			\$52,100.05
TORONTO, ON M5J 2T3			
CANADA			

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BDO ORTEGA & ASSOCIDOS	6200001075	04/23/2009	\$11,169.44
AV JOSE ORTEGA Y GASETT 46 ESQ	6200001086	04/29/2009	\$4,883.29
EDIFICIO PROF ORTEGA POST 2289	6200001104	05/05/2009	\$138.25
SANTO DOMINGO	6200001132	05/11/2009	\$423.56
DO	6200001137	05/12/2009	\$10,254.01
	6200001140	05/13/2009	\$11,166.45
	6200001143	05/14/2009	\$2,196.46
	6200001161	05/26/2009	\$7,557.03
	6200001197	06/09/2009	\$10,283.60
	6200001210	06/12/2009	\$5,420.67
	6200001225	06/17/2009	\$9,085.28
	6200001241	06/24/2009	\$1,282.74
	6200001247	06/26/2009	\$133.69
	6200001251	06/29/2009	\$4,861.82
	6200001278	07/10/2009	\$16,899.17
			\$95,755.46
BEELINE	6200001176	06/02/2009	\$27,141.04
1300 MARSH LANDING PARKWAY			\$27,141.04
SUITE 106			
JACKSONVILLE BEACH, FL 32250			
BERKEMEYER ATTORNEYS & COUNSELORS	6100001195	06/11/2009	\$16,445.00
EDIFICIO JACARANDA 4TO PISO			\$16,445.00
BENJAMIN CONSTANT 835			
ASUNCION			
PY			
BGH SA	6100001219	06/24/2009	\$6,500.00
BRASIL 731	6100001243	07/03/2009	\$3,750.00
BUENOS AIRES 1154			\$10,250.00
ARGENTINA			
BUSTAMANTE & BUSTAMANTE	6100001248	07/03/2009	\$5,967.08
AV PATRIA Y AV AMAZONAS			\$5,967.08
EDIFICIO COFIEC 10MO PISO			
QUITO			
EC			
BYBSA INGENIERIA SA DE CV	6200001172	06/01/2009	\$7,646.00
HELIOTROPO NO 42			\$7,646.00
BARRIO XALTOCAN			
DEL XOCHIMILCO 16090			
MEXICO			
CALA MATRIZ		05/06/2009	\$995,693.00
1500 CONCORD TERRACE			\$995,693.00
SUNRISE, FL			
CALA TELECOM SERVICES	6200001076	04/24/2009	\$34,200.00
SEYMOUR PARK	6200001118	05/08/2009	\$1,010.00
2 SEYMOUR AVENUE UNIT 27	6200001175	06/02/2009	\$12,250.00
KINGSTON 6	6200001218	06/16/2009	\$3,400.00
JM	6200001272	07/09/2009	\$11,758.00
			\$62,618.00

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CAPACITACION Y SERVICIOS CARRERA 2A# 66-52 APTO 509B BOGOTA, CUN COLOMBIA	6200001199	06/09/2009	\$10,241.70
			\$10,241.70
CELLSITE INDUSTRIES AN ANDREW COMPANY 1940 MILMONT DRIVE MILPITAS, CA 95035	6100001035	04/20/2009	\$675.00
	6100001054	04/28/2009	\$1,755.00
	6100001060	04/29/2009	\$1,700.00
	6100001065	04/30/2009	\$1,620.00
	6100001092	05/11/2009	\$1,446.00
	6100001103	05/13/2009	\$135.00
	6100001126	05/21/2009	\$1,175.00
	6100001130	05/22/2009	\$210.00
	6100001136	05/26/2009	\$8,595.00
	6100001142	05/27/2009	\$1,560.00
	6100001173	06/08/2009	\$1,620.00
	6100001178	06/09/2009	\$540.00
	6100001188	06/11/2009	\$270.00
	6100001206	06/17/2009	\$1,008.00
	6100001221	06/24/2009	\$2,295.00
	6100001263	07/13/2009	\$855.00
			\$25,459.00
CENTRAL GENERAL ENGINEERING AND MAINTENANCE LIMITED LP#52 GURAHOO TRACE CHASE VILLAGE CARAPICHAIMA CHAGUANAS TRINIDAD & TOBAGO	6200001097	05/30/2009	\$8,096.37
			\$8,096.37
COAMS INC 175 W. JACKSON, SUITE 1750 CHICAGO, IL 60604	6200001063	04/20/2009	\$15,228.70
	6200001149	05/19/2009	\$3,395.25
	6200001154	05/21/2009	\$12,534.56
	6200001230	06/19/2009	\$4,264.95
	6200001258	07/02/2009	\$4,500.00
			\$39,923.46
COAMS INC 175 WEST JACKSON SUITE 1750 CHICAGO, IL 60604	6200001125	05/11/2009	\$1,134.26
	6200001202	06/10/2009	\$1,126.84
	6200001212	06/15/2009	\$1,133.68
			\$3,394.78
COMMONWEALTH OF PUERTO RICO DEPARTMENT OF TREASURY MUNICIPIO AUTONOMO DE GUAYNABO APARTADO 7890 GUAYNABO, PR 00970-7890	Direct debit1	04/22/2009	\$35,964.00
	Direct debit3	05/20/2009	\$37,537.00
	Direct debit2	06/22/2009	\$93,690.00
			\$167,191.00
COMPUTER MARKET RESEARCH LTD 3545 AERO CT. SUITE C SAN DIEGO, CA 92123-5701	6100001100	05/12/2009	\$2,975.00
	6100001190	06/11/2009	\$2,975.00
	6100001270	07/14/2009	\$2,975.00
			\$8,925.00

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COMTEL SA	6200001108	05/06/2009	\$703.50
APARTADO 0823-05880	6200001112	05/07/2009	\$703.50
PANAMA 7	6200001139	05/13/2009	\$703.50
PANAMA	6200001229	06/18/2009	\$703.50
			\$2,814.00
CONIBER SA	6100001055	04/27/2009	\$87,300.00
PLAZA INDEPENDENCIA 822	6100001076	05/05/2009	\$4,948.00
OFICINA 801			\$92,248.00
MONTEVIDEO 56321			
URAGUAY			
CONVEXUS COMUNICACIONES REDES Y SISTEMAS S A C	6200001093	04/30/2009	\$4,248.30
AV DE LAS ARTES NORTE # 968			\$4,248.30
OFICINA 968			
SAN BORJA			
PERU			
COTELSA INC	6100001133	05/26/2009	\$21,500.00
1900 NW 97TH AVENUE	6100001138	05/27/2009	\$9,100.00
SUITE 14-10102			\$30,600.00
MIAMI, FL 33172			
CRIM	6000000434	05/27/2009	\$7,000.00
MUNICIPAL REVENUE COLLECTION			\$7,000.00
SAN JUAN, PR 00919-5387			
CRUZAT ORTUZAR & MACKENNA LTDA	6200001205	06/11/2009	\$256.00
AVENIDA NUEVA TAJAMAR 481	6200001234	06/22/2009	\$5,568.95
TORRE NORTE PISO 21 LAS CONDES			\$5,824.95
SANTIAGO			
CHILE			
CT CORPORATION	6000000442	06/10/2009	\$83.75
PO BOX 4349	6000000452	06/29/2009	\$730.00
CAROL STREAM, IL 60197-4349			\$813.75
DEPARTAMENTO DE FINANZAS	6000000429	04/27/2009	\$5,937.00
MUNICIPIO AUTONOMO DE GUAYNABO	6000000436	05/19/2009	\$6,254.00
GUAYNABO, PR 00907-7890	6000000448	06/24/2009	\$15,614.00
			\$27,805.00
DIAMOND SA	6200001182	06/03/2009	\$49,122.90
INDUSTRIESTRASSE 8			\$49,122.90
GOSSAU ZH 8625			
CH			
DIRECTOR OF FINANCE MUNICIPALITY OF GUAYNABO	6000000430	05/01/2009	\$207,000.00
MUNICIPAL LICENSE TAX DIVISION			\$207,000.00
GUAYNABO, PR 00970-7885			
DONOHUE GROUP INTERNATIONAL INC	6100001264	07/13/2009	\$975.00
7580 NW 5TH STREET			\$975.00
PO BOX 15188			
PLANTATION, FL 33318-2815			

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Claimant	Check Number	Check / Wire Date	Check Amount
ECOMPANY STORE INC 5945 CABOT PARKWAY BUILDING 200 SUITE 150 ALPHARETTA, GA 30005-1781	6100001058	04/29/2009	\$682.11
	6100001119	05/20/2009	\$16.96
	6100001123	05/21/2009	\$106.00
	6100001128	05/22/2009	\$159.00
	6100001153	06/02/2009	\$2,628.54
	6100001217	06/24/2009	\$6,769.32
	6100001223	06/25/2009	\$56.18
	6100001242	07/03/2009	\$668.86
	6100001252	07/07/2009	\$4,047.57
	6100001266	07/14/2009	\$540.95
			\$15,675.49
ELTEK VALERE INC DEPT 0353 DALLAS, TX 75312-0353	6000000431	04/27/2009	\$270.00
			\$270.00
EMERSON NETWORK POWER 5810 VAN ALLEN WAY CARLSBAD, CA 92008-730	6100001259	07/13/2009	\$73.85
			\$73.85
EMERSON NETWORK POWER EMBEDDED 2208 GALVIN DRIVE ELGIN, IL 60123	6100001237	06/30/2009	\$1,050.00
	6100001273	07/14/2009	\$770.00
			\$1,820.00
EMERSON NETWORK POWER EMBEDDED COMPUTING INC 2208 GALVIN DRIVE ELGIN, IL 60123	6100001161	06/03/2009	\$770.00
			\$770.00
EMERSON NETWORK POWER ENERGY SYSTEMS NA INC 1122 F STREET LORAIN, OH 44052-2255	6100001227	06/29/2009	\$59,472.00
	6100001269	07/14/2009	\$45,312.00
			\$104,784.00
EMPRESA DE TELECOMUNICACIONES DE BOGOTA SA ESP CARRERA 8 NO. 20-37 BOGOTA COLOMBIA	6200001062	04/17/2009	\$243,651.82
			\$243,651.82
ERNST & YOUNG PUERTO RICO LLC 1000 SCOTIABANK PLAZA 273 PONC SAN JUAN, PR	6200001171	05/29/2009	\$11,623.00
			\$11,623.00
ESALES MEDIA INC 1440 CORAL RIDGE DR SUITE 278 CORAL SPRINGS, FL 33071-5433	6100001077	05/05/2009	\$8,551.23
	6100001159	06/02/2009	\$8,171.90
	6100001246	07/03/2009	\$8,000.00
			\$24,723.13
EXFO ELECTRO OPTICAL ENGINEERING 400 GODIN AVENUE VANIER, QC G1M 2K2 CANADA	6200001087	04/30/2009	\$10,750.00
			\$10,750.00
FLORIDA INTERNATIONAL UNIVERSITY ALVAH CHAPMAN GRAD SCH OF BUS MIAMI, FL 33199-0001	6000000447	06/26/2009	\$1,000.00
			\$1,000.00

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GDNT - GUANGDONG NORTEL RONGLI INDUSTRIAL PARK LIUHENG ROAD GUIZHOU SHUNDE 528306 CHINA	6200001131	05/11/2009	\$98,163.00
			\$98,163.00
GILMORE DOCULINK INTERNATIONAL 120 HERZBERG ROAD KANATA, ON K2K 3B7 CANADA	6200001027 6200001040 6200001057 6200001073 6200001085 6200001109 6200001142 6200001151 6200001152 6200001164 6200001183 6200001203 6200001224 6200001240	05/02/2009 05/02/2009 05/02/2009 05/02/2009 05/02/2009 05/30/2009 05/30/2009 05/30/2009 05/30/2009 05/30/2009 06/30/2009 06/30/2009 06/30/2009 06/30/2009	\$67.87 \$40.59 \$300.92 \$183.73 \$58.81 \$149.71 \$10.60 \$168.06 \$50.47 \$72.02 \$201.72 \$168.45 \$229.40 \$55.25
			\$1,757.60
GROLLEAU RUE DE MOULIN DE LA BUIE MONTILLIERS 49310 FRANCE	6200001223	06/30/2009	\$1,353.78
			\$1,353.78
GUANGDONG NORTEL TELECOMMUNICATIONS GUI ZHOU RONG LI IND PARK LIU HENG LU SHUNDE 528306 CHINA	6200001064 6200001080 6200001115 6200001116 6200001117 6200001146 6200001158 6200001162 6200001166 6200001231	04/20/2009 04/27/2009 05/08/2009 05/08/2009 05/08/2009 05/15/2009 05/26/2009 05/27/2009 05/28/2009 06/19/2009	\$12,191.03 \$31,369.07 \$654.51 \$1,250.05 \$9,600.34 \$952.24 \$15,013.90 \$1,425.75 \$12,484.31 \$58.32
			\$84,999.52
HEWLETT PACKARD CO 6600 ROCKLEDGE DRIVE, SUITE 150 BETHESDA, MD 20817	6100001127 6100001160	05/22/2009 06/03/2009	\$1,563.69 \$1,302.06
			\$2,865.75
HEWLETT PACKARD CO PO BOX 75629 CHARLOTTE, NC 28275-5629	6100001171 6100001196	06/08/2009 06/15/2009	\$1,553.75 \$1,563.69
			\$3,117.44
HEWLETT PACKARD PUERTO RICO BV TORRE CHARDON, 350 CHARDON AVE SUITE 801 SAN JUAN, PR 00918	6200001071	04/22/2009	\$1,866.01
			\$1,866.01

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HODKIN LAW GROUP PA 101 PUGLIESE'S WAY SUITE 100 DELRAY BEACH, FL 33444	6100001182	06/11/2009	\$2,619.30
	6100001215	06/24/2009	\$32.50
			\$2,651.80
I AND C SA 22 CALLE 5 14 ZONA 14 GUATEMALA GUATEMALA	6200001169	05/29/2009	\$28,630.50
	6200001179	06/03/2009	\$9,849.00
	6200001217	06/16/2009	\$22,235.00
			\$60,714.50
IMPRESORA KAPPA TIBURCIO GOMEZ 1494 MONTEVIDEO URAGUAY		04/16/2009	\$31.07
		07/08/2009	\$53.12
			\$84.18
INFOGAIN CORPORATION 485 ALBERTO WAY LOS GATOS, CA 95032	6100001131	05/26/2009	\$3,707.05
			\$3,707.05
INFORMATICS INTERNATIONAL LIMITED NO 104, KITULWATTA ROAD COLOMBO LK	6200001102	05/04/2009	\$24,000.00
			\$24,000.00
INTEGRATION TECHNOLOGIES CORP GLOBAL PLAZA SUITE 208 322 JOHN ALBERT ERNDT STREET SAN JUAN, PR 00936-3988	6200001249	06/29/2009	\$12,980.00
			\$12,980.00
ISBEL S A AV URUGUAY 807 MONTEVIDEO 11100 URAGUAY	6200001141	05/14/2009	\$1,250.00
	6200001186	06/04/2009	\$9,110.00
			\$10,360.00
ISBEL SA PAYSANDU 926 PISO 1 MONTEVIDEO URAGUAY	6200001094	04/30/2009	\$7,250.00
	6200001105	05/05/2009	\$900.00
	6200001121	05/08/2009	\$1,200.00
	6200001144	05/14/2009	\$1,291.67
	6200001145	05/14/2009	\$7,200.00
	6200001165	05/27/2009	\$30,821.00
	6200001192	06/08/2009	\$19,600.00
	6200001198	06/09/2009	\$9,940.00
	6200001215	06/15/2009	\$1,291.67
	6200001216	06/15/2009	\$7,200.00
	6200001226	06/17/2009	\$1,550.00
	6200001256	06/30/2009	\$13,640.00
	6200001257	07/01/2009	\$8,023.00
	6200001262	07/02/2009	\$450.00
	6200001270	07/07/2009	\$10,420.00
6200001274	07/09/2009	\$1,460.00	
			\$122,237.34
JDSU 4397 NW 124TH AVE CORAL SPRINGS, FL 33065	6200001123	05/08/2009	\$38,005.00
	6200001129	05/11/2009	\$2,195.00
			\$40,200.00

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JIMENEZ DE ARECHAGA VIANA & BRAUSE CERRITO 415 PISO 6 MONTEVIDEO URAGUAY	6200001130	05/11/2009	\$7,902.00
	6200001260	07/08/2009	\$756.00
			\$8,658.00
JOHNSON CONTROLS INC 2215 YORK ROAD DRAKE PLAZA SUITE 110 OAK BROOK, IL 60523	6200001101	05/04/2009	\$49,627.67
	6200001269	07/06/2009	\$7,612.60
			\$57,240.27
KATHREIN SCALA DIVISION PO BOX 4580 MEDFORD, OR 97501	6000000441	06/03/2009	\$4,214.65
	6000000445	06/16/2009	\$1,456.45
	6000000449	06/22/2009	\$2,362.04
			\$8,033.14
KODIAK TECHNOLOGY PARTNERS LLC 5200 DALLAS HIGHWAY POWDER SPRINGS, GA 30127	6000000421	06/01/2009	\$204,300.00
	6000000437	07/07/2009	\$13,000.00
	6000000443	07/07/2009	\$48,200.00
			\$265,500.00
KONET PR PO BOX 366243 SAN JUAN, PR 00936-6243	6100001116	05/19/2009	\$28,700.00
	6100001168	06/04/2009	\$10,250.00
	6100001179	06/09/2009	\$2,100.00
	6100001189	06/11/2009	\$12,600.00
	6100001208	06/17/2009	\$99,250.00
	6100001249	07/03/2009	\$14,350.00
			\$167,250.00
KUEHNE & NAGEL 12 FORGE PARK DRIVE FRANKLIN, MA 2038	6200001065	04/20/2009	\$17,290.00
	6200001077	04/24/2009	\$17,160.00
	6200001096	05/01/2009	\$11,128.25
	6200001099	05/04/2009	\$17,290.00
	6200001173	06/01/2009	\$17,290.00
	6200001190	06/08/2009	\$17,290.00
	6200001227	06/18/2009	\$17,290.00
	6200001232	06/19/2009	\$17,030.00
	6200001235	06/22/2009	\$57,937.75
	6200001250	06/29/2009	\$17,584.25
	6200001266	07/06/2009	\$17,160.00
6200001282	07/13/2009	\$17,033.15	
			\$241,483.40

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LEDEFYL S.A. BVAR. ARTIGAS 417 OFICINAS 201-102 MONTEVIDEO URAGUAY	6200001060	04/17/2009	\$93,506.04
		04/21/2009	\$12,265.00
	6200001079	04/27/2009	\$4,533.00
	6200001081	04/27/2009	\$243,137.19
	6200001082	04/28/2009	\$11,106.00
	6200001083	04/28/2009	\$4,533.31
		04/30/2009	\$7,667.70
		05/07/2009	\$60,428.40
		05/07/2009	\$85,258.48
	6200001124	05/08/2009	\$4,533.00
	6200001126	05/11/2009	\$27,000.00
	6200001150	05/19/2009	\$30,232.44
	6200001159	05/26/2009	\$116,245.27
	6200001163	05/27/2009	\$216,608.00
	6200001180	06/03/2009	\$72,085.62
	6200001191	06/08/2009	\$5,440.00
	6200001193	06/08/2009	\$4,533.00
	6200001196	06/09/2009	\$149,566.00
		06/11/2009	\$62,232.02
		06/11/2009	\$93,049.20
	6200001213	06/15/2009	\$7,508.68
	6200001219	06/16/2009	\$17,254.34
	6200001252	06/30/2009	\$12,441.00
		07/03/2009	\$9,720.17
	6200001267	07/06/2009	\$27,000.00
		07/07/2009	\$85,258.48
	07/07/2009	\$62,473.45	
6200001271	07/08/2009	\$4,533.00	
6200001276	07/10/2009	\$149,566.00	
			\$1,679,714.79
LEX CARIBBEAN PO BOX 1165 57 SWEET BRIAR RD 1ST FLOOR ST CLAIR TRINIDAD & TOBAGO	6200001091	04/30/2009	\$2,000.00
	6200001127	05/11/2009	\$4,175.00
			\$6,175.00
LOGIX SOURCE DIRECT CARIBBEAN LTD PLAZA BAL HARBOUR GALERIAS OFICINA M2 PATILLA PANAMA	6100001229	06/25/2009	\$2,586.40
			\$2,586.40
MACHADO MEYER SENDACZ E OPICE RUA DA CONSOLACAO 247 10 ANDAR SAO PAULO 01301-903 BRAZIL	6200001133	05/11/2009	\$1,863.32
	6200001153	05/20/2009	\$19,517.50
	6200001263	07/02/2009	\$15,041.27
	6200001279	07/10/2009	\$3,180.05
			\$39,602.14

Statement of Financial Affairs - Exhibit 3b

Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
MANNING GLOBAL INC 1230 AVENUE OF THE AMERICAS 7TH FLOOR NY, NY 10020-1513	6200001059	04/16/2009	\$5,125.35
	6200001061	04/17/2009	\$12,161.85
	6200001067	04/20/2009	\$14,716.80
	6200001069	04/21/2009	\$17,222.61
	6200001072	04/22/2009	\$72,968.21
	6200001078	04/24/2009	\$6,337.80
	6200001100	05/04/2009	\$3,715.23
	6200001107	05/06/2009	\$3,542.00
	6200001111	05/07/2009	\$101,848.91
	6200001119	05/08/2009	\$43,824.85
	6200001135	05/12/2009	\$6,270.00
	6200001147	05/18/2009	\$52,006.40
	6200001155	05/21/2009	\$352.80
	6200001156	05/22/2009	\$2,180.00
	6200001160	05/26/2009	\$49,928.61
	6200001167	05/28/2009	\$7,825.50
	6200001170	05/29/2009	\$14,898.62
	6200001181	06/03/2009	\$9,120.00
	6200001185	06/04/2009	\$4,673.00
	6200001221	06/16/2009	\$103,117.14
	6200001228	06/18/2009	\$2,624.00
	6200001244	06/25/2009	\$21,956.96
	6200001246	06/26/2009	\$20,647.00
	6200001254	06/30/2009	\$30,145.20
	6200001268	07/06/2009	\$21,310.80
MCCANN ERICKSON CORP PO BOX 9023389 GUAYNABO, PR 00968	6200001074	04/22/2009	\$3,459.72
	6200001128	05/11/2009	\$30.00
			\$3,489.72
MCCANN ERICKSON PR PO BOX 9023389 SAN JUAN, PR 00902-3389	6200001200	06/09/2009	\$1,899.10
	6200001208	06/11/2009	\$28,393.26
	6200001275	07/09/2009	\$5,286.83
			\$35,579.19
MCOMM GROUP INC CALLE 53 ESTE URBANIZACION OB CIUDAD DE PANAMA PANAMA	6100001150	05/29/2009	\$34,875.00
	6100001277	07/13/2009	\$6,200.00
			\$41,075.00
MERA NETWORKS INC 15 WERTHEIM COURT SUITE 303 RICHMOND HILL, ON L4B 3H7 CANADA	6200001195	06/09/2009	\$3,930.00
			\$3,930.00

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
MERCURY AMERICA USA CORP 21225 ESCONDIDO WAY N BOCA RATON, FL 33433	6100001051	04/28/2009	\$7,651.08
	6100001069	05/04/2009	\$47,917.00
	6100001099	05/12/2009	\$8,219.00
	6100001139	05/27/2009	\$7,651.08
	6100001147	06/01/2009	\$11,112.50
	6100001154	06/02/2009	\$47,917.00
	6100001186	06/11/2009	\$8,219.00
	6100001198	06/16/2009	\$10,304.93
	6100001236	06/30/2009	\$13,076.40
	6100001261	07/13/2009	\$47,917.00
	6100001267	07/14/2009	\$8,219.00
			\$218,203.99
MITEC TELECOM (SUZHOU) CO LTD 10 BAIHE ST SUZHOU INDUSTRIAL PARK SUZHOU CITY 215021 CHINA	6200001136	05/12/2009	\$4,508.00
	6200001214	06/15/2009	\$319.00
			\$4,827.00
MITEC TELECOM INC 9000 TRANS CANADA HIGHWAY POINTE CLAIRE, QC H9R 5Z8 CANADA	6200001281	07/13/2009	\$3,190.00
			\$3,190.00
MITRA ENERGY CHEROKEE EUROPE 131 BOULEVARD DE L'EUROPE WAVRE 1301 BELGIUM	6200001068	04/21/2009	\$1,870.00
	6200001110	05/07/2009	\$1,736.00
	6200001157	05/26/2009	\$822.00
			\$4,428.00
NETWORK ENGINEERING 3010 LBJ FREEWAY SUITE 350 DALLAS, TX 75234-2714	6200001070	04/22/2009	\$13,687.00
	6200001238	06/23/2009	\$518.00
			\$14,205.00
NEWCOMM 2000 PO BOX 1314 SABANA SECA, PR 00952	6100001204	06/17/2009	\$800.00
			\$800.00
NEXTONE COMMUNICATIONS INC 101 ORCARD RIDGE DRIVE SUITE 300 GAITHERSBURG, MD 20878	6100001075	05/05/2009	\$4,000.00
			\$4,000.00
NICASTRO MELUSO ABOGADOS NMA PARERA 62 PISO 4 OF B C1014ABB BUENOS AIRES ARGENTINA	6200001207	06/11/2009	\$5,880.00
			\$5,880.00
NORTEL DE COLOMBIA CALLE 96 NO. 13-11 SANTAFE DE BOGOTA COLOMBIA	2000007260	06/17/2009	\$285,381.25
	2000000597	07/03/2009	\$572,995.00
			\$858,376.25
NORTEL DE MEXICO AVENIDA INSURGENTES, SUR NO. 1605-PISO 30 TORRE MURAL COL SAN JOSE INSURGENTES 03900 MEXICO	2000007333	06/24/2009	\$692,972.55
	2000007499	07/10/2009	\$169,536.46
	2000007525	07/14/2009	\$714,790.00
			\$1,577,299.01

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
NORTEL DE MEXICO, S. DE R. L. DE C. V. INSURGENTES SUR 1605-FLOOR 30 COL. SAN JOSE INSURGENTES, MEXICO, D. F. 03900 MEXICO	1500000343 1500000352 1500000372	04/28/2009 05/18/2009 06/22/2009	\$1,128.60 \$19,070.76 \$25,093.80
			\$45,293.16
NORTEL NETWORKS BV SIRIUSDREEF 42-72 HOOFDDORP 2132 WT THE NETHERLANDS	1500000355 1500000374	05/18/2009 06/22/2009	\$24,956.01 \$56,674.42
			\$81,630.43
NORTEL NETWORKS DE MEXICO S.A. DE C.V. AVENIDA INSURGENTES, SUR NO. 1605-PISO 30 TORRE MURAL COL. SAN JOSE INSURGENTES, MEXICO, D.F. 03900 MEXICO	1500000346	04/28/2009	\$5,135.95
			\$5,135.95
NORTEL NETWORKS INC. 4001 E. CHAPEL HILL-NELSON HWY P.O. BOX 13010 RESEARCH TRIANGLE PARK , NC 27709-3010	1500000339 1500000351 1500000371	04/28/2009 05/18/2009 06/22/2009	\$7,571,292.60 \$7,045,576.18 \$4,636,416.36
			\$19,253,285.14

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
NORTEL NETWORKS INC. 4001 E. CHAPEL HILL-NELSON HWY P.O. BOX 13010 RESEARCH TRIANGLE PARK , NC 27709-3010	2000006644	04/20/2009	\$1,338,353.05
	2000006651	04/21/2009	\$63,288.50
	2000006652	04/21/2009	\$3,036.88
	2000006669	04/22/2009	\$47,066.99
	2000006718	04/28/2009	\$7,062.55
	2000006728	04/29/2009	\$394.56
	2000006729	04/29/2009	\$46,982.76
	2000006767	05/01/2009	\$1,892.37
	2000006782	05/04/2009	\$1,219,884.37
	2000006811	05/06/2009	\$44,245.50
	2000006832	05/07/2009	\$12,631.13
	2000006855	05/08/2009	\$5,774.42
	2000006872	05/11/2009	\$60.28
	2000006873	05/11/2009	\$60,818.83
	2000006903	05/13/2009	\$3,945.71
	2000006937	05/18/2009	\$1,659,321.71
	2000006954	05/19/2009	\$53,900.45
	2000007003	05/26/2009	\$33,041.51
	2000007051	05/29/2009	\$18,752.52
	2000007075	06/01/2009	\$1,966,731.36
	2000007076	06/01/2009	\$77,888.14
	2000007120	06/03/2009	\$41,712.72
	2000007130	06/04/2009	\$31,577.73
	2000007140	06/05/2009	\$1,644.75
	2000007173	06/09/2009	\$35,145.25
	2000007217	06/12/2009	\$3,607.76
	2000007231	06/15/2009	\$1,326,448.96
	2000007243	06/16/2009	\$27,374.99
	2000007250	06/16/2009	\$13,754.11
	2000007261	06/17/2009	\$11,237.72
	2000007290	06/19/2009	\$1,465.69
	2000007320	06/23/2009	\$68,930.65
	2000007365	06/26/2009	\$6,654.38
2000007386	06/29/2009	\$1,086,279.52	
2000007424	07/02/2009	\$1,229,792.55	
2000007453	07/07/2009	\$4,406.67	
2000007454	07/07/2009	\$56,754.79	
2000007475	07/08/2009	\$6,164.45	
2000007477	07/08/2009	\$115,486.15	
2000007513	07/13/2009	\$1,662,306.07	
2000007523	07/14/2009	\$28,972.51	
2000007524	07/14/2009	\$1,563.38	
			\$12,426,354.39
NORTEL NETWORKS LIMITED 195 THE WEST MALL TORONTO, ON M9C 5K1 CANADA	1500000338	04/28/2009	\$484,137.11
	1500000350	05/18/2009	\$1,287,846.96
	1500000370	06/22/2009	\$394,545.79
			\$2,166,529.86

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
NORTEL NETWORKS S.A. PARC D'ACTIVITES DE MAGNY-CHATEAUFORT 78928 YVELINES CEDEX 9 FRANCE	1500000341 1500000353 1500000354 1500000373	04/28/2009 05/18/2009 05/18/2009 06/22/2009	\$43,221.71 \$1,703,798.73 \$36,720.00 \$737,022.24
			\$2,520,762.68
NORTEL NETWORKS UK LIMITED MAIDENHEAD OFFICE PARK WESTACOTT WAY MAIDENHEAD, BERKSHIRE SL6 3QH UNITED KINGDOM	1500000342 1500000356 1500000375	04/28/2009 05/18/2009 06/22/2009	\$65,189.68 \$30,086.83 \$1,980.04
			\$97,256.55
NORTEL NETWORKS, INC. 4001 E. CHAPEL HILL-NELSON HWY P.O. BOX 13010 RESEARCH TRIANGLE PARK, NC 27709-3010	2000000526	05/20/2009	\$543,855.28
			\$543,855.28
NORTEL TRINIDAD & TOBAGO 5-7 SWEET BRIAR ROAD PORT OF SPAIN TRINIDAD & TOBAGO	2000007455	07/07/2009	\$66,546.64
			\$66,546.64
OPTIME CONSULTING INC 2225 N COMMERCE PARKWAY SUITE 5 WESTON, FL 33326	6100001037 6100001044 6100001056 6100001062 6100001095 6100001183 6100001191 6100001222 6100001271 6100001272	04/21/2009 04/23/2009 04/29/2009 04/30/2009 05/12/2009 06/11/2009 06/12/2009 06/25/2009 07/14/2009 07/14/2009	\$12,250.00 \$7,350.00 \$15,635.42 \$9,000.00 \$44,029.16 \$28,279.16 \$750.00 \$50,000.00 \$29,029.16 \$6,050.00
			\$202,372.90
OPTIME CONSULTING INC 2225 N COMMERCE PARKWAY SUITE 5 WESTON, FL 33326	6100001086 6100001096 6100001184	05/08/2009 05/12/2009 06/11/2009	\$21,175.00 \$6,050.00 \$6,050.00
			\$33,275.00
ORBEN COMUNICACIONES SA DE CV404485 NORTE AMERICA NO 205 COL VISTA HERMOSA NUEVO LEON 64620 MEXICO	6200001148	05/18/2009	\$12,000.00
			\$12,000.00
PDCM ASSOCIATES SE PO BOX 190858 SAN JUAN, PR 00919-0858	6100001085	05/07/2009	\$260.00
			\$260.00
POLYCOM INC 4750 WILLOW ROAD PLESANTON, CA 94588	6100001134	05/26/2009	\$600.00
			\$600.00
PORTER NOVELLI 1838 SOLUTIONS CENTER CHICAGO, IL 60677-1008	6000000450 6000000454	06/22/2009 06/29/2009	\$94.31 \$23,888.00
			\$23,982.31

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
POWERWAVE TECHNOLOGIES INC 1801 E. ST ANDREW PLACE SANTA ANA, CA 92705	6100001040	04/22/2009	\$750.00
	6100001052	04/28/2009	\$356.03
	6100001070	05/04/2009	\$200.00
	6100001089	05/11/2009	\$750.00
	6100001114	05/19/2009	\$1,914.00
	6100001140	05/27/2009	\$2,314.21
	6100001156	06/02/2009	\$269.00
	6100001176	06/09/2009	\$270.00
	6100001199	06/16/2009	\$540.00
	6100001218	06/24/2009	\$256.03
	6100001238	06/30/2009	\$256.03
	6100001253	07/07/2009	\$1,894.12
	6100001274	07/14/2009	\$1,294.12
PRICEWATERHOUSECOOPERS CERRITO 461 PISO 2 MONTEVIDEO URAGUAY		05/04/2009	\$2,070.00
		05/21/2009	\$1,035.00
		06/22/2009	\$1,035.00
			\$4,140.00
PRICEWATERHOUSECOOPERS LTD PO BOX 550 11-13 VICTORIA AVE PORT OF SPAIN TRINIDAD & TOBAGO	6200001168	05/29/2009	\$6,108.62
			\$6,108.62
PRIETO & CARRIZOSA SA CRA 9 NO 74-08 OFIC 305 CONMUTADOR BOGOTA COLOMBIA	6200001259	07/02/2009	\$7,591.81
			\$7,591.81
PRONTO NETWORKS 4637 CHABOT DRIVE SUITE 350 PLEASANTON, CA 94588	6100001083	05/07/2009	\$300.00
			\$300.00
RADWARE INC 575 CORPORATE DRIVE MAHWAH, NJ 07430	2000007474	07/08/2009	\$4,376.00
			\$4,376.00
RED ROCK TECHNOLOGIES INC 14429 N. 73RD STREET SCOTTSDALE, AZ 85260-3131	6000000451	07/01/2009	\$575.00
			\$575.00
REGUS VENEZUELA CA AV. FCO. DE MIRANDA CENTRO LIDO. TORRE D PISO 4 OF EL ROSAL CHACAO 1060 VENEZUELA	6100001073	05/04/2009	\$291.20
	6100001121	05/20/2009	\$280.00
	6100001158	06/02/2009	\$291.20
	6100001245	07/03/2009	\$313.60
			\$1,176.00
RERATE LIMITED INC 3340 NE 190 ST #909 MIAMI, FL 33180	6000000438	06/05/2009	\$32,849.00
			\$32,849.00

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
RICOH P R	6100001061	04/29/2009	\$249.00
AVE PONCE DE LEÓN 431	6100001143	05/27/2009	\$253.43
EDIF NACIONAL PLAZA PISO 1700	6100001225	06/25/2009	\$249.00
HATO REY, PR 00917			\$751.43
RIGHT MANAGEMENT CONSULTANTS INC	6100001028	04/16/2009	\$16,791.48
PO BOX 8538-388	6100001078	05/06/2009	\$81,854.26
PHILADELPHIA, PA 19171-0388			\$98,645.74
ROBERTO DEPAULO MARTINEZ		04/21/2009	\$874.31
25 DE MAYO 635 ESC.204		04/30/2009	\$1,064.66
MONTEVIDEO		05/12/2009	\$2,207.10
URAGUAY		05/20/2009	\$399.94
		05/27/2009	\$196.80
		06/04/2009	\$98.64
		06/11/2009	\$3,372.69
		06/18/2009	\$76.76
		06/24/2009	\$7,417.78
		07/07/2009	\$1,572.69
			\$17,281.37
S&C CONSTRUCTORES DE SISTEMAS SA DE	6200001122	05/08/2009	\$1,000.00
LUIS KUHNE NO10			\$1,000.00
COL LAS AGUILAS			
DISTRITO FEDERAL 01710			
MEXICO			
SIEMENS ENTERPRISE COMM INC	6100001232	06/30/2009	\$31,032.00
FORMERLY SER SOLUTIONS INC			\$31,032.00
45925 HORSESHOE DRIVE, SUITE 1			
DULLES, VA 20166-6609			
SOLECTRON CORP	6100001063	04/30/2009	\$296.09
SOLECTRON TECHNICAL CENTER	6100001079	05/06/2009	\$7,472.63
1187 TELECOM DR	6100001105	05/14/2009	\$338.00
CREEDMOOR, NC 27522	6100001132	05/26/2009	\$7,720.98
	6100001216	06/24/2009	\$2,631.92
	6100001235	06/30/2009	\$1,190.00
			\$19,649.62
SPRINGWELL CAPITAL PARTNERS LLC	6100001250	07/03/2009	\$52,719.24
SIX LANDMARK SQUARE	6100001265	07/13/2009	\$54,250.78
4TH FLOOR			
STAMFORD, CT 06901-2701			\$106,970.02

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
STAPLES NATIONAL ADVANTAGE 70 FIRST LAKE DRIVE LOWER SACKVILLE, NS B4C 3E4 CANADA	6100001030	04/16/2009	\$10.28
	6100001082	05/07/2009	\$8.97
	6100001098	05/12/2009	\$102.82
	6100001106	05/14/2009	\$85.55
	6100001122	05/21/2009	\$190.91
	6100001152	06/02/2009	\$657.07
	6100001169	06/05/2009	\$61.56
	6100001214	06/24/2009	\$33.86
	6100001251	07/07/2009	\$492.31
			\$1,643.33
STEARNS WEAVER MILLER WEISSLER ALHADEFF & SITTERSON PA 2200 MUSEUM TOWER MIAMI, FL 33130	6000000439	05/27/2009	\$13,954.00
			\$13,954.00
STERLING NETWORKS CORP 701 45TH ST EAST SASKATOON, SK S7K 0W4 CANADA	6200001084	04/29/2009	\$8,433.00
	6200001092	04/30/2009	\$7,168.00
	6200001222	06/16/2009	\$12,492.00
			\$28,093.00
STERLING NETWORKS CORP 701 45TH ST EAST SASKATOON, SK S7K 0W4 CANADA	6200001066	04/20/2009	\$3,200.00
	6200001088	04/30/2009	\$12,460.00
	6200001245	06/26/2009	\$825.00
			\$16,485.00
SUN MICROSYSTEMS INC 1 NETWORK DRIVE BURLINGTON, MA 01803-2757	6100001118	05/20/2009	\$7,664.00
			\$7,664.00
TANDBERG CANADA INC 6505 TRANS CANADA SUITE 610 MONTREAL, QC H4T 1S8 CANADA	6200001113	05/07/2009	\$3,475.60
			\$3,475.60
TEKNOWLOGIC AV27 DEFEBRERO ESQ ABE LINCOLN UNICENTRO PL 2DO PISO STE 25-B SANTO DOMINGO DO	6200001177	06/02/2009	\$5,336.00
			\$5,336.00
TEKNOWLOGIC AVE ABRAHAM LINCOLN ESQ 27 DE FEBREROUNICENTROPLAZA-2DONIVEL SANTO DOMINGO 91204 DO	6200001255	06/30/2009	\$5,336.00
			\$5,336.00
TEKNOWLOGIC CORPORATION METRO OFFICE PARK CALLE 1 LOTE 15 SUITE 220 GUAYNABO, PR 00968-1705	6200001248	06/26/2009	\$6,904.71
			\$6,904.71
TELE COMMUNICATION CONTRACTOR S A VIA PORRAS NO. 65 SAN FRANCISCO PANAMA PANAMA	6200001138	05/13/2009	\$2,237.62
	6200001174	06/02/2009	\$11,291.18
	6200001194	06/09/2009	\$2,476.40
	6200001265	07/06/2009	\$2,100.00
			\$18,105.20

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Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
TELECOM SITE SOLUTIONS LLC PO BOX 251171 PLANO, TX 75217	6100001155	06/02/2009	\$42,450.00
			\$42,450.00
TELMAR NETWORK TECHNOLOGY PRECISION COMMUNICATION SERVIC 1406 NORTH MAIN ST TARBORO, NC 27886	6100001200 6100001212	06/16/2009 06/22/2009	\$65.60 \$131.20
			\$196.80
TELMAR NETWORK TECHNOLOGY TNT REPAIR 7710 NORTH 30TH ST TAMPA, FL 33610-1118	6100001072 6100001081 6100001091 6100001125 6100001231	05/04/2009 05/06/2009 05/11/2009 05/21/2009 06/30/2009	\$12,813.64 \$12,916.29 \$300.00 \$663.06 \$5,918.25
			\$32,611.24

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Claimant	Check Number	Check / Wire Date	Check Amount
TELMAR NETWORK TECHNOLOGY	6100001031	04/16/2009	\$10,377.81
TNT REVERSE LOGISTICS	6100001032	04/17/2009	\$5,819.92
7710 NORTH 30TH ST	6100001034	04/20/2009	\$14,126.71
TAMPA, FL 33610-1118	6100001038	04/21/2009	\$10,654.01
	6100001041	04/22/2009	\$16,886.31
	6100001045	04/23/2009	\$105,831.02
	6100001047	04/24/2009	\$27,096.35
	6100001049	04/27/2009	\$53,551.60
	6100001053	04/28/2009	\$53,844.26
	6100001059	04/29/2009	\$3,295.47
	6100001064	04/30/2009	\$116,449.79
	6100001067	05/01/2009	\$3,670.13
	6100001071	05/04/2009	\$15,349.54
	6100001074	05/05/2009	\$7,220.80
	6100001080	05/06/2009	\$1,712.34
	6100001084	05/07/2009	\$5,563.28
	6100001087	05/08/2009	\$21,197.11
	6100001090	05/11/2009	\$52,884.60
	6100001102	05/13/2009	\$538.56
	6100001109	05/14/2009	\$1,828.90
	6100001110	05/15/2009	\$134.64
	6100001112	05/18/2009	\$430.44
	6100001115	05/19/2009	\$79.20
	6100001120	05/20/2009	\$1,691.54
	6100001124	05/21/2009	\$552.20
	6100001129	05/22/2009	\$126.72
	6100001135	05/26/2009	\$906.76
	6100001141	05/27/2009	\$1,051.16
	6100001144	05/28/2009	\$63.36
	6100001145	05/29/2009	\$533.72
	6100001148	06/01/2009	\$300.96
	6100001157	06/02/2009	\$229.68
	6100001164	06/03/2009	\$150.48
	6100001166	06/04/2009	\$63.36
	6100001170	06/05/2009	\$207.24
	6100001172	06/08/2009	\$142.56
	6100001177	06/09/2009	\$142.56
	6100001181	06/11/2009	\$2,193.84
	6100001194	06/12/2009	\$428.12
	6100001197	06/15/2009	\$285.12
	6100001201	06/16/2009	\$316.80
	6100001205	06/17/2009	\$316.80
	6100001209	06/18/2009	\$364.32
	6100001210	06/19/2009	\$77.00
	6100001213	06/22/2009	\$855.36
	6100001220	06/24/2009	\$87.12
	6100001224	06/25/2009	\$364.32
	6100001228	06/29/2009	\$6,070.20
	6100001230	06/30/2009	\$550.00

Statement of Financial Affairs - Exhibit 3b

Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
	6100001239	06/30/2009	\$544.20
	6100001240	07/01/2009	\$839.52
	6100001244	07/03/2009	\$269.28
	6100001247	07/03/2009	\$235.40
	6100001254	07/07/2009	\$245.52
	6100001256	07/08/2009	\$182.16
	6100001257	07/13/2009	\$499.40
	6100001262	07/13/2009	\$5,631.12
	6100001276	07/14/2009	\$102.96
	6100001278	07/14/2009	\$166.32
			\$555,329.97
TELRAD INDUSTRIES C/O PROXIMITY WAREHOUSE 8 BAT-SHEVA P.O.B. 50 LOD 71100 ISRAEL	6200001209	06/12/2009	\$382.88
			\$382.88
TRANSLATIONS COM THREE PARK AVENUE 37TH FLOOR NEW YORK, NY 10016	6100001046	04/23/2009	\$2,094.04
	6100001146	05/29/2009	\$5,063.02
	6100001180	06/11/2009	\$1,020.00
	6100001226	06/25/2009	\$5,074.41
			\$13,251.47
TRIMBLE NAVIGATION 510 DEGUIGNE DRIVE SUNNYVALE, CA 94085	6100001275	07/14/2009	\$151.00
			\$151.00
TRS RENTELCO PO BOX 619260 1830 WEST AIRFIELD DR DFW AIRPORT, TX 75261-9260	6100001068	05/01/2009	\$6,625.00
	6100001104	05/13/2009	\$6,577.06
	6100001111	05/15/2009	\$2,777.20
	6100001167	06/04/2009	\$6,625.00
	6100001207	06/17/2009	\$2,968.00
	6100001258	07/13/2009	\$583.00
			\$26,155.26
UNITED BUSINESS MEDIA LLC 600 COMMUNITY BLVD MANHASSETT, NY 11030-3825	6200001114	05/07/2009	\$30,711.50
			\$30,711.50
UNITED STATES TREASURY PO BOX 42530 PHILADELPHIA, PA 19101-2530	6000000435	06/02/2009	\$35.00
			\$35.00
VERINT AMERICAS INC 300 COLONIAL CENTER PARKWAY ROSWELL, GA 30076	6000000433	05/19/2009	\$18,709.00
	6200001277	07/10/2009	\$13,650.00
			\$32,359.00
WAVETEC LLC 1733 NW 79TH AVE SUITE 7500 MIAMI, FL 33126	6100001042	04/22/2009	\$2,375.00
	6100001093	05/11/2009	\$25,505.00
	6100001149	06/01/2009	\$49,345.60
	6100001241	07/01/2009	\$1,815.00
			\$79,040.60

Statement of Financial Affairs - Exhibit 3b

Nortel Networks (CALA) Inc. 09-12515

Claimant	Check Number	Check / Wire Date	Check Amount
WIND TELECOM SA R AVE 27 DE FEBRERO ESQ ISABEL AGUIARZONA INDUSTRIAL DEHERERA SANTO DOMINGO DO	6100001233	06/30/2009	\$264,183.94
			\$264,183.94
WIPRO LIMITED (INFOTECH DIVISION) RATTAN JYOTI COMMERCIAL COMPLX 1ST FL 18 RAJENDRA PLACE RAJENDRA PLACE 110008 IN	6100001108 6100001187	05/14/2009 06/11/2009	\$3,320.75 \$3,876.90
			\$7,197.65
WIRELESS INTEGRATED NETWORKS WIN PO BOX 338 NOGALES, AZ 85628	6100001029 6100001057 6100001097 6100001113 6100001165 6100001185	04/16/2009 04/29/2009 05/12/2009 05/19/2009 06/04/2009 06/11/2009	\$1,700.00 \$52,192.01 \$45,350.00 \$9,000.00 \$7,245.00 \$8,050.00
			\$123,537.01
WIRELESSLOGIX INC 500 N CENTRAL EXPRESSWAY SUITE 210 PLANO, TX 75074	6100001162 6100001203	06/03/2009 06/17/2009	\$4,225.00 \$348.56
			\$4,573.56
WISTRON INFOCOMM TEXAS CORP 4051 FREEPORT PARKWAY SUITE 200 GRAPEVINE, TX 76051-2316	6100001192 6100001211	06/12/2009 06/22/2009	\$2,002.78 \$296.56
			\$2,299.34
WJF TELECOM LLC 21522 OSBORNE STREET CANOGA PARK, CA 91304	6100001255	07/08/2009	\$295.00
			\$295.00
XCEED INC 8500 LEESBURG PIKE SUITE 400 VIENNA, VA 22182-2409	6100001048	04/27/2009	\$27,500.00
			\$27,500.00
XSPANDLLC 1601 N PALM AV SUITE 110C PEMBROKES PINES, FL 33026	6200001206	06/11/2009	\$26,850.00
			\$26,850.00
Grand Total: 157			\$48,251,077.06