

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK

In re	)	Chapter 11
	)	
PERSONAL COMMUNICATIONS	)	Case No. 13-74303 (AST)
DEVICES, LLC, <i>et al.</i> , <sup>1</sup>	)	13-74304 (AST)
	)	
Debtors.	)	(Jointly Administered)

**GLOBAL NOTES, RESERVATION OF RIGHTS, AND  
STATEMENT OF LIMITATIONS, METHODS AND  
DISCLAIMER REGARDING DEBTORS' SCHEDULES AND SOFAs**

**General**

On August 19, 2013, Personal Communications Devices, LLC and Personal Communications Devices Holdings, LLC (collectively, the “Debtors”) filed petitions in the United States Bankruptcy Court for the Eastern District of New York (the “Bankruptcy Court”) seeking relief under chapter 11 of the United States Bankruptcy Code. The Debtors’ cases have been assigned to the Honorable Alan S. Trust. The Debtors are contemporaneously filing these Global Notes (as defined below) as a supplement to and integral part of their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “SOFAs”) filed in the Bankruptcy Court. The Debtors prepared their respective Schedules and SOFAs pursuant to Section 521 of Title 11 of the United States Code, as amended (the “Bankruptcy Code”), and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”)

Mr. Raymond F. Kunzmann has signed each of the Schedules and Statements. Mr. Kunzmann is the Chief Financial Officer and an authorized signatory of each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Kunzmann has relied upon the efforts, statements and representations of various personnel employed by the Debtors and the assistance of the Debtors’ proposed retained professionals and advisors. Mr. Kunzmann has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

These *Global Notes, Reservation of Rights, and Statement of Limitations, Methods and Disclaimer Regarding the Debtors’ Schedules and SOFAs* (the “Global Notes”) are incorporated by reference into each of the Schedules and SOFAs, and should be reviewed in connection with any review of the Schedules and SOFAs.

**Reservation of Rights**

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, are: Personal Communications Devices, LLC, a Delaware limited liability company (4171) and Personal Communications Devices Holdings, LLC, a Delaware limited liability company (4096). The Debtors’ mailing address is 80 Arkay Drive, Hauppauge, Suffolk County, NY 11788.

be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment, and reflect the Debtors' reasonable best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

In preparing the Schedules and Statements, the Debtors relied upon financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made reasonable efforts to ensure the accuracy and completeness of such financial information, inadvertent errors or omissions, as well as the discovery of conflicting, revised or subsequent information, may cause a material change to the Schedules and Statements. The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy, completeness or currentness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein. Accordingly, the Debtors reserve all of their rights to amend, supplement or otherwise modify the Schedules and Statements as is necessary and appropriate. Notwithstanding the foregoing or otherwise contained herein, the Debtors shall not be required to update the Schedules and Statements.

In particular, note that the listing of a claim or a contract with a particular Debtor does not constitute an admission by such Debtor of the legal rights of the claimant, or a waiver of the Debtors' right to disclaim or dispute such claim or contract as attributable to such Debtor. The Debtors reserve the right to relist any contract or claim with another Debtor and/or to remove such contract or claim from the Schedules and SOFAs whether by amending the Schedules and SOFAs or in another appropriate filing. Additionally, the Debtors reserve the right to object to any listed claim on the grounds that, among other things, such claim has already been satisfied. The Debtors reserve the right to dispute or assert offsets or defenses to, any claim reflected on the Schedules as to amount, liability or classification and reserve the right to recharacterize, reclassify, recategorize, or redesignate any claim as "disputed," "contingent" and/or "unliquidated," whether by amending the Schedules and SOFAs or in another appropriate filing.

Listing a claim (i) on Schedule D as "secured," (ii) on Schedule E as "unsecured priority" or (iii) on Schedule F as "unsecured nonpriority," does not constitute a waiver of any of the Debtors' right to recharacterize, reclassify, recategorize, or redesignate such claim. Furthermore, listing a contract on Schedule G as "executory" or "unexpired," does not constitute an admission by a Debtor that such contract or agreement is an executory contract or unexpired lease nor a waiver of any of Debtors' right to recharacterize, reclassify or dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement such Schedule, as necessary.

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 the Schedules and SOFAs, including causes of actions arising under the provisions of Chapter 5 of the Bankruptcy Code and any other relevant nonbankruptcy laws to recover assets or avoid transfers. The Debtors may also possess contingent and unliquidated claims against affiliated entities (both Debtors and non-Debtors) for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement and/or indemnification arising from, among other things: (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guaranties, and (v) indemnities. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment, and any claim in connection with any contract, breach of duty imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or

undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date (as defined below), in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, “Causes of Action”) they may have, and neither the Global Notes nor the Schedules nor the SOFAs shall be deemed a waiver of any Causes of Action or in any way prejudice or impair the assertion of any such Causes of Action.

Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the foregoing general reservation of rights.

### **Description of the Cases and “As of” Information Date**

On August 19, 2013 (the “Petition Date”), the Debtors filed their chapter 11 petitions. The Debtors continue to manage and operate their business as debtors in possession pursuant to Sections 1107(a) and 1108 of the Bankruptcy Code. These Chapter 11 Cases have been consolidated solely for the purpose of joint administration under case number 13-74303. No trustee or examiner has been appointed in these Chapter 11 Cases. On August 26, 2013, the Bankruptcy Court appointed the Official Committee of Unsecured Creditors.

Except as otherwise noted herein, asset and liability information stated in the Schedules and SOFAs, including value, is as of the close of business on the Petition Date. Notwithstanding, the Debtors have made every effort to allocate liabilities between the pre-petition and post-petition periods. As additional information becomes available to, and further research is conducted by, the Debtors, the Debtors’ allocation of liabilities between the pre- and post-petition periods may change.

### **Debtors**

Prior to the commencement of these Chapter 11 Cases, in the ordinary course of business, the Debtors did not maintain a comprehensive and reconciled set of separate records for the individual Debtor entities. However, in preparing these Schedules and SOFAs, the Debtors’ management attempted to reflect activity prior to the Petition Date on a Debtor-by-Debtor basis.

### **Totals**

All totals that are included in the Schedules and SOFAs represent totals of all known amounts included in the Schedules and SOFAs. To the extent there are unknown, disputed, contingent, unliquidated, or otherwise undetermined amounts, the actual total may be materially different than the listed total. The description of an amount as “unknown,” “disputed,” “contingent,” “unliquidated,” or “undetermined” is not intended to reflect upon the materiality of such amount. Due to numerous unliquidated, contingent and/or disputed claims, summary statistics in the Schedules, SOFAs and Global Notes may significantly understate the Debtors’ liabilities.

### **Exclusions**

The Debtors have excluded certain categories of assets and liabilities from the Schedules and SOFAs such as: accrued liabilities including, but not limited to, accrued salaries and employee benefits; tax accruals; and assets with a net book value of zero. Other non-material assets and liabilities may have also been excluded.

### **Currency**

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

### **Fair Market Value; Book Value**

It would be prohibitively expensive, unduly burdensome and an inefficient use of Debtors’ resources for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise

indicated, the Schedules and SOFAs reflect net book values for assets as of the Petition Date as reflected in the Debtors' books and records. Amounts ultimately realized may vary from net book value, and such variance may be material. The asset amounts listed do not include material write-downs that may be necessary. Operating cash is presented as bank balances as of the Petition Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed as undetermined amounts as of the Petition Date because the book values may materially differ from fair market values.

### **Intercompany Accounts**

The Debtors operate their business as a comprehensive enterprise and their financial affairs are complex. As described in further detail in the *Motion of the Debtors for Interim and Final Orders Authorizing the Debtors to (I) Continue Using Debtors' Bank Accounts and Cash Management System, and (II) Honor Certain Prepetition Obligations Related Thereto* (the "Cash Management Motion") filed on August 19, 2013, the Debtors use a consolidated cash management system through which substantially all receipts are collected and liabilities and expenses are paid. In certain instances, the recording of cash transactions is governed by agreements between the Debtors. Accordingly, cash receipts and disbursements for all Debtors may be recorded on the books and records of Personal Communications Devices, LLC. Intercompany journal entries are utilized to record transactions affecting revenues, expenses, assets and liabilities of the particular Debtor entities (in most cases, though not in every case). The intercompany account balances, if any, that are reflected on the Debtors' book and records are not set forth in the respective Debtor's Schedule B and Schedule F.

### **Intellectual Property Rights**

Exclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms 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, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction. In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

### **Leases**

The Debtors lease equipment and facilities under various operating lease and royalty agreements. These agreements are carried by the Debtors at a zero book value. These equipment and facilities leases are reported on each applicable Debtor's Schedule G. To the extent that there was an amount outstanding under any of these agreements as of the Petition Date, the amount owed to the applicable lessor has been listed on Schedule F of each applicable Debtor.

### **Estimates**

To prepare and file the Schedules in accordance with the deadline established in these chapter 11 cases, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities as of the Petition Date. The Debtors reserve the right to amend the reported amounts of assets and liabilities to reflect changes in those estimates or assumptions.

### **Guaranties and Other Secondary Liability Claims**

The Debtors have made reasonable efforts to locate and identify guaranties and other secondary liability claims (collectively, the "Guaranties") in each of the executory contracts, unexpired leases, secured financings, debt instruments and other such agreements to which any Debtor is a party. Where Guaranties have been identified, they have been included in the relevant Schedule for the Debtor or Debtors. The Debtors have placed the Guaranties on Schedule H for both the primary obligor and the guarantor of the

relevant obligation. Guaranties were additionally placed on Schedule D or F, as applicable, for each guarantor. It is possible that certain Guaranties embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements may have been inadvertently omitted. The Debtors reserve the right to amend the Schedules to the extent additional Guaranties are identified or such Guaranties are discovered to have expired or be unenforceable. In addition, the Debtors reserve the right (i) to amend the Schedules and SOFAs and to recharacterize or reclassify any such contract or claim, whether by amending the Schedules and SOFAs or in another appropriate filing, and (ii) to contest the validity or enforceability of any such Guaranties. Additionally, failure to list any Guaranties in the Schedules and SOFAs, including in any future amendments to the Schedules and SOFAs, shall not affect the enforceability of any Guaranties not listed.

#### **Claims of Third-Party Related Entities**

Although the Debtors have made reasonable efforts to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated and/or contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to both such entity and its affiliates. Therefore, to the extent that the Debtors have classified claims of a creditor as disputed, unliquidated and/or contingent, all claims of such creditor's affiliates listed in the Schedules shall similarly be considered as disputed, unliquidated and/or contingent, whether or not they are designated as such.

#### **Interest in Direct and Indirect Subsidiaries**

Interests of each Debtor in its subsidiaries arise from the ownership of stock, partnership interests or membership interests, as applicable.

#### **Umbrella or Master Agreements**

A number of contracts listed in the Schedules are 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 SOFAs only of the Debtor that signed the original umbrella or master agreement. Other Debtors, however, may be liable instead of, or together with, such Debtor on account of such agreements and the Debtors reserve the right to amend the Schedules and SOFAs to reflect changes regarding the liability of the Debtors with respect to such agreements, if appropriate.

#### **Global Notes Control**

All of the Debtors' Schedules and SOFAs are subject to and qualified by the Global Notes. In the event that the Schedules and SOFAs differ from the Global Notes, *the Global Notes shall control*.

### **SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' SCHEDULES**

#### **Schedule B - Personal Property**

Some of the Debtors' inventories are held and maintained at third party locations.

#### **Schedule B3 - Security Deposits**

The Bankruptcy Court, pursuant to the *Debtors' Motion for Entry of Interim and Final Orders (I) Determining Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing or Discontinuing Utility Service and (III) Establishing Adequate Assurance Procedures* [Docket No. 9], has authorized the Debtors to provide adequate assurance of payment for future utility services, including a deposit in the amount of \$38,678. Such deposits are not listed on Schedule B3, which was prepared as of the Petition Date.

#### **Schedule B13 – Stock and Interest in Incorporated Businesses**

Certain ownership interests in subsidiaries have been listed in Schedule B13 as unknown. The fair market value of such ownership is dependent on numerous variables and factors and may differ significantly from their net book value.

#### **Schedule B16 – Accounts Receivable**

The Debtors have disclosed the net book value with respect to accounts receivable listed on Schedule B16, which represents the amount of the accounts receivable netted by any “doubtful accounts.” For purposes of Schedule B16, “doubtful accounts” are those accounts that the Debtors have identified as unlikely to be paid given the amount of time such accounts have been outstanding. Schedule B16 reflects the accounts receivable balance without netting against the corresponding open accounts payable.

The amount listed as Vendor Receivables on Schedule B16 primarily consists of an amount due from one vendor for the reimbursement of market development funds provided by Personal Communications Devices, LLC to customers. The vendor is the holder of an unsecured non-priority claim and is owed a greater amount than it owes the Debtors. The likelihood of the Debtors being paid for those receivables is unknown.

#### **Schedule B22 – Patents, Copyrights and other Intellectual Property**

Copyrights listed in Schedule B22 have not been ascribed an amount because the fair market value of such copyrights is dependent on numerous variables and factors.

#### **Schedule B30 – Inventory**

The Debtors have disclosed the gross amount of the physical inventory consisting solely of mobile telephones held in the Debtors warehouses in California and New York. The quantity and value of such physical inventory is determined monthly and the amount listed on Schedule B30 is the amount as of August 31, 2013. All other inventory has not been listed or ascribed a value because the quantity and value of that other inventory is determined annually and the most recent determination would not accurately reflect the current quantity and value of that other inventory.

#### **Schedule B35 – Other Personal Property**

The Debtors have prepaid various obligations and have certain other assets. Such assets are listed at their net book value.

The Debtors have disclosed the net book value with respect to Leasehold Improvements on Schedule B35. The fair market value of such Leasehold Improvements is dependent on numerous variables and factors and may differ significantly from the net book value.

#### **Schedule D - Creditors Holding Secured Claims**

Except as otherwise agreed pursuant to an order of the Bankruptcy Court, the Debtors reserve the right to dispute or challenge the validity, perfection or priority of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any Debtor. The descriptions provided on Schedule D are intended only as a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in any Debtor’s Schedule D shall be deemed a modification, interpretation, or waiver of the terms of any such agreements.

Except as specifically stated herein, real property lessors, utility companies and other parties that may hold security deposits have not been listed on Schedule D. Moreover, the Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights.

**Schedule E - Creditors Holding Unsecured Priority Claims**

All claims listed on the Debtors' respective Schedule E are claims owed to various taxing authorities. However, certain of the claims may be subject to on-going audits or disputes, and the Debtors are otherwise unable to determine with certainty the amount of many, if not all, of the remaining claims listed on Schedule E. Therefore, the Debtors have listed such claims as undetermined in amount, pending final resolution of on-going audits or disputes.

The Bankruptcy Court has authorized the Debtors, in their discretion, to pay certain liabilities that may be entitled to priority under the applicable provisions of the Bankruptcy Code. Specifically, the Bankruptcy Court has entered the *Interim Order Authorizing the Debtors to (I) Pay Prepetition Personnel Wages, Salaries, and Other Compensation; (II) Reimburse Prepetition Personnel Business Expenses; (III) Make Payments for Which Prepetition Payroll Deductions Were Made; (IV) Continue Employee Benefit Programs; (V) Pay Workers' Compensation Obligations; and (VI) Pay All Costs and Expenses Incident to the Foregoing*, dated August 22, 2013 [Docket No. 43] and the *Final Order Authorizing the Debtors to (I) Pay Prepetition Personnel Wages, Salaries, and Other Compensation; (II) Reimburse Prepetition Personnel Business Expenses; (III) Make Payments for Which Prepetition Payroll Deductions Were Made; (IV) Continue Employee Benefit Programs; (V) Pay Workers' Compensation Obligations; and (VI) Pay All Costs and Expenses Incident to the Foregoing*, dated September 10, 2013 [Docket No. 103] (collectively, the "Employee Wage Orders"), authorizing the Debtors to pay or honor certain prepetition obligations with respect to employee wages, salaries and other compensation and certain employee benefits, up to the statutory limit of \$12,475. To the extent such claims have been paid or may be paid pursuant to Employee Wage Orders, they may not be included on Schedule E. Five individual employees of the Debtors are owed prepetition amounts on account of unused paid time off in excess of the statutory cap on priority claims under section 507(a)(4) of the Bankruptcy Code. These excess amounts are not entitled to priority under the applicable provisions of the Bankruptcy Code and are listed on Schedule F as unsecured non-priority claims.

**Schedule F - Creditors Holding Unsecured Non-Priority Claims**

The claims of individual creditors for among other things, products, goods or services are listed as either the lower of the amounts invoiced by the creditor or the amounts reflected on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the Debtors. In certain instances, the date on which a claim arose may be subject to dispute. While commercially reasonable efforts have been made, determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list respective dates for the claims listed on Schedule F.

Schedule F contains information regarding pending litigation involving the Debtors. In certain instances, the Debtor that is subject of the litigation is uncertain or undetermined. However, to the extent that litigation involving a particular Debtor has been identified, information regarding that litigation is contained in Schedule F for that Debtor.

**Schedule G - Unexpired Leases and Executory Contracts**

The contracts, agreements and leases listed on the Debtors' respective Schedule G may have expired or may have been modified, amended or supplemented from time to time by various amendments, restatements, waivers, estoppels, certificates, letters, memoranda or other documents, instruments and agreements that may not be listed on Schedule G, despite the Debtors' use of reasonable efforts to identify such documents. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider. Due to the volume of the Debtors' portfolio of contracts and leases, all documents

entitled "lease" or "contract" have been included on Schedule G. Certain of the real property leases listed on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not separately set forth on Schedule G or Schedule B. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings in connection with which all of the Debtors' rights are reserved.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of business, such as subordination, nondisturbance and attornment agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Certain of the contracts, agreements and leases listed on Schedule G may have been entered into by more than one of the Debtors. Further, the specific Debtor obligor under certain of the executory contracts could not be specifically ascertained in every circumstance. In such cases, the Debtors made reasonable efforts to determine the correct Debtors' Schedule G on which to list such executory contract or unexpired lease. Certain of the executory contracts may not have been memorialized and may be subject to dispute. Each unexpired lease listed in Schedule G may include one or more ancillary documents, including but not limited to any underlying assignment and assumption agreements, amendments, supplements, full and partial assignments, renewals and partial releases. Executory contracts that are oral in nature, if any, have not been included on Schedule G.

#### **Schedule H - Co-Debtors**

In the ordinary course of their business, the Debtors are involved in pending or threatened litigation and claims arising out of certain ordinary course business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross claims and counter-claims against other parties. Due to the volume of such claims, and because all such claims are contingent, disputed, and unliquidated, and listed elsewhere in the Schedules and SOFAs, such claims have not been set forth individually on Schedule H.

### **SPECIFIC DISCLOSURES WITH RESPECT TO THE DEBTORS' SOFAs**

#### **SOFAs Item 1 – Income From Employment or Operation of Business**

The sales amounts are based upon a fiscal year that runs from January 1 to December 31.

#### **SOFAs Item 3(b) – 90 Day Payments**

The dates set forth in the "Date of Payment" column relate to one of the following: (a) the date of a wire transfer; (b) the date of an "ACH" payment; or (c) the check date. In general, disbursements are made by Personal Communications Devices, LLC and recorded to the proper entity with the liability through intercompany journal entries. For the purpose of SOFA Item 3(b), all of these payments are recorded on Personal Communications Devices, LLC's SOFA Item 3(b) except where otherwise noted.

Furthermore, pursuant to the Employee Wage Orders, the Debtors were granted the authority, but not the obligation, to pay employee wages, salaries, benefits and other obligations that arose prior to the Relief Date in the ordinary course of business. Accordingly, only employee-related claims for items paid as of the time that the Schedules and SOFAs were prepared by the Debtors and not authorized by the Employee Wage Order have been included in the Schedules and SOFAs. For similar reasons, the Debtors have omitted from their response to SOFA Item 3(b) the many thousands of payments made to employees within 90 days of the Relief Date, although payments made to insiders who are also employees have been included in the response to SOFA Item 3(c).

#### **SOFAs Item 3(c) – Insider Payments**

The Debtors have attempted to include all payments made on or within 12 months before the Petition Date to any individual or entity deemed an “insider.” As to each Debtor, an individual is designated as an “insider” if such individual, based on the totality of the circumstances, has at least a controlling interest in, or exercises sufficient authority over, the Debtor so as to unqualifiedly dictate corporate policy and the disposition of corporate assets such as directors, officers and members of the board of directors. The listing of a party as an insider 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.

**SOFAs Item 4 - Litigation**

Prior to the Petition Date, each Debtor, as a plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties. The actual amount of these litigation matters is contingent on the outcome of the cases. In addition, litigation matters, not including any administrative actions and appeals, that are responsive to both SOFA Items 4 and 17 are identified in responses to SOFA Item 17.

**SOFAs Item 13 – Set-Offs**

The Debtors routinely incur set-offs during the ordinary course of business. Set-offs in the ordinary course can result from various items including intercompany transactions, counterparty settlements, pricing discrepancies, returns, warranties and other transaction true-ups. These normal set-offs are consistent with the ordinary course of business in the Debtors’ industry and can be particularly voluminous, making it unduly burdensome and costly for the Debtors to list all normal set-offs. Therefore, ordinary course set-offs are excluded from the Debtors’ responses to SOFA Item 13 except where otherwise noted.

**SOFAs Item 20 – Inventories**

The Debtors have disclosed the gross amount of the physical inventory consisting solely of mobile telephones held in the Debtors warehouses in California and New York. The quantity and value of such physical inventory is determined monthly. All other inventory has not been listed or ascribed a value because the quantity and value of that other inventory is determined annually and the most recent determination would not accurately reflect the current quantity and value of that other inventory.

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# UNITED STATES BANKRUPTCY COURT

In re: PERSONAL COMMUNICATIONS DEVICES, LLC

Debtor

Case No. 13-74303Chapter 11

## SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	YES	1	\$0.00		
B - Personal Property	YES	5	\$247,952,684.65		
C - Property Claimed as Exempt	NO				
D - Creditors Holding Secured Claims	YES	5		\$107,049,999.00	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	YES	8		Undetermined	
F - Creditors Holding Unsecured Nonpriority Claims	YES	23		\$177,935,135.97	
G - Executory Contracts and Unexpired Leases	YES	17			
H - Codebtors	YES	2			
I - Current Income of Individual Debtor(s)	NO				
J - Current Expenditures of Individual Debtors(s)	NO				
		61	\$247,952,684.65	\$284,985,134.97	

In re: PERSONAL COMMUNICATIONS DEVICES, LLC

Debtor

Case No. 13-74303

(if known)

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

**Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
NONE				

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

**Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.**

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. CASH ON HAND.		PETTY CASH- HAUPPAUGE, NY  PETTY CASH- BREA, CA		\$2,050.00  \$2,000.00
2. CHECKING, SAVINGS OR OTHER FINANCIAL ACCOUNTS, CERTIFICATES OF DEPOSIT, OR SHARES IN BANKS, SAVINGS AND LOAN, THRIFT, BUILDING AND LOAN, AND HOMESTEAD ASSOCIATIONS, OR CREDIT UNIONS, BROKERAGE HOUSES, OR COOPERATIVES.		JPMORGAN CHASE BANK, N.A. 270 PARK AVENUE, 44TH FLOOR NEW YORK, NY 10017 PAYROLL ACCOUNT ACCOUNT NO. XXXX-0541  JPMORGAN CHASE BANK, N.A. 270 PARK AVENUE, 44TH FLOOR NEW YORK, NY 10017 CASH COLLATERAL ACCOUNT ACCOUNT NO. XXXX-6272  JPMORGAN CHASE BANK, N.A. 270 PARK AVENUE, 44TH FLOOR NEW YORK, NY 10017 DEPOSITORY ACCOUNT ACCOUNT NO. XXXX-0590		\$608,357.05  \$514,921.49  \$3,854.66
3. SECURITY DEPOSITS WITH PUBLIC UTILITIES, TELEPHONE COMPANIES, LANDLORDS, AND OTHERS.	X			
4. HOUSEHOLD GOODS AND FURNISHINGS, INCLUDING AUDIO, VIDEO, AND COMPUTER EQUIPMENT.	X			
5. BOOKS, PICTURES AND OTHER ART OBJECTS, ANTIQUES, STAMP, COIN, RECORD, TAPE, COMPACT DISC, AND OTHER COLLECTIONS OR COLLECTIBLES.	X			

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
6. WEARING APPAREL.	X			
7. FURS AND JEWELRY.	X			
8. FIREARMS AND SPORTS, PHOTOGRAPHIC, AND OTHER HOBBY EQUIPMENT.	X			
9. INTERESTS IN INSURANCE POLICIES. NAME INSURANCE COMPANY OF EACH POLICY AND ITEMIZE SURRENDER OR REFUND VALUE OF EACH.	X			
10. ANNUITIES. ITEMIZE AND NAME EACH INSURER.	X			
11. INTERESTS IN AN EDUCATION IRA AS DEFINED IN 26 U.S.C. § 530(b)(1) OR UNDER A QUALIFIED STATE TUITION PLAN AS DEFINED IN 26 U.S.C. § 529(b)(1). GIVE PARTICULARS. (FILE SEPARATELY THE RECORD(S) OF ANY SUCH INTEREST(S). 11 U.S.C. § 521(c) RULE 1007(B))	X			
12. INTERESTS IN IRA, ERISA, KEOGH, OR OTHER PENSION OR PROFIT SHARING PLANS. ITEMIZE.	X			
13. STOCK AND INTERESTS IN INCORPORATED BUSINESSES. ITEMIZE.		100% EQUITY INTEREST IN PCD COMMUNICATIONS CANADA LTD.  99% EQUITY INTEREST IN PCD EQUIPAMENTOS DE COMUNICACAO LTD.  99% EQUITY INTEREST IN PERSONAL COMMUNICATIONS DEVICES S DE RI DE CV  99% EQUITY INTEREST IN PERSONAL COMMUNICATIONS DEVICES SERVICES S DE RI DE CV		UNKNOWN  UNKNOWN  UNKNOWN  UNKNOWN
14. INTERESTS IN PARTNERSHIPS OR JOINT VENTURES. ITEMIZE.	X			
15. GOVERNMENT AND CORPORATE BONDS AND OTHER NEGOTIABLE AND NON-NEGOTIABLE INSTRUMENTS.	X			

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
16. ACCOUNTS RECEIVABLE.		ACCOUNTS RECEIVABLE, NET OF RESERVE		\$61,211,587.64
		VENDOR RECEIVABLES		\$27,435,336.63
17. ALIMONY, MAINTENANCE, SUPPORT, AND PROPERTY SETTLEMENTS TO WHICH THE DEBTOR IS OR MAY BE ENTITLED. GIVE PARTICULARS.	X			
18. OTHER LIQUIDATED DEBTS OWING DEBTOR INCLUDING TAX REFUNDS. GIVE PARTICULARS.	X			
19. EQUITABLE OR FUTURE INTERESTS, LIFE ESTATES, AND RIGHTS OR POWERS EXERCISABLE FOR THE BENEFIT OF THE DEBTOR OTHER THAN THOSE LISTED IN SCHEDULE OF REAL PROPERTY.	X			
20. CONTINGENT AND NON-CONTINGENT INTERESTS IN ESTATE OF A DECEDENT, DEATH BENEFIT PLAN, LIFE INSURANCE POLICY, OR TRUST.	X			
21. OTHER CONTINGENT AND UNLIQUIDATED CLAIMS OF EVERY NATURE, INCLUDING TAX REFUNDS, COUNTERCLAIMS OF THE DEBTOR, AND RIGHTS TO SETOFF CLAIMS. GIVE ESTIMATED VALUE OF EACH.		CONTINGENT CLAIM IN RESPECT TO HITACHI HIGH TECHNOLOGIES AMERICA, INC. V. PERSONAL COMMUNICATIONS DEVICES, LLC		UNKNOWN
		CONTINGENT CLAIM IN RESPECT TO PERSONAL COMMUNICATIONS DEVICES, LLC V. AIRTYME COMMUNICATIONS PVT. LTD., ET AL.		UNKNOWN
22. PATENTS, COPYRIGHTS, AND OTHER INTELLECTUAL PROPERTY. GIVE PARTICULARS.		VARIOUS COPYRIGHTS		UNKNOWN
23. LICENSES, FRANCHISES, AND OTHER GENERAL INTANGIBLES. GIVE PARTICULARS.	X			
24. CUSTOMER LISTS OR OTHER COMPILATIONS CONTAINING PERSONALLY IDENTIFIABLE INFORMATION PROVIDED TO THE DEBTOR BY INDIVIDUALS IN CONNECTION WITH OBTAINING A PRODUCT OR SERVICE FROM THE DEBTOR PRIMARILY FOR PERSONAL, FAMILY, OR HOUSEHOLD PURPOSES.	X			

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
25. AUTOMOBILES, TRUCKS, TRAILERS, OTHER VEHICLES AND ACCESSORIES.		AUTOMOBILE- MINIVAN, NET		\$17,195.21
26. BOATS, MOTORS, AND ACCESSORIES.	X			
27. AIRCRAFT AND ACCESSORIES.	X			
28. OFFICE EQUIPMENT, FURNISHINGS, AND SUPPLIES.		COMPUTER EQUIPMENT, NET		\$288,728.14
		DISPLAYS, NET		\$18,003.67
		ORACLE ERP SYSTEM, NET		UNKNOWN
29. MACHINERY, FIXTURES, EQUIPMENT AND SUPPLIES USED IN BUSINESS.		MACHINERY & EQUIPMENT, NET		\$347,856.47
		FURNITURE & FIXTURES, NET		\$75,633.52
30. INVENTORY.		GROSS VALUE OF PHYSICAL INVENTORY - PHONES		\$149,340,217.00
31. ANIMALS.	X			
32. CROPS - GROWING OR HARVESTED. GIVE PARTICULARS.	X			
33. FARMING EQUIPMENT AND IMPLEMENTS.	X			
34. FARM SUPPLIES, CHEMICALS, AND FEED.	X			
35. OTHER PERSONAL PROPERTY OF ANY KIND NOT ALREADY LISTED. ITEMIZE.		PREPAID PURCHASES		\$6,345,815.28
		LEASEHOLD IMPROVEMENTS, NET		\$726,398.62
		PREPAID INSURANCE		\$444,283.40
		PREPAID RENT		\$160,052.69
		PREPAID LICENSING FEES		\$101,736.34
		PREPAID IT COSTS		\$91,629.80
		PREPAID TOOLING		\$84,659.54
		PREPAID OTHER		\$49,725.78
		PREPAID DUES & SUBSCRIPTIONS		\$42,963.08
		MISC EXCHANGE		\$18,878.40

In re: PERSONAL COMMUNICATIONS DEVICES, LLC

Case No. 13-74303

Debtor

(if known)

**SCHEDULE B - PERSONAL PROPERTY**

(Continuation Sheet)

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
		PREPAID EQUIP RENTAL		\$17,006.52
		PREPAID EQUIP MAINTENANCE		\$3,793.72
			Total	\$247,952,684.65
(Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)				

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, 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). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. DLJ INVESTMENT PARTNERS III, L.P. ATTN. IGOR DACOSTA ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010	X		SECOND LIEN CREDIT AGREEMENT		X		\$22,609,740.00	UNKNOWN
			VALUE: UNKNOWN					
ACCOUNT NO. PINEBRIDGE VANTAGE CAPITAL, L.P. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022	X		SECOND LIEN CREDIT AGREEMENT		X		\$13,089,981.00	UNKNOWN
			VALUE: UNKNOWN					

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO.	X		FIRST LIEN CREDIT AGREEMENT ADMINISTRATIVE AGENT		X		\$11,203,125.00	UNKNOWN
JPMORGAN CHASE BANK, N.A. ATTN. ROBERT KAULIUS MAIL CODE: NY1-K855 270 PARK AVENUE 44TH FLOOR NEW YORK, NY 10017			VALUE: UNKNOWN					
ACCOUNT NO.	X		FIRST LIEN CREDIT AGREEMENT SYNDICATION AGENT		X		\$11,203,125.00	UNKNOWN
WELLS FARGO CAPITAL FINANCE, LLC 100 PARK AVENUE 3RD FLOOR NEW YORK, NY 10017			VALUE: UNKNOWN					
ACCOUNT NO.	X		SECOND LIEN CREDIT AGREEMENT		X		\$10,526,215.00	UNKNOWN
DLJ INVESTMENT PARTNERS, L.P. ATTN. IGOR DACOSTA ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010			VALUE: UNKNOWN					
ACCOUNT NO.	X		FIRST LIEN CREDIT AGREEMENT DOCUMENTATION AGENT		X		\$6,721,875.00	UNKNOWN
BANK OF AMERICA, N.A. 100 N. TRYON ST. CHARLOTTE, NC 28255			VALUE: UNKNOWN					
ACCOUNT NO.	X		SECOND LIEN CREDIT AGREEMENT		X		\$6,712,350.00	UNKNOWN
PINEBRIDGE PEP IV CO-INVESTMENT L.P. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022			VALUE: UNKNOWN					

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO.								
PINEBRIDGE PEP V CO-INVESTMENT L.P. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022	X		SECOND LIEN CREDIT AGREEMENT		X		\$4,797,477.00	UNKNOWN
			VALUE: UNKNOWN					
ACCOUNT NO.								
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA C/O AIG VANTAGE CAPITAL 277 PARK AVENUE NEW YORK, NY 10172	X		SECOND LIEN CREDIT AGREEMENT		X		\$4,557,260.00	UNKNOWN
			VALUE: UNKNOWN					
ACCOUNT NO.								
PNC BANK, NATIONAL ASSOCIATION ATTN: SARI J. GARRICK, SENIOR VICE PRESIDENT 100 MILL PLAIN ROAD DANBURY, CT 06811	X		FIRST LIEN CREDIT AGREEMENT		X		\$4,481,250.00	UNKNOWN
			VALUE: UNKNOWN					
ACCOUNT NO.								
IP III PLAN INVESTORS, L.P. DLJ INVESTMENT PARTNERS, L.P. ATTN. IGOR DACOSTA ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010	X		SECOND LIEN CREDIT AGREEMENT		X		\$3,697,325.00	UNKNOWN
			VALUE: UNKNOWN					
ACCOUNT NO.								
PINEBRIDGE PLAN STAR INVESTMENT CORP. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022	X		SECOND LIEN CREDIT AGREEMENT		X		\$2,807,108.00	UNKNOWN
			VALUE: UNKNOWN					

Schedule of Creditors Holding Secured Claims -  
Sheet no. 3 of 5Subtotal  
(Total of this page)

\$20,340,420.00

\$0.00

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. SOVEREIGN BANK, N.A. ATTN: MICHAEL RECCHIA, VICE PRESIDENT MAIL CODE: 60-571-RM2 619 ALEXANDER ROAD PRINCETON, NJ 08540	X		FIRST LIEN CREDIT AGREEMENT  VALUE: UNKNOWN		X		\$2,290,625.00	UNKNOWN
ACCOUNT NO. PINEBRIDGE CO-INVESTMENT AIV PARTNERS, L.P. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022	X		SECOND LIEN CREDIT AGREEMENT  VALUE: UNKNOWN		X		\$1,784,985.00	UNKNOWN
ACCOUNT NO. VANTAGE STAR INVESTMENT CORP. ATTN. WINSTON CHOW 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022	X		SECOND LIEN CREDIT AGREEMENT  VALUE: UNKNOWN		X		\$567,558.00	UNKNOWN
ACCOUNT NO. AVAYA FINANCIAL SERVICES CIT FINANCE LLC ONE DEERWOOD 10201 CENTURION PKWY N, SUITE 100 JACKSONVILLE, FL 32256			LIEN ON LEASED EQUIPMENT  VALUE: UNKNOWN		X		UNKNOWN	UNKNOWN
ACCOUNT NO. RICOH AMERICAS CORP. 1111 OLD EAGLE SCHOOL RD. WAYNE, PA 19087			LIEN ON LEASED EQUIPMENT  VALUE: UNKNOWN		X		UNKNOWN	UNKNOWN

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
Debtor

Case No. 13-74303  
(if known)

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. RICOH BUSINESS SYSTEMS, INC. ONE DEERWOOD 10201 CENTURION PKWY N SUITE 100 JACKSONVILLE, FL 32256			LIEN ON LEASED EQUIPMENT  VALUE: UNKNOWN		X		UNKNOWN	UNKNOWN
ACCOUNT NO. U.S. BANK NATIONAL ASSOCIATION, AS AGENT FOR CREDIT SUISSE AND PINEBRIDGE VANTAGE CAPITAL, L.P. ATTN. MICHAEL HOPKINS 225 ASYLUM STREET 23RD FLOOR HARTFORD, CT 06103	X		SECOND LIEN CREDIT AGREEMENT ADMINISTRATIVE AGENT  VALUE: UNKNOWN		X			UNKNOWN

Subtotal (Total of this page)	\$0.00	\$0.00
Total (Use only on last page)	\$107,049,999.00	\$0.00

(Report also on Summary  
of Schedules.)

(If applicable, report  
also on Statistical  
Summary of Certain  
Liabilities and Related  
Data.)

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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(if known)

## SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets.)

**Domestic Support Obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
Debtor

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(if known)

**Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$12,475\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

**Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$6,150\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

**Deposits by individuals**

Claims of individuals up to \$2,775\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

**Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

**Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

**Claims for Death or Personal Injury While Debtor Was Intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

*\* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
CALIFORNIA STATE BOARD OF EQUALIZATION 3321 POWER INN ROAD SUITE 210 SACRAMENTO, CA 95826-3889			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
CALIFORNIA STATE BOARD OF EQUALIZATION P.O. BOX 942879 SACRAMENTO, CA 94279-7072			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
COMMISSIONER OF MOTOR VEHICLES REG RENEWAL CENTER 207 GENESEE ST SUITE 6 UTICA, NY 13501-5899			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
COMPROLLER OF MARYLAND REVENUE ADMINISTRATIONS DIVISION TAXPAYER SERVICE SECTION 110 CARROLL STREET ANPOLIS, MD 21411-001			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
COMPROLLER OF PUBLIC ACCOUNTS LYNDON B. JOHNSON STATE OFFICE BUILDING 111 EAST 17TH STREET AUSTIN, TX 78774			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DEANNA VARRICCHIO RECEIVER OF TAXES 99 WEST MAIN STREET SMITHTOWN, NY 11787			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Schedule of Creditors Holding Unsecured Priority Claims -  
Sheet no. 3 of 8Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
Debtor

Case No. 13-74303  
(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
DELAWARE SECRETARY OF STATE DELAWARE DIVISION OF CORPORATIONS P.O. BOX 5509 BINGHAMTON, NY 13902-5509			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DELAWARE SECRETARY OF STATE ATTN: BANKRUPTCY / FRANCHISE TAX DEPT. TOWNSEND BUILDING SUITE 1 401 FEDERAL STREET DOVER, DE 19901			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DEPARTMENT OF INDUSTRIAL RELATIONS 1515 CLAY STREET SUITE 1302 OAKLAND, CA 94612-1499			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DEPARTMENT OF LABOR & INDUSTRIES 315 5TH AVE A SUITE 200 SEATTLE, WA 98104-2607			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DEPARTMENT OF LABOR & INDUSTRIES P.O. BOX 34022 SEATTLE, WA 98124-1022			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

\$0.00	\$0.00	\$0.00
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In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
DEPARTMENT OF STATE DIVISION OF CORPORATIONS ONE COMMERCE PLAZA 99 WASHINGTON AVENUE ALBANY, NY 12231-0002			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DEPT. OF HOMELAND SECURITY USCIS - TEXAS SERVICE CENTER 4141 NORTH ST. AUGUSTINE ROAD DALLAS, TX 75227			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
FLORIDA DEPARTMENT OF REVENUE 5050 W. TENNESSEE STREET TALLAHASSEE, FL 32399-0120			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
FRANCHISE TAX BOARD 3321 POWER INN ROAD SUITE 250 SACRAMENTO, CA 95826-3893			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
FRANCHISE TAX BOARD P.O. BOX 942857 SACRAMENTO, CA 94257-0651			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
INCORPORATED VILLAGE OF ISLANDIA 1100 OLD NICHOLS RD ISLANDIA, NY 11749			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
LOUISIANA DEPARTMENT OF REVENUE 617 NORTH THIRD STREET BATON ROUGE, LA 70821-0201			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Schedule of Creditors Holding Unsecured Priority Claims -  
Sheet no. 5 of 8Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
NEVADA DEPARTMENT OF TAXATION 1550 COLLEGE PARKWAY SUITE 115 CARSON CITY, NV 89706			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
NEW YORK STATE PROCESSING CENTER 431 C BROADWAY ALBANY, NY 12204-2836			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
NYS DEPT. OF ENVIRONMENTAL CONSERVATION 625 BROADWAY ALBANY, NY 12233-0001			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
NYS ESTIMATED INCOME TAX DEPARTMENT OF TAXATION AND FINANCE ATT: OFFICE OF COUNSEL BUILDING 9, W.A. HARRIMAN CAMPUS ALBANY, NY 12217			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
NYS ESTIMATED INCOME TAX PROCESSING CENTER P.O. BOX 4123 BINGHAMTON, NY 13902-4123			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
NYS SALES TAX PROCESSING CENTER DEPARTMENT OF TAXATION AND FINANCE ATT: OFFICE OF COUNSEL BUILDING 9, W.A. HARRIMAN CAMPUS ALBANY, NY 12217			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
Subtotal (Totals of this page)							\$0.00	\$0.00	\$0.00

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. NYS SALES TAX PROCESSING CENTER P.O. BOX 15168 ALBANY, NY 12212-5168			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. NYS UNEMPLOYMENT INSURANCE NYS DEPARTMENT OF LABOR BUILDING 12 W.A. HARRIMAN CAMPUS ALBANY, NY 12240			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. NYS UNEMPLOYMENT INSURANCE P.O. BOX 4301 BINGHAMTON, NY 13902-4301			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. ORANGE COUNTY TREASURER-TAX COLLECTOR 625 N. ROSS ST, BLDG 11, ROOM G58 SANTA ANA, CA 92702-1438			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. ORANGE COUNTY HEALTH CARE AGENCY ATTN: ACCOUNTING SECTION 1241 EAST DYER ROAD, SUITE 120 SANTA ANA, CA 92705-5611			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. STATE OF NEW JERSEY MILL HILL PROCESSING CENTER 160 SOUTH BROAD STREET TRENTON, NJ 08625			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Schedule of Creditors Holding Unsecured Priority Claims -  
Sheet no. 7 of 8Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
Debtor

Case No. 13-74303  
(if known)

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. TEXAS COMPTROLLER OF PUBLIC ACCOUNTS 111 E. 17TH STREET AUSTIN, TX 78774-0100			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. TOWN OF SMITHTOWN BUILDING DEPARTMENT 99 WEST MAIN STREET P.O. BOX 9090 SMITHTOWN, NY 11787			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. TOWN OF SMITHTOWN COMPTROLLER'S OFFICE 40 MAPLE AVENUE SMITHTOWN, NY 11787			TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Schedule of Creditors Holding Unsecured Priority Claims -  
Sheet no. 8 of 8

Subtotal  
(Totals of this page)

Total  
(Use only on last page of the completed Schedule  
E. Report also on the Summary of Schedules.)

Totals  
(Use only on last page of the completed Schedule E.  
If applicable, report also on the Statistical Summary  
of Certain Liabilities and Related Data.)

\$0.00	\$0.00	\$0.00
\$0.00		
	\$0.00	\$0.00

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Code debtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Code debtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODE DEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED			AMOUNT OF CLAIM
				CONTINGENT	UNLIQUIDATED		
ACCOUNT NO. 2018808 A NOVO PERU SAC AV, DEL EJERCITO N514 LIMA PERU			AP TRADE				\$422.40
ACCOUNT NO. 2074859 ABOL SOFTWARE, INC. 413 CREEKSTONE RIDGE WOODSTOCK, GA 30188			AP TRADE				\$154.55
ACCOUNT NO. 1282442 ACCESS STAFFING, LLC 25 MELVILLE PARK ROAD SUITE 115 MELVILLE, NY 11747			AP TRADE				\$922.32
ACCOUNT NO. 2058740 ACCUENTEMPS 12400 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			AP TRADE				\$6,040.80

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR COD	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2150273 ACCURATE RECLAMATION GROUP INC 3 JACKSON DRIVE SETAUKET, NY 11733			AP TRADE				\$1,620.00
ACCOUNT NO. 1282547 ADECCO EMPLOYMENT SERVICES 175 BROADHOLLOW ROAD MELVILLE, NY 11747			AP TRADE				\$745.60
ACCOUNT NO. 2059544 ADP, INC. ONE ADP DRIVE MS-100 AUGUSTA, GA 30909			AP TRADE				\$1,901.36
ACCOUNT NO. 2150202 AEA QUALITY REGISTRARS, INC. 11 MARSHALL ROAD, SUITE 1-S WAPPINGERS FALLS, NY 12590			AP TRADE				\$1,200.00
ACCOUNT NO. 2073786 AGREST, JEREMY 1608 N. CLARENCE AVENUE ARLINGTON HEIGHTS, IL 60004			AP TRADE				\$919.45
ACCOUNT NO. 1030056 AIR CITY, INC. 153-63 ROCKAWAY BOULEVARD ROOM 200 JAMAICA, NY 11434			AP TRADE				\$8,031.74
ACCOUNT NO. AIRTYME COMMUNICATIONS, LLC 1850 LAKELAND AVENUE RONKONKOMA, NY 11779			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2075726 ALL AMERICAN HARDWARE 678 MOTOR PARKWAY HAUPPAUGE, NY 11788			AP TRADE				\$149.72

Subtotal

\$14,567.87

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2060955 AMERICAN EXPRESS CPS REMITTANCE PROCESSING 2075 WEST CORPORATE LAKE BLVD. WESTON, FL 33331-3636			AP TRADE				\$1,298.06
ACCOUNT NO. 2077140 ANDREWS INTERNATIONAL, INC. 28001 SMYTH DR., SUITE 106 VALENCIA, CA 91355			AP TRADE				\$14,269.81
ACCOUNT NO. 2150215 APM SHIPPING SERVICES, LLC 171 E. INDUSTRY CT. DEER PARK, NY 11729			AP TRADE				\$575.00
ACCOUNT NO. 2076994 APPLING, GEORGE 701 GARDEN OAKS BLVD. HOUSTON, TX 77018			AP TRADE				\$3,597.00
ACCOUNT NO. 2066299 ARAMARK UNIFORM SERVIES, INC. 3101 WEST ADAMS SANTA ANA, CA 92704			AP TRADE				\$112.24
ACCOUNT NO. 2073804 ARISS, ELISSA 52 PARK AVENUE, APT D AMITYVILLE, NY 11701			AP TRADE				\$145.40
ACCOUNT NO. 2077403 ASIAN BUSINESS BASE HK LIMITED RM 1708 A1, NAN FUNG TOWER 173 DES VOEUX ROAD CENTRAL HONG KONG			AP TRADE				\$7,845.16
ACCOUNT NO. 2054165 AT&T C/O MIDLAND BANKRUPTCY 5407 ANDREWS HWY. MIDLAND, TX 79706			AP TRADE				\$9,154.19

Subtotal

\$36,996.86

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR DEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2076645 AT&T MOBILITY P.O. BOX 1809 PARAMUS, NJ 07653-1809			AP TRADE				\$2,752.00
ACCOUNT NO. 2075146 ATC LOGISTICS & ELECTRONICS, INC. 13500 INDEPENDENCE PARKWAY FORT WORTH, TX 76177			AP TRADE				\$873,936.93
ACCOUNT NO. 2077307 AZIZ, SYED 928 MERRICK AVENUE EAST MEADOW, NY 11554			AP TRADE				\$93.43
ACCOUNT NO. 2077416 BG STRATEGIC ADVISORS, LLC 525 SOUTH FLAGLER DRIVE SUITE 200 WEST PALM BEACH, FL 33401			AP TRADE				\$980.75
ACCOUNT NO. BONNIE RABINOWITZ 170 STORM DRIVE HOLTSVILLE, NY 11742			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2053346 BREA DISPOSAL 1131 N BLUE GUM ST ANEHEIM, CA 92806-2408			AP TRADE				\$1,004.82
ACCOUNT NO. 2050187 BRIGMAN, BRIAN 2710 W. THOMAS STREET, UNIT 2 CHICAGO, IL 60622			AP TRADE				\$783.33
ACCOUNT NO. 2076014 BROWN COUNTY MSA CELLULAR LP DBA CELLCOM 1580 MID VALLEY DRIVE DEPERE, WI 54115			AP TRADE				\$120.00

Subtotal

\$879,671.26

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTROR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2076860 BUCKNER, LINDSEY 1817 GRANT AVENUE S, #9 RENTON, WA 98055			AP TRADE				\$630.52
ACCOUNT NO. 2076611 CABLEVISION 1111 STEWART AVE BETHPAGE, NY 11714-3581			AP TRADE				\$26.59
ACCOUNT NO. 2077346 CABLEVISION LIGHTPATH, INC. 200 JERICHO QUADRANGLE JERICHO, NY 11753			AP TRADE				\$3,347.07
ACCOUNT NO. 2074975 CAI INTERNATIONAL INC. MARGINAL BALDORITY DE CASTRO #3306 BALDORIOTY BUSINESS CENTER LOCAL #7 CAROLINA PUERTO RICO			AP TRADE				\$630.00
ACCOUNT NO. 2080008 CAI, JOE 67-57 170TH STREET FRESH MEADOWS, NY 11365			AP TRADE				\$2,693.29
ACCOUNT NO. 1292369 CALIFORNIA PACKAGING 845 N. EUCLID AVENUE ONTARIO, CA 91762			AP TRADE				\$312.48
ACCOUNT NO. 2077327 CALLAGHAN, BRIAN 2229 DOLPHIN LANE HOLBROOK, NY 11741			AP TRADE				\$114.94
ACCOUNT NO. 1423994 CANYON OFFICE SUPPLIES, INC. 361 OAK PLACE SUITE S BREA, CA 92821			AP TRADE				\$21.83

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 5 of 23

Subtotal

\$7,776.72

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBATOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2080013 CASTILLO, CAROL 547 GRAND BLVD. BRENTWOOD, NY 11717			AP TRADE				\$39.60
ACCOUNT NO. 2077330 CELULAR SUN 3 SA CALLE 93B NO. 16-32 BOGOTA COLUMBIA			AP TRADE				\$90.00
ACCOUNT NO. 2073779 CHAO HONG CEN 47-26 213TH STREET BAYSIDE, NY 11361			AP TRADE				\$995.27
ACCOUNT NO. 1465345 CISCO WEBEX, LLC 16720 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			AP TRADE				\$789.00
ACCOUNT NO. 2150207 CLICK HERE LABS 8750 N. CENTRAL EXPRESSWAY, SUITE 1200 DALLAS, TX 75231-6436			AP TRADE				\$350.00
ACCOUNT NO. 2150266 COFFEE SOLUTIONS GROUP 590 SMITYH STREET BETHESDA, MD 20817			AP TRADE				\$44.48
ACCOUNT NO. 2070031 COMPTROLLER OF PUBLIC ACCOUNTS LYNDON B. JOHNSON STATE OFFICE BUILDING 111 EAST 17TH STREET AUSTIN, TX 78774			AP TRADE				\$52.00
ACCOUNT NO. 1030942 COMPUTER EQUIPMENT SERVICE 261 W. MAIN STREET BAY SHORE, NY 11706			AP TRADE				\$2,281.13

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 6 of 23

Subtotal

\$4,641.48

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2067160 COMTECH LIMITED 7A BARBADOS AVENUE KINGSTON 5 JAMAICA		AP TRADE				\$101.50
ACCOUNT NO. 2076751 CONTAINER ALLIANCE CO. 1187 COAST VILLAGE RD #600 SANTA BARBARA, CA 93108		AP TRADE				\$269.38
ACCOUNT NO. 2150192 CON-WAY FREIGHT INC. 9151 BOULEVARD 26 BUILDING A N. RICHLAND HILLS, TX 76180		AP TRADE				\$9,825.61
ACCOUNT NO. 2150285 CON-WAY MULTIMODAL INC. 9151 BOULEVARD 26 BUILDING A N. RICHLAND HILLS, TX 76180		AP TRADE				\$5,759.74
ACCOUNT NO. 2077124 CORDOVA, ARTHUR CR 41 PRIVATE DR. 1037B HOUSE #72 LOS LUCEROS, NM 87511		AP TRADE				\$146.94
ACCOUNT NO. CORNELIUS VINGANHOVEN 7 FORSYTHE MEADOW LANE STONY BROOK, NY 11790		LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2065549 COVENANT TRANSPORATION 400 BIRMINGHAM HWY CHATTANOOGA, TN 37419-2346		AP TRADE				\$25,155.65
ACCOUNT NO. 2077138 CROTTY, WILLIAM 606 CORAL REEF AVENUE CARLSBAD, CA 92011		AP TRADE				\$3,005.53

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 7 of 23

Subtotal

\$44,264.35

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2063973 CUSTOM GLOBAL LOGISTICS P.O. BOX 3330 NORTHLAKE, IL 60164-3330			AP TRADE				\$3,567.35
ACCOUNT NO. 1412360 CYNERGYHITECH 6080 NORTHBELT DRIVE NORCROSS, GA 30071			AP TRADE				\$326,728.88
ACCOUNT NO. 2003573 DAIUTO, DANIELLE 40 CHELSEA AVENUE NORTH BABYLON, NY 11703			AP TRADE				\$304.10
ACCOUNT NO. DATASCAPE INC. 7840 ROSWELL RD SHANGHAI 200241 CHINA			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2077398 DELPHI DELCO ELECTRONICS ONE CORPORATE CENTER KOKOMO, IN 46904			AP TRADE				\$1,908.58
ACCOUNT NO. 1230347 DESIO, ROBERT 36 ROUNDABOUT ROAD SMITHTOWN, NY 11787			AP TRADE				\$222.18
ACCOUNT NO. 2071296 DIAMOND STAFFING, INC. 160 BROADWAY 15TH FLOOR NEW YORK, NY 10038			AP TRADE				\$15,695.82
ACCOUNT NO. 1220947 DUFFY, JOHN 3710 CARLITOS COURT PALO ALTO, CA 94306			AP TRADE				\$313.69

Subtotal

\$348,740.60

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. EILEEN MCGILLY 23 WILLIAMS BLVD., #2F LAKE GROVE, NY 11755			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2076491 EMINENT TECHNOLOGY, SA EDIFFICIO OFICENTRO, 1ER. PISO DE REPARETEL CANAL 6800 METROS SUR FRENTE JARDIN DE NINOS INS SAN JOSE PUERTO RICO			AP TRADE				\$636.60
ACCOUNT NO. 1030803 EXTERMINETICS OF SOUTHERN CAL 1214 EAST E DINGER SANTA ANA, CA 92707			AP TRADE				\$60.00
ACCOUNT NO. 2077331 FARGNOLI, DANA 75 BOXWOOD DRIVE KINGS PARK, NY 11754			AP TRADE				\$67.39
ACCOUNT NO. 2044995 FASHION FORWARD WORLDWIDE CORPORATION 366 PEARSALL AVENUE SUITE #7 CEDARHURST, NY 11516			AP TRADE				\$126,563.31
ACCOUNT NO. 1030814 FEDERAL EXPRESS CORPORATION 3875 AIRWAYS MODULE H3 DEPARTMENT 4634 MEMPHIS, TN 38116			AP TRADE				\$15,431.11
ACCOUNT NO. 2016456 FEDEX FREIGHT 200 FORWARD DR. HARRISON, AZ 72602-0840			AP TRADE				\$11,605.24

Subtotal

\$154,363.65

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEB- TOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED	UNLIQUIDATED	CONTINGENT	AMOUNT OF CLAIM
ACCOUNT NO. 2076015 GARCIA, JORGE 722 CHARLES POND DRIVE CORAM, NY 11727			AP TRADE				\$4,691.15
ACCOUNT NO. 2077350 GIVENS LOGISTICS, LC 1720 S. MILITARY HIGHWAY CHESAPEAKE, VA 22320			AP TRADE				\$687.00
ACCOUNT NO. 1228074 GLOBAL CROSSING CONFERENCING 550 SOUTH 24TH STREET W. SUITE 103 BILLINGS, MT 59102-6361			AP TRADE				\$156.79
ACCOUNT NO. 1221899 GLOBAL CROSSING TELECOMMUNICATIONS 550 SOUTH 24TH STREET W. SUITE 103 BILLINGS, MT 59102-6361			AP TRADE				\$1,241.77
ACCOUNT NO. 1459805 GLOBE CON FREIGHT SYSTEMS, INC. 18420 S. BROADWICK STREET RANCHO DOMINGUEZ, CA 90220			AP TRADE				\$1,818.00
ACCOUNT NO. 2057553 GONGQING CHEN CELLON COMMUNICATIONS TECHNOLOGY COMPANY, LTD NEW INDUSTRIAL PARK GONG QING CHENG CITY, JIANG XI PROVINCE 332020 CHINA			AP TRADE				\$3,000.00
ACCOUNT NO. 1202643 GREY STONE STAFFING, INC. 6175 SUNRISE HWY MASSAPEQUA, NY 11758-5341			AP TRADE				\$21,290.79

Subtotal

\$32,885.50

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBATOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1441350 GUARDIAN PACKAGING AND SUPPLY 237 S. LAKEVIEW AVENUE PLACENTIA, CA 92870			AP TRADE				\$1,208.64
ACCOUNT NO. 2070027 HASHEMI, FARZAD 11 RICHFIELD STREET PLAINVIEW, NY 11803			AP TRADE				\$165.38
ACCOUNT NO. 2077415 HERITAGE PAPER CO. 2400 S. GRAND AVENUE SANTA ANA, CA 92705			AP TRADE				\$78.00
ACCOUNT NO. HITACHI HIGH TECHNOLOGIES AMERICA, INC. 10 NORTH MARTINGALE ROAD SUITE 500 SCHAUMBURG, IL 60173-2295			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2050967 HOANG, DUNG 5175 DIAMOND HEIGHTS, APT 105 SAN FRANCISCO, CA 94131			AP TRADE				\$3,226.32
ACCOUNT NO. 1428225 HTC AMERICA, INC. 13920 SE EASTGATE WAY SUITE 400 BELLEVUE, WA 98005			AP TRADE				\$96,273,611.00
ACCOUNT NO. HTC AMERICA, INC. PERKINS COIE LLP ATTN. GARY EISENBERG 30 ROCKEFELLER PLAZA, 22ND FLOOR NEW YORK, NY 10112			LITIGATION	X	X	X	\$0.00

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. HTC CORPORATION 13920 SE EASTGATE WAY SUITE 400 BELLEVUE, WA 98005			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2076391 HUAWEI DEVICE USA, INC. 5700 TENNYSON PARKWAY, SUITE 600 PLANO, TX 75024			AP TRADE				\$4,956,010.00
ACCOUNT NO. 2046287 HYPERCEL CORPORATION 28385 CONSTELLATION ROAD VALENCIA, CA 91355			AP TRADE				\$623.25
ACCOUNT NO. 1031053 IMPORT COMMODITY GROUP, LTD. 500 MERRICK ROAD LYNBROOK, NY 11563			AP TRADE				\$26,498.10
ACCOUNT NO. 2047880 INTEGRA TECHNICAL TRANSLATIONS 10720 NW 66 STREET SO 307 DORAL, FL 33178			AP TRADE				\$60.00
ACCOUNT NO. 2056255 INTERNATIONAL WAREHOUSE GROUP 290 SPAGNOLI ROAD MELVILLE, NY 11747			AP TRADE				\$35,413.36
ACCOUNT NO. 1445664 INTERTEK TESTING SERVICES NA, INC. 3933 US ROUTE 11 COURTLAND, NY 13045			AP TRADE				\$2,000.00
ACCOUNT NO. 1216248 J.P. EXPRESS SERVICES, INC. P.O. BOX 819 DEER PARK, NY 11729			AP TRADE				\$171.21

Subtotal

\$5,020,775.92

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEB- TOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2150282 JABIL CIRCUIT OF TEXAS LP 5700 S. INTERNATIONAL PKWY. MCALLEN, TX 78501			AP TRADE				\$2,970.00
ACCOUNT NO. JEAN R. BROOKS, ET. AL. FARMINGDALE, NY 11735			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 1353456 KERRY FREIGHT (USA) INC. JFK INT'L AIRPORT BLDG. #75 NORTH HANGAR ROAD SUITE 210 JAMAICA, NY 11430			AP TRADE				\$7,367.18
ACCOUNT NO. KOSTAS KASTAMONITIS 443 ECHO AVENUE SOUND BEACH, NY 11789			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2067150 KUNZMANN, RAYMOND 5 KERRY COURT PEARL RIVER, NY 10965			AP TRADE				\$5,476.00
ACCOUNT NO. 2067154 LAMEDICA, MICHELLE 5023 SHEPHERDS WAY HOLLAND, PA 18954			AP TRADE				\$102.91
ACCOUNT NO. 1031172 LIPA P.O. BOX 9039 HICKSVILLE, NY 11802-9686			AP TRADE				\$10,181.59
ACCOUNT NO. LOUIS ANTONIOU 15 BRAEMER ROAD EAST SETAUKET, NY 11733			LITIGATION	X	X	X	\$0.00

Subtotal

\$26,097.68

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTROR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2077304 LUCIEN, RANDY 210 TEROL COURT SAN DIEGO, CA 92114			AP TRADE				\$989.16
ACCOUNT NO. 2070125 M SEVEN SYSTEM, LTD 24TH FLOOR TRUST TOWER 275-7 YANGJAE-DONG SEOCHO-GU SEOUL 137-139 KOREA			AP TRADE				\$952,999.24
ACCOUNT NO. 2076398 MADLENER, ANNA 25917 SE 23RD COURT SAMMAMISH, WA 98075			AP TRADE				\$1,365.41
ACCOUNT NO. 2076856 MARTZ, LARUE 2390 BRIAR RIDGE WAY CUMMING, GA 30041			AP TRADE				\$223.64
ACCOUNT NO. 1224285 MAZZA, TODD 261 WILLIOW GROVE ROAD STONY POINT, NY 10980			AP TRADE				\$258.91
ACCOUNT NO. 2077328 MOBION MOBILE & COMMUNICATIONS KOREA CO. 611 GUACHEON OFFICETEL 1-14 BYULANG-DONG GUACHEON-SI KYUNGGI-DO KOREA			AP TRADE				\$8,000.00
ACCOUNT NO. 2070177 MURRAY, DAN 650 TAMARACK AVENUE, #3709 BREA, CA 92821			AP TRADE				\$265.77

Subtotal

\$964,102.13

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2077352 NAPA OF SMITHTOWN 310 MAPLE AVENUE SMITHTOWN, NY 11787			AP TRADE				\$49.50
ACCOUNT NO. 1258272 NATIONAL GRID 40 SYLVAN ROAD WALTHAM, MA 2451			AP TRADE				\$225.55
ACCOUNT NO. 2080065 NELSON, ALY 45 ADAMS ROAD, APT # 2D CENTRAL ISLIP, NY 11722			AP TRADE				\$25.44
ACCOUNT NO. 2076864 NET GEAR, INC. 350 EAST PLUMERIA DRIVE SAN JOSE, CA 95134			AP TRADE				\$10,800.00
ACCOUNT NO. 2077152 NEXIUS SOLUTIONS, INC. 1301 CENTRAL EXPRESSWAY SUITE 200 ALLEN, TX 75013			AP TRADE				\$27,718.80
ACCOUNT NO. 2076519 NOKES, BRIAN 650 TAMARACK AVENUE, #3711 BREA, CA 92821			AP TRADE				\$174.10
ACCOUNT NO. 2076204 NORTON, MISTY 10241 CREEK HOLLOW LANE FORT WORTH, TX 76131			AP TRADE				\$1,074.21
ACCOUNT NO. NOVELPOINT TRACKING LLC 1300 BALLANTRAE DRIVE ATLANTA, GA 30350			LITIGATION	X	X	X	\$0.00

Subtotal

\$40,067.60

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. NUANCE COMMUNICATIONS, INC. 1 WAYSIDE ROAD BURLINGTON, VA 01803			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2077253 OCEAN GROUP 700-5 UNION PARKWAY RONKONKOMA, NY 11779			AP TRADE				\$727.26
ACCOUNT NO. 2076992 ORTIZ, RICHARD 7191 SUMNER STREET THE COLONY, TX 75056			AP TRADE				\$3,105.37
ACCOUNT NO. 1245942 PANTECH CO., LTD. PANTECH BLDG., 1-2 DMC SANGAM-DONG, MAPO-GU SEOUL 121-270 KOREA			AP TRADE				\$46,217,762.00
ACCOUNT NO. 2077261 PARKHURST, BRUCE 203 PINE CREST DRIVE CUMMING, GA 30040			AP TRADE				\$505.19
ACCOUNT NO. 2070534 PHILIASTIDES, CHRIS 6 NORTH DRIVE WESTBURY, NY 11590			AP TRADE				\$132.16
ACCOUNT NO. PHILIP CHRISTOPHER 108 FAIRWAY VIEW DRIVE COMMACK, NY 11725			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 1453914 PHILLIPS, MATTHEW 16412 SE 39TH PLACE BELLEVUE, WA 98008			AP TRADE				\$1,433.00

Subtotal

\$46,223,664.98

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2073775 PRIMELINE SERVICES, LLC C/O FM & CO., LLP 6900 JERICHO TURNPIKE, SUITE 312 SYOSETT, NY 11791			AP TRADE				\$124,375.80
ACCOUNT NO. 2077264 PRO BRAND INTERNATIONAL, INC. 1900 WEST OAK CIRCLE MARIETTA, GA 30062			AP TRADE				\$27,839.00
ACCOUNT NO. 2031989 PROSERTEL, S.A. DE C.V. FINAL 67 AV. SUR #2-D COL. ROMA SAN SALVADOR SAN SALVADOR			AP TRADE				\$187.50
ACCOUNT NO. 2073744 RANDSTAD US, LP 2015 SOUTH PARK PLACE ATLANTA, GA 30339			AP TRADE				\$4,885.69
ACCOUNT NO. RELIANCE COMMUNICATIONS, LLC 555 WIRELESS BLVD. HAUPPAUGE, NY 11788			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 1200307 RUTAN POLYETHYLENE SUPPLY & BAG MFG 39 SIDING PLACE MAHWAH, NJ 07430			AP TRADE				\$486.95
ACCOUNT NO. 1457952 SAM, SANJEEV 24 BELMONT BLVD. ELMONT, NY 11003			AP TRADE				\$463.78
ACCOUNT NO. 1244199 SAVOY MEDICAL SUPPLY CO., INC. 745 CALEBS PATH HAUPPAUGE, NY 11788			AP TRADE				\$111.90

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 17 of 23

Subtotal

\$158,350.62

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1380194 SELECTIVE PERSONNEL, INC. 535 BROADHOLLOW ROAD SUITE A1 MELVILLE, NY 11747-3719			AP TRADE				\$44,260.05
ACCOUNT NO. SHANGHAI HANXIANG (COOTEK) INFORMATION TECHNOLOGY CO., LTD. 15-V, TIANLIN ROAD 140 XUHUI DISTRICT			LITIGATION	X	X	X	\$0.00
ACCOUNT NO. 2074133 SHAREFILE 4140 PARKLAKE AVENUE SUITE 320 RALEIGH, NC 27612			AP TRADE				\$1,113.79
ACCOUNT NO. 2056694 SHARP ELECTRONICS CORP. 1300 NAPERVILLE DR ROMEDEVILLE, IL 60446			AP TRADE				\$2,026.00
ACCOUNT NO. 1209259 SHEA TRUCKING 1600 NEW HIGHWAY SUITE 4 FARMINGDALE, NY 11735			AP TRADE				\$32.50
ACCOUNT NO. 1458053 SHEPHERD, RHEBA 5827 TUJUNGA AVE #2 NORTH HOLLYWOOD, CA 91601			AP TRADE				\$4,628.88
ACCOUNT NO. 1211360 SHINE ELECTRONICS CO., INC. 11-15 46 AVENUE LONG ISLAND CITY, NY 11101			AP TRADE				\$400,140.63
ACCOUNT NO. 2076664 SINGLEHOP, INC. 215 W. OHIO STREET CHICAGO, IL 60654			AP TRADE				\$72.56

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 18 of 23

Subtotal

\$452,274.41

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 2074126 SMALL, JASON 820 DEKALB AVENUE NE #13 ATLANTA, GA 30307			AP TRADE				\$1,423.80
ACCOUNT NO. 2053370 SOLUCIONES CELULARES, SA 13 AVENIDA, B 24-31 ZONA 13 2326-0100 GUATEMALA CITY 01013 GUATEMALA			AP TRADE				\$2,980.00
ACCOUNT NO. 2054693 SOPORTE TECNICO GLOBAL NICARAGUA CARRETERA MASAYA KM 4.5 FRENTE A EDIFICIO PELLAS MANAGUA NICARAGUA			AP TRADE				\$1,440.50
ACCOUNT NO. 2000019 SPARKLETTS 5660 NEW NORTHSIDE DRIVE SUITE 500 ATLANTA, GA 30328			AP TRADE				\$35.54
ACCOUNT NO. 1240984 SPRINT P.O. BOX 8077 LONDON, KY 40742			AP TRADE				\$988.69
ACCOUNT NO. 1254320 SPRINT PCS P.O. BOX 8077 LONDON, KY 40742			AP TRADE				\$23.21
ACCOUNT NO. STACY KLUG 17 HALF HOLLOW ROAD HOLBROOK, NY 11741			LITIGATION	X	X	X	\$0.00

Subtotal

\$6,891.74

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1387487 SUPPLYONE NEW YORK 143 GETTY AVE PATERSON, NJ 07503			AP TRADE				\$105.80
ACCOUNT NO. 1251246 SUTTON, MIKE 5210 E FAIRLEE COURT ANAHEIM HILLS, CA 92807			AP TRADE				\$503.61
ACCOUNT NO. 2150089 TANG, ARTHUR 239 HARRISON AVENUE JERSEY CITY, NJ 07304			AP TRADE				\$1,749.87
ACCOUNT NO. 2075569 TCT MOBILE MULTINATIONAL LIMITED ROOM 1910-12A TOWER 3 CHINA HK CITY, 33 CANTON RD TSIMSHATSUI, KOWLOON HONG KONG CHINA			AP TRADE				\$21,420,130.56
ACCOUNT NO. 2074417 TECHCOMM WIRELESS COMPANY, LTD 14B CARGILL AVENUE KINGSTON 6 KINGSTON JAMAICA			AP TRADE				\$1,966.00
ACCOUNT NO. 1420342 TED SOLOMON TRUCKING, INC. 5451 WEST 104TH ST LOS ANGELES, CA 90045			AP TRADE				\$1,899.30
ACCOUNT NO. 2073634 TELEXPRESS, SA AV RICARDO J ALFORO MEZANINE DEL PH EDISON PLAZA PANAMA CITY PANAMA			AP TRADE				\$11,020.00

Subtotal

\$21,437,375.14

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEB- TOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED	UNLIQUIDATED	CONTINGENT	AMOUNT OF CLAIM
ACCOUNT NO. 2150120 TINGLER, ASHLEY 2825 NORTHEAST EXPRESSWAY, UNIT 0-3 ATLANTA, GA 30345			AP TRADE				\$739.34
ACCOUNT NO. 2076758 TOTAL FUNDS BY HASSLER ATTN: TA-34 11601 ROOSEVELT BLVD ST. PETERSBURG, FL 33716			AP TRADE				\$1,000.00
ACCOUNT NO. 2075751 TOUCHTONE WIRELESS, LP 501 AIRTECH PARKWAY ATTN: A/R PLAINFIELD, IN 46168			AP TRADE				\$240.00
ACCOUNT NO. 2073810 TRANSPARENT CONTAINER COMPANY, INC. 31006 NETWORK PLACE CHICAGO, IL 60673			AP TRADE				\$7,907.46
ACCOUNT NO. 2077145 TRAN-STAR INTERNATIONAL TRANSPORTATION 321 BAY SHORE ROAD DEER PARK, NY 11729			AP TRADE				\$9,354.10
ACCOUNT NO. 1453928 TSA SERVICES, INC. 16840 VALLEY VIEW LA MIRANDA, CA 90638			AP TRADE				\$7,516.28
ACCOUNT NO. 2150206 TYCO INTEGRATED SECURITY, INC. 10405 CROSSPOINT BLVD INDIANAPOLIS, IN 46256			AP TRADE				\$360.95
ACCOUNT NO. 1328122 ULINE 2200 S. LAKESIDE DRIVE WAUKEGAN, IL 60085			AP TRADE				\$1,378.62

Subtotal

\$28,496.75

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEB- TOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED	UNLIQUIDATED	CONTINGENT	AMOUNT OF CLAIM
ACCOUNT NO. 1209495 UNITED PARCEL SERVICE P.O. BOX 7247-0244 PHILADELPHIA, PA 19170-0001			AP TRADE				\$22,687.58
ACCOUNT NO. 1424008 UPS - LA P.O. BOX 7247-0244 PHILADELPHIA, PA 19170-0001			AP TRADE				\$14,392.26
ACCOUNT NO. 2054706 VERIZON BUSINESS 140 WEST STREET NEW YORK, NY 10007			AP TRADE				\$726.84
ACCOUNT NO. 2054657 VERIZON WIRELESS P.O. BOX 64498 BALTIMORE, MD 21264-4498			AP TRADE				\$6,927.40
ACCOUNT NO. 2077295 V-INFOTECH 13089 PEYTON DRIVE, C#303 CHINO HILLS, CA 91709			AP TRADE				\$4,596.77
ACCOUNT NO. 2060405 VSP 3333 QUALITY DRIVE -MS 131 RANCHO CORDOVA, CA 95670			AP TRADE				\$1,705.19
ACCOUNT NO. 1224723 WASSERMAN, KATIE 385 COTTAGE HILL ELMHURST, IL 60126			AP TRADE				\$1,541.29
ACCOUNT NO. 2036198 WISTRON NEWEB CORPORATION 20 PARK AVENUE II HSINCHU SCIENCE PARK HSINCHU 308 TAIWAN			AP TRADE				\$1,613,808.00

Subtotal

\$1,666,385.33

In re: PERSONAL COMMUNICATIONS DEVICES, LLC

Case No. 13-74303

Debtor

(if known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTROR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 1255790 WOHLBERG, RICK 3520 W SWEET BAY COURT, UNIT D ANAHEIM, CA 92804			AP TRADE				\$8.63
ACCOUNT NO. 2050202 YANG, JIN 37 ELLIOT PLACE, APT. #37-4B SMITHTOWN, NY 11787			AP TRADE				\$165.94
ACCOUNT NO. 2059531 ZTE (USA), INC. 2425 N. CENTRAL EXPRESSWAY SUITE 323 RICHARDSON, TX 75080			AP TRADE				\$4,100,741.40

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 23 of 23

Subtotal

\$4,100,915.97

Total

\$177,935,135.97

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable on the  
Statistical Summary of Certain Liabilities and Related Data.)

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
AEA QUALITY REGISTRARS, INC. ATTN: N.S. SANDHU, PRESIDENT & CEO 11 MARSHALL ROAD, # 1S NEW YORK, NY 11788	CLIENT SERVICE AGREEMENT BY AND BETWEEN AEA QUALITY REGISTRARS, INC. AND PCD, DATED AS OF JANUARY 17, 2013
ALFRED B. LEVINE 9005 SEVEN LOCKS ROAD ATLANTA, GA 30305	LICENSE AND SETTLEMENT AGREEMENT BY AND BETWEEN ALFRED B. LEVINE AND PCD, DATED AS OF JANUARY 7, 2013
ALLIED WIRELESS COMMUNICATIONS CORP. 1001 TECHNOLOGY DRIVE, SUITE 400 LITTLE ROCK, ARKANSAS 72223	MASTER PURCHASE AGREEMENT BY AND BETWEEN ALLIED WIRELESS COMMUNICATIONS CORPORATION, FOR ITSELF AND ON BEHALF OF ITS AFFILIATES AND PCD, FOR ITSELF AND ON BEHALF OF ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF MAY 13, 2011
AMERICAN ARMORED TRANSPORT, INC. CHUCK FREITAG 9701 E. 102ND AVENUE HENDERSON, COLORADO 80640	TRUCKING AND DELIVERY SERVICES AGREEMENT BY AND BETWEEN PCD AND AMERICAN ARMORED TRANSPORT, INC., DATED AS OF MAY 10, 2012
AMERICAN TELECONFERENCING SERVICES, LTD. DBA PGI 3280 PEACHTREE RD NE STE 1000 DENVER, CO 80234	SUBSCRIPTION LICENSE ORDER BY AND BETWEEN AMERICAN TELECONFERENCING SERVICES, LTD. D/B/A PGI AND PCD, DATED AS OF AUGUST 22, 2012
ANTHRO INTERACTIVE, LLC. ATTN: LEWIS CHANG 13637 CIMARRON AVENUE GARDENIA, CA 90249	ANTHRO INTERACTIVE MASTER SERVICE AGREEMENT BY AND BETWEEN ANTHRO INTERACTIVE, LLC AND PCD, DATED AS OF NOVEMBER 1, 2012
ANYDATA CORPORATION ATTN: SOON SHIN, CEO 5 OLD FIELD IRVINE, CA 92618	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND ANYDATA CORPORATION AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF MAY 30, 2012
ASSOCIATED CARRIER GROUP, LLC. 1018 HIGHLAND COLONY PKWY SUITE 340 RIDGELAND, MS 39157	AGREEMENT BY AND BETWEEN ASSOCIATED CARRIER GROUP, LLC AND PCD, DATED AS OF JULY 2, 2009
AT&T MOBILITY LLC 1277 LENOX PARK BOULEVARD ATLANTA, GA 30319	SUPPLEMENT NO. 4 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF SEPTEMBER 12, 2011

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

(Continuation Sheet)

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ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	MASTER SERVICES AGREEMENT BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF AUGUST 30, 2011
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	SERVICE FACILITY AGREEMENT BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF MAY 1, 2010
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	STATEMENT OF WORK BY AND BETWEEN ATC LOGISTICS & ELECTRONICS, INC. AND PCD, ON BEHALF OF ITS APPLICABLE AFFILIATES AND SUBSIDIARIES, DATED AS OF SEPTEMBER 13, 2011
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	THIRD PARTY FULFILLMENT SERVICES CHANGE ORDER NO. 1 BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF FEBRUARY 17, 2012
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	THIRD PARTY FULFILLMENT SERVICES CHANGE ORDER NO. 1A BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF JULY 11, 2012
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	THIRD PARTY PACKAGING SERVICES CHANGE ORDER NO. 3 BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF SEPTEMBER 19, 2012
ATC LOGISTICS & ELECTRONICS, INC ATTN: MR. ART SMUCK, PRESIDENT 5201 ALLIANCE GATEWAY FREEWAY FORT WORTH, TX 76177	THIRD PARTY PACKAGING SERVICES CHANGE ORDER NUMBER 1B BY AND BETWEEN PCD AND ATC LOGISTICS & ELECTRONICS, INC., DATED AS OF JULY 12, 2012
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	ADDENDUM NO. 2 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, F/K/A UTSTARCOM PERSONAL COMMUNICATIONS, LLC, DATED AS OF JANUARY 1, 2008
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	ADDENDUM TO STATEMENT OF WORK FOR INTERACTIVE GUIDES PRODUCED FOR AT&T'S USE BY AND BETWEEN PCD AND SIMPLY INTERACTIVE INC., DATED AS OF NOVEMBER 7, 2011
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	AMENDMENT NO. 003 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF JANUARY 1, 2012
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	MASTER PURCHASE AGREEMENT BY AND BETWEEN AT&T MOBILITY LLC, ON BEHALF OF ITSELF AND ITS AFFILIATES, AND PCD, DATED AS OF JUNE 1, 2010

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	SUPPLEMENT NO. 1 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF SEPTEMBER 19, 2010
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	SUPPLEMENT NO. 2 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF NOVEMBER 21, 2010
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	SUPPLEMENT NO. 3 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF APRIL 1, 2011
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	SUPPLEMENT NO. 4 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF SEPTEMBER 12, 2011
ATT MOBILITY LLC ATTN: SENIOR VICE PRESIDENT, SUPPLY CHAIN MANAGEMENT, DEVICES 1277 LENOX PARK BLVD., 7TH FLOOR ATLANTA, GA 30319	SUPPLEMENT NO. 6 TO THE MASTER PURCHASE AGREEMENT BETWEEN AT&T MOBILITY LLC AND PCD BY AND BETWEEN AT&T MOBILITY LLC ON BEHALF OF ITSELF AND ITS AFFILIATES AND PCD, DATED AS OF APRIL 9, 2012
ATT MOBILITY LLC ATTN: MASTER AGREEMENT SUPPORT TEAM ONE AT&T WAY BEDMINISTER, NJ 07921-0752	AT&T MASTER AGREEMENT BY AND BETWEEN PCD AND AT&T CORP., DATED AS OF OCTOBER 13, 2008
AVANQUEST SOFTWARE USA, INC 1333 W. 120TH AVE, SUITE 314 SHENZHEN 518057 CHINA	AMENDMENT NO. 2 TO OEM LICENSE AND DISTRIBUTION AGREEMENT BY AND BETWEEN AVANQUEST SOFTWARE USA, INC. AND PCD, DATED AS OF JANUARY 30, 2012
AVANQUEST SOFTWARE USA, INC 1333 W. 120TH AVE, SUITE 314 WESTMINISTER, CO 80234	AMENDMENT NO. 1 TO OEM LICENSE AND DISTRIBUTION AGREEMENT BY AND BETWEEN AVANQUEST SOFTWARE USA, INC. AND PCD, DATED AS OF JUNE 1, 2010
AVANQUEST SOFTWARE USA, INC 1333 W. 120TH AVE, SUITE 314 WESTMINISTER, CO 80234	OEM LICENSE AND DISTRIBUTION AGREEMENT BY AND BETWEEN AVANQUEST SOFTWARE USA, INC. AND PCD, DATED AS OF MARCH 17, 2009
AVAYA FINANCIAL SERVICES C/O CIT FINANCE 1 CIT DRIVE LIVINGSTON, NJ 07039	LEASE AGREEMENT BY AND BETWEEN PCD AND CIT FINANCE LLC, DATED AS OF SEPTEMBER 30, 2011
BELL COMMUNICATIONS, INC ATTN: MANAGING DIRECTOR 153.5 CONSTANT SPRING ROAD KINGSTON 8 JAMAICA	INTERNATIONAL SERVICE FACILITY AGREEMENT BY AND BETWEEN PCD AND BELL COMMUNICATIONS LTD., DATED AS OF 2009

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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BRIGHTSTAR CORPORATION ATTN: RODOLFO NOVARINI 9725 NW 117TH AVENUE, #300 MIAMI, FL 33178	REVERSE LOGISTICS SERVICES AGREEMENT BY AND BETWEEN BRIGHTSTAR CORP. AND PCD, DATED AS OF JANUARY 1, 2012
CABLEVISION SYSTEMS CORPORATION 1373 VETERANS HIGHWAY SUITE #40 HAUPPAUGE, NEW YORK 11788	PROPERTY ACCESS AGREEMENT BY AND BETWEEN CSC HOLDINGS, LLC AND PCD, DATED AS OF JANUARY 11, 2012
CAI INTERNATIONAL INC. MARGINAL BALDORIOTY DE CASTRO, #3066 BALDORIOTY BUSINESS CENTER, LOCAL #7 CAROLINA 00979-87 PUERTO RICO	INTERNATIONAL SERVICE FACILITY AGREEMENT BY AND BETWEEN PCD AND CAI INTERNATIONAL INC., DATED AS OF JULY 27, 2010
CATHAY COMMUNICATIONS INTERNATIONAL, LTD. ATTN: CEO P.O. BOX 957, OFFSHORE INCORPORATIONS CENTER, ROAD TOWN ROAD TOWN, TORTOLA BRITISH VIRGIN ISLANDS	LETTER OF TERMINATION OF MARKET EXCLUSIVITY IN BRAZIL FROM CATHAY COMMUNICATIONS TECHNOLOGY CO., LIMITED AND ALL ITS SUBSIDIARIES AND AFFILIATES TO PCD, DATED APRIL 5, 2012
CATHAY COMMUNICATIONS INTERNATIONAL, LTD. ATTN: CEO P.O. BOX 957, OFFSHORE INCORPORATIONS CENTER, ROAD TOWN ROAD TOWN, TORTOLA BRITISH VIRGIN ISLANDS	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND CATHAY COMMUNICATIONS INTERNATIONAL LTD. AND ALL ITS SUBSIDIARIES AND AFFILIATES DATED AS OF OCTOBER 1, 2009
CATHAY COMMUNICATIONS INTERNATIONAL, LTD. ATTN: CEO P.O. BOX 957, OFFSHORE INCORPORATIONS CENTER, ROAD TOWN ROAD TOWN, TORTOLA BRITISH VIRGIN ISLANDS	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND CATHAY COMMUNICATIONS INTERNATIONAL LTD. AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF OCTOBER 1, 2009
CATHAY COMMUNICATIONS INTERNATIONAL, LTD. ATTN: CEO P.O. BOX 957, OFFSHORE INCORPORATIONS CENTER, ROAD TOWN ROAD TOWN, TORTOLA BRITISH VIRGIN ISLANDS	THIRD ADDENDUM TO SUPPLIER AGREEMENT BY AND BETWEEN PCD AND CATHAY COMMUNICATIONS TECHNOLOGY CO. LIMITED AND ALL OF ITS SUBSIDIARIES, DATED AS OF OCTOBER 1, 2011
CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS ATTN: PROCUREMENT COUNSEL 108 WASHINGTON VALLEY ROAD WARREN, NJ 07059	PURCHASE AND SALE AGREEMENT
CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS 30 INDEPENDENCE BLVD. WARREN, NJ 07059	PURCHASE AND SALE AGREEMENT BY AND BETWEEN AUDIOVOX COMMUNICATIONS CORP AND CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS, DATED AS OF JULY 12, 2001
CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS 30 INDEPENDENCE BLVD. WARREN, NJ 07059	SUPPLEMENT NUMBER 17 TO PURCHASE AND SALE AGREEMENT BY AND BETWEEN PCD AND CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS, DATED AS OF OCTOBER 12, 2011

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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(if known)**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

(Continuation Sheet)

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CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS 30 INDEPENDENCE BLVD. WARREN, NJ 07059	SUPPLEMENT NUMBER 35 TO THE PURCHASE AND SALE AGREEMENT BY AND BETWEEN PCD AND CELLCO PARTNERSHIP D/B/A VERIZON WIRELESS, DATED AS OF MARCH 21, 2013
CELLON COMMUNICATIONS TECHNOLOGY CO. 13F, SKYWORTH C BUILDING GAOXIN S. AVE.1, HIGH TECH INDUSTRIAL PARK AUSTIN, TX 78759	AGREEMENT BY AND AMONG PCD, CELLON COMMUNICATIONS TECHNOLOGY (SHENZHEN) CO., LTD AND TELEEPOCH LIMITED, DATED AS OF AUGUST 10, 2012
CELULAR SUN 3 SA CALLE 93B NO. 16-32 BOGOTA COLOMBIA	INTERNATIONAL SERVICE FACILITY AGREEMENT BY AND BETWEEN PCD AND CELULAR SUN 3 SA, DATED AS OF JULY 10, 2012
COLLEGE-LAMAR, L.P. ATTN. LEASE ADMINISTRATION C/O COPAKEN BROOKS, LLC 100 WALNUT, SUITE 2000 KANSAS CITY, MO 64106	LEASE AGREEMENT
COLLEGE-LAMAR, L.P. ATTN. LEASE ADMINISTRATION C/O COPAKEN BROOKS, LLC 100 WALNUT, SUITE 2000 KANSAS CITY, MO 64106	LETTER FROM PCD TO COLLIERS INTERNATIONAL REGARDING SUBLEASE DATED OCTOBER 4, 2011
COLLEGE-LAMAR, L.P. ATTN. LEASE ADMINISTRATION C/O COPAKEN BROOKS, LLC 100 WALNUT, SUITE 2000 KANSAS CITY, MO 64106	OFFICE LEASE BY AND BETWEEN COLLEGE-LAMAR, L.P. AND PCD, DATED AS OF AUGUST 17, 2012
COLLEGE-LAMAR, L.P. ATTN. LEASE ADMINISTRATION C/O COPAKEN BROOKS, LLC 100 WALNUT, SUITE 2000 KANSAS CITY, MO 64141	OFFICE LEASE BY AND BETWEEN COLLEGE-LAMAR, LP AND PCD, DATED AS OF AUGUST 17, 2012
COLLIERS INTERNATIONAL BRIAN CHASTAIN THREE PARK PLAZA, SUITE #1200 IRVINE, CALIFORNIA 92614	AUTHORIZATION LETTER BY AND BETWEEN COLLIERS INTERNATIONAL AND PCD, DATED AS OF JANUARY 10, 2013
COMMUNITEL, LLC. 2700 GLADES CIRCLE BUILDING C, SUITE 103 WESTON, FL 33327	RESTRICTED (NON-BLOCKED) ACCOUNT AGREEMENT BY AND AMONG PCD, COMUNITEL, LLC AND SUNTRUST BANK, DATED AS OF JANUARY 2009
COX TMI WIRELESS, LLC ATTN: DIRECTOR OF CONTRACTS 1400 LAKE HEARN DRIVE ATLANTA, GA 30319	PURCHASE AGREEMENT BY AND BETWEEN PCD AND COX TMI WIRELESS, LLC, DATED AS OF FEBRUARY 9, 2010

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CRICKET COMMUNICATIONS, INC. 5887 COPLEY DRIVE SAN DIEGO, CA 92111	HANDSET PURCHASE AGREEMENT BY AND BETWEEN CRICKET COMMUNICATIONS, INC., ON BEHALF OF ITSELF AND ITS SUBSIDIARIES AND AFFILIATED COMPANIES, AND PCD, DATED AS OF MAY 11, 2012
CYNERGY 6080 NORTHBELT DRIVE NORCROSS, GA 30071	EQUIPMENT LOAN AGREEMENT BY AND BETWEEN PCD AND KMT WIRELESS LLC, D/B/A CYNERGYHITECH, DATED AS OF MAY 30, 2012
DATA SYSTEMS INTERNATIONAL, INC (DSI) ATTN: MARK BALDWIN, CFO & GENERAL COUNSEL 7801 W. 110TH STREET OVERLAND PARK, KS 66210	SOFTWARE LICENSE, SERVICES, AND MAINTENANCE AGREEMENT BY AND BETWEEN DATA SYSTEMS INTERNATIONAL, INC. AND PCD, DATED AS OF MARCH 30, 2012
DELPHI AUTOMOTIVE SYSTEMS, LLC 5725 DELPHI DRIVE TROY, MI 48098	LICENSE AGREEMENT BY AND BETWEEN PCD AND DELPHI AUTOMOTIVE SYSTEMS, LLC, DATED AS OF MARCH 27, 2013
DELPHI AUTOMOTIVE SYSTEMS, LLC ATTN: DELPHI PATENT COUNSEL 5725 DELPHI DRIVE M/C 483-400-402 TROY, MI 48098	LICENSE AGREEMENT
DELPHI TECHNOLOGIES, INC ATTN: LEGAL-IP P.O. BOX 5052 TROY, MI 48007	TRADEMARK LICENSE CONTRACT BY AND BETWEEN PCD AND DELPHI TECHNOLOGIES, INC., DATED AS OF MARCH 27, 2013
EPIQ BANKRUPTCY SOLUTIONS, LLC ATTN: LORENZO MENDIZABAL 757 THIRD AVENUE, THIRD FLOOR NEW YORK, NY 10017	STANDARD SERVICES AGREEMENT BY AND BETWEEN EPIQ BANKRUPTCY SOLUTIONS, LLC AND PCD, DATED AS OF JUNE 4, 2013
ERICSSON INC. 6300 LEGACY DRIVE PLANO, TEXAS 75024	MULTI VENDOR VERIFICATION AGREEMENT BY AND BETWEEN ERICSSON INC. AND PCD, DATED AS OF APRIL 26, 2011
ETQ RELIANCE CUSTOMER CARE 399 CONKLIN STREET SUITE #208 FARMINGDALE, NEW YORK 11735	ETQ SOFTWARE MAINTENANCE/TECHNICAL SUPPORT PROGRAM AGREEMENT RENEWAL BY AND BETWEEN ETQ MANAGEMENT CONSULTANTS, INC. AND PCD, DATED AS OF JANUARY 17, 2013
EXTOL INTERNATIONAL, INC. ATTN: MICHAEL DECOSTA 529 TERRY REILEY WAY POTTSVILLE, PA 17901	SOFTWARE LICENSE AGREEMENT BY AND BETWEEN EXTOL INTERNATIONAL, INC. AND PCD, DATED AS OF MARCH 29, 2012
EXTOL INTERNATIONAL, INC. ATTN: MICHAEL DECOSTA 529 TERRY REILEY WAY POTTSVILLE, PA 17901	SOFTWARE LICENSE AGREEMENT BY AND BETWEEN EXTOL INTERNATIONAL, INC. AND PCD, DATED AS OF MARCH 29, 2012

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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FIRST NATIONAL BANK OF OMAHA C/O FIRST NATIONAL BUILDINGS ATT. CINDY JONES, REAL ESTATE SPECIALIST 1620 DODGE ST., STOP 1150 OMAHA, NE 68197-1150	SUBLEASE BY AND BETWEEN FNIB, INC. AND PCD, DATED AS OF OCTOBER 17, 2011
FRANKLIN WIRELESS ATTN: RICHARD WALKER, VICE PRESIDENT, FINANCE 6205 LUSK BLVD. SAN DIEGO, CA 92121	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND FRANKLIN WIRELESS CORP., DATED AS OF JUNE 26, 2012
FREIGHTWATCH INTERNATIONAL USA, INC 7501 N CAPITAL OF TEXAS HWY #200	MASTER SERVICES AGREEMENT BY AND BETWEEN FREIGHTWATCH INTERNATIONAL U.S.A., INC. AND PCD, DATED AS OF OCTOBER 31, 2008
FUTUREWEI TECHNOLOGIES INC. ATTN: CARL LIU, EVP 1700 ALMA DRIVE PLANO, TX 75075	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND FUTUREWEI TECHNOLOGIES, INC. DBA HUAWEI TECHNOLOGIES (USA), DATED AS OF SEPTEMBER 15, 2009
GEMTEK TECHNOLOGY, CO. LTD. ATTN: HOWARD CHEN, CEO NO.15-1 ZHONGHUA ROAD HSINCHU INDUSTRIAL PARK HUKOU, HSINCHU 30352 TAIWAN, ROC	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND GEMTEK TECHNOLOGY CO., LTD., DATED AS OF OCTOBER 1, 2012
HAN WIRELESS CO., LTD. 8F, MAPS SONGA TOWER, 98-4 GARAK_DONG, SONGPA-GU SEOUL SOUTH KOREA	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND HAH (HK) CO., LTD., DATED AS OF DECEMBER 18, 2008
HAN WIRELESS CO., LTD. 8F, MAPS SONGA TOWER, 98-4 GARAK_DONG, SONGPA-GU SEOUL SOUTH KOREA	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND HAN WIRELESS CO., LTD. AND SUBSIDIARIES INNOMTEK CO., LTD, DATED AS OF JUNE 1, 2009
HIGH TECH COMPUTER CORP. ATTN: MARIAN CHAO, LEGAL COUNSEL 23 HSIN HUA ROAD TAOYUAN TAIWAN, ROC TAIWAN, ROC	SUPPLIER AGREEMENT BY AND BETWEEN AUDIOVOX COMMUNICATIONS CORP. AND HIGH TECH COMPUTER CORP., DATED AS OF JULY 2, 2003
HUAWEI DEVICE USA INC. 5700 TENNYSON PARKWAY SUITE 600 PLANO, TX 75024	ADDENDUM NO. 1 TO THE SUPPLIER AGREEMENT DATED OCTOBER 20, 2008 BY AND BETWEEN FUTUREWEI TECHNOLOGIES, INC. AND PCD, DATED AS OF JANUARY 12, 2012
HUAWEI DEVICE USA INC. 5700 TENNYSON PARKWAY SUITE 600 PLANO, TX 75024	AMENDMENT NO. 3 TO THE SUPPLIER AGREEMENT DATED OCTOBER 2, 2008 BY AND BETWEEN FUTUREWEI TECHNOLOGIES, INC. (AND LATER ASSIGNED TO HUAWEI DEVICE USA, INC.) AND PCD, DATED AS OF APRIL 1, 2013

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
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HUAWEI TECH. INVESTMENT COMPANY LIMITED UNIT 3610-12 36/F THE CENTRE NO. 99, QUEEN'S ROAD CENTRAL HONG KONG, HONG KONG SAR CHINA	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND HUAWEI TECH. INVESTMENT COMPANY LIMITED, DATED AS OF OCTOBER 21, 2009
IDEAWEAVERS, LLC ATTN: WILLIAM BENNETT 1108 E. MAIN STREET, SUITE 802 RICHMOND, VA 23219	DEVELOPMENT AND SUBSCRIPTION USE LICENSE AGREEMENT BY AND BETWEEN IDEAWEAVERS, LLC AND PCD, DATED AS OF MAY 7, 2010
IDEAWEAVERS, LLC. ATTN: WILLIAM BENNETT 1108 E. MAIN STREET, SUITE 802 RICHMOND, VA 23219	COMMON THREAD SOFTWARE CELL REPAIR TRACKING SYSTEM APPENDIX B BY AND BETWEEN IDEAWEAVERS, LLC, J2K TECHNOLOGY LLC, AND PCD, DATED AS OF MARCH 12, 2012
INTERNATIONAL TRUCKING GROUP INC. 290 SPAGNOLI ROAD MELVILLE, NEW YORK 11747	SERVICES AGREEMENT
INTERNATIONAL TRUCKING GROUP, INC. 290 SPAGNOLI ROAD MELVILLE, NEW YORK 11747	TRUCKING AND DELIVERY SERVICES AGREEMENT BY AND BETWEEN PCD AND INTERNATIONAL TRUCKING GROUP INC., DATED AS OF JUNE 12, 2012
INTERTEK 70 CODMAN HILL ROAD BOXBOROUGH, MASSACHUSETTS 01719	CERTIFICATION AGREEMENT BY AND BETWEEN INTERTEK AND PCD, DATED AS OF FEBRUARY 22, 2012
JORGE PEREZ PROL. PLAYA MIRADOR NO. 10 COL SAN ANDRE TETEPILCO, CP DELEGACION IZTAPALAPA 09440 MEXICO	PROFESSIONAL SERVICES/INDEPENDENT CONTRACTOR AGREEMENT BY AND BETWEEN PCD AND JORGE PEREZ, DATED AS OF OCTOBER 15, 2012
KILROY REALTY, L.P. 12200 W. OLYMPIC BLVD., SUITE 200 LOS ANGELES, CA 90064	STANDARD INDUSTRIAL/COMMERCIAL SINGLE-TENANT LEASE BY AND BETWEEN KILROY REALTY, L.P., KILROY REALTY CORPORATION, AND UTSTARCOM PERSONAL COMMUNICATIONS, LLC, DATED AS OF AUGUST 8, 2006
LEWIS, RICE & FINGERSH ATTN. REAL ESTATE NOTICES ONE PETTICOAT LANE 1010 WALNUT, SUITE 500 KANSAS CITY, MO 64106	LEASE AGREEMENT
LEWIS, RICE & FINGERSH, L.C. REAL ESTATE NOTICES ONE PETTICOAT LANE 1010 WALNUT, SUITE #500 KANSAS CITY, MISSOURI 64106	LEASE AGREEMENT

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LRF /RM INC. LEONARD R. FRIEDMAN RISK MANAGEMENT 170 GREAT NECK ROAD GREAT NECK, NY 11021	RISK & INSURANCE MANAGEMENT RETAINER BY AND BETWEEN LEONARD R. FRIEDMAN RISK MANAGEMENT, INC. AND PCD, DATED AS OF JULY 1, 2009
M SEVEN SYSTEM LIMITED ATTN: DR. MOON SONG, PRESIDENT #806 8F JE1 PLATZ, 459-11 GASAN-DONG, GEUMCHEN-GU SEOUL 153-792 KOREA	CONFIDENTIAL SETTLEMENT AGREEMENT AND MUTUAL RELEASE BY AND BETWEEN M SEVEN SYSTEM LIMITED AND PCD, DATED AS OF JUNE 7, 2013
M SEVEN SYSTEM LIMITED ATTN: ANDREW CHOUNG GLASER WEIL FINK JACOBS HOWARD AVCHEN & SHAPIRO, LLP 1250 CONSTELLATION BLVD., 19TH FLOOR LOS ANGELES, CALIFORNIA 9967	SETTLEMENT AGREEMENT
MAILFINANCE INC. 478 WHEELERS FARM RD. MILFORD, CT 06461	PRODUCT LEASE AGREEMENT BY AND BETWEEN MAILFINANCE, INC. AND PCD, DATED AS OF JANUARY 20, 2012
MARY BROONER MB CONSULTING, LLC 2061 W. 26TH PLACE EUGENE, OR 97405	AMENDMENT NO. 1 TO CONSULTING AGREEMENT BY AND BETWEEN PCD AND MARY BROONER, DATED AS OF APRIL 1, 2012
MICHELLE MELIND 443 EAST COURT STREET ELMHURST, ILLINOIS 60126	PROFESSIONAL SERVICES/INDEPENDENT CONTRACTOR AGREEMENT BY AND BETWEEN PCD AND MICHELLE MELIND, DATED AS OF OCTOBER 1, 2012
MPORTAL INC. 7900 WESTPARK DRIVE SUITE A530 MCLEAN, VA 22102	BILATERAL CONFIDENTIALITY AGREEMENT BY AND BETWEEN MPORTAL INC. AND PCD, DATED AS OF OCTOBER 27, 2008
MULTI-TECH SYSTEMS, INC 22005 WOODALE DRIVE MOUNDS VIEW, MINNESOTA 55112	DISTRIBUTION AGREEMENT BY AND BETWEEN PCD AND MULTI-TECH SYSTEMS, INC., DATED AS OF SEPTEMBER 10, 2012
MULTI-TECH SYSTEMS, INC. 22005 WOODALE DRIVE MOUNDS VIEW, MINNESOTA 55112	AMENDMENT NO. 1 TO THE DISTRIBUTION AGREEMENT BY AND BETWEEN PCD AND MULTI-TECH SYSTEMS, INC., INCLUDING ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF JANUARY 11, 2013
NEOPOST USA INC. 478 WHEELERS FARM RD. MILFORD, CT 06461	LEASE AGREEMENT
NETGEAR, INC. ATTN: MARK LIU, GENERAL COUNSEL 350 EAST PLUMERIA DRIVE SAN JOSE, CA 95134	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND NETGEAR, INC., DATED AS OF MAY 7, 2013

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
DebtorCase No. 13-74303  
(if known)**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

(Continuation Sheet)

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NEXIUS SOLUTIONS INC 1301 CENTRAL EXPRESSWAY SOUTH SUITE 200 ALLEN, TX 75013	SUBCONTRACTING AGREEMENT BY AND BETWEEN PCD AND NEXIUS SOLUTIONS, INC., DATED AS OF SEPTEMBER 17, 2012
OMNILINK SYSTEMS INC 6120 WINDWARD PARKWAY SUITE 100 ALPHARETTA, GA 30005	SUBCONTRACTOR AGREEMENT BY AND BETWEEN PCD AND OMNILINK SYSTEMS, INC., DATED AS OF AUGUST 26, 2009
OMNILINK SYSTEMS INC 6120 WINDWARD PARKWAY SUITE 100 ALPHARETTA, GA 30005	SUBCONTRACTOR AGREEMENT BY AND BETWEEN PCD AND OMNILINK SYSTEMS, INC., DATED AS OF AUGUST 28, 2009
OPERA SOFTWARE ASA ATTN: RIKARD GILLEMYSR WALDEMAR THRANESGATE 98 0175 OSLO NORWAY	SOFTWARE DEVELOPMENT AND LICENSE AGREEMENT BY AND BETWEEN OPERA SOFTWARE ASA AND PCD, DATED AS OF NOVEMBER 9, 2010
OPERA SOFTWARE ASA ATTN: GENERAL COUNSEL WALDEMAR THRANESGATE 98 OSLO 175 NORWAY	LICENSE FOR SOFTWARE AND CLIENT BROWSER TECHNOLOGY
ORACLE AMERICA INC 500 ORACLE PARKWAY REDWOOD SHORES, CA 94065	AMENDMENT ONE TO THE ORACLE LICENSE AND SERVICES AGREEMENT V110711 BY AND BETWEEN PCD AND ORACLE AMERICA, INC., DATED AS OF FEBRUARY 24, 2012
ORACLE AMERICA INC 500 ORACLE PARKWAY REDWOOD SHORES, CA 94065	ASSIGNMENT AND CERTIFICATION OF NON POSSESSION BY AND AMONG UTSTARCOM PERSONAL COMMUNICATIONS LLC, PCD AND ORACLE AMERICA INC., DATED AS OF SEPTEMBER 26, 2011
ORACLE AMERICA INC 500 ORACLE PARKWAY REDWOOD SHORES, CA 94065	ORACLE LICENSE AND SERVICES AGREEMENT BY AND BETWEEN ORACLE AMERICA, INC. AND PCD, DATED AS OF FEBRUARY 24, 2012
ORACLE AMERICA INC 500 ORACLE PARKWAY REDWOOD SHORES, CA 94065	ORDERING DOCUMENT BY AND BETWEEN PCD AND ORACLE AMERICA, INC., DATED AS OF FEBRUARY 24, 2012
PAGO EXPRESS SA 50 ST. DRESDNER TOWER 11TH FLOOR PANAMA	AMENDMENT NO. 1 TO PCD SALES REPRESENTATIVE AGREEMENT BY AND BETWEEN PCD AND PAGO EXPRESS S.A., DATED AS OF JULY 15, 2010
PANTECH & CURITEL COMMUNICATIONS, INC. 1451-34 SEOCHO-DONG SEOCHO-GU SEOUL KOREA	LETTER OF CONFIRMATION BY AND BETWEEN PANTECH&CURITEL COMMUNICATIONS INC. AND PCD, DATED AS OF APRIL 27, 2009

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PANTECH & CURITEL COMMUNICATIONS, INC. 1451-34 SEOCHO-DONG SEOCHO-GU SEOUL KOREA	LETTER OF CONFIRMATION BY AND BETWEEN PANTECH&CURITEL COMMUNICATIONS INC. AND PCD, DATED AS OF JULY 16, 2009
PANTECH CO., LTD PANTECH BUILDING 1-2 DMC SANGAM-DONG, MAPO-GU SEOUL 121-792 KOREA	AGREEMENT FOR PAYMENT OF PROMOTION FUNDS BY AND BETWEEN PANTECH CO., LTD. AND PCD, DATED AS OF JANUARY 7, 2011
PANTECH WIRELESS INC. PANTECH BUILDING 1-2 DMC SANGAM-DONG, MAPO-GU SEOUL 121-792 KOREA	ADDENDUM NO. 1 TO ORDER AND PAYMENT AGREEMENT BY AND BETWEEN PCD AND PANTECH WIRELESS INC., DATED AS OF DECEMBER 5, 2008
PARVEEN NARULA 2 HALF MOON LANE SANDS POINT, NY 11050	POWER OF ATTORNEY SIGNED BY PARVEEN NARULA ON SEPTEMBER 17, 2009
PCD COMMUNICATIONS CANADA LTD C/O JPMORGAN CHASE BANK, N.A. 5535 EGLINTON AVENUE WEST SUITE 210 TORONTO, ON M9C 5K5 CANADA	FIRST LIEN INTERCREDITOR AGREEMENT
PCD COMMUNICATIONS CANADA LTD C/O BANK OF AMERICA, N.A. 5535 EGLINTON AVENUE WEST SUITE 210 TORONTO, ON M9C 5K5 CANADA	SECOND LIEN INTERCREDITOR AGREEMENTS
PGI-AMERICAN TELECONFERENCING SERVICES LTD. D/B/A PGI 3280 PEACHTREE RD NE STE 1000 NEWARK, DE 19713	PGI SUBSCRIPTION LICENSE ORDER BY AND BETWEEN PCD AND AMERICAN TELECONFERENCING SERVICES, LTD. D/B/A PGI, DATED AS OF AUGUST 22, 2012
PHIL MINASIAN 67 WHITLOCKVILLE ROAD KATONAH, NEW YORK 10536	PROFESSIONAL SERVICES/INDEPENDENT CONTRACTOR AGREEMENT BY AND BETWEEN PCD AND PHILIP MINASIAN, DATED AS OF APRIL 1, 2013
QUALCOMM INC. ATTN: LEGAL COUNSEL 5775 MOREHOUSE DRIVE SAN DIEGO, CA 92121	ASSIGNMENT AND AMENDMENT OF DEVELOPMENT, TEST AND DEPLOYMENT PRODUCTS STANDARD TERMS AND CONDITIONS BY AND BETWEEN QUALCOMM, INC., UTSTARCOM PERSONAL COMMUNICATIONS, LLC, AND PCD, DATED AS OF AUGUST 21, 2008

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QUALCOMM INC. ATTN: LEGAL COUNSEL 5775 MOREHOUSE DRIVE SAN DIEGO, CA 92121	DEVELOPMENT, TEST, AND DEPLOYMENT PRODUCTS STANDARD TERMS AND CONDITIONS BY AND BETWEEN QUALCOMM, INCORPORATED AND PCD, DATED AS OF JULY 9, 2009
QUALITY ONE WIRELESS, LLC ATTN: MARSHALL HARRIS, GENERAL COUNSEL 1500 TRADEPORT DRIVE ORLANDO, FL 32824	SUPPLIER AGREEMENT
QUALITY ONE WIRELESS, LLC. ATTN: JOHN CHIORANDO, PRESIDENT AND CEO 1500 TRADEPORT DRIVE ORLANDO, FLORIDA 32824	BREAKOUT RESALE AGREEMENT BY AND BETWEEN QUALITY ONE WIRELESS, LLC AND PCD, DATED AS OF MARCH 4, 2013
QUALITY ONE WIRELESS, LLC. ATTN: JOHN CHIORANDO, PRESIDENT AND CEO 1500 TRADEPORT DRIVE ORLANDO, FLORIDA 32824	EXCLUSIVE DISTRIBUTOR AGREEMENT BY AND BETWEEN PCD AND QUALITY ONE WIRELESS, LLC, DATED AS OF APRIL 25, 2013
REP 80 ARKAY DRIVE, LLC ATTN. ASSET MANAGER C/O RECHLER EQUITY PARTNERS 85 SOUTH SERVICE RD. PLAINVIEW, NY 11803	AGREEMENT OF LEASE BY AND BETWEEN REP 80 ARKAY DRIVE, LLC AND HOLDINGS, DATED AS OF SEPTEMBER 28, 2012
REP C LLC ATTN. ASSET MANAGER C/O RECHLER EQUITY PARTNERS 85 SOUTH SERVICE RD. PLAINVIEW, NY 11803	AGREEMENT OF LEASE BY AND BETWEEN REP C, LLC AND HOLDINGS, DATED AS OF OCTOBER 18, 2012
RIGHT NOW TECHNOLOGIES 136 ENTERPRISE BLVD. BOZEMAN, MT 59718	ORDER FORM BY AND BETWEEN RIGHTNOW AND PCD, DATED AS OF DECEMBER 10, 2009
RIGHT NOW TECHNOLOGIES 136 ENTERPRISE BLVD. BOZEMAN, MT 59718	RIGHTNOW TECHNOLOGIES MASTER CLOUD SERVICES AGREEMENT WITH CUSTOMER BY AND BETWEEN RIGHTNOW TECHNOLOGIES, INC. AND PCD, DATED AS OF DECEMBER 14, 2011
RUSS, AUGUST & KABAT ATTN: MARC A. FENSTER, ESQ. 12424 WILSHIRE BLVD., 12TH FLOOR LOS ANGELES, CA 90025	SETTLEMENT AND LICENSE AGREEMENT BY AND BETWEEN DEVELOPMENT INNOVATION GROUP, LLC AND PCD, DATED AS OF FEBRUARY 27, 2012
SAN DIEGO IP LAW GROUP, LLP. 12526 HIGH BLUFF DRIVE SUITE #300 SAN DIEGO, CALIFORNIA 92130	ENGAGEMENT OF PROFESSIONAL SERVICES BY AND BETWEEN PCD AND SAN DIEGO IP LAW GROUP, LLP, DATED AS OF JANUARY 24, 2012
SANDS ANDERSON PC ATTN: THOMAS L. BOWDEN, SR. 1111 EAST MAIN STREET, SUITE 2400 RICHMOND, VA 23219	LICENSE AGREEMENT

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SHARK LINES INC. 194-45 MORRIS AVENUE UNIT 45 HOLTSVILLE, NEW YORK 11742	TRUCKING AND DELIVERY SERVICES AGREEMENT BY AND BETWEEN PCD AND SHARK LINES INC., DATED AS OF JUNE 2012
SHARP CORPORATION 1300 NAPERVILLE DR ROMEIOVILLE, IL 60446	AGREEMENT FOR SUPPLY OF PV300 PRODUCT BY AND BETWEEN PCD AND SHARP CORPORATION, DATED AS OF MARCH 1, 2009
SHEA TRUCKING CHRISTOPHER SHEA, VICE PRESIDENT 1600 NEW HIGHWAY SUITE #4 FARMINGDALE, NEW YORK 11735	DELIVERY SERVICES AGREEMENT
SHEA TRUCKING RICHARD SHEA, PRESIDENT 1600 NEW HIGHWAY SUITE #4 FARMINGDALE, NEW YORK 11735	TRUCKING AND DELIVERY SERVICES AGREEMENT BY AND BETWEEN PCD AND SHEA TRUCKING, DATED AS OF JUNE 1, 2012
SHENZHEN SANG FEI CONSUMER COMMUNICATIONS CO., LTD. ATTN: J. TIN TAN, CEO 11 SCIENCE & TECHNOLOGY ROAD SCIENCE & TECHNOLOGY INDUSTRIAL PARK, NANSHAN DISTRICT SHENZHEN, GUANGDONG CHINA	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND SHENZHEN SANG FEI CONSUMER COMMUNICATIONS CO., LTD. AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF APRIL 20, 2012
SHERWEB INC. 2915 OGLETOWN ROAD #1073 NEW YORK, NY 11215	MASTER SERVICE AGREEMENT BY AND BETWEEN SHERWEB INC. AND PCD
SIDLEY AUSTIN BROWN & WOOD ATTN: STEPHEN P. FITZELL, ESQ. SUITE 4200 CHICAGO, IL 60603	HANDSET AGREEMENT
SIMPLY INTERACTIVE INC. ATTN: T.A. POYNTER, CEO 45 NEWBURY STREET, SUITE 406 BOSTON, MA 02116	STATEMENT OF WORK FOR INTERACTIVE GUIDES PRODUCED FOR AT&T'S USE AND FOR AT&T'S OEMS BY AND AMONG AT&T SERVICES INC., SIMPLY INTERACTIVE INC. AND PCD, DATED AS OF MARCH 5, 2012
SIMPLY INTERACTIVE INC. ATTN: T.A. POYNTER, CEO 45 NEWBURY STREET, SUITE 406 BOSTON, MASSACHUSETTS 02116	STATEMENT OF WORK FOR INTERACTIVE GUIDES PRODUCED FOR AT&T'S USE AND FOR AT&T'S OEMS BY AND AMONG AT&T SERVICES INC., SIMPLY INTERACTIVE INC. AND PCD, DATED AS OF MARCH 5, 2012
SIXNET, LLC ATTN: DIRECTOR OF SALES 331 USHERS ROAD BALLSTON LAKE, NY 12019	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND SIXNET AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF NOVEMBER 19, 2010

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SPRINT SPECTRUM L.P. P.O. BOX 871197 KANSAS CITY, MO 64187-1197	AMENDMENT NO. 1 TO MASTER PURCHASE AGREEMENT BETWEEN SPRINT SPECTRUM L.P. AND PCD BY AND BETWEEN SPRINT SPECTRUM L.P. AND PCD, DATED AS OF DATED JUNE 25, 2012
SPRINT SPECTRUM L.P. P.O. BOX 871197 KANSAS CITY, MO 64187-1197	AMENDMENT NO. 1 TO MASTER PURCHASE AGREEMENT BETWEEN SPRINT SPECTRUM L.P. AND PCD BY AND BETWEEN SPRINT SPECTRUM L.P. AND PCD, DATED AS OF JANUARY 1, 2012
SPRINT SPECTRUM L.P. P.O. BOX 871197 KANSAS CITY, MO 64187-1197	AMENDMENT NO. 1 TO MASTER PURCHASE AGREEMENT BETWEEN SPRINT SPECTRUM L.P. AND PCD BY AND BETWEEN SPRINT SPECTRUM L.P. AND PCD, DATED AS OF JANUARY 19, 2009
SPRINT SPECTRUM L.P. P.O. BOX 871197 KANSAS CITY, MO 64187-1197	AMENDMENT NO. 1 TO MASTER PURCHASE AGREEMENT BETWEEN SPRINT SPECTRUM L.P. AND PCD BY AND BETWEEN SPRINT SPECTRUM L.P. AND PCD, DATED AS OF MAY 21, 2013
SPRINT SPECTRUM L.P. P.O. BOX 871197 KANSAS CITY, MO 64187-1197	MEMORANDUM OF UNDERSTANDING BY AND BETWEEN SPRINT SPECTRUM L.P. AND PCD, DATED AS OF JUNE 13, 2012
SPRINT/UNITED MANAGEMENT COMPANY 8140 WARD PARKWAY VP, CORPORATE SECRETARY/GB&T-LAW KANSAS CITY, MISSOURI 64114	MASTER PURCHASE AGREEMENT FOR SUBSCRIBER EQUIPMENT AND RELATED SERVICES BY AND BETWEEN SPRINT SPECTRUM L.P. AND AUDIOVOX COMMUNICATIONS CORPORATION, DATED AS OF OCTOBER 1, 2001
SPRINT/UNITED MANAGEMENT COMPANY 903 EAST 104TH STREET DIRECTOR, SCM KANSAS CITY, MISSOURI 64131	PURCHASE AGREEMENT
SUNTRUST BANK ONE SE THIRD AVENUE 16TH FLOOR, MAIL CODE FL-MIAMI-2165 ATTN: CHRISTINA DEL CAMPO, VP MIAMI, FL 33131	SUPPLY AGREEMENT
SUNUP REALTY CORP 532 6TH AVENUE NEW YORK, NY 11215	LEASE EXTENSION AND AMENDMENT AGREEMENT BY AND BETWEEN SUNUP REALTY, INC., PCD COMMUNICATIONS CANADA, LTD. AND HOLDINGS, DATED AS OF OCTOBER 21, 2011
SUNUP REALTY LTD 532 6TH AVENUE SEATTLE, WA 98101	LEASE AMENDMENT AGREEMENT BY AND BETWEEN SUNUP REALTY, INC., PCD COMMUNICATIONS CANADA, LTD. AND HOLDINGS, DATED AS JUNE 2, 2010
TCT MOBILE NORTH AMERICA LIMITED 1910-12A TOWER 3 CHINA HONG KONG CITY 33 CANTON ROAD TSIMSHATSUI, KOWLOON HONG KONG	AMENDMENT NO. 1 TO THE SUPPLER AGREEMENT BETWEEN PCD AND TCT MOBILE NORTH AMERICA LIMITED BY AND BETWEEN PCD AND TCT MOBILE NORTH AMERICA LIMITED AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF JULY 21, 2011
TCT MOBILE NORTH AMERICA LIMITED 1910-12A TOWER 3 CHINA HONG KONG CITY 33 CANTON ROAD TSIMSHATSUI, KOWLOON HONG KONG	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND TCT MOBILE NORTH AMERICA LIMITED AND ALL ITS SUBSIDIARIES AND AFFILIATES DATED AS OF MAY 30, 2011

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TECNNICOLOR USA INC 101 WEST 103RD STREET INDIANAPOLIS, INDIANA 46290	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND TECHNICOLOR USA, INC., DATED AS OF DECEMBER 16, 2011
TELEFONICA GLOBAL SERVICES GEORG-BRAUCHLE-RING 23-25 MUNICH 80992 GERMANY	SERVICE AGREEMENT BY AND BETWEEN TELEFONICA GLOBAL SERVICES GMBH AND "SUPPLIER", DATED AS OF DECEMBER 16, 2009
TELEPOCH LIMITED 5A, 81 BUILDING DIGITAL TECH ZONE HIGH TECH PARK (SOUTH), NANSHAN DISTRICT SHENZHEN, GUANGDONG PROVINCE CHINA	LETTER AGREEMENT BY AND BETWEEN PCD AND TELEPOCH LIMITED, DATED AS OF OCTOBER 19, 2011
TELEPOCH LIMITED 5A, 81 BUILDING DIGITAL TECH ZONE HIGH TECH PARK (SOUTH), NANSHAN DISTRICT SHENZHEN, GUANGDONG PROVINCE CHINA	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND TELEPOCH LIMITED AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF FEBRUARY 4, 2011
TELES COMMUNICATIONS CORP 2400 SKYFARM DRIVE HILLSBOROUGH, CALIFORNIA 94010	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND TELES COMMUNICATIONS, CORP., DATED AS OF FEBRUARY 11, 2013
T-MOBILE USA, INC 12920 SE 38TH STREET BELLEVUE, WA 98006	AMENDMENT 3 TO THE HANDSET AND ACCESSORY SUPPLY AGREEMENT WITH PCD BY AND BETWEEN T-MOBILE USA, INC. AND PCD, DATED AS OF AUGUST 31, 2011
T-MOBILE USA, INC ATTN: SUE SWENSON, COO 12920 SE 38TH STREET BELLEVUE, WA 98006	HANDSET AND ACCESSORY SUPPLY AGREEMENT BY AND BETWEEN T-MOBILE USA, INC. AND ITS NORTH AMERICAN AFFILIATES AND AUDIOVOX COMMUNICATIONS CORP., DATED AS OF JUNE 1, 2004
T-MOBILE USA, INC 12920 SE 38TH STREET BELLEVUE, WA 98006	LETTER AGREEMENT BY AND BETWEEN T-MOBILE USA, INC. AND PCD SUCCESSOR TO AUDIOVOX COMMUNICATIONS CORP., DATED MARCH 10, 2009
T-MOBILE USA, INC 12920 SE 38TH STREET BELLEVUE, WA 98006	LETTER FROM T-MOBILE USA, INC. TO PCD, DATED MAY 14, 2010
T-MOBILE USA, INC 12920 SE 38TH STREET BELLEVUE, WA 98006	LETTER OF AGREEMENT AND RELEASE BY AND BETWEEN PCD AS SUCCESSOR TO AUDIOVOX COMMUNICATIONS CORP. AND T-MOBILE USA, INC., DATED FEBRUARY 11, 2010
T-MOBILE USA, INC ATTN: CAROL CRINER, VP, BUSINESS OPERATIONS 12920 SE 38TH STREET BELLEVUE, WA 98006	SUPPLY AGREEMENT

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T-MOBILE USA, INC ATTN: DAVID MILLER, GENERAL COUNSEL 12920 SE 38TH STREET BELLEVUE, WA 98006	SUPPLY AGREEMENT
UNITED STATES CELLULAR CORPORATION ATTN: SHELLEY BOERSMA 8410 WEST BYRN MAWR CHICAGO, IL 60631	AMENDMENT NUMBER 2 TO HANDSET PURCHASE AGREEMENT BY AND BETWEEN PCD AND UNITED STATES CELLULAR CORPORATION, DATED AS OF JANUARY 1, 2009
UNITED STATES CELLULAR CORPORATION ATTN: SHELLEY BOERSMA 8410 WEST BYRN MAWR CHICAGO, IL 60631	AMENDMENT NUMBER 2 TO HANDSET PURCHASE AGREEMENT BY AND BETWEEN PCD AND UNITED STATES CELLULAR CORPORATION, DATED AS OF OCTOBER 3, 2008
UNITED STATES CELLULAR CORPORATION ATTN: SHELLEY BOERSMA 8410 WEST BYRN MAWR CHICAGO, IL 60631	HANDSET PURCHASE AGREEMENT BY AND BETWEEN UNITED STATES CELLULAR CORPORATION AND AUDIOVOX COMMUNICATIONS CORP., DATED AS OF OCTOBER 20, 2003
VELOCITY TECHNOLOGY SOLUTIONS, INC. ATTN: THOMAS HUGHES, PRESIDENT 1100 OLIVE WAY, SUITE 1100	MASTER SERVICE AGREEMENT (HOSTING SERVICES) BY AND BETWEEN VELOCITY TECHNOLOGY SOLUTIONS, INC. AND PCD, DATED AS OF FEBRUARY 29, 2012
VERIZON NEW YORK INC. 140 WEST STREET NEW YORK, NY 10007	APPLICATION FOR SERVICE BY AND BETWEEN VERIZON NEW YORK INC. AND PCD, DATED AS OF MAY 1, 2012
VERIZON SOURCING ONE VERIZON WAY BASKING RIDGE, NJ 07920	AMENDMENT #1 TO AGREEMENT MA-002522-2012 BY AND BETWEEN PCD AND VERIZON SOURCING LLC AND ITS AFFILIATES, DATED AS OF MAY 23, 2013
VIDEOTRON GP 612 ST-JACQUES STREET MONTREAL, QUEBEC H3C 4M8 CANADA	AMENDMENT ONE TO THE MASTER PURCHASE AGREEMENT BY AND BETWEEN PCD COMMUNICATIONS CANADA LTD AND VIDEOTRON LIMITED AND VIDEOTRON G.P., DATED AS OF NOVEMBER 30, 2011
VIDEOTRON GP 612 ST-JACQUES STREET MONTREAL, QUEBEC H3C 4M8 CANADA	LETTER OF AGREEMENT FOR PURCHASE OF HTC OMEGA (RADAR 4G) BY AND BETWEEN VIDEOTRON G.P. AND PCD COMMUNICATIONS CANADA LTD, DATED AS OF DECEMBER 7, 2011
VIDEOTRON GP 612 ST-JACQUES STREET MONTREAL, QUEBEC H3C 4M8 CANADA	LETTER OF AGREEMENT FOR PURCHASE OF HTC VILLE (ONE S) BY AND BETWEEN VIDEOTRON G.P. AND PCD COMMUNICATIONS CANADA LTD, DATED AS OF AUGUST 2, 2012
VIDEOTRON GP 612 ST-JACQUES STREET MONTREAL, QUEBEC H3C 4M8 CANADA	MASTER PURCHASE AGREEMENT BY AND BETWEEN PCD COMMUNICATIONS CANADA LTD AND VIDEOTRON LIMITED, DATED AS OF AUGUST 30, 2010

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V-INFO TECH, INC. 13089 PEYTON DRIVE, C#303 CHINO HILLS, CA 91709	CONSULTING AGREEMENT BY AND BETWEEN PCD AND V-INFOTECH, INC., DATED AS OF NOVEMBER 1, 2012
VIRGIN MOBILE 10 INDEPENDENCE BLVD WARREN, NJ 07059	ORDER AND PAYMENT AGREEMENT BY AND AMONG VIRGIN MOBILE USA, L.P., PCD AND PANTECH WIRELESS INC., DATED AS OF NOVEMBER 28, 2008
VIRGIN MOBILE 10 INDEPENDENCE BLVD WARREN, NJ 07059	SEVENTH AMENDMENT TO THE AUDIOVOX SUPPLY AGREEMENT BY AND BETWEEN PCD AND VIRGIN MOBILE USA, L.P., DATED AS OF DECEMBER 31, 2008
WELLS FARGO INSURANCE SERVICES, USA, INC ATTN: WILLIAM T. DAVIS, SENIOR VP 601 UNION STREET, SUITE 1300 SEATTLE, WA	CLIENT SERVICE AGREEMENT - PROPERTY & CASUALTY BY AND BETWEEN WELLS FARGO INSURANCE SERVICES USA, INC. AND PCD, DATED AS OF JULY 1, 2011
WISTRON NEWEB CORPORATION 20 PARK AVENUE II HSINCHU SCIENCE PARK HSINCHU 308 TAIWAN	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND WISTRON NEWEB CORPORATION AND ALL ITS SUBSIDIARIES AND AFFILIATES, DATED AS OF MARCH 8, 2012
WS MANUFACTURING CALLE LOPATEGUI #9, EDIFICIO NILDET BO. LOS FRAILES GUAYNABO PUERTO RICO	INTERNATIONAL SERVICE FACILITY AGREEMENT BY AND BETWEEN PCD AND WS MANUFACTURING, DATED AS OF JUNE 29, 2012
ZINGMOBILE ITOUCH PTE LTD 229 MOUNTBATTEN ROAD #02-02 MOUNTBATTEN SQUARE SINGAPORE 398007	AGREEMENT BY AND BETWEEN ZINGMOBILEITOUCH PTE LTD AND PCD, DATED AS OF JUNE 11, 2012
ZTE USA 2425 NORTH CENTRAL EXPRESSWAY SUITE 323 RICHARDSON, TX 75080	SUPPLIER AGREEMENT BY AND BETWEEN PCD AND ZTE USA, INC., DATED AS OF SEPTEMBER 11, 2012

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Debtor

Case No. 13-74303

(if known)

**SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. 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 the eight-year period immediately preceding the commencement of the 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, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	BANK OF AMERICA, N.A. FIRST LIEN CREDIT AGREEMENT 100 N. TRYON ST. CHARLOTTE, NC 28255
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	DLJ INVESTMENT PARTNERS II, L.P. SECOND LIEN CREDIT AGREEMENT ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	DLJ INVESTMENT PARTNERS, L.P. SECOND LIEN CREDIT AGREEMENT ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	IP III PLAN INVESTORS, L.P. SECOND LIEN CREDIT AGREEMENT DLJ INVESTMENT PARTNERS, L.P. ONE MADISON AVENUE, 11TH FLOOR NEW YORK, NY 10010
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	JPMORGAN CHASE BANK, N.A. FIRST LIEN CREDIT AGREEMENT MAIL CODE: NY1-K855 270 PARK AVENUE 44TH FLOOR NEW YORK, NY 10017
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PINEBRIDGE CO-INVESTMENT AIV PARTNERS, L.P. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PINEBRIDGE PEP IV CO-INVESTMENT L.P. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PINEBRIDGE PEP V CO-INVESTMENT L.P. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PINEBRIDGE PLAN STAR INVESTMENT CORP. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022

In re: PERSONAL COMMUNICATIONS DEVICES, LLCCase No. 13-74303

Debtor

(if known)

**SCHEDULE H - CODEBTORS**

(Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PINEBRIDGE VANTAGE CAPITAL, L.P. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	PNC BANK, NATIONAL ASSOCIATION ATTN: SARI J. GARRICK, SENIOR VICE PRESIDENT 100 MILL PLAIN ROAD DANBURY, CT 06811
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	SOVEREIGN BANK, N.A. ATTN: MICHAEL RECCHIA, VICE PRESIDENT MAIL CODE: 60-571-RM2 619 ALEXANDER ROAD PRINCETON, NJ 08540
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA SECOND LIEN CREDIT AGREEMENT C/O AIG VANTAGE CAPITAL 277 PARK AVENUE NEW YORK, NY 10172
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	U.S. BANK NATIONAL ASSOCIATION, AS AGENT FOR CREDIT SUISSE AND PINEBRIDGE VANTAGE CAPITAL, L.P. SECOND LIEN CREDIT AGREEMENT 225 ASYLUM STREET, 23RD FLOOR HARTFORD, CT 06103
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	VANTAGE STAR INVESTMENT CORP. SECOND LIEN CREDIT AGREEMENT 399 PARK AVENUE, 4TH FLOOR NEW YORK, NY 10022
PERSONAL COMMUNICATIONS DEVICES HOLDINGS, LLC 80 ARKAY DRIVE HAUPPAUGE, NY 11788	WELLS FARGO CAPITAL FINANCE, LLC FIRST LIEN CREDIT AGREEMENT 100 PARK AVENUE 3RD FLOOR NEW YORK, NY 10017

In re: PERSONAL COMMUNICATIONS DEVICES, LLC  
Debtor

Case No. 13-74303  
(if known)

## DECLARATION CONCERNING DEBTOR'S SCHEDULES

### DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, RAYMOND KUNZMANN, the CHIEF FINANCIAL OFFICER of Personal Communications Devices, LLC named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 1 sheets (*Total shown on summary page plus 1*), and that they are true and correct to the best of my knowledge, information, and belief.

Date \_\_\_\_\_

Signature  \_\_\_\_\_

RAYMOND KUNZMANN  
[Print or type name of individual signing on behalf of debtor.]

*[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]*

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