

B 4 (Official Form 4) (12/07)

SEP 22 2008

UNITED STATES BANKRUPTCY COURT

Michael N. Milby, Clerk

Southern District of Texas

08-36060-H5 1

In re MAXTEL COMMUNICATIONS, LLC.,
 Debtor

Case No. _____

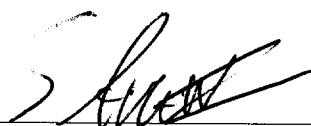
Chapter 11

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)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address, including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
SEE ATTACHED	SEE ATTACHED	SEE ATTACHED	SEE ATTACHED	SEE ATTACHED

Date: 9/23/08


 Debtor

[Declaration as in Form 2]

(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)
ATT/SBC Wholesale - Local Telephone PO Box 650516 Dallas, Texas 75265-0516	ATT/SBC Wholesale - Local Telephone PO Box 650516 Dallas, Texas 75265-0516 TONY JACKSON 214-464-5209	TRADE DEBT		\$ 518,518.49
ATT/SBC Wholesale - CallNet Communications	ATT/SBC Wholesale - Local Telephone PO Box 650516 Dallas, Texas 75265-0516 TONY JACKSON 214-464-5209	TRADE DEBT		\$ 192,411.70
ATT/BELL SOUTH - EXCEL HOME PHONE AT&T WHOLESALE - CUSTOMER CARE 600 N. 19TH STREET 10TH FLOOR BIRMINGHAM, ALABAMA 35203	ATT/BELL SOUTH - EXCEL HOME PHONE AT&T WHOLESALE - CUSTOMER CARE 600 N. 19TH STREET 10TH FLOOR BIRMINGHAM, ALABAMA 35203 TAMIKIA D. HARRIS 205-321-4706	TRADE DEBT		\$ 195,000.00
SOLIX SOLIX - TXUSF TXUSF - Dept. 1033 PO Box 121033 Dallas, TX 75312-1033	SOLIX TXUSF TXUSF - Dept. 1033 PO Box 121033 Dallas, TX 75312-1033 TXUSF FUND ADMINISTRATOR 800-899-6078	TAXES - TXUSF		\$ 61,234.69
VERIZON - CALLNET Verizon Business PO Box 480005 Atlanta, GA 30346	VERIZON - CALLNET Verizon Business PO Box 480005 Atlanta, GA 30346 THERESA WELCH 888-483-5166 EXT 5080	TRADE DEBT		\$ 40,000.00
City of Houston Franchise Administration Attn: Ernest B. Davis PO Box 200734 Houston, Texas 77216-0734	City of Houston Franchise Administration Attn: Ernest B. Davis PO Box 200734 Houston, Texas 77216-0734 ROSALINDA SALAZAR 713-221-0169	TAXES - ROW FEES		\$ 52,484.81

State Comptroller COMPTROLLER OF PUBLIC ACCOUNTS BOX 149359 AUSTIN, TX 78714-9359	PO	State Comptroller COMPTROLLER OF PUBLIC ACCOUNTS PO BOX 149359 AUSTIN, TX 78714-9359	TEXAS MUNICIPALITIES	TAXES - SALES TAX	\$	36,436.99
MUNICIPAL SERVICE FEES		1-800-252-8880			\$	16,243.89
ATT/SBC - RESALE CALLNET		ATT/SBC - Local Telephone PO Box 650516 Dallas, Texas 75265-0516 TONY JACKSON 214-464-5209		TRADE DEBT	\$	25,068.27
IRS CINCINNATI, OH 45999-0039		IRS DEPARTMENT OF THE TREASURY CINCINNATI, OH 45999-0039 1-800- 829-0115		TAXES - FEDERAL EXCISE TAX	\$	22,353.09
Elabs Inc. East Danbro Crescent Mississauga, Ontario LSN 6P8	7297	Elabs Inc. 7297 East Danbro Crescent Mississauga, Ontario LSN 6P8		TRADE DEBT	\$	19,547.87
VERIZON - LOCAL TELEPHONE SERVICE COMPANY PO Box 480005 Atlanta, GA 30346	PO	VERIZON - LOCAL TELEPHONE SERVICE COMPANY PO Box 480005 Atlanta, GA 30346 THERESA WELCH 888-483-5166 EXT 5080		TRADE DEBT	\$	19,000.00
Intec Telecom Systems PO Box 403501 Atlanta, GA 30384-3501		MR. JON TOTZ PO BOX 570548 109 NORTH POST OAK LANE, #300 HOUSTON, TEXAS 77257-0548 713-785-0204		TRADE DEBT	\$	14,324.68
Net Star Internet Box 79648 Houston, TX 77279-9648	PO	Net Star Internet PO Box 79648 Houston, TX 77279-9648 713-554-7100		TRADE DEBT	\$	12,335.49
ATT/SBC - Local Telephone RESALE ACCT PO Box 650516 Dallas, Texas 75265-0516		ATT/SBC - Local Telephone PO Box 650516 Dallas, Texas 75265-0516 TONY JACKSON 214-464-5209		TRADE DEBT	\$	11,734.94
TMC Communications Box 512670 Los Angeles, CA 90051-0670	PO	TMC Communications PO Box 512670 Los Angeles, CA 90051-0670 Mary Alcasas 805-293-0225		TRADE DEBT	\$	6,613.73

La Subastia BOX 740800 HOUSTON, TX 77274-0800	PO	La Subastia PO BOX 740800 HOUSTON, TX 77274-0800	TRADE DEBT		\$	4,530.00
TFI Resources Box 4346, Dept. 517 Houston, TX 77210-4346	PO	TFI Resources PO Box 4346, Dept. 517 Houston, TX 77210-4346	TRADE DEBT		\$	3,989.46
Cort Furniture Kempwood Dr Houston, TX 77055	8155	Cort Furniture 8155 Kempwood Dr Houston, TX 77055 713-468-5411 EXT 214	TRADE DEBT		\$	2,961.48
GREATER HARRIS COUNTY 911 EMERGENCY NETWORK 602 SAWYER, SUITE 710 HOUSTON, TX 77007		GREATER HARRIS COUNTY 911 EMERGENCY NETWORK 602 SAWYER, SUITE 710 HOUSTON, TX 77007 713- 625-9911	TAXES - 911 FEES		\$	10,000.00