

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
District of New Jersey**

In re Wave2Wave Communications, Inc.

Debtor(s)

Case No. 12-13896

Chapter 11

**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Verizon Attn: William Cummings 204 Second Avenue New York, NY 10003	Verizon Attn: William Cummings 204 Second Avenue New York, NY 10003			2,684,322.80
Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C. Attn: Ivan Blumenthal 666 Third Avenue New York, NY 10017	Mintz, Levin, Cohn, Ferris, Glovsky & Popeo, P.C. Attn: Ivan Blumenthal New York, NY 10017			735,111.11
Command Financial Press 75 Varick Street New York, NY 10013	Command Financial Press 75 Varick Street New York, NY 10013			660,398.64
Abovenet Attn: Billing Department 360 Hamilton Avenue White Plains, NY 10601	Abovenet Attn: Billing Department 360 Hamilton Avenue White Plains, NY 10601			360,122.78
Global Crossing 12010 Sunset Hills Road Reston, VA 20190	Global Crossing 12010 Sunset Hills Road Reston, VA 20190			309,000.00
AT & T Attn: Amy Kriauutrfaemer 722 N Broadway, Floor 7 Milwaukee, WI 53202	AT & T Attn: Amy Kriauutrfaemer 722 N Broadway, Floor 7 Milwaukee, WI 53202			247,000.00
Level 3 1025 Eldorado Blvd Broomfield, CO 80021	Level 3 1025 Eldorado Blvd Broomfield, CO 80021			216,751.26
Salesforce.com P.O. Box 842569 Boston, MA 02284-2569	Salesforce.com P.O. Box 842569 Boston, MA 02284-2569			178,500.00
Fiondella, Milone & LaSaracina LLP 300 Winding Brook Drive Glastonbury, CT 06033	Fiondella, Milone & LaSaracina LLP 300 Winding Brook Drive Glastonbury, CT 06033			163,530.94
Verizon Business 6929 N Lakewood 5.4 -305 Tulsa, OK 74117	Verizon Business 6929 N Lakewood 5.4 -305 Tulsa, OK 74117			122,395.71

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>Fox Rothschild LLP Accounts Receivable Attn: Ernest Badway P.O. Box 5231 Princeton, NJ 08543-5231</b>	<b>Fox Rothschild LLP Accounts Receivable Attn: Ernest Badway Princeton, NJ 08543-5231</b>			<b>120,031.78</b>
<b>Sidera Networks (RCN) 2200 West Park Drive Westborough, MA 01581</b>	<b>Sidera Networks (RCN) 2200 West Park Drive Westborough, MA 01581</b>			<b>105,147.38</b>
<b>IPC Westcom 1 State Street Plaza, 12th Floor New York, NY 10004</b>	<b>IPC Westcom 1 State Street Plaza, 12th Floor New York, NY 10004</b>			<b>104,933.26</b>
<b>Winncom Technologies Corp. P.O. Box 74743 Cleveland, OH 44194-4743</b>	<b>Winncom Technologies Corp. P.O. Box 74743 Cleveland, OH 44194-4743</b>			<b>100,026.06</b>
<b>MSNW Continental Associates, LLC P.O. Box 27791 New York, NY 10087-7791</b>	<b>MSNW Continental Associates, LLC P.O. Box 27791 New York, NY 10087-7791</b>			<b>75,460.44</b>
<b>Lexent Metro/ Lighttower 820 Central St Boxborough, MA 01719</b>	<b>Lexent Metro/ Lighttower 820 Central St Boxborough, MA 01719</b>			<b>64,250.31</b>
<b>Alteva Attn: Yim Paccione 111 S Independence Mall East Suite 700 Philadelphia, PA 19106</b>	<b>Alteva Attn: Yim Paccione 111 S Independence Mall East Philadelphia, PA 19106</b>			<b>63,465.66</b>
<b>Arthur Cox 570 Lexington Avenue 28th Floor New York, NY 10022</b>	<b>Arthur Cox 570 Lexington Avenue 28th Floor New York, NY 10022</b>			<b>52,431.43</b>
<b>Transbeam 20 West 36th Street New York, NY 10018</b>	<b>Transbeam 20 West 36th Street New York, NY 10018</b>			<b>50,622.92</b>
<b>Blank Rome LLP Attn: Sarah Hewitt The Chrysler Building 405 Lexington Avenue New York, NY 10174-0208</b>	<b>Blank Rome LLP Attn: Sarah Hewitt The Chrysler Building New York, NY 10174-0208</b>			<b>42,451.59</b>

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

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

I, the President & Chairman of the Board of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date February 21, 2012

Signature /s/ Steven Asman  
**Steven Asman**  
**President & Chairman of the Board**

*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.