

**AMENDED EXHIBIT A TO FIRST INTERIM FEE APPLICATION OF
HUGHES & LUCE L.L.P.:**

SUMMARIES OF BILLING STATEMENTS

See Attachments

SUMMARY OF BILLING STATEMENTS FOR NOVEMBER 2004

General:

This matter relates to general advice given by H&L on various matters, typically dealing with IR litigation or related transactional questions. During November, H&L's services related to emails and telephone conferences regarding a newly-filed litigation matter and general advice regarding pending South Carolina IR litigation, including review of pleadings and consultation with Debtors' counsel. The total fees for this matter were **\$1,147.00**.

Lightyear:

This matter relates to various claims and interests held by VarTec in the bankruptcy proceedings of Lightyear Holdings, Inc. et al., pending in the United States Bankruptcy Court for the Western District of Kentucky. During November, H&L's services related to monitoring the bankruptcy proceedings and reporting on matters of interest to VarTec. The total fees and expenses for this matter were **\$162.00**.

BCE:

This matter relates to litigation filed against BCE, Inc., BCE Ventures and William D. Anderson, currently pending in the United States District Court for the District of Columbia. During November, H&L's services have related to preparation for discovery in the matter, including review of various documents for privilege and content, as well as preparation of interview outlines and task lists. In addition, H&L performed an analysis of the impact of the bankruptcy filing on the litigation. The total fees for this matter were **\$14,718.00**.

Teleglobe (Bankruptcy):

This matter relates to the bankruptcy proceedings of Teleglobe Communications Corporation, et al. in the United States Bankruptcy Court for the District of Delaware, and in Teleglobe Inc., et al.'s related Canadian insolvency proceedings. During November, H&L's services related to reviewing pleadings, including the Plan of Reorganization and related documents filed in the proceedings, and reporting on matters relevant to VarTec. The total fees and expenses for this matter were **\$15,339.20**.

Teleglobe Arbitration:

This matter relates to pending arbitration proceedings between VarTec and Teleglobe Communications Corporation and Teleglobe Inc., arising out of the terms of a Stock Purchase Agreement, whereby VarTec purchased Excel Telecommunications, Inc. and its subsidiaries from Teleglobe. During November, H&L's services related to analysis of various open issues and indemnification items related to the arbitration, as well as

analysis of the impact of the bankruptcy proceeding on the arbitration matter. The total fees and expenses for this matter were **\$1,829.90**.

Steve Smith:

This matter relates to two litigation matters filed by Stephen R. Smith pending in the 216th Judicial District Court, Kerr County, Texas and in the United States District Court for the Western District of Texas. During November, H&L's services related to monitoring the cases, review and analysis of order of dismissal, and status reports to VarTec. The total fees for this matter were **\$1,4636.50**.

Lisa Main:

This matter relates to litigation filed by Lisa Main, pending in the United States District Court for the Western District of Texas, alleging sexual harassment and related causes of action. During November, H&L's services related to monitoring the case, reviewing pleadings and reporting relevant issues to VarTec. The total fees and expenses for this matter were **\$578.50**.

ACN Communications Services, Inc.:

Only expenses were incurred in this matter in the amount of **\$14.17**.

Bankruptcy – Special Counsel:

This matter relates to H&L's retention as Special Counsel in connection with the bankruptcy case, and includes fees and expenses related to H&L's monitoring of the case; analysis of matters relevant to pending cases; preparing and filing of notices of bankruptcy in various matters; reporting to VarTec regarding impact on ongoing litigation; and providing general advice related to bankruptcy issues. The total fees and expenses for this matter were **\$26,201.00**.

SUMMARY OF BILLING STATEMENTS FOR DECEMBER 2004

Bankruptcy – Special Counsel:

This matter relates to H&L's retention as Special Counsel in connection with the bankruptcy case. During December, H&L's services included monitoring the case; analyzing matters relevant to other pending cases; reporting to VarTec regarding impact on ongoing litigation; reviewing pleadings, correspondence, and general information related to IR committee and IR issues; preparing for and attending hearings, and providing summary reports of hearings; reviewing pleadings and correspondence; preparing H&L monthly fee report for November 2004; and providing general advice to VarTec related to IR and litigation issues. The total fees and expenses for this matter were **\$29,115.43**.

BCE:

This matter relates to litigation filed against BCE, Inc., BCE Ventures and William D. Anderson, currently pending in the United States District Court for the District of Columbia. During December, H&L's services related to preparing for discovery in the matter, including reviewing various documents for privilege and content; reviewing and organizing case documents for use in interviews; and preparing interview outlines. The total fees and expenses for this matter were **\$29,760.76**.

Lightyear:

This matter relates to various claims and interests held by VarTec in the bankruptcy proceedings of Lightyear Holdings, Inc. et al., pending in the United States Bankruptcy Court for the Western District of Kentucky. During December, H&L's services related to reviewing pleadings in the bankruptcy proceedings and reporting on matters of interest to VarTec. The total fees and expenses for this matter were **\$108.00**.

Lisa Main:

This matter relates to litigation filed by Lisa Main, pending in the United States District Court for the Western District of Texas, alleging sexual harassment and related causes of action. During December, H&L's services related to monitoring the case; reviewing pleadings; and updating VarTec on relevant issues. The total fees and expenses for this matter were **\$490.00**.

Steve Smith:

This matter relates to two litigation matters filed by Stephen R. Smith pending in the 216th Judicial District Court, Kerr County, Texas and in the United States District Court for the Western District of Texas. During December, H&L's services related to monitoring the cases; reviewing pleadings; conferring on discovery issues; and providing status reports to VarTec. The total fees and expenses for this matter were **\$1,134.00**.

Teleglobe (Bankruptcy):

This matter relates to the bankruptcy proceedings of Teleglobe Communications Corporation, et al. in the United States Bankruptcy Court for the District of Delaware, and in Teleglobe Inc., et al.'s related Canadian insolvency proceedings. During December, H&L's services related to reviewing pleadings, including the Plan of Reorganization and related documents filed in the proceedings; preparing and reviewing summaries, responses, and correspondence regarding claims objections, employee retention matters, and tax claims and refunds; reviewing and analyzing proposed settlement; maintaining and updating databases; analyzing relevant case documents; and reporting on matters relevant to VarTec. The total fees and expenses for this matter were **\$18,975.85**.

SUMMARY OF BILLING STATEMENTS FOR JANUARY 2005

Bankruptcy – Special Counsel:

This matter relates to H&L's retention as Special Counsel in connection with the bankruptcy case. During January, H&L's services included monitoring the case; reporting to VarTec regarding impact on ongoing litigation; reviewing pleadings, correspondence, reports, and general case information, including documents related to IR committee and IR issues; preparing for and attending hearings, and providing summary reports of hearings; preparing H&L monthly fee report for December 2004; and providing general advice to VarTec related to IR, operations, and litigation issues. The total fees and expenses for this matter were **\$36,621.65**.

BCE:

This matter relates to litigation filed against BCE, Inc., BCE Ventures and William D. Anderson, currently pending in the United States District Court for the District of Columbia. During January, H&L's services related to preparing for discovery in the matter, including reviewing and processing various documents for privilege and content; reviewing and organizing case documents; preparing interview outlines; conducting witness interviews; preparing chronologies and task lists related to document collection; reviewing pleadings and correspondence; and maintaining and updating case databases. The total fees and expenses for this matter were **\$63,901.13**.

Lightyear:

This matter relates to various claims and interests held by VarTec in the bankruptcy proceedings of Lightyear Holdings, Inc. et al., pending in the United States Bankruptcy Court for the Western District of Kentucky. During January, H&L's services related to reviewing pleadings in the bankruptcy proceedings and reporting on matters of interest to VarTec. The total fees and expenses for this matter were **\$162.00**.

Lisa Main:

This matter relates to litigation filed by Lisa Main, pending in the United States District Court for the Western District of Texas, alleging sexual harassment and related causes of action. During January, H&L's services related to monitoring the case; reviewing correspondence and information request; preparing summary and analysis for VarTec; and updating VarTec on relevant issues. The total fees and expenses for this matter were **\$1,020.00**.

Steve Smith:

This matter relates to two litigation matters filed by Stephen R. Smith pending in the 216th Judicial District Court, Kerr County, Texas and in the United States District Court for the Western District of Texas. During January, H&L's services related to monitoring

the cases; reviewing and summarizing pleadings and correspondence; and providing status reports to VarTec. The total fees and expenses for this matter were **\$969.50**.

Teleglobe:

This matter relates to the bankruptcy proceedings of Teleglobe Communications Corporation, et al. in the United States Bankruptcy Court for the District of Delaware; Teleglobe Inc., et al.'s related Canadian insolvency proceedings; and Teleglobe Communications Corporation and Teleglobe Inc.'s arbitration with VarTec Telecom, Inc. and VarTec Telecom Holding Company, through the American Arbitration Association's International Centre for Dispute Resolution. During January, H&L's services related to monitoring the cases; reviewing and analyzing pleadings, transcripts, and correspondence; preparing and reviewing summaries, responses, and correspondence regarding claims objections, employee retention matters, tax claims and refunds, and BCE's document request to Teleglobe; researching issues related to the proceedings; reviewing operating reports of all U.S. Debtors; reviewing and analyzing proposed settlement with Teleglobe and Teleglobe's Plan of Reorganization; reviewing and preparing ballots and proxies for voting on Teleglobe's Plan of Reorganization; analyzing relevant case documents; and reporting on matters relevant to VarTec. The total fees and expenses for this matter were **\$49,775.50**.

SUMMARY OF BILLING STATEMENTS FOR FEBRUARY 2005

Askew/Lawn/McGinn:

This matter relates to two litigation and related arbitration matters filed by three former Excel independent representatives. During February, H&L's services included analyzing the potential dismissal of the cases; reviewing case files; and conferring with VarTec regarding case options. The total fees and expenses for this matter were **\$796.50**.

Bankruptcy – Special Counsel:

This matter relates to H&L's retention as Special Counsel in connection with the bankruptcy case. During February, H&L's services included monitoring the case; reporting to VarTec regarding impact on ongoing litigation; reviewing pleadings, correspondence, reports, and general case information, including documents related to IR committee and IR issues; preparing for and attending hearings, and providing summary reports of hearings; preparing H&L monthly fee report for January 2005; preparing for IR depositions; and providing general advice to VarTec related to IR and litigation issues. The total fees and expenses for this matter were **\$31,660.49**.

BCE:

This matter relates to litigation filed against BCE, Inc., BCE Ventures and William D. Anderson, currently pending in the United States District Court for the District of Columbia. During February, H&L's services related to preparing for discovery in the matter, including reviewing and processing various documents for privilege and content; reviewing and organizing case documents; preparing interview outlines; conducting witness interviews; preparing chronologies and task lists related to document collection; reviewing pleadings and correspondence; analyzing case status and impact of other litigation on case; performing research on discovery issues; preparing correspondence to Court; maintaining and updating case databases; and updating VarTec on projects and status of case. The total fees and expenses for this matter were **\$57,634.62**.

Lightyear:

This matter relates to various claims and interests held by VarTec in the bankruptcy proceedings of Lightyear Holdings, Inc. et al., pending in the United States Bankruptcy Court for the Western District of Kentucky. During February, H&L's services related to reviewing and analyzing pleadings in the bankruptcy proceedings. The total fees and expenses for this matter were **\$27.00**.

Steve Smith:

This matter relates to two litigation matters filed by Stephen R. Smith pending in the 216th Judicial District Court, Kerr County, Texas and in the United States District Court for the Western District of Texas. During February, H&L's services related to

monitoring the cases; reviewing correspondence and subpoena to VarTec; and work sessions regarding same. The total fees and expenses for this matter were **\$2,199.70**.

Teleglobe:

This matter relates to the bankruptcy proceedings of Teleglobe Communications Corporation, et al. in the United States Bankruptcy Court for the District of Delaware; Teleglobe Inc., et al.'s related Canadian insolvency proceedings; and Teleglobe Communications Corporation and Teleglobe Inc.'s arbitration with VarTec Telecom, Inc. and VarTec Telecom Holding Company, through the American Arbitration Association's International Centre for Dispute Resolution. During February, H&L's services related to monitoring the cases; reviewing and analyzing pleadings, transcripts, and correspondence; preparing and reviewing summaries, responses, and correspondence regarding claims objections, tax issues, and Plan Confirmation hearing and related issues; researching issues related to the proceedings; reviewing and analyzing proposed settlement with Teleglobe and Teleglobe's Plan of Reorganization; reviewing and revising Dispute Notice in the CCAA proceedings and preparing related documents; reviewing and preparing correspondence to the arbitration panel; analyzing relevant case documents; and reporting on matters relevant to VarTec. The total fees and expenses for this matter were **\$39,947.34**.

WorldCom:

This matter relates to VarTec's proofs of claim in the MCI WorldCom bankruptcy case. During February, H&L's services related to reviewing correspondence and documents regarding WorldCom's bankruptcy and issues related to VarTec's proofs of claim, and updating VarTec on related matters. The total fees and expenses for this matter were **\$865.50**.