

UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS

In Re:

EXCEL TELECOMMUNICATIONS, INC.,

CASE NO.: 04-81698 SAF  
CHAPTER: 11

Debtor(s)

---

APPEARANCE AND NOTICE OF APPEARANCE

TO THE CLERK OF THE COURT:

The Attorney General of the State of Michigan hereby enters his appearance.

PLEASE TAKE NOTICE that we are entering our Appearance and request that copies of all notices, pleadings and orders filed and entered be served on the Assistant Attorney General of the State of Michigan named below.

Respectfully submitted,

Michael A. Cox  
Attorney General

/s/ Juandisha Harris  
Juandisha M. Harris (P62978) for  
Roland Hwang (P32697)  
Assistant Attorney General  
Revenue Division  
G. Mennen Williams Building, 2<sup>nd</sup> Floor  
P.O. Box 30754  
Lansing, MI 48909  
Telephone: (517) 373-3203

Dated: March 28, 2005