

**United States Bankruptcy Court
Eastern District of New York**

IN RE:

Case No. _____

New Rochelle Telephone Corporation

Chapter 11

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, 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).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
Verizon New York C/O Bankruptcy Group 3900 Washington Street, Floor 1 Wilmington, DE 19802			Contingent Unliquidated Disputed	3,200,000.00
Laurus Master Fund Ltd C/O M&C Corporate Services Limited PO Box 309GT, Uglan House, S. Church St George Town, GRAND CAYM	CAYMAN ISLANDS		Contingent Unliquidated Disputed	900,000.00 Collateral: 0.00 Unsecured: 900,000.00
Qwest P.O. Box 856184 Louisville, KY 40285			Disputed	61,284.73
Pennsylvania Department Of Revenue Dept. 280406 Harrisburg, PA 17128				25,000.00
South Broadway WP, LLC C/O Newmark & Co Real Estate 125 Park Avenue, 11th Floor New York, NY 10017			Disputed	17,710.82
Cordia Communications 445 Hamilton Avenue, Suite 408 White Plains, NY 10601				14,746.17
VOX Communications 75 South Broadway, Suite 302 White Plains, NY 10601				14,661.57
Advanced Xerographics Systems Inc. 6851 TPC Drive Orlando, FL 32822				7,382.79
Bevan, Mosca, Giuditta & Zarillo 776 Mountain Boulevard, Suite 202 Watchung, NJ 07069				5,523.32
BeQuick Software Inc. 7108 Fairway Drive Suite 260 Palm Beach Gardens, FL 33418				4,434.95
Klik Technologies Corp. 4 North Main Street Spring Valley, NY 10977			Disputed	4,363.34
Courter, Kovert & Cohen, P.C. 1001 Route 517 Hackettstown, NJ 07840				3,462.89

National Registered Agents, Inc. P.O. Box 927 West Windsor, NJ 08550-0927	2,310.00
Reddson 104 North Summit Street, 3rd Floor Toledo, OH 43604	1,454.37
Celtic Communications, LLC 601 North Congress Avenue, Suite 112 Delray Beach, FL 33445	532.50
Massachussetts Department Of Revenue P.O. Box 7025 Boston, MA 02204	351.78
Town Of Cortland 1 Heady Street Cortland Manor, NY 10567	70.55
Nebraska Public Service Commission 1200 N Street, #300 Lincoln, NE 68508	25.00
Monroe County Treasurer 39 West Main Street Rochester, NY 14614	4.12

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: September 23, 2008

Signature: _____



Jawahar C. Chatpar, A/K/A JC Chatpar, President

(Print Name and Title)