

CSD 1099 [09/26/06]

Name, Address, Telephone No. & I.D. No.

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Attorneys for Debtor

**UNITED STATES BANKRUPTCY COURT**

SOUTHERN DISTRICT OF CALIFORNIA  
325 West "F" Street, San Diego, California 92101-6991

In Re

**Professional Satellite and Communication, LLC**

BANKRUPTCY NO. **07-06613-A7**

Debtor.

**BALANCE OF SCHEDULES, STATEMENTS, AND/OR CHAPTER 13 PLAN**

Presented herewith are the original with the number of copies required by Local Bankruptcy Rule 1007-2(b) of the following

[Check one or more boxes as appropriate]:

- Summary of Schedules
- Statistical Summary of Certain Liabilities and Related Data
- Schedule A - Schedule of Real Property
- Schedule B - Schedule of Personal Property
- Schedule C - Schedule of Property Claimed Exempt
- Schedule D - Creditors Holding Secured Claims
- Schedule E - Creditors Holding Unsecured Priority Claims
- Schedule F - Creditors Holding Unsecured Nonpriority Claims
- Schedule G - Schedule of Executory Contracts & Unexpired Leases
- Schedule H - Schedule of Co-Debtor
- Schedule I - Current Income of Individual Debtor(s) **(Not required)**
- Schedule J - Current Expenditure of Individual Debtor(s) **(Not required)**
- Statement of Financial Affairs
- Statement of Current Monthly Income and Means Test Calculation (Form B22A)
- Statement of Current Monthly Income (Form B22B)
- Statement of Currently Monthly Income and Calculation of Commitment Period and Disposable Income (Form B22C)
- Chapter 13 Plan

**IF ADDITIONAL CREDITORS ARE ADDED AT THIS TIME, THE FOLLOWING ARE REQUIRED:**

1. Computer diskette containing only the added names and addresses (when the Balance of Schedules are filed on paper).
2. Local Form CSD 1101, *NOTICE TO CREDITORS OF THE ABOVE-NAMED DEBTOR ADDED BY AMENDMENT OR BALANCE OF SCHEDULES*, as required by Local Bankruptcy Rule 1007-4. See instructions on reverse side.

Dated: **1/7/08**

Signed: /s/William P. Fennell  
Attorney for Debtor

I [We] Thomas P. Richtarich and \_\_\_\_\_, the undersigned debtor(s), hereby declare under penalty of perjury that the information set forth in the balance of schedules and/or chapter 13 attached hereto, consisting of \_\_\_ pages, and on the creditor matrix diskette, if any, is true and correct to the best of my [our] information and belief.

Dated: 1/7/08

/s/Thomas P. Richtarich  
Debtor - Thomas P. Richtarich, CFO of  
Nayna Networks Inc. as Sole  
Managing Member

\_\_\_\_\_  
Joint Debtor

**INSTRUCTIONS**

1. Local Form CSD 1101, *NOTICE TO CREDITORS OF THE ABOVE-NAMED DEBTOR ADDED BY AMENDMENT OR BALANCE OF SCHEDULES*, may be used to notify any added entity. When applicable, copies of the following notices shall accompany the notice: Order for and Notice of Section 341(a) Meeting, Discharge of Debtor, Notice of Order Confirming Plan, and Proof of Claim.
2. If not filed previously and this is an ECF case, the *DECLARATION RE: ELECTRONIC FILING OF PETITION, SCHEDULES & STATEMENTS* (Local Form CSD 1801) must be filed in accordance with General Order #162.

**CERTIFICATE OF SERVICE**

I, the undersigned whose address appears below, certify:

That I am, and at all times hereinafter mentioned was, more than 18 years of age;

That on 7th day of January, 2008, I served a true copy of the within BALANCE OF SCHEDULES AND/OR CHAPTER 13 PLAN by [describe here mode of service] **First Class Mail, postage prepaid**

on the following persons [set forth name and address of person served]:

For Chpt. 7, 11, & 12 cases:     For ODD numbered Chapter 13 cases:     For EVEN numbered Chapter 13 cases:

UNITED STATES TRUSTEE  
Department of Justice  
402 West Broadway, Suite 600  
San Diego, CA 92101

THOMAS H. BILLINGSLEA, JR., TRUSTEE  
530 "B" Street, Suite. 1500  
San Diego, CA 92101

DAVID L. SKELTON, TRUSTEE  
525 "B" Street, Suite 1430  
San Diego, CA 92101-4507

Chpt. 7 Trustee, if any: **Nancy Wolf, Trustee, P.O. Box 420448, San Diego, CA 92142**

Kevin J. Hoyt, Esq. Estes & Hoyt 1010 2nd Ave #1300 San Diego, CA 92101 Attorneys for Trustee	John L. Smaha, Esq. Smaha & Daley 7860 Mission Center Ct #100 San Diego, CA 92108
Kathleen Cashman-Kramer, Esq. Michael Y. MacKinnon, Esq. Pyle Sims Duncan et al 401 B St #1500 San Diego, CA 92101	Ted Fates, Esq. Allen Matkins et al. 501 West Broadway, 15th Floor San Diego, CA 92101-3541
Karol K. Denniston, Esq. Jennifer L. Nassiri, Esq. DLA PIPER US LLP 550 S. Hope St., Suite 2300 Los Angeles, CA 90071-2678	Thomas P. Brennan, Esq. Mitchell Silbergberg & Knupp, LLP 11377 West Olympic Blvd Los Angeles, CA 90064-1683

I certify under penalty of perjury that the foregoing is true and correct.

Executed on 1/7/08  
(Date)

/s/Luralene L. Schultz  
(Typed Name and Signature)

1111 Sixth Avenue, Suite 404  
(Address)

San Diego, CA 92101  
(City, State, ZIP Code)

**United States Bankruptcy Court**  
**Southern District of California**

In re Professional Satellite and Communication, LLC  
 Debtor

Case No. 07-06613-A7

Chapter 7

**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 must also 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	4	3,813,090.93		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		3,063,614.66	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	14		2,937,035.58	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	32		6,389,721.92	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		54			
Total Assets			3,813,090.93		
Total Liabilities				12,390,372.16	

**United States Bankruptcy Court  
Southern District of California**

In re Professional Satellite and Communication, LLC,  
Debtor

Case No. 07-06613-A7

Chapter 7

**STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)**

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

**This information is for statistical purposes only under 28 U.S.C. § 159.**

**Summarize the following types of liabilities, as reported in the Schedules, and total them.**

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E) (whether disputed or undisputed)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

**State the following:**

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20 )	

**State the following:**

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

**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 husband, wife, or both 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
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None

Sub-Total > **0.00** (Total of this page)

Total > **0.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

### 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 husband, wife, or both 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." In providing the information requested in this schedule, do not include the name or address of a minor child. Simply state "a minor child."

Type of Property	N O N E	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	X			
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.		<b>Citibank, 8813 Villa La Jolla, La Jolla, CA 92037 Business Checking #201958683</b>	-	<b>0.00</b>
		<b>Bank of America, 9460 Scranton Road, San Diego, CA 92121 Business Checking #24682-43159 in the name of Irondeo, LLC dba Professional Satellite and Communication, LLC (Balance as of 10/31/07)</b>	-	<b>153,432.93</b>
3. Security deposits with public utilities, telephone companies, landlords, and others.		<b>Deposits and Other Assets (Stated value obtained from unaudited balance sheet of June 30, 2007)</b>	-	<b>312,133.00</b>
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			
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 issuer.	X			
			Sub-Total >	<b>465,565.93</b>
			(Total of this page)	

3 continuation sheets attached to the Schedule of Personal Property

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

**SCHEDULE B - PERSONAL PROPERTY**  
(Continuation Sheet)

Type of Property	N O N E	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
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).)	<b>X</b>			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	<b>X</b>			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	<b>X</b>			
14. Interests in partnerships or joint ventures. Itemize.	<b>X</b>			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	<b>X</b>			
16. Accounts receivable.		<b>As of June 30, 2007 - most believed to have been collected in July 2007 (Stated value obtained from unaudited balance sheet of June 30, 2007)</b>	-	<b>682,911.00</b>
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	<b>X</b>			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	<b>X</b>			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	<b>X</b>			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	<b>X</b>			

Sub-Total > **682,911.00**  
(Total of this page)

Sheet 1 of 3 continuation sheets attached to the Schedule of Personal Property

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

**SCHEDULE B - PERSONAL PROPERTY**  
(Continuation Sheet)

Type of Property	N O N E	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
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.		<b>Potential claims against:</b> 1. Direct TV for alleged unfair business practices and other contractual and tort claims 2. Mark Louis Hagen for avoidable transfers of proceeding four (4) years 3. Cem Esin for avoidable transfers of proceeding four (4) years 4. Jonathan Shiff for avoidable transfers of proceeding four (4) years 5. Kory Madison for avoidable transfers of proceeding four (4) years	-	<b>Unknown</b>
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.		<b>800 Numbers (Book value, intangible asset) (Stated value obtained from unaudited balance sheet of June 30, 2007)</b>	-	<b>299,998.00</b>
		<b>Projected value of sale of 800 Numbers to Direct TV Contract (\$1.5 - \$2 Million)</b>	-	<b>1,500,000.00</b>
		<b>Domain name "2getdtv.com"</b>	-	<b>Unknown</b>
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.		<b>Customers Sold Direct TV and other goods and services (Actual list and information believed to be among computer and paper records located at debtor's place of operation)</b>	-	<b>Unknown</b>
25. Automobiles, trucks, trailers, and other vehicles and accessories.		<b>Unknown</b>	-	<b>Unknown</b>
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		<b>General office furnishings and equipment (2007 unaudited financial)</b>	-	<b>765,772.00</b>
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.		<b>Unknown</b>	-	<b>Unknown</b>
31. Animals.	X			
			Sub-Total >	<b>2,565,770.00</b>
			(Total of this page)	

Sheet 2 of 3 continuation sheets attached to the Schedule of Personal Property



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE B - PERSONAL PROPERTY**  
(Continuation Sheet)

Type of Property	N O N E	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
32. Crops - growing or harvested. Give particulars.	<b>X</b>			
33. Farming equipment and implements.	<b>X</b>			
34. Farm supplies, chemicals, and feed.	<b>X</b>			
35. Other personal property of any kind not already listed. Itemize.		<b>Prepaid Expenses (Stated value obtained from unaudited balance sheet of June 30, 2007)</b>	-	<b>98,844.00</b>

Sub-Total >	<b>98,844.00</b>
(Total of this page)	
Total >	<b>3,813,090.93</b>

(Report also on Summary of Schedules)

Sheet 3 of 3 continuation sheets attached to the Schedule of Personal Property

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

### 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 a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in 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" 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" 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 AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
Account No.								
<b>BRCP Realty Services II, LLC</b> 9191 Towne Center Dr. #600 San Diego, CA 92122	-			X		X		
		9/21/07	Judgment (Recording Date 9/27/07)				112,951.76	112,951.76
		Value \$	0.00					
Account No.								
<b>Commercial Trade Bureau of CA</b> c/o Sandra Kuhn McCormack, Esq 5330 Office Center Ct. #C Bakersfield, CA 93309	-							
		8/6/07	Judgment (Recording date 8/29/07)				37,334.80	37,334.80
		Value \$	0.00					
Account No.								
<b>Imagitas, Inc.</b> 48 Woerd Avenue Waltham, MA 02453	-							
		2/26/07	Judgment (Recording Date 8/27/07)				2,205,622.17	2,205,622.17
		Value \$	0.00					
Account No.								
<b>Valassis</b> c/o Peter Gimino, III, Esq. 18191 Von Karmen Ave #500 Irvine, CA 92612	-							
		9/28/07	Judgment (Recording Date 10/16/07)				707,705.93	707,705.93
		Value \$	0.00					
Subtotal (Total of this page)							<b>3,063,614.66</b>	<b>3,063,614.66</b>
Total (Report on Summary of Schedules)							<b>3,063,614.66</b>	<b>3,063,614.66</b>

0 continuation sheets attached

In re **Professional Satellite and Communication, LLC**

Case No. **07-06613-A7**

Debtor

## 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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in 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 who file a case under chapter 7 or 13 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 who file a case under chapter 7 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 trust or the order for relief. 11 U.S.C. § 507(a)(3).

**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 \$10,950\* 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 \$5,400\* 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 \$2,425\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered 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).

\* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

**Wages, salaries, and commissions**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community  DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			2007					
<b>Erika A. Hernandez</b> 7514 Girard Avenue #407 La Jolla, CA 92037	-		Wages	X	X	X		0.00
							3,545.50	3,545.50
Account No.			2007					
<b>Erim Erdi</b> 10926 Ivy Hill Drive San Diego, CA 92131	-		Wages	X	X	X		0.00
							1,923.00	1,923.00
Account No.			2007					
<b>Kory Madison</b> 7514 Girard Avenue #625 La Jolla, CA 92037	-		Wages	X	X	X		0.00
							7,692.32	7,692.32
Account No.			2007					
<b>Lilian S. Flores</b> 9388 Twin Trails Drive #202 San Diego, CA 92129	-		Wages	X	X	X		0.00
							3,461.53	3,461.53
Account No.								
Subtotal								0.00
(Total of this page)							<b>16,622.35</b>	<b>16,622.35</b>

Sheet 1 of 13 continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

**Contributions to employee benefit plans**

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No. <b>Alliance Bernstein 401K Record Keeper 1345 Avenue of the Americas New York, NY 10105</b>		-	<b>Record Keepers of Debtor's 401K - name of Plan and tax identification number(s) unknown</b>				Unknown	Unknown
Account No. <b>Office of the General Counsel Pension Benefit Guaranty Corp 1200 K Street NW Washington, DC 20005-4026</b>		-	<b>Notice Only</b>				Unknown	Unknown
Account No.								
Account No.								
Account No.								
Subtotal							<b>0.00</b>	<b>0.00</b>
(Total of this page)							<b>0.00</b>	<b>0.00</b>

Sheet **2** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  <b>Alabama Department of Revenue 50 N Ripley Street Montgomery, AL 36132</b>	-		<b>2003 - 2007  Sales Tax</b>				<b>47,417.23</b>	<b>0.00</b>
							<b>47,417.23</b>	<b>47,417.23</b>
Account No.  <b>Alaska Tax Division 550 W 7th Ave #500 Anchorage, AK 99501-3555</b>	-		<b>2003 &amp; 2005  Sales Tax</b>				<b>13,512.67</b>	<b>0.00</b>
							<b>13,512.67</b>	<b>13,512.67</b>
Account No.  <b>Arizona Income Audit Arizona Dept of Revenue 1600 W. Monroe Phoenix, AZ 85007-2650</b>	-		<b>2003 - 2007  Sales Tax</b>				<b>62,523.46</b>	<b>0.00</b>
							<b>62,523.46</b>	<b>62,523.46</b>
Account No.  <b>Arkansas Dept Finance &amp; Admin Office of Income Tax Admin PO Box 3628 Little Rock, AR 72203</b>	-		<b>2003 -2007  Sales Tax</b>				<b>43,382.70</b>	<b>0.00</b>
							<b>43,382.70</b>	<b>43,382.70</b>
Account No.  <b>Colorado Dept of Revenue 1375 Sherman St. Denver, CO 80261-0004</b>	-		<b>2003 - 2007  Sales Tax</b>				<b>52,136.14</b>	<b>0.00</b>
							<b>52,136.14</b>	<b>52,136.14</b>
Subtotal								<b>0.00</b>
(Total of this page)							<b>218,972.20</b>	<b>218,972.20</b>

Sheet **3** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  Department of Revenue 100 N Senate Ave Indianapolis, IN 46204	-		2003 -2007  Sales Tax				64,836.39	0.00
Account No.  Dept of Assessments & Taxation 301 W. Preston St. Baltimore, MD 21201-2395	-		2003 - 2007  Sales Tax				91,006.96	0.00
Account No.  Dept of Revenue Services 25 Sigourney Street Hartford, CT 06106-5032	-		2003 - 2007  Sales Tax				24,297.37	0.00
Account No.  Florida Dept of Revenue 5050 W Tennessee St. Tallahassee, FL 32399-0100	-		2003 -2007  Sales Tax				183,829.94	0.00
Account No.  Georgia Dept of Revenue 1800 Century Ctr Blvd NE Atlanta, GA 30345-3205	-		2003 - 2007  Sales Tax				56,284.18	0.00
Subtotal								0.00
(Total of this page)							<b>420,254.84</b>	<b>420,254.84</b>

Sheet 4 of 13 continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community  DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			<b>2003 - 2007</b>					
<b>Idaho State Tax Commission PO Box 36 Boise, ID 83722-0410</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>33,612.35</b>	<b>33,612.35</b>
Account No.			<b>2003 - 2007</b>					
<b>Illinois Taxpayer Corresponden PO Box 19044 Springfield, IL 62794-9044</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>93,452.86</b>	<b>93,452.86</b>
Account No.			<b>2003 - 2007</b>					
<b>Iowa Dept of Revenue Attn: Bankruptcy PO Box 10471 Des Moines, IA 50306-0471</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>47,463.32</b>	<b>47,463.32</b>
Account No.			<b>2003-2007</b>					
<b>Kansas Dept of Revenue Docking St. Office Bldg RM 150 915 SW Harrison Street Topeka, KS 66612</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>32,827.13</b>	<b>32,827.13</b>
Account No.			<b>2003 - 2007</b>					
<b>Kentucky Dept of Revenue Frankfort, KY 40602</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>37,603.68</b>	<b>37,603.68</b>
Subtotal								<b>0.00</b>
(Total of this page)							<b>244,959.34</b>	<b>244,959.34</b>

Sheet **5** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C  Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  <b>Louisiana Dept of Revenue PO Box 201 Baton Rouge, LA 70821</b>			<b>2003 - 2007  Sales Tax</b>				<b>58,270.37</b>	<b>0.00</b>
							<b>58,270.37</b>	<b>58,270.37</b>
Account No.  <b>Maine Revenue Services PO Box 1062 Augusta, ME 04332-1062</b>			<b>2003 - 2007  Sales Tax</b>				<b>25,107.04</b>	<b>0.00</b>
							<b>25,107.04</b>	<b>25,107.04</b>
Account No.  <b>Massachusetts Dept of Revenue PO Box 7010 Boston, MA 02204</b>			<b>2003 - 2007  Sales Tax</b>				<b>31,118.47</b>	<b>0.00</b>
							<b>31,118.47</b>	<b>31,118.47</b>
Account No.  <b>Michigan Dept of Treasury Lansing, MI 48922</b>			<b>2003 - 2007  Sales Tax</b>				<b>84,915.17</b>	<b>0.00</b>
							<b>84,915.17</b>	<b>84,915.17</b>
Account No.  <b>Minnesota Dept of Revenue 600 N. Robert St. Saint Paul, MN 55101</b>			<b>2003 - 2007  Sales Tax</b>				<b>36,146.02</b>	<b>0.00</b>
							<b>36,146.02</b>	<b>36,146.02</b>
Subtotal							<b>235,557.07</b>	<b>0.00</b>
(Total of this page)							<b>235,557.07</b>	<b>235,557.07</b>

Sheet **6** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re **Professional Satellite and Communication, LLC**

Case No. **07-06613-A7**

Debtor

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community  DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			<b>2003 - 2007</b>					
<b>Mississippi State Tax Commissi PO Box 1033 Jackson, MS 39215-1033</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>61,472.93</b>	<b>61,472.93</b>
Account No.			<b>2003 - 2007</b>					
<b>Missouri Dept of Revenue PO Box 700 Jefferson City, MO 65105-0700</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>46,828.66</b>	<b>46,828.66</b>
Account No.			<b>2003 - 2006</b>					
<b>Montana Dept of Revenue PO Box 8021 Helena, MT 59604</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>3,858.52</b>	<b>3,858.52</b>
Account No.			<b>2003 - 2007</b>					
<b>Nebraska Dept of Revenue Panhandle State Office Complex 4500 Avenue I, Box 1500 Scottsbluff, NE 69363-1500</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>24,824.59</b>	<b>24,824.59</b>
Account No.			<b>2003 - 2007</b>					
<b>Nevada Dept of Taxation 1550 College Pkwy #115 Carson City, NV 89706</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>73,172.91</b>	<b>73,172.91</b>
Subtotal								<b>0.00</b>
(Total of this page)							<b>210,157.61</b>	<b>210,157.61</b>

Sheet **7** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H W J C	Husband, Wife, Joint, or Community  DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  New Hampshire Dept of Revenue 45 Chenell Dr Concord, NH 03301			2003 - 2006  Sales Tax				15,478.51	0.00  15,478.51
Account No.  New Jersey Div. of Taxation PO Box 281 Trenton, NJ 08695-0281			2003 - 2007  Sales Tax				75,741.58	0.00  75,741.58
Account No.  New York State Dept Taxation & Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300			2003 - 2007  Sales Tax				118,669.43	0.00  118,669.43
Account No.  North Carolina Dept of Revenue 501 N Wilmington St. Raleigh, NC 27604			2003 - 2007  Sales Tax				77,760.19	0.00  77,760.19
Account No.  North Dakota Office of the State Commissioner 600 E Boulevard Ave Dept 127 Bismarck, ND 58505-0599			2003 - 2007  Sales Tax				5,783.98	0.00  5,783.98
Subtotal								0.00
(Total of this page)							<b>293,433.69</b>	<b>293,433.69</b>

Sheet **8** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			<b>2003 - 2007</b>					
<b>Office of Tax and Revenue Customer Service Ctr 1350 Pennsylvania Ave NW Washington, DC 20004</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>8,078.94</b>	<b>8,078.94</b>
Account No.			<b>2003 - 2007</b>					
<b>Ohio Dept of Taxation PO Box 1090 Columbus, OH 43216-1090</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>105,248.48</b>	<b>105,248.48</b>
Account No.			<b>2003 - 2007</b>					
<b>Oklahoma Tax Commission Connors Bldg, Capitol Complex 2501 N Lincoln Blvd Oklahoma City, OK 73194</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>56,641.36</b>	<b>56,641.36</b>
Account No.			<b>2003 - 2006</b>					
<b>Oregon Dept of Revenue 955 Center St. NE Salem, OR 97301</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>26,562.77</b>	<b>26,562.77</b>
Account No.			<b>2003 - 2007</b>					
<b>Rhode Island Division of Taxation One Capitol Hill Providence, RI 02908</b>		-	<b>Sales Tax</b>					<b>0.00</b>
							<b>7,579.96</b>	<b>7,579.96</b>
Subtotal								<b>0.00</b>
(Total of this page)							<b>204,111.51</b>	<b>204,111.51</b>

Sheet **9** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.								
<b>San Diego County Treasurer - Tax Collector 1600 Pacific Hwy, RM 103 San Diego, CA 92101</b>	-						<b>92,212.15</b>	<b>0.00</b>
							<b>92,212.15</b>	
Account No.								
<b>San Diego County Treasurer - Tax Collector 1600 Pacific Hwy, RM 162 San Diego, CA 92101</b>	-						<b>112,000.00</b>	<b>0.00</b>
							<b>112,000.00</b>	
Account No.		<b>2003 - 2007</b>						
<b>South Dakota Tax Division 445 E Capital Avenue Pierre, SD 57501</b>	-	<b>Sales Tax</b>					<b>76,558.66</b>	<b>0.00</b>
							<b>76,558.66</b>	
Account No.								
<b>State Board of Equalization PO Box 942879 Sacramento, CA 94279</b>	-						<b>291.77</b>	<b>0.00</b>
							<b>291.77</b>	
Account No.		<b>2003 -2006</b>						
<b>State of Delaware PO Box 2044 Wilmington, DE 19801-2044</b>	-	<b>Sales Tax</b>					<b>73,372.56</b>	<b>0.00</b>
							<b>73,372.56</b>	
Subtotal							<b>354,435.14</b>	<b>0.00</b>
(Total of this page)							<b>354,435.14</b>	<b>354,435.14</b>

Sheet **10** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  State of Hawaii Dept of Taxation PO Box 259 Honolulu, HI 96809-0259			2003 - 2006  Sales Tax				5,412.95	0.00
								5,412.95
Account No.  State of New Mexico Taxation and Revenue PO Box 630 Santa Fe, NM 87504-0630			2003 - 2007  Sales Tax				55,004.52	0.00
								55,004.52
Account No.  State of Pennsylvania PO Box 280901 Harrisburg, PA 17128-0901			2003 - 2007  Sales Tax				104,771.49	0.00
								104,771.49
Account No.  State of South Carolina 3 Southpark Circle #202 Charleston, SC 29407			2003 - 2007  Sales Tax				45,823.41	0.00
								45,823.41
Account No.  Tennessee Dept of Revenue 225 Dr. Martin Luther King Dr Jackson, TN 38301-6920			2003 - 2007  Sales Tax				45,102.02	0.00
								45,102.02
Subtotal								0.00
(Total of this page)							<b>256,114.39</b>	<b>256,114.39</b>

Sheet 11 of 13 continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.			<b>2003 - 2007</b>					
<b>Texas Comptroller of Public Accts PO Box 13528, Capitol Station Austin, TX 78711-3528</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>188,634.76</b>	<b>188,634.76</b>
Account No.								
<b>US Treasury Notice CP-295 IRS Ogden, UT 84201</b>	-							<b>37,831.28</b>
							<b>37,831.28</b>	<b>0.00</b>
Account No.			<b>2003 - 2007</b>					
<b>Utah State Tax Commission 210 N 1950 W Salt Lake City, UT 84134</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>18,840.06</b>	<b>18,840.06</b>
Account No.			<b>2003 -2007</b>					
<b>Vermont Dept of Taxes 133 State Street Montpelier, VT 05633-1401</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>18,039.92</b>	<b>18,039.92</b>
Account No.			<b>2003 - 2007</b>					
<b>Virginia Dept of Taxation PO Box 1115 Richmond, VA 23218-1115</b>	-		<b>Sales Tax</b>					<b>0.00</b>
							<b>98,357.15</b>	<b>98,357.15</b>
Subtotal								<b>37,831.28</b>
(Total of this page)							<b>361,703.17</b>	<b>323,871.89</b>

Sheet **12** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**  
(Continuation Sheet)

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

TYPE OF PRIORITY

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
								AMOUNT ENTITLED TO PRIORITY
Account No.  <b>Washington Dept of Revenue PO Box 47476 Olympia, WA 98504-7476</b>	-		<b>2003 - 2007  Sales Tax</b>				<b>55,198.87</b>	<b>0.00</b>
Account No.  <b>West Virginia State Tax Dept PO Box 2389 Charleston, WV 25328-2389</b>	-		<b>2003, 2004, 2006, 2007  Sales Tax</b>				<b>19,097.09</b>	<b>0.00</b>
Account No.  <b>Wisconsin Dept of Revenue 2135 Rimrock Road Madison, WI 53713</b>	-		<b>2003 - 2007  Sales Tax</b>				<b>40,062.29</b>	<b>0.00</b>
Account No.  <b>Wyoming Dept of Revenue Herschler Bldg, 2nd Flr West Cheyenne, WY 82002-0110</b>	-		<b>2003, 2004, 2006, 2007  Sales Tax</b>				<b>6,356.02</b>	<b>0.00</b>
Account No.								
Subtotal							<b>120,714.27</b>	<b>0.00</b>
(Total of this page)							<b>120,714.27</b>	<b>120,714.27</b>
Total							<b>2,937,035.58</b>	<b>37,831.28</b>
(Report on Summary of Schedules)							<b>2,937,035.58</b>	<b>2,899,204.30</b>

Sheet **13** of **13** continuation sheets attached to  
Schedule of Creditors Holding Unsecured Priority Claims



## **Attachment to Schedule F**

All the amounts stated in the following Schedule F are based upon the financial report(s) provided by the debtor to Nayna Networks Inc., on or about June 30, 2007, the reliability of which is unknown and date debt incurred and basis of debt are unknown.

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

### 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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112. If "a minor child" is stated, also include the name, address, and legal relationship to the minor child of a person described in 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 "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 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 filing a case under chapter 7, 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, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>ADP</b> <b>Attn: Client Services</b> <b>7000 Village Drive</b> <b>Buena Park, CA 90621</b>		-				<b>1,200.01</b>
Account No. <b>ADVO</b>  <b>ADVO Inc.</b> <b>235 Great Pond Drive</b> <b>Windsor, CT 06095</b>		-				<b>107,778.53</b>
Account No.  <b>AlarmCo</b> <b>4699 Ironsides Drive #420</b> <b>Santa Clara, CA 95054</b>		-				<b>101,413.66</b>
Account No.  <b>Allgier Installation &amp; Service</b>		-				<b>1,170.00</b>
Subtotal (Total of this page)						<b>211,562.20</b>

31 continuation sheets attached

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Allstar Home Technology</b> <b>P.O. Box 1437</b> <b>Highland Park, IL 60035</b>	-					<b>1,200.00</b>
Account No.  <b>Ambiron Trust Wave</b> <b>120 N. LaSalle Street #1250</b> <b>Chicago, IL 60602</b>	-					<b>1,494.00</b>
Account No.  <b>Andrew E. Colker, CPA</b> <b>5900 La Place Court #100</b> <b>San Diego, CA 92108</b>	-					<b>1,821.25</b>
Account No.  <b>Aquari-Lease</b> <b>3404 Newell Street</b> <b>San Diego, CA 92106</b>	-					<b>518.31</b>
Account No.  <b>Arrowhead Mountain Spring Wate</b> <b>PO Box 628</b> <b>Wilkes Barre, PA 18703</b>	-					<b>458.26</b>
Subtotal (Total of this page)						<b>5,491.82</b>

Sheet no. 1 of 31 sheets attached to Schedule of  
Creditors Holding Unsecured Nonpriority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Astute Satellite Installations</b> <b>411 Western Blvd #B</b> <b>Jacksonville, NC 28546</b>		-				<b>1,160.00</b>
Account No. <b>xxxxxxx5711</b>  <b>AT&amp;T</b> <b>635 Grant St., 5th Flr</b> <b>Pittsburgh, PA 15219</b>		-				<b>13,050.90</b>
Account No.  <b>AT&amp;T Ameritech</b> <b>PO Box 8112</b> <b>Aurora, IL 60507-8112</b>		-				<b>6,468.52</b>
Account No. <b>xxxxxxx0001</b>  <b>AT&amp;T Yellow Pages</b>		-				<b>33,893.12</b>
Account No. <b>xxxxxxx0003</b>  <b>AT&amp;T Yellow Pages</b>		-				<b>10,944.63</b>
Sheet no. <u>2</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>65,517.17</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. <b>xxxRxx0931</b>  <b>AT&amp;T/Ameritech Yp Adv</b>		-				<b>1,062,711.08</b>
Account No.  <b>AT&amp;T/PacBell Yp Adv</b> <b>2375 Northside Dr., 1st Flr</b> <b>San Diego, CA 92108</b>		-				<b>541,621.21</b>
Account No.  <b>AT&amp;T/SBC Yp Adv</b> <b>4120 Broadway, Rm 210</b> <b>San Antonio, TX 78210</b>		-				<b>370,008.49</b>
Account No. <b>xxxxxx1719</b>  <b>AT&amp;T/SBC/Southwestern Bell</b>		-				<b>1,931.09</b>
Account No.  <b>ATS Satellite Inc.</b> <b>9120 Airport Blvd</b> <b>Mobile, AL 36608</b>		-				<b>18,475.00</b>
Subtotal (Total of this page)						<b>1,994,746.87</b>

Sheet no. 3 of 31 sheets attached to Schedule of  
Creditors Holding Unsecured Nonpriority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Bates Installation Co.</b> <b>1202 16th Avenue South</b> <b>Nashville, TN 37212</b>		-				<b>5,480.00</b>
Account No.  <b>Bellsouth</b> <b>1350 E. Newport Ctr Dr.</b> <b>Deerfield Beach, FL 33442</b>		-				<b>362,784.47</b>
Account No.  <b>Buccaneer Communications Inc.</b> <b>10882 92nd Street</b> <b>Largo, FL 33777</b>		-				<b>29,930.00</b>
Account No.  <b>Bullet Logistics</b> <b>8305 Vickers St</b> <b>San Diego, CA 92111</b>		-				<b>44.56</b>
Account No.  <b>Bureau of Security &amp; Investiga</b> <b>2420 Del Paso Road, Suite 270</b> <b>Sacramento, CA 95834</b>		-				<b>35.00</b>
Sheet no. <u>4</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>398,274.03</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No.  <b>Carolyn Fisher</b>	-						<b>260.00</b>
Account No.  <b>Carter Installations, LLC 303 US Hwy 84 East Cairo, GA 39827</b>	-						<b>920.00</b>
Account No.  <b>Catherine Talmadge</b>	-						<b>59.85</b>
Account No.  <b>CDW Direct, LLC PO Box 75723 Chicago, IL 60675-5723</b>	-						<b>5,023.74</b>
Account No.  <b>Cem Esin 2367 Juan Street San Diego, CA 92103</b>	-			X	X	X	<b>Unknown</b>
<p align="right">Subtotal (Total of this page)</p>							<b>6,263.59</b>

Sheet no. 5 of 31 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
Account No. <b>xxxxx7789</b>  <b>Centurytel</b> <b>PO Box 4300</b> <b>Carol Stream, IL 60197-4300</b>		-					<b>27.92</b>
Account No.  <b>Children's Mircle Network</b> <b>4525 South 2300 East</b> <b>Salt Lake City, UT 84117</b>		-					<b>1,000.00</b>
Account No. <b>xxxxxxxxx3133</b>  <b>Cincinnati Bell</b> <b>PO Box 748003</b> <b>Cincinnati, OH 45274</b>		-					<b>91,574.29</b>
Account No. <b>xxx-xxxxxx1-000</b>  <b>CIT Technology Financing Serv</b> <b>Bankruptcy Processing Solution</b> <b>800 E Sonterra Blvd #240</b> <b>San Antonio, TX 78258</b>		-	<b>5/8/06</b> <b>Balance of Lease with Konica Minolta</b> <b>Business Solutions</b>				<b>44,120.69</b>
Account No.  <b>City Lee</b> <b>220 SE Green</b> <b>Lees Summit, MO 64063</b>		-					<b>1,225.00</b>
Subtotal (Total of this page)							<b>137,947.90</b>

Sheet no. 6 of 31 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		Husband, Wife, Joint, or Community						
Account No.  <b>Coast to Coast Classifieds</b> <b>PO Box 913</b> <b>New Ulm, MN 56073</b>		-					<b>1,584.19</b>	
Account No.  <b>Colonial Supplemental Ins.</b> <b>PO Box 1365</b> <b>Columbia, SC 29202-1365</b>		-					<b>2,371.98</b>	
Account No.  <b>CompuOne Corp.</b> <b>9883 Pacific Heights Blvd #F</b> <b>San Diego, CA 92121</b>		-					<b>495.00</b>	
Account No.  <b>Cornerstone A/V</b> <b>824 North 1430 West</b> <b>Orem, UT 84057</b>		-					<b>140.05</b>	
Account No.  <b>Costco Wholesale Membership</b> <b>PO Box 34331</b> <b>Seattle, WA 98124</b>		-					<b>100.00</b>	
Sheet no. <u>7</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>4,691.22</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Cushman and Wakefield, Inc.</b> <b>Global Client Solutions</b> <b>9191 Towne Centre Dr., #600</b> <b>San Diego, CA 92122</b>	-	<b>Landlord</b>	<b>X</b>	<b>X</b>	<b>X</b>	<b>Unknown</b>
Account No.  <b>David W. Meadows, Esq.</b> <b>Law Office of David W. Meadows</b> <b>1801 Century Park East #1250</b> <b>Los Angeles, CA 90067</b>	-					<b>Unknown</b>
Account No.  <b>Dell Financial Services</b> <b>1 Dell Way, MS 7100</b> <b>Round Rock, TX 78682</b>	-					<b>1,442.96</b>
Account No.  <b>Digistar Genesis</b> <b>3351 Wrightsboro Rd #101</b> <b>Augusta, GA 30909</b>	-					<b>4,560.00</b>
Account No.  <b>Digital Audio Mechanical</b> <b>4511 50th Street</b> <b>Moline, IL 61265</b>	-					<b>6,055.00</b>
Sheet no. <u>8</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>12,057.96</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C					DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.
Account No.  <b>Digital Connections Inc.</b> <b>140 Idlewild Road</b> <b>Severna Park, MD 21146</b>		-				<b>8,680.00</b>	
Account No.  <b>Digital Foundations</b>		-				<b>850.00</b>	
Account No.  <b>Directory NET, LLC</b> <b>4555 Mansell Road</b> <b>Alpharetta, GA 30022-8277</b>		-				<b>213.20</b>	
Account No. <b>xx7810</b>  <b>Directory Publishing Solution</b> <b>One Progress Drive</b> <b>Horsham, PA 19044-8014</b>		-				<b>340.68</b>	
Account No.  <b>DIRECTV, Inc</b> <b>Customer Service</b> <b>PO Box 6550</b> <b>Greenwood Village, CO 80155-6550</b>		-	<b>2007</b> <b>Chargeback Liability</b>			<b>11,256.00</b>	
Sheet no. <u>9</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	<b>21,339.88</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H	W	J				
Account No.  <b>DMV Renewal</b> <b>PO Box 942869</b> <b>Mail Station E254</b> <b>Sacramento, CA 94269-0001</b>	-						<b>236.00</b>	
Account No.  <b>DPS (DIR Publishing Solutions)</b>	-						<b>2,152.36</b>	
Account No.  <b>DSD Business Systems</b> <b>5120 Shoreham Place, Suite 280</b> <b>San Diego, CA 92122</b>	-						<b>744.00</b>	
Account No.  <b>DSI Systems, Inc.</b> <b>11338 Aurora Avenue</b> <b>Des Moines, IA 50322</b>	-						<b>203,927.69</b>	
Account No.  <b>Duffy Fainer</b> <b>11880 Caminito de las Misiones</b> <b>San Diego, CA 92128</b>	-						<b>1,090.00</b>	
Sheet no. <u>10</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>208,150.05</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>E &amp; N Intergrated Systems Inc.</b> <b>PO Box 36</b> <b>Gates, TN 38037</b>	-					<b>510.00</b>
Account No.  <b>E&amp;W Satellite Service</b> <b>4293 W. Park Ave.</b> <b>Gray, LA 70359</b>	-					<b>2,192.00</b>
Account No.  <b>EBOC TV</b> <b>1729 North Salisbury Blvd</b> <b>Salisbury, MD 21801</b>	-					<b>2,691.45</b>
Account No.  <b>Edward Gonzalez</b>	-					<b>260.08</b>
Account No. <b>xxxxxx1002</b>  <b>EMBARQ/SPRINT</b> <b>280 N. Bridge St</b> <b>Elkin, NC 28621-3405</b>	-					<b>91.87</b>
Sheet no. <u>11</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>5,745.40</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No.  <b>Farmer &amp; Case</b> <b>402 W. Broadway, #111</b> <b>San Diego, CA 92101</b>		-					<b>43,642.61</b>
Account No.  <b>Federal Express</b> <b>942 S. Shady Grove Road</b> <b>Memphis, TN 38120</b>		-					<b>34.11</b>
Account No.  <b>Fitzgerald &amp; Company</b> <b>1011 Camino Del Rio So., #400</b> <b>San Diego, CA 92108</b>		-					<b>16,535.00</b>
Account No. <b>xxxxxxxx1804</b>  <b>Frontier Citizens Comms</b> <b>3405 Northern Ave</b> <b>Kingman, AZ 86401</b>		-					<b>11.78</b>
Account No.  <b>Future Vision Satellite</b> <b>7232 Nottingham</b> <b>West Bloomfield, MI 48322</b>		-					<b>4,445.15</b>
Subtotal (Total of this page)							<b>64,668.65</b>

Sheet no. 12 of 31 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No.  <b>Gaburo &amp; Associates</b> 4370 La Jolla Village Drive Suite 980 San Diego, CA 92122-1233	-		Former counsel for debtor in Imagitas lawsuit.				Unknown
Account No.  <b>GMAC</b> Attn: Bankruptcy PO Box 2150 Greeley, CO 80632	-						7,300.00
Account No.  <b>Health Net Life Ins. Co.</b> 11919 Foundation Place Rancho Cordova, CA 95670	-						499.20
Account No.  <b>Horwood Marcus &amp; Berk</b> 180 N. LaSalle #3700 Chicago, IL 60601	-						2,537.50
Account No.  <b>Howard Grobstein</b> Grobstein, Horwath and Company 15233 Ventura Blvd, Ninth Flr Sherman Oaks, CA 91403-2201	-		2007 Services				Unknown
Sheet no. <u>13</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	<b>10,336.70</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No.  <b>Idearc Media</b> <b>20 Lake Ctr Executive Pk 401</b> <b>Rte 73</b> <b>Marlton, NJ 08053</b>		-					<b>815,138.44</b>
Account No.  <b>Independent Installations</b> <b>2006 112th Street East</b> <b>Tacoma, WA 98445</b>		-					<b>3,686.00</b>
Account No.  <b>Installs R Us, Inc.</b> <b>5032 Towne Center</b> <b>Saint Louis, MO 63128</b>		-					<b>1,980.00</b>
Account No.  <b>J.D. Bean &amp; Associates, CP</b> <b>805 Broadway St. #705</b> <b>Vancouver, WA 98660</b>		-					<b>642.71</b>
Account No.  <b>Johnston Communications LLC</b> <b>320 E. 3rd Street</b> <b>Villisca, IA 50864</b>		-					<b>2,730.00</b>
Subtotal (Total of this page)							<b>824,177.15</b>

Sheet no. 14 of 31 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E D E B T O R	Husband, Wife, Joint, or Community			C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H	W	J				
Account No.  <b>Jonathan Shiff</b> <b>8538 Ruelle Monte Carlo</b> <b>La Jolla, CA 92037</b>	-				X	X	X	<b>Unknown</b>
Account No.  <b>Kelly Satellites</b>	-							<b>761.00</b>
Account No.  <b>KFTY TV - Santa Rosa</b> <b>533 Mendocina Ave</b> <b>Santa Rosa, CA 95401</b>	-							<b>18,064.25</b>
Account No.  <b>KFWD TV - Irving, TX</b> <b>606 Young St</b> <b>Dallas, TX 75202</b>	-							<b>53,045.00</b>
Account No.  <b>KJBO TV (UPN)</b> <b>4500 Seymour Highway</b> <b>Wichita Falls, TX 76309</b>	-							<b>2,811.20</b>
Sheet no. <u>15</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>74,681.45</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM	
		H W J C					DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.
Account No.  <b>KLB Communications, Inc.</b> <b>16880 Ferguson Street</b> <b>Detroit, MI 48235-3358</b>	-					<b>1,759.15</b>	
Account No.  <b>Knox Attorney Service Inc.</b> <b>2250 Fourth Avenue</b> <b>San Diego, CA 92101</b>	-					<b>2,490.19</b>	
Account No.  <b>Konica Minolta Business Soluti</b> <b>Attn: Collections</b> <b>100 Williams Dr.</b> <b>Ramsey, NJ 07424</b>	-					<b>3,500.00</b>	
Account No.  <b>Kory Madison</b> <b>7514 Girard Avenue #625</b> <b>La Jolla, CA 92037</b>	-		X	X	X	<b>Unknown</b>	
Account No.  <b>KTTW TV</b> <b>5817 W 11th Street</b> <b>Sioux Falls, SD 57104</b>	-					<b>4,209.75</b>	
Sheet no. <u>16</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	<b>11,959.09</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>KTUD TV</b> <b>3790 S. Paradise #100</b> <b>Las Vegas, NV 89109</b>		-				<b>90,768.00</b>
Account No.  <b>KZUP TV</b> <b>1000 Pirkins Road</b> <b>Baton Rouge, LA 70810</b>		-				<b>14,765.98</b>
Account No.  <b>La Jolla Locksmith &amp; Security</b> <b>8677 Villa La Jolla Dr. #1140</b> <b>La Jolla, CA 92037</b>		-				<b>132.55</b>
Account No.  <b>Laser Saver</b> <b>8451-R Miralani Dr.</b> <b>San Diego, CA 92126</b>		-				<b>122.22</b>
Account No.  <b>LECG, LLC</b> <b>655 West Broadway, Suite 1300</b> <b>San Diego, CA 92101</b>		-				<b>3,843.75</b>
Sheet no. <u>17</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>109,632.50</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
Account No.  <b>Levene, Neale, Bender Rankin &amp; Brill LLP 10250 Constellation Blvd #1700 Los Angeles, CA 90067</b>		-					<b>7,166.68</b>
Account No.  <b>Mark Hagen 7248 Encelia La Jolla, CA 92037</b>		-		X	X	X	<b>Unknown</b>
Account No.  <b>Media Distributors 43114 Blackdeer Loop #E Temecula, CA 92590</b>		-					<b>130.76</b>
Account No.  <b>Michael Y. MacKinnon, Esq. Pyle Sims Duncan &amp; Stevenson 401 B Street, Suite 1500 San Diego, CA 92101</b>		-					<b>Unknown</b>
Account No.  <b>Microtech 1215 Pomona Rd, Suite A Corona, CA 92882</b>		-					<b>37,880.00</b>
Subtotal (Total of this page)							<b>45,177.44</b>
Sheet no. <u>18</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H u s b a n d, W i f e, J o i n t, o r C o m m u n i t y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No.  <b>Minolta Business Solutions</b> <b>6001 DeSoto Avenue</b> <b>Woodland Hills, CA 91367</b>		-					<b>1,118.31</b>	
Account No.  <b>Mirick O'Connell, Esq.</b> <b>100 Front Street</b> <b>Worcester, MA 01608-1477</b>		-					<b>Unknown</b>	
Account No.  <b>Mitchell Silberberg &amp; Knupp</b> <b>11377 W. Olympic Blvd</b> <b>Los Angeles, CA 90064-1683</b>		-					<b>334,515.55</b>	
Account No.  <b>Money Mailer</b> <b>14271 Corporate Drive</b> <b>Garden Grove, CA 92843</b>		-					<b>20,800.00</b>	
Account No.  <b>Montgomery</b>		-					<b>8,194.58</b>	
Sheet no. <u>19</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>364,628.44</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Morrison Foerster</b> <b>12531 High Bluff Dr., #100</b> <b>San Diego, CA 92130</b>	-					<b>1,953.87</b>
Account No.  <b>Nayna Networks, Inc.</b> <b>1 Enterprise Drive, Suite 109</b> <b>Shelton, CT 06484</b>	-					<b>Unknown</b>
Account No.  <b>News America Marketing</b> <b>20 Westport Road</b> <b>Wilton, CT 06897</b>	-	<b>8/1/05</b> <b>Promissory Note</b>				<b>305,323.90</b>
Account No.  <b>Nextel Wiri Sprint</b> <b>1302 E. Algonquin Road</b> <b>Algonquin, IL 60102</b>	-					<b>630.82</b>
Account No. <b>xxxx6453</b>  <b>Nortex Comm</b> <b>205 N Walnut Street</b> <b>PO Box 587</b> <b>Muenster, TX 76252</b>	-					<b>6.00</b>
					Subtotal (Total of this page)	<b>307,914.59</b>

Sheet no. 20 of 31 sheets attached to Schedule of  
Creditors Holding Unsecured Nonpriority Claims

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. <b>x1768</b>  <b>North State Communications</b> <b>111 Hayden Place</b> <b>High Point, NC 27260-4913</b>		-				<b>8.11</b>
Account No.  <b>Northeast Home-Control Sys</b> <b>560 Gardiner Road</b> <b>Wiscasset, ME 04578</b>		-				<b>95.00</b>
Account No.  <b>Otis Elevator Company</b> <b>10 Farm Springs Road</b> <b>Farmington, CT 06032</b>		-				<b>541.68</b>
Account No.  <b>Pacific Rim Mechanical Service</b> <b>7655 Convoy Court</b> <b>San Diego, CA 92111</b>		-				<b>1,990.25</b>
Account No.  <b>Pacificare D &amp; V Admin</b> <b>Dept. 7904</b> <b>Los Angeles, CA 90088-7904</b>		-				<b>1,699.06</b>
Subtotal (Total of this page)						<b>4,334.10</b>
Sheet no. <u>21</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Pacificare of California</b> <b>Dept. No. 1581</b> <b>Los Angeles, CA 90088-1581</b>		-				<b>3,799.87</b>
Account No.  <b>Paul Hastings Attorneys</b> <b>3579 Valley Center Drive</b> <b>San Diego, CA 92130</b>		-				<b>18,675.80</b>
Account No.  <b>Paulson Reporting &amp; Litigation</b> <b>555 W. Beech St #111</b> <b>San Diego, CA 92101</b>		-				<b>3,802.67</b>
Account No.  <b>Pennysaver</b> <b>2830 Orbiter Street</b> <b>Brea, CA 92821</b>		-				<b>176,976.09</b>
Account No.  <b>Phone Directories Company</b> <b>135 South Mountain Way Dr.</b> <b>Orem, UT 84058</b>		-				<b>730.04</b>
Sheet no. <u>22</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>203,984.47</b>



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Pinnacle Publishing</b> 2722 Airport Road S. Naples, FL 34112	-					<b>3,244.32</b>
Account No.  <b>Pioneer Telephone</b> 583 Warren Avenue Portland, ME 04103	-					<b>24.00</b>
Account No.  <b>Print-O-Mat</b> 1116 Silverado Street La Jolla, CA 92037	-					<b>1,454.30</b>
Account No. <b>Kxxxxxx6245</b>  <b>QWEST</b> 1801 California Street #51 Denver, CO 80202	-					<b>14,590.66</b>
Account No.  <b>RH Donnelley/Sprint Yp Adv</b> 4999 College Blvd #200 Overland Park, KS 66210	-					<b>632,296.53</b>
Sheet no. <u>23</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>651,609.81</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No.  <b>Rhino Marketing</b> <b>2907 Shelter Island Dr. #223</b> <b>San Diego, CA 92106-2743</b>		-					<b>341.00</b>	
Account No.  <b>Richard M Kipperman, Receiver</b> <b>PO Box 3939</b> <b>La Mesa, CA 91944-3939</b>		-					<b>Unknown</b>	
Account No. <b>x0429</b>  <b>Rio Virgin Telephone Co.</b> <b>61 W Mesquite Blvd</b> <b>Mesquite, NV 89027</b>		-					<b>12.00</b>	
Account No. <b>File No. x3484</b>  <b>Robert Half</b> <b>PO Box 6000</b> <b>San Francisco, CA 94160</b>		-					<b>13,000.00</b>	
Account No.  <b>Robison, Hill &amp; Co.</b> <b>1366 Murray-Holladay Rd</b> <b>Salt Lake City, UT 84117</b>		-					<b>45,935.00</b>	
Sheet no. <u>24</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>59,288.00</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Safeguard Business Systems Inc</b> <b>595 Durset</b> <b>South Burlington, VT 05403</b>	-					<b>782.57</b>
Account No. <b>xxxxxxx0570</b>  <b>San Diego Gas &amp; Electric</b> <b>PO Box 25111</b> <b>Santa Ana, CA 92799</b>	-					<b>11,429.61</b>
Account No.  <b>San Diego Union Tribune</b> <b>PO Box 122512</b> <b>San Diego, CA 92112-2512</b>	-					<b>892.84</b>
Account No. <b>xxxxxx3980</b>  <b>SBC/Ameritech</b>	-					<b>27.17</b>
Account No.  <b>Schwartz Semerdjian</b> <b>Haile Ballard Cauley</b> <b>101 W. Broadway, #810</b> <b>San Diego, CA 92101</b>	-					<b>8,095.73</b>
Sheet no. <u>25</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>21,227.92</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Sean Rones</b> c/o Purdy & Brehme 9820 Willow Creek Rd., #490 San Diego, CA 92131		-	<b>12/27/06</b> <b>Lawsuit for Fraud</b>			<b>Unknown</b>
Account No.  <b>SEO Inc.</b> 2720 Loker Avenue W. #G Carlsbad, CA 92010		-				<b>52,609.40</b>
Account No.  <b>Signal Finders</b> 853 Water Street Meadville, PA 16335		-				<b>5,970.00</b>
Account No.  <b>Sprint</b> PO Box 660075 Dallas, TX 75266-0075		-				<b>35.40</b>
Account No.  <b>Standard Tel Inc.</b> 7098 Miratech Dr., Suite 140 San Diego, CA 92121		-				<b>189.00</b>
Sheet no. <u>26</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>58,803.80</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.  <b>Staples</b> <b>Dept LA 1368</b> <b>PO Box 83689</b> <b>Chicago, IL 60696</b>		-				<b>1,747.24</b>
Account No.  <b>T &amp; M Communications, LLC</b> <b>PO Box 83291</b> <b>San Diego, CA 92138</b>		-				<b>1,799.00</b>
Account No. <b>xxxxxx1029</b>  <b>TDS Telecom</b> <b>159 Main St</b> <b>Edwards, NY 13635</b>		-				<b>24.72</b>
Account No.  <b>Telecheck</b> <b>5251 Westheimer</b> <b>Houston, TX 77056</b>		-				<b>771.59</b>
Account No. <b>Fxxxxxx2901</b>  <b>The Berry Co.</b> <b>3170 Kettering Blvd</b> <b>Dayton, OH 45439</b>		-				<b>3,900.88</b>
Sheet no. <u>27</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims					Subtotal (Total of this page)	<b>8,243.43</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No.  <b>The Krueger Group, LLP</b> <b>5771 La Jolla Blvd</b> <b>La Jolla, CA 92037</b>		-					<b>19,047.50</b>	
Account No.  <b>Thompson West</b> <b>638 W 5th Street #2300</b> <b>Los Angeles, CA 90017</b>		-					<b>533.01</b>	
Account No.  <b>Tribune Entertainment Co.</b> <b>PO Box 13500</b> <b>Newark, NJ 07188</b>		-					<b>94,250.00</b>	
Account No.  <b>United Parcel Service</b> <b>55 Glenlake Parkway NE</b> <b>Atlanta, GA 30328</b>		-					<b>1,102.70</b>	
Account No.  <b>Universal Television</b> <b>30 Rockefeller Plaza</b> <b>Rm #1123w-3</b> <b>New York, NY 10112</b>		-					<b>268,516.66</b>	
Sheet no. <u>28</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>383,449.87</b>

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. <b>xx3534</b>  <b>Valley Yellow Pages</b> <b>1850 N. Gateway Blvd</b> <b>Fresno, CA 93727</b>		-				<b>28,129.79</b>
Account No.  <b>Vartec Solutions</b> <b>Emeritus Communications</b> <b>PO Box 78228</b> <b>Phoenix, AZ 85062-8228</b>		-				<b>6,408.34</b>
Account No.  <b>Verbatim Reporting Service</b> <b>750 B Street #1925</b> <b>San Diego, CA 92101</b>		-				<b>397.90</b>
Account No.  <b>Verizon Yp Adv</b> <b>20 Lake Ctr Executive Pk 401</b> <b>Rte 73</b> <b>Marlton, NJ 08053</b>		-				<b>39,870.19</b>
Account No. <b>xxxxxx0300</b>  <b>Verizon/Bell Atlantic</b> <b>1310 N Courthouse Rd</b> <b>Arlington, VA 22201</b>		-				<b>3,767.25</b>
Subtotal (Total of this page)						<b>78,573.47</b>
Sheet no. <u>29</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						

In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. <b>xxxxxx6190</b>  <b>Verizon/GTE</b>		-					<b>531.68</b>	
Account No.  <b>Virginia Gaburo, Esq.</b> <b>4370 La Jolla Village Dr. #980</b> <b>San Diego, CA 92122</b>		-					<b>1,719.94</b>	
Account No.  <b>Virginia Hommel Gaburo, Esq.</b> <b>Gaburo &amp; Associates</b> <b>4370 La Jolla Village Dr. #980</b> <b>San Diego, CA 92122-1233</b>		-	<b>Legal Services</b>				<b>Unknown</b>	
Account No.  <b>WALV TV</b> <b>1000 N. Meridien St.</b> <b>Indianapolis, IN 46204</b>		-					<b>15,752.00</b>	
Account No.  <b>Waste Management of El Cajon</b> <b>1001 W Bradley Ave</b> <b>El Cajon, CA 92020</b>		-					<b>822.92</b>	
Sheet no. <u>30</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>18,826.54</b>



In re Professional Satellite and Communication, LLC  
Debtor

Case No. 07-06613-A7

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**  
(Continuation Sheet)

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H u s b a n d, W i f e, J o i n t, o r C o m m u n i t y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No.  <b>WBFS TV</b> <b>8900 NW 18th Terrace</b> <b>Doral, FL 33172</b>		-					<b>1,242.50</b>	
Account No.  <b>WBRL TV</b> <b>1000 Pirkins Road</b> <b>Baton Rouge, LA 70810</b>		-					<b>6,731.25</b>	
Account No.  <b>Wells Fargo Bank</b> <b>444 S. Escondido Blvd</b> <b>Escondido, CA 92029</b>		-					<b>17.03</b>	
Account No.  <b>WINDSTREAM</b> <b>PO Box 9001908</b> <b>Louisville, KY 40290-1908</b>		-					<b>8,425.63</b>	
Account No.  								
Sheet no. <u>31</u> of <u>31</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	<b>16,416.41</b>
							Total (Report on Summary of Schedules)	<b>6,389,721.92</b>

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

## 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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; 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.
<b>Unknown</b>	<b>Debtor's second quarter 2007 unaudited financial document states the following: Short term \$2,298 (assumed to be 2007 lease liability) Long term \$5,184 (assumed to be 2008 and beyond leases) Amendment will be made when and if additional information is discovered</b>

0 continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

In re Professional Satellite and Communication, LLC

Case No. 07-06613-A7

Debtor

### 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 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, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. § 112; Fed. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR

NAME AND ADDRESS OF CREDITOR

**See Note**

**Note: It is believed that Cem Esin, Kory Madison, Mark Hagen and Jonathon Shiff made or may have made personal guaranties of ProSAT debt to any number of the creditors scheduled herein. Record of such guaranties and/or co-obligations of these four persons or any other parties are unavailable to debtor's managing member Nayna Networks, Inc. at the time of this filing. As any such information becomes available this schedule will be so amended.**

0 continuation sheets attached to Schedule of Codebtors

**United States Bankruptcy Court  
Southern District of California**

In re Professional Satellite and Communication, LLC  
Debtor(s)

Case No. 07-06613-A7  
Chapter 7

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

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

I, the CFO of Nayna Networks Inc., as Sole Managing Member of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 56 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 January 7, 2008

Signature /s/ Thomas P. Richtarich  
**Thomas P. Richtarich**  
**CFO of Nayna Networks Inc., as Sole Managing**  
**Member**

*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.

United States Bankruptcy Court  
Southern District of California

In re Professional Satellite and Communication, LLC  
Debtor(s)

Case No. 07-06613-A7  
Chapter 7

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. Do not include the name or address of a minor child in this statement. Indicate payments, transfers and the like to minor children by stating "a minor child." See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

1. Income from employment or operation of business

None

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$102,624,923.00	2005 - Audited Financial Reports prepared by Robinson, Hill & Co., Salt Lake City, Utah
\$41,094,202.00	2006 - Audited Financial Reports prepared by Robinson, Hill & Co., Salt Lake City, Utah
\$8,302,822.00	2007 (January - June) - Debtor's unaudited financials
\$0.00	There is no information for possible income from July 1, 2007 to November 19, 2007

## 2. Income other than from employment or operation of business

None  State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT  
**\$0.00**

SOURCE  
**Managing Member is informed and believes that various 800 numbers to unknown party(s), for approximately \$175,000.00**

**There is no information for possible income from July 1, 2007 to November 19, 2007**

## 3. Payments to creditors

None  **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None  b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$5,475. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
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None  c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
<b>Mark Hagen 7248 Encelia La Jolla, CA 92037 LLC Member</b>	<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>	<b>\$0.00</b>	<b>\$0.00</b>

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
<b>Cem Esin</b> 2367 Juan Street San Diego, CA 92103 LLC Member	<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Jonathan Shiff</b> 8538 Ruelle Monte Carlo La Jolla, CA 92037 LLC Member	<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Kory Madison</b> 7514 Girard Avenue #625 La Jolla, CA 92037 LLC Member	<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>	<b>\$0.00</b>	<b>\$0.00</b>

#### 4. Suits and administrative proceedings, executions, garnishments and attachments

- None  a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
<b>Valassis Communications, Inc. v. Professional Satellite &amp; Communications, LLC Case No. 05-CV-1709-JM (AJB)</b>	<b>Civil</b>	<b>US. District Court Southern District of California</b>	<b>Judgment entered 9/28/07</b>
<b>Imagitas v. Professional Satellite &amp; Communications, et al. GIC 869778</b>	<b>Civil - Breach of Contract/Warranty</b>	<b>San Diego Superior Court Central Division</b>	<b>Judgment entered 2/26/07</b>
<b>BRCP Realty Services II, LLP v. Professional Satellite &amp; Communication, LLC #37-2007-00073005-CU-UD- CTL</b>	<b>Civil</b>	<b>San Diego Superior Court Central Division</b>	<b>Judgment entered 9/21/07</b>
<b>Sean Ronos v. Professional Satellite &amp; Communication, LLC #GIC 877558</b>	<b>Civil</b>	<b>San Diego Superior Court Central Division</b>	<b>Pending</b>
<b>Commercial Trade Bureau of CA v. Professional Satellite &amp; Communication, LLC et al. #07CECG01668</b>	<b>Civil</b>	<b>Superior Court of California County of Fresno Central Division</b>	<b>Judgment entered 8/6/07</b>

- None  b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
<b>Imagitas, Inc. 48 Woerd Avenue Waltham, MA 02453</b>	<b>11/07</b>	<b>Bank of America, Business Checking Acct #24682-43159 \$153,432.93</b>
<b>BRCP Realty Services II, LLC 9191 Towne Center Dr. #600 San Diego, CA 92122</b>	<b>8/07</b>	<b>Business premises located at 5590 Morehouse Drive, San Diego, CA 92101</b>

#### 5. Repossessions, foreclosures and returns

- None  List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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#### 6. Assignments and receiverships

- None  a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
<b>Richard M Kipperman, Receiver PO Box 3939 La Mesa, CA 91944-3939</b>	<b>10/11/07</b>	<b>Receiver</b>

- None  b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
<b>Richard M Kipperman, Receiver PO Box 3939 La Mesa, CA 91944-3939</b>	<b>Imagitas, Inc. v. Professional Satellite &amp; Communications, LLC et al. Case No. GIC 869778 San Diego Superior Court 330 W. Broadway San Diego, CA 92101</b>		<b>Bank Account of Irondeo, LLC dba Professional Satellite and Communication, LLC Account currently frozen at Bank of America, acct no. \$153,432.93</b>



**7. Gifts**

- None  List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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**8. Losses**

- None  List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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**9. Payments related to debt counseling or bankruptcy**

- None  List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Law Office of William P. Fennell, APLC 1111 Sixth Avenue, Suite 404 San Diego, CA 92101	10/31/07	\$9,701.00
Rodger Landau, Esq. Landau & Berger LLP 1801 Century Park E Ste 1460 Los Angeles, CA 90067	8/1/07	\$35,000.00
Howard Grobstein, CPA Grobstein, Horwath and Company 15233 Ventura Blvd, Ninth Floor Sherman Oaks, CA 91403-2201	8/1/07	\$15,000.00

**10. Other transfers**

- None  a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
Third Party		Multiple 800 Numbers

**Relationship Unknown**

- None  b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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### 11. Closed financial accounts

- None  List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
Union Bank of California 7807 Girard Avenue La Jolla, CA 92037	Sweep Account #A4T-180971	1/07
Union Bank of California 7807 Girard Avenue La Jolla, CA 92037	Business Checking #6052003305	12/06
Wells Fargo 9276 Scranton Road San Diego, CA 92121	Business Checking #976-3453017	11/06
Wells Fargo 9276 Scranton Road San Diego, CA 92121	Business Checking #344-4116499	11/06
Wells Fargo 9276 Scranton Road San Diego, CA 92121	Business Checking #344-4116507	12/06
Wells Fargo 9276 Scranton Road San Diego, CA 92121	Business Checking #901-4331509	11/06

### 12. Safe deposit boxes

- None  List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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### 13. Setoffs

- None  List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
DIRECTV, Inc Customer Service PO Box 6550 Greenwood Village, CO 80155-6550	Debtor believes that charge backs, which are commissions paid to debtor by DirecTV that are recovered by DirecTV if the customer disconnects prematurely, since July 31, 2007.	Unknown

**14. Property held for another person**

None  List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
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**15. Prior address of debtor**

None  If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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**16. Spouses and Former Spouses**

None  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 **eight years** 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.

NAME
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**17. Environmental Information.**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None  a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
-----------------------	---------------------------------------	----------------	-------------------

None  b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
-----------------------	---------------------------------------	----------------	-------------------

None  c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
---------------------------------------	---------------	-----------------------

**18 . Nature, location and name of business**

None  a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

*If the debtor is a partnership*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

*If the debtor is a corporation*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOC. SEC. NO./ COMPLETE EIN OR OTHER TAXPAYER I.D. NO.	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
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None  b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS
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The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, records and financial statements**

None  a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
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None  b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
<b>Robison, Hill &amp; Co.</b>	<b>1366 Murray-Holladay Rd Salt Lake City, UT 84117</b>	<b>2005 - June 2007</b>

None  c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
<b>Lilian S. Flores</b> Records were removed by this employee of debtor, date unknown. There are also records that remain at Morehouse premises.	<b>9388 Twin Trails Drive San Diego, CA 92129</b>
<b>Cem Esin</b> Records were removed by this employee of debtor on October 3, 2007. There are records that remain at Morehouse premises	<b>2367 Juan Street San Diego, CA 92103</b>

- None  d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS

DATE ISSUED

**20. Inventories**

- None  a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY

INVENTORY SUPERVISOR

DOLLAR AMOUNT OF INVENTORY  
(Specify cost, market or other basis)

- None  b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY  
RECORDS**21. Current Partners, Officers, Directors and Shareholders**

- None  a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST  
**Managing Member**PERCENTAGE OF INTEREST  
**100%****Nayna Networks, Inc.  
1 Enterprise Drive, Suite 109  
Shelton, CT 06484**

- None  b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS

TITLE

NATURE AND PERCENTAGE  
OF STOCK OWNERSHIP**See 21a. above****22. Former partners, officers, directors and shareholders**

- None  a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME

ADDRESS

DATE OF WITHDRAWAL

- None  b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS

TITLE

DATE OF TERMINATION

**See attached SEC, Form 8-K,  
dated March 23, 2007, attached hereto.****Mark Louis Hagen  
1560 Crespo Drive  
La Jolla, CA 92037****Consultant****Unknown if terminated or resigned****Cem Esin  
2367 Juan Street  
San Diego, CA 92103****Vice President of Marketing****8/20/07****Jonathan Shiff  
8538 Ruelle Monte Carlo  
La Jolla, CA 92037****Consultant****Unknown if terminated or resigned**

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
<b>Kory Madison</b> 7514 Girard Avenue #625 La Jolla, CA 92037	<b>General Manager</b>	<b>N/A</b>

### 23 . Withdrawals from a partnership or distributions by a corporation

None  If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
<b>Cem Esin</b> 2367 Juan Street San Diego, CA 92103 Vice President of Marketing		<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>
<b>Jonathan Shiff</b> 8538 Ruelle Monte Carlo La Jolla, CA 92037 Consultant		<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>
<b>Mark Hagen</b> 7248 Encelia La Jolla, CA 92037 Consultant		<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>
<b>Kory Madison</b> 7514 Girard Avenue #625 La Jolla, CA 92037 General Manager		<b>Amount received unknown one year prior to the case being filed but amounts were noted on the 2006 audited financial statement. Record of transfers are believed to be among the debtor's records at Morehouse address.</b>
<b>Nayna Networks, Inc.</b> 1 Enterprise Drive, Suite 109 Shelton, CT 06484 Managing Member	<b>8/7/07 - for management services rendered to debtor</b>	<b>\$228,135.00</b>

### 24. Tax Consolidation Group.

None  If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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**25. Pension Funds.**

None  If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

**Name of Plan and tax identification number(s) unknown. Records of Plan believed to be among debtor's records at Morehouse address and/or on computers. Additional information to be added as discovered by Managing Member.**

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

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 1/7/08

Signature /s/ Thomas P. Richtarich  
**Thomas P. Richtarich**  
**CFO of Nayna Networks Inc., as Sole Managing**  
**Member**

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

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



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

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FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of  
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported)

March 23, 2007

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**NAYNA NETWORKS, INC.**

(Exact name of registrant as specified in its charter)

**Nevada**  
(State or other jurisdiction of  
incorporation)

000-13822  
(Commission File Number)

83-0210455  
(IRS Employer  
Identification No.)

4699 OLD IRONSIDES DRIVE, SUITE 420  
SANTA CLARA, CALIFORNIA 95054  
(Address of principal executive offices, including zip code)

(408) 956-8000  
(Registrant's telephone number, including area code)

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

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**Item 2.01. COMPLETION OF ACQUISITION OR DISPOSITION OF ASSETS.**

On March 23, 2007, pursuant to the terms of that certain Membership Purchase Agreement, dated January 31, 2007, by and among Nayna, Professional Satellite & Communications, LLC, a California limited liability company ("ProSAT") and all of its members, Nayna acquired all of ProSAT's outstanding membership interests in an all-stock transaction (the "ProSat Acquisition"). As consideration for the purchase of the ProSAT membership interests, Nayna issued 18 million shares of Nayna restricted common stock to the members of ProSAT, 2 million of which will be held in escrow for fifteen months to satisfy any indemnification claims by Nayna. In addition, 2 million shares will be issued in the form of stock options to current ProSAT employees.

**ATTACHMENT TO 22b.**

ProSAT is a privately held limited liability company located in San Diego, California, that provides residential broadband satellite solutions.

On March 23, 2007, pursuant to the terms of that certain Membership Interest Purchase Agreement, dated March 23, 2007, by and among Nayna, and all of the members of Alarmco, LLC, a California limited liability company ("**Alarmco**"), Nayna acquired all of Alarmco's outstanding membership interests in an all-stock transaction (the "**Alarmco Acquisition**"). As consideration for the purchase of the Alarmco membership interests, Nayna issued 1,000 shares of Nayna restricted common stock to the members of Alarmco.

Alarmco is a privately held company located in San Diego, California that is closely affiliated with ProSAT.

**Item 3.02. UNREGISTERED SALES OF EQUITY SECURITIES.**

In connection with the ProSAT Acquisition, Nayna issued 18 million shares of its common stock to the members of ProSAT. The issuance of Nayna's shares of common stock to the members of ProSAT was exempt from registration under the Securities Act of 1933, as amended, pursuant to Section 4(2) thereof.

In connection with the Alarmco Acquisition, Nayna issued 1,000 shares of its common stock to the members of Alarmco. The issuance of Nayna's shares of common stock to the members of Alarmco was exempt from registration under the Securities Act of 1933, as amended, pursuant to Section 4(2) thereof.

**Item 9.01. FINANCIAL STATEMENTS AND EXHIBITS**

(c) Exhibits.

Exhibit No.	Description
10.1	Membership Interest Purchase Agreement by and among Nayna Networks, Inc., Alarmco, LLC and its members dated March 23, 2007
99.1	Press Release, dated March 29, 2007, announcing the closing of the Membership Purchase Agreement with Professional Satellite & Communications, LLC and its members

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**NAYNA NETWORKS, INC.**

By: /s/ Naveen S. Bisht  
Naveen S. Bisht  
President and Chief Executive Officer

Date: March 29, 2007

Exhibit 10.1

**ATTACHMENT TO 22b.**

## MEMBERSHIP INTEREST PURCHASE AGREEMENT

THIS MEMBERSHIP INTEREST PURCHASE AGREEMENT (this "**Agreement**"), is made as of March 23, 2007 (the "**Effective Date**"), by and among Cem Esin, an individual ("**Esin**"), Jonathan Shiff, an individual ("**Shiff**"), Mark Hagen, an individual ("**Hagen**"), Kory M. Madison, an individual ("**Madison**" and together with Esin, Shiff and Hagen, the "**Sellers**"), and Nayna Networks, Inc., a Nevada corporation (the "**Buyer**").

A. The Sellers are the owners of all of the membership interests, and are the sole members, of Alarmco, LLC, a California limited liability company ("**Alarmco**").

B. The Buyer desires to purchase all outstanding membership interests in Alarmco (the "**Membership Interests**") from the Sellers and the Sellers desire to sell all outstanding Membership Interests in Alarmco to the Buyer.

C. The Buyer, the Sellers and Pro Sat, LLC, a California limited liability company ("**Pro Sat**"), are parties to that certain Membership Interests Purchase Agreement, dated January 31, 2007 (the "**Pro Sat Agreement**"), pursuant to which the Buyer intends to purchase all of the outstanding membership interests of Pro Sat from the Sellers.

D. In consideration of the representations, warranties and covenants herein contained, the parties hereto agree as follows.

1. Purchase of the Membership Interests. At the Closing (as defined) and subject to and upon the terms and conditions of this Agreement, the Sellers hereby agree to sell, transfer, convey, assign and deliver to the Buyer, and the Buyer hereby agrees to purchase, acquire and accept from the Sellers, all outstanding Membership Interests in consideration for the payment to each of the Sellers of their pro rata portion of the Purchase Price (as defined). The Buyer's obligation hereunder with regard to each Seller is contingent and conditioned upon each Seller fulfilling its respective conditions and obligations hereunder.

2. Purchase Price. The purchase price to be paid by the Buyer for the Membership Interests shall be 1,000 shares of the Buyer's Common Stock (the "**Purchase Price**") to be issued to the Seller pro rata based on their relative Membership Interests.

3. The Closing.

(a) Unless this Agreement is earlier terminated in accordance with Section 10, subject to the satisfaction or waiver of each of the conditions set forth in Section 7, the closing of the transactions contemplated by this Agreement (the "**Closing**"), shall take place at the offices of Hutchison Law Group PLLC in Raleigh, North Carolina commencing at 9:00 a.m. local time on the date of the closing of the transaction contemplated by the Pro Sat Agreement, or at such other place and time as shall be mutually agreed upon by the Buyer and the Sellers (the "**Closing Date**"). All transactions at the Closing shall be deemed to take place simultaneously, and no transaction shall be deemed to have been completed and no documents or certificates shall be deemed to have been delivered until all other transactions are completed and all other documents and certificates are delivered.

(b) At the Closing, (i) each Seller shall execute and deliver such documents as are necessary to effect a transfer of his Membership Interests to the Buyer and (ii) the Buyer shall issue to the Sellers their pro rata portion of the Purchase Price.

4. Tax Consequences. The Buyer makes no representations or warranties to any Seller regarding the tax treatment of the sale of the Membership Interests, or any of the tax consequences to any Seller of this Agreement, the sale of the Membership Interests or any of the other transactions or agreements contemplated hereby. Each Seller acknowledges that it is relying solely on its own tax advisors in connection with this Agreement, the sale of the Membership Interests and the other transactions and agreements contemplated hereby.

5. Representations and Warranties of the Sellers. The Sellers, jointly and severally, hereby represent and warrant to the Buyer that the statements contained in this Section 5 are true and correct as of the Effective Date.

(a) The Sellers are the sole owners, of record and beneficially, of, and hereby transfers to the Buyer good, valid and marketable title to, the Membership Interests, free and clear of all security interests, liens, rights, claims and obligations of any kind, except as set forth in the Operating Agreement of Alarmco.

(b) This Agreement constitutes a valid and binding agreement of each of the Sellers, enforceable against each Seller in accordance with its terms except as and to the extent that the same may be affected by bankruptcy or other insolvency laws affecting the rights of creditors generally.

(c) The Membership Interests represent 100% of the outstanding membership interests of each Alarmco. Other than this Agreement there are no outstanding options, warrants or other agreements or rights to purchase, or to cause Alarmco to issue or sell, any other equity interests.

6. Pre-Closing Covenants.

(a) Closing Efforts. Each of the parties shall use its reasonable best efforts to take all actions and to do all things necessary, proper or advisable to consummate the transactions contemplated by this Agreement, including using its reasonable best efforts to ensure that (i) its representations and warranties remain true and correct in all material respects through the Closing Date and (ii) the conditions to the obligations of the other Party to consummate the transactions contemplated by this Agreement are satisfied.

(b) Operation of Alarmco. Except as contemplated by this Agreement, from the Effective Date to the Closing, each of the Sellers shall cause Alarmco to conduct its operations in the ordinary course of business and in compliance with all applicable laws and regulations and, to the extent consistent therewith, use its reasonable best efforts to preserve intact its current business organization, keep its physical assets in good working condition, keep available the services of its current officers and employees and preserve its relationships with customers, suppliers and others having business dealings with it. Without limiting the generality of the foregoing, prior to the Closing, each of the Sellers shall cause Alarmco not to, without the written consent of the Buyer which consent shall not be unreasonably withheld:

i. issue or sell any stock or other securities of Alarmco or any subsidiary or any options, warrants or other rights to acquire any such stock or other securities (except pursuant to the conversion or exercise of options, warrants or other convertible securities outstanding on the date hereof);

ii. declare, set aside or pay any dividend or other distribution (whether in cash, stock or property or any combination thereof) in respect of its capital stock;

iii. create, incur or assume any indebtedness (including obligations in respect of capital leases); assume, guarantee, endorse or otherwise become liable or responsible (whether directly, contingently or otherwise) for the obligations of any other person or entity; or make any loans, advances or capital contributions to, or investments in, any other person or entity;

iv. enter into, adopt or amend any employee benefit plan or any employment or severance agreement or increase in any manner the compensation or fringe benefits of, or materially modify the employment terms of, its directors, officers or employees, generally or individually, or pay any bonus or other benefit to its directors, officers or employees or hire any new officers or any new employees;

v. acquire, sell, lease, license or dispose of any assets or property (including any shares or other equity interests in or securities of any subsidiary or any corporation, partnership, association or other business organization or division thereof), other than purchases and sales of assets in the ordinary course of business;

vi. mortgage or pledge any of its property or assets or subject any such property or assets to any security interest;

vii. discharge or satisfy any security interest or pay any obligation or liability other than in the ordinary course of business;

viii. amend its certificate of formation, operating agreement or other organizational documents in a manner that could have an adverse effect on the transactions contemplated by this Agreement;

ix. change its accounting methods, principles or practices, except insofar as may be required by a generally applicable change in U.S. generally accepted accounting principles, or make any new elections, or changes to any current elections, with respect to taxes that affect Alarmco;

x. make or commit to make any capital expenditure in excess of \$10,000 per item or \$50,000 in the aggregate;

xi. institute or settle any legal proceeding;

xii. take any action or fail to take any action permitted by this Agreement with the knowledge that such action or failure to take action would result in (i) any of the representations and warranties of the Sellers set forth in this Agreement becoming untrue or (ii) any of the conditions to the Closing set forth in Section 7 not being satisfied; or

xiii. agree in writing or otherwise to take any of the foregoing actions.

(c) Exclusivity. The Sellers shall not, directly or indirectly, (1) initiate, solicit, encourage or otherwise facilitate any inquiry, proposal, offer or discussion with any party (other than the Buyer) concerning any merger, reorganization, consolidation, recapitalization, business combination, liquidation, dissolution, share exchange, sale of stock, sale of material assets or similar business transaction involving Alarmco, (2) furnish any non public information concerning the business, properties or assets of Alarmco, to any party (other than the Buyer) or (3) engage in discussions or negotiations with any party (other than the Buyer) concerning any such transaction.

7. Conditions to Closing. The obligation of the Buyer to consummate the transactions contemplated by this Agreement to be consummated at the Closing is subject to the satisfaction of the following conditions:

(a) the representations and warranties of the Sellers set forth in in this Agreement shall be true and correct in all respects, in each case as of the Effective Date and as of the Closing as though made as of the Closing;

(b) the Sellers shall have performed or complied with in all material respects the agreements and covenants required to be performed or complied with under this Agreement as of or prior to the Closing;

(c) no legal proceeding shall be pending or threatened wherein an unfavorable judgment, order, decree, stipulation or injunction would (1) prevent consummation of the transactions contemplated by this Agreement, (2) cause the transactions contemplated by this Agreement to be rescinded following consummation or (3) affect adversely the right of the Buyer to own, operate or control the Membership Interests, or to conduct the business of Alarmco as currently conducted, following the Closing, and no such judgment, order, decree, stipulation or injunction shall be in effect;

(d) the closing of the transactions contemplated by the Pro Sat Agreement; and

(e) the Buyer in its sole discretion, shall be satisfied with the results of its business, legal and financial due diligence review of the Seller.

8. Additional Documents . From and after the date of this Agreement, each of the parties shall, at the request of the other, prepare, execute and deliver to the others such additional documents and instruments and take such action as the other may deem reasonably necessary to further evidence or effect any of the transactions contemplated herein. All costs and expenses reasonably and necessarily incurred by either party in connection with the preparation of any such documents and instruments or the taking of any such action shall be borne by the party requesting the same.

9. Indemnification .

(a) Survival . All representations, warranties, covenants and obligations in this Agreement and any other certificate or document delivered pursuant to this Agreement shall survive the Closing. The right to indemnification, reimbursement or other remedy based upon such representations, warranties, covenants and obligations shall not be affected by any investigation (including any environmental investigation or assessment) conducted with respect to, or any actual knowledge acquired (or capable of being acquired) by the Buyer at any time, whether before or after the execution and delivery of this Agreement or the Closing Date, with respect to the accuracy or inaccuracy of or compliance with any such representation, warranty, covenant or obligation. The waiver of any condition based upon the accuracy of any representation or warranty, or on the performance of or compliance with any covenant or obligation, will not affect the right to indemnification, reimbursement or other remedy based upon such representations, warranties, covenants and obligations.

(b) Indemnification . Each of the Sellers will indemnify and hold harmless the Buyer, and any director, officer, member, manager, employee, agent, consultant, advisor, accountant, financial advisor, legal counsel or other representative of the Buyer (collectively, the "**Buyer Indemnified Persons**"), and will reimburse the Buyer Indemnified Persons for any loss, liability, claim, damage, expense (including costs of investigation and defense and reasonable attorneys' fees and expenses) or diminution of value, whether or not involving a third-party claim (collectively, "**Damages**"), arising from or in connection with: (i) any breach of any representation or warranty made by the Seller in this Agreement or any other certificate, document, writing or instrument delivered by Seller pursuant to this Agreement or (ii) any breach of any covenant or obligation of the Seller in this Agreement or in any other certificate, document, writing or instrument delivered by the Seller pursuant to this Agreement.

10. Termination .

(a) Termination of Agreement . The parties may terminate this Agreement prior to the Closing, as provided below:

- i. the parties may terminate this Agreement by mutual written consent;
- ii. the Buyer may terminate this Agreement by giving written notice to the Sellers in the event the Sellers are in breach of any representation, warranty or covenant contained in this Agreement; or
- iii. this Agreement shall automatically terminate upon the effective termination of the Pro Sat Agreement.

(b) Effect of Termination . If either Party terminates this Agreement pursuant to Section 9.1, all obligations of the Parties hereunder shall terminate without any liability of either Party to the other Party (except for any liability of a Party for willful breaches of this Agreement).

11. Entire Agreement . This Agreement constitutes the entire agreement between the parties with respect to the purchase and transfer of the Membership Interests, and all prior agreements and understandings of every kind between the parties regarding the purchase and transfer of the Membership Interests are superseded by this Agreement and are hereby terminated.

12. Severability. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or-enforceability of any other provision.

13. Modification. No provision of this Agreement, including any provision of this Section, may be modified, deleted or amended in any manner except by an agreement in writing executed by both of the parties.

14. No Assignment. Neither this Agreement nor any interest herein may be assigned by any party without the consent of the others; provided that the Buyer may assign some or all of its rights, interests and/or obligations hereunder to one or more affiliates of the Buyer.

15. Benefit. This Agreement shall be binding on and inure to the parties and their respective personal representatives, heirs, successors and assigns.

16. Construction. This Agreement is executed and delivered and is intended to be performed in the State of North Carolina and shall be construed and enforced in accordance with the laws of such state, other than its rules with respect to choice of law.

17. Counterparts. This Agreement may be executed in more than one counterpart, each of which shall be deemed an original.

18. Headings. The underlined headings provided herein are for convenience only and shall not affect the interpretation of this agreement.

[Remainder of Page Intentionally Left Blank.]

IN WITNESS WHEREOF, the undersigned have caused this Agreement to be validly executed and delivered as of the date first written above.

**THE BUYER:**

**Nayna Networks, Inc.**

By: \_\_\_\_\_  
Naveen S. Bisht, President

**ESIN**

By: \_\_\_\_\_  
Cem Esin

**SHIFF:**

By: \_\_\_\_\_  
Jonathan Shiff

**ATTACHMENT TO 22b.**

HAGEN

By: \_\_\_\_\_  
Mark Hagen

Madison

By: \_\_\_\_\_  
Kory M. Madison



**Exhibit 99.1**

**Nayna Networks Completes Acquisition of Professional Satellite & Communications  
(ProSAT)**

**Major Expansion Into U.S. Residential Market to Substantially Boost Revenue**

SANTA CLARA, Calif., March 29, 2007 (PRIME NEWSWIRE) -- Nayna Networks, Inc., (OTCBB:NAYN), a provider of next generation network solutions headquartered in Santa Clara, California, today announced the close of its acquisition of privately-held Professional Satellite & Communications, LLC (ProSAT(tm)) headquartered in San Diego, California.

Nayna acquired all of ProSAT's outstanding membership interests in an all-stock transaction. Nayna will issue 16 million shares of restricted Nayna stock to the members of ProSAT. In addition, 2 million of the shares will be held in escrow for fifteen months to satisfy any indemnification claims by Nayna. Additionally 2 million shares will be issued to current ProSAT employees.

ProSAT is a leading third party marketing and customer acquisition vehicle for DIRECTV(tm) and offers standard and High Definition Television equipment (HDTV) installation throughout the United States and satellite TV services provided by DIRECTV including premium channel offerings. This acquisition is the latest step in Nayna's expansion into fast-growth high bandwidth markets.

"We are excited to close on this acquisition and looking forward to working with the ProSAT team in executing our growth strategy," said Naveen Bisht, president and CEO, Nayna Networks, Inc. "This acquisition will provide a key platform for Nayna to take advantage of the high-growth opportunities in the U.S. market."

About Professional Satellite & Communications, LLC

ProSAT was formed in 1997 and currently has its main facilities located at 5590 Morehouse Drive, San Diego, CA 92121 USA. ProSAT has established itself as a leading third party marketing and customer acquisition agent for DIRECTV. The company has leveraged its unique proprietary marketing formula and highly productive sales model to earn the distinction as a leading independent distribution partner for the marketing and sales of DIRECTV satellite programming. ProSAT is well positioned to benefit from the rapid growth of Direct Broadcast Satellite (DBS). More information is available at <http://www.2getdtv.com/>

About Nayna Networks, Inc.

Nayna Networks, Inc. delivers next generation network solutions including VoIP, IP based TV, RF based TV and high-speed Internet. More information is available at <http://www.nayna.com/>.

Forward Looking Statements

This press release contains "forward-looking statements" within the meaning of the Private Securities Litigation Reform Act of 1995. These statements include, among others, statements relating to the planned expansion of operations in India, the market for residential broadband satellite and home security solutions, the integration of ProSAT's service offerings into Nayna Networks, and the timeframe during which the merger is expected to close. Statements regarding future events are based on the parties' current expectations and are necessarily subject to associated risks related to, among other things, the potential impact on the business of ProSAT due to uncertainty about the merger, the retention of employees of ProSAT, the ability of Nayna to successfully integrate ProSAT ' services, technology and operations and to

achieve planned synergies. Therefore, actual results may differ materially and adversely from those expressed in any forward-looking statements. For more information regarding Forward Looking Statements and related risks, see the "Risk Factors" section of Nayna's filings with the SEC. The company undertakes no obligation to revise or update any forward looking statements for any reason.

All products or services mentioned in this document are trademarks, service marks, registered trademarks or registered service marks of their respective owners.

**CONTACT:**

Nayna Networks, Inc.  
Jim Connor, Marketing  
(408) 956-8000 x 831  
jim@nayna.com

**United States Bankruptcy Court  
Southern District of California**

In re Professional Satellite and Communication, LLC  
Debtor(s)

Case No. 07-06613-A7  
Chapter 7

**DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)**

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept.....	\$	<u>9,701.00</u>
Prior to the filing of this statement I have received.....	\$	<u>9,701.00</u>
Balance Due.....	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

Debtor       Other (specify):

3. The source of compensation to be paid to me is:

Debtor       Other (specify):

4.  I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
  - b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
  - c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
  - d. [Other provisions as needed]

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

**Representation of debtor(s) in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other contested matters or in connection with any objections to Client(s) exemptions.**

**CERTIFICATION**

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: January 7, 2008

/s/ William P. Fennell  
William P. Fennell #164210  
Law Office of William P. Fennell, APLC  
1111 Sixth Avenue #404  
San Diego, CA 92101  
(619) 325-1560 Fax: (619) 325-1558  
william.fennell@fennelllaw.com

CSD 1008 [08/21/00]

Name, Address, Telephone No. & I.D. No.

**William P. Fennell #164210**  
**1111 Sixth Avenue #404**  
**San Diego, CA 92101**  
**(619) 325-1560**  
**#164210**

**UNITED STATES BANKRUPTCY COURT**

SOUTHERN DISTRICT OF CALIFORNIA  
325 West "F" Street, San Diego, California 92101-6991

In Re

**Professional Satellite and Communication, LLC**

BANKRUPTCY NO. **07-06613-A7**

Debtor.

**VERIFICATION OF CREDITOR MATRIX**

PART I (check and complete one):

- New petition filed. Creditor diskette required. TOTAL NO. OF CREDITORS: 228
- Conversion filed on \_\_\_\_\_. *See instructions on reverse side.*
  - Former Chapter 13 converting. Creditor diskette required. TOTAL NO. OF CREDITORS: \_\_\_\_\_
  - Post-petition creditors added. Scannable matrix required.
  - There are no post-petition creditors. No matrix required.
- Amendment or Balance of Schedules filed concurrently with this original scannable matrix affecting Schedule of Debts and/or Schedule of Equity Security Holders. *See instructions on reverse side.*
  - Names and addresses are being ADDED.
  - Names and addresses are being DELETED.
  - Names and addresses are being CORRECTED.

PART II (check one):

- The above-named Debtor(s) hereby verifies that the list of creditors is true and correct to the best of my (our) knowledge.
- The above-named Debtor(s) hereby verifies that there are no post-petition creditors affected by the filing of the conversion of this case and that the filing of a matrix is not required.

Date: January 7, 2008

/s/ Thomas P. Richtarich  
**Thomas P. Richtarich/CFO of Nayna Networks Inc., as Sole**  
**Managing Member**  
Signer/Title

**REFER TO INSTRUCTIONS ON REVERSE SIDE**

CSD 1008

## INSTRUCTIONS

- 1) Full compliance with Special Requirements for Mailing Addresses (CSD 1007) is required.
- 2) A creditors matrix with Verification is required whenever the following occurs:
  - a) A new petition is filed. Diskette required.
  - b) A case is converted on or after SEPTEMBER 1, 2000. (See paragraph 4b concerning post-petition creditors.)
  - c) An amendment to a case on or after SEPTEMBER 1, 2000, which adds, deletes or changes creditor address information on the debtor's Schedule of Debts and/or Schedule of Equity Security Holders. Scannable matrix format required.
- 3) The scannable matrix must be originally typed or printed. It may not be a copy.
- 4) CONVERSIONS:
  - a) When converting a Chapter 13 case filed before SEPTEMBER 1, 2000, to another chapter, ALL creditors must be listed on the mailing matrix at the time of filing and accompanied by a Verification. Diskette required.
  - b) For Chapter 7, 11, or 12 cases converted on or after SEPTEMBER 1, 2000, only post-petition creditors need be listed on the mailing matrix. The matrix and Verification must be filed with the post-petition schedule of debts and/or schedule of equity security holders. If there are no post-petition creditors, only the verification form is required. Scannable matrix format required.
- 5) AMENDMENTS AND BALANCE OF SCHEDULES:
  - a) Scannable matrix format required.
  - b) The matrix with Verification is a document separate from the amended schedules and may not be used to substitute for any portion of the schedules. **IT MUST BE SUBMITTED WITH THE AMENDMENT/BALANCE OF SCHEDULES.**
  - c) Prepare a separate page for each type of change required: ADDED, DELETED, or CORRECTED. On the **REVERSE** side of each matrix page, indicate which category that particular page belongs in. Creditors falling in the same category should be placed on the same page in alphabetical order.
- 6) Please refer to CSD 1007 for additional information on how to avoid matrix-related problems.

ADP  
Attn: Client Services  
7000 Village Drive  
Buena Park, CA 90621

ADVO Inc.  
235 Great Pond Drive  
Windsor, CT 06095

Alabama Department of Revenue  
50 N Ripley Street  
Montgomery, AL 36132

AlarmCo  
4699 Ironsides Drive #420  
Santa Clara, CA 95054

AlarmCo  
c/o Timothy Treadwell, Esq.  
600 W. Broadway, #900  
San Diego, CA 92101

Alaska Tax Division  
550 W 7th Ave #500  
Anchorage, AK 99501-3555

Allgier Installation & Service

Alliance Bernstein  
401K Record Keeper  
1345 Avenue of the Americas  
New York, NY 10105

Allstar Home Technology  
P.O. Box 1437  
Highland Park, IL 60035

Ambiron Trust Wave  
120 N. LaSalle Street #1250  
Chicago, IL 60602

Andrew E. Colker, CPA  
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San Diego, CA 92108

Aquari-Lease  
3404 Newell Street  
San Diego, CA 92106

Arizona Income Audit  
Arizona Dept of Revenue  
1600 W. Monroe  
Phoenix, AZ 85007-2650

Arkansas Dept Finance & Admin  
Office of Income Tax Admin  
PO Box 3628  
Little Rock, AR 72203

Arrowhead Mountain Spring Wate  
PO Box 628  
Wilkes Barre, PA 18703

Astute Satellite Installations  
411 Western Blvd #B  
Jacksonville, NC 28546

AT&T  
635 Grant St., 5th Flr  
Pittsburgh, PA 15219

AT&T Ameritech  
PO Box 8112  
Aurora, IL 60507-8112

AT&T Yellow Pages

AT&T/Ameritech Yp Adv

AT&T/PacBell Yp Adv  
2375 Northside Dr., 1st Flr  
San Diego, CA 92108

AT&T/SBC Yp Adv  
4120 Broadway, Rm 210  
San Antonio, TX 78210

AT&T/SBC/Southwestern Bell

ATS Satellite Inc.  
9120 Airport Blvd  
Mobile, AL 36608

Bates Installationa Co.  
1202 16th Avenue South  
Nashville, TN 37212

Bellsouth  
1350 E. Newport Ctr Dr.  
Deerfield Beach, FL 33442

BRCP Realty Services II, LLC  
9191 Towne Center Dr. #600  
San Diego, CA 92122

Buccaneer Communications Inc.  
10882 92nd Street  
Largo, FL 33777



Bullet Logistics  
8305 Vickers St  
San Diego, CA 92111

Bureau of Security & Investiga  
2420 Del Paso Road, Suite 270  
Sacramento, CA 95834

Carolyn Fisher

Carter Installations, LLC  
303 US Hwy 84 East  
Cairo, GA 39827

Catherine Talmadge

CDW Direct, LLC  
PO Box 75723  
Chicago, IL 60675-5723

Cem Esin  
2367 Juan Street  
San Diego, CA 92103

Centurytel  
PO Box 4300  
Carol Stream, IL 60197-4300

Children's Mircle Network  
4525 South 2300 East  
Salt Lake City, UT 84117

Cincinnati Bell  
PO Box 748003  
Cincinnati, OH 45274

CIT Technology Financing Serv  
Bankruptcy Processing Solution  
800 E Sonterra Blvd #240  
San Antonio, TX 78258

City Lee  
220 SE Green  
Lees Summit, MO 64063

Coast to Coast Classifieds  
PO Box 913  
New Ulm, MN 56073

Colonial Supplemental Ins.  
PO Box 1365  
Columbia, SC 29202-1365

Colorado Dept of Revenue  
1375 Sherman St.  
Denver, CO 80261-0004

Commercial Trade Bureau of CA  
c/o Sandra Kuhn McCormack, Esq  
5330 Office Center Ct. #C  
Bakersfield, CA 93309

CompuOne Corp.  
9883 Pacific Heights Blvd #F  
San Diego, CA 92121

Cornerstone A/V  
824 North 1430 West  
Orem, UT 84057

Costco Wholesale Membership  
PO Box 34331  
Seattle, WA 98124

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Round Rock, TX 78682

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Indianapolis, IN 46204

Dept of Assessments & Taxation  
301 W. Preston St.  
Baltimore, MD 21201-2395

Dept of Revenue Services  
25 Sigourney Street  
Hartford, CT 06106-5032

Digistar Genesis  
3351 Wrightsboro Rd #101  
Augusta, GA 30909

Digital Audio Mechanical  
4511 50th Street  
Moline, IL 61265

Digital Connections Inc.  
140 Idlewild Road  
Severna Park, MD 21146

Digital Foundations

Directory NET, LLC  
4555 Mansell Road  
Alpharetta, GA 30022-8277

Directory Publishing Solution  
One Progress Drive  
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DIRECTV, Inc  
Customer Service  
PO Box 6550  
Greenwood Village, CO 80155-6550

DMV Renewal  
PO Box 942869  
Mail Station E254  
Sacramento, CA 94269-0001

DPS (DIR Publishing Solutions)

DSD Business Systems  
5120 Shoreham Place, Suite 280  
San Diego, CA 92122

DSI Systems, Inc.  
11338 Aurora Avenue  
Des Moines, IA 50322

Duffy Fainer  
11880 Caminito de las Misiones  
San Diego, CA 92128

E & N Intergrated Systems Inc.  
PO Box 36  
Gates, TN 38037

E&W Satellite Service  
4293 W. Park Ave.  
Gray, LA 70359

EBOC TV  
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Salisbury, MD 21801

Edward Gonzalez

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280 N. Bridge St  
Elkin, NC 28621-3405

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Memphis, TN 38120

Fitzgerald & Company  
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San Diego, CA 92108

Florida Dept of Revenue  
5050 W Tennessee St.  
Tallahassee, FL 32399-0100

Frontier Citizens Comms  
3405 Northern Ave  
Kingman, AZ 86401

Future Vision Satellite  
7232 Nottingham  
West Bloomfield, MI 48322

Gaburo & Associates  
4370 La Jolla Village Drive  
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San Diego, CA 92122-1233

Georgia Dept of Revenue  
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Atlanta, GA 30345-3205

GMAC  
Attn: Bankruptcy  
PO Box 2150  
Greeley, CO 80632

Health Net Life Ins. Co.  
11919 Foundation Place  
Rancho Cordova, CA 95670

Horwood Marcus & Berk  
180 N. LaSalle #3700  
Chicago, IL 60601

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Grobstein, Horwath and Company  
15233 Ventura Blvd, Ninth Flr  
Sherman Oaks, CA 91403-2201

Idaho State Tax Commission  
PO Box 36  
Boise, ID 83722-0410

Idearc Media  
20 Lake Ctr Executive Pk 401  
Rte 73  
Marlton, NJ 08053

Illinois Taxpayer Corresponden  
PO Box 19044  
Springfield, IL 62794-9044

Imagitas, Inc.  
48 Woerd Avenue  
Waltham, MA 02453

Independent Installations  
2006 112th Street East  
Tacoma, WA 98445

Installs R Us, Inc.  
5032 Towne Center  
Saint Louis, MO 63128

Iowa Dept of Revenue  
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Frankfort, KY 40602



KFTY TV - Santa Rosa  
533 Mendocina Ave  
Santa Rosa, CA 95401

KFWD TV - Irving, TX  
606 Young St  
Dallas, TX 75202

KJBO TV (UPN)  
4500 Seymour Highway  
Wichita Falls, TX 76309

KLB Communications, Inc.  
16880 Ferguson Street  
Detroit, MI 48235-3358

Knox Attorney Service Inc.  
2250 Fourth Avenue  
San Diego, CA 92101

Konica Minolta Business Soluti  
Attn: Collections  
100 Williams Dr.  
Ramsey, NJ 07424

Kory Madison  
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KTTW TV  
5817 W 11th Street  
Sioux Falls, SD 57104

KTUD TV  
3790 S. Paradise #100  
Las Vegas, NV 89109

KZUP TV  
1000 Pirkins Road  
Baton Rouge, LA 70810

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Corona, CA 92882

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Jefferson City, MO 65105-0700

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Garden Grove, CA 92843

Montana Dept of Revenue  
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Helena, MT 59604

Montgomery

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Panhandle State Office Complex  
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Nevada Dept of Taxation  
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New Hampshire Dept of Revenue  
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& Finance Bankruptcy Section  
PO Box 5300  
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PO Box 587  
Muenster, TX 76252

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501 N Wilmington St.  
Raleigh, NC 27604

North Dakota Office of the  
State Commissioner  
600 E Boulevard Ave Dept 127  
Bismarck, ND 58505-0599

North State Communications  
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High Point, NC 27260-4913

Northeast Home-Control Sys  
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Pension Benefit Guaranty Corp  
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Washington, DC 20005-4026

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Columbus, OH 43216-1090

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Connors Bldg, Capitol Complex  
2501 N Lincoln Blvd  
Oklahoma City, OK 73194

Oregon Dept of Revenue  
955 Center St. NE  
Salem, OR 97301

Otis Elevator Company  
10 Farm Springs Road  
Farmington, CT 06032

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San Diego, CA 92111

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Los Angeles, CA 90088-7904

Pacificare of California  
Dept. No. 1581  
Los Angeles, CA 90088-1581

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San Diego, CA 92130

Paulson Reporting & Litigation  
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San Diego, CA 92101

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Brea, CA 92821

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135 South Mountain Way Dr.  
Orem, UT 84058

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2722 Airport Road S.  
Naples, FL 34112

Pioneer Telephone  
583 Warren Avenue  
Portland, ME 04103

Print-O-Mat  
1116 Silverado Street  
La Jolla, CA 92037

QWEST  
1801 California Street #51  
Denver, CO 80202

RH Donnelley/Sprint Yp Adv  
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Overland Park, KS 66210

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San Diego, CA 92106-2743

Rhode Island Division  
of Taxation  
One Capitol Hill  
Providence, RI 02908

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PO Box 3939  
La Mesa, CA 91944-3939

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Mesquite, NV 89027

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Robison, Hill & Co.  
1366 Murray-Holladay Rd  
Salt Lake City, UT 84117

Safeguard Business Systems Inc  
595 Durset  
South Burlington, VT 05403



San Diego County  
Treasurer - Tax Collector  
1600 Pacific Hwy, RM 103  
San Diego, CA 92101

San Diego County  
Treasurer - Tax Collector  
1600 Pacific Hwy, RM 162  
San Diego, CA 92101

San Diego Gas & Electric  
PO Box 25111  
Santa Ana, CA 92799

San Diego Union Tribune  
PO Box 122512  
San Diego, CA 92112-2512

SBC/Ameritech

Schwartz Semerdjian  
Haile Ballard Cauley  
101 W. Broadway, #810  
San Diego, CA 92101

Sean Rones  
c/o Purdy & Brehme  
9820 Willow Creek Rd., #490  
San Diego, CA 92131

~~See Note~~

SEO Inc.  
2720 Loker Avenue W. #G  
Carlsbad, CA 92010

Signal Finders  
853 Water Street  
Meadville, PA 16335

South Dakota Tax Division  
445 E Capital Avenue  
Pierre, SD 57501

Sprint  
PO Box 660075  
Dallas, TX 75266-0075

Standard Tel Inc.  
7098 Miratech Dr., Suite 140  
San Diego, CA 92121

Staples  
Dept LA 1368  
PO Box 83689  
Chicago, IL 60696

State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279

State of Delaware  
PO Box 2044  
Wilmington, DE 19801-2044

State of Hawaii  
Dept of Taxation  
PO Box 259  
Honolulu, HI 96809-0259

State of New Mexico  
Taxation and Revenue  
PO Box 630  
Santa Fe, NM 87504-0630

State of Pennsylvania  
PO Box 280901  
Harrisburg, PA 17128-0901

State of South Carolina  
3 Southpark Circle #202  
Charleston, SC 29407

T & M Communications, LLC  
PO Box 83291  
San Diego, CA 92138

TDS Telecom  
159 Main St  
Edwards, NY 13635

Telecheck  
5251 Westheimer  
Houston, TX 77056

Tennessee Dept of Revenue  
225 Dr. Martin Luther King Dr  
Jackson, TN 38301-6920

Texas Comptroller of  
Public Accts  
PO Box 13528, Capitol Station  
Austin, TX 78711-3528

The Berry Co.  
3170 Kettering Blvd  
Dayton, OH 45439

The Krueger Group, LLP  
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La Jolla, CA 92037

Thompson West  
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Los Angeles, CA 90017

Tribune Entertainment Co.  
PO Box 13500  
Newark, NJ 07188

United Parcel Service  
55 Glenlake Parkway NE  
Atlanta, GA 30328

Universal Television  
30 Rockefeller Plaza  
Rm #1123w-3  
New York, NY 10112

~~Unknown~~

US Treasury  
Notice CP-295  
IRS  
Ogden, UT 84201

Utah State Tax Commission  
210 N 1950 W  
Salt Lake City, UT 84134

Valassis  
c/o Peter Gimino, III, Esq.  
18191 Von Karmen Ave #500  
Irvine, CA 92612

Valley Yellow Pages  
1850 N. Gateway Blvd  
Fresno, CA 93727

Vartec Solutions  
Emeritus Communications  
PO Box 78228  
Phoenix, AZ 85062-8228

Verbatim Reporting Service  
750 B Street #1925  
San Diego, CA 92101

Verizon Yp Adv  
20 Lake Ctr Executive Pk 401  
Rte 73  
Marlton, NJ 08053

Verizon/Bell Atlantic  
1310 N Courthouse Rd  
Arlington, VA 22201

Verizon/GTE

Vermont Dept of Taxes  
133 State Street  
Montpelier, VT 05633-1401

Virginia Dept of Taxation  
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WALV TV  
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Indianapolis, IN 46204

Washington Dept of Revenue  
PO Box 47476  
Olympia, WA 98504-7476

Waste Management of El Cajon  
1001 W Bradley Ave  
El Cajon, CA 92020

WBFS TV  
8900 NW 18th Terrace  
Doral, FL 33172

WBRL TV  
1000 Pirkins Road  
Baton Rouge, LA 70810

Wells Fargo Bank  
444 S. Escondido Blvd  
Escondido, CA 92029

West Virginia State Tax Dept  
PO Box 2389  
Charleston, WV 25328-2389

WINDSTREAM  
PO Box 9001908  
Louisville, KY 40290-1908

Wisconsin Dept of Revenue  
2135 Rimrock Road  
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Wyoming Dept of Revenue  
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