EXHIBIT A – FORM SALE AGREEMENT

SHARE PURCHASE AGREEMENT

This SHARE PURCHASE AGREEMENT (this "Agreement") is made and entered into as of April 8, 2005, by and among VarTec Telecom International Holding Company, a Delaware corporation ("Seller"), ACN Canada Acquisition, Inc., a Delaware corporation ("Buyer"), Excel Telecommunications (Canada) Inc., a corporation organized under the laws of Canada ("Excel"), and VarTec Telecom Canada, Inc., a corporation organized under the laws of Canada ("VarTec Canada" and together with Excel, the "Companies"), and, for the limited purposes set forth herein, VarTec Telecom, Inc., a Texas corporation and the ultimate parent entity of each of the Companies ("Parent"). Seller, Buyer, the Companies and Parent are sometimes collectively referred to herein as the "Parties."

RECITALS

WHEREAS, Parent, Seller, and all of the other domestic subsidiaries of Parent (the "Subsidiaries") have filed voluntary petitions (collectively, the "Petitions") for reorganization relief pursuant to Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (as amended, the "Bankruptcy Code"), in the United States Bankruptcy Court for the Northern District of Texas (the "Bankruptcy Court"), all of which are being jointly administered pursuant to Order of the Bankruptcy Court under Case No. 04-81694-SAF-11 (the "Bankruptcy Case"); and

WHEREAS, upon the terms and subject to the conditions set forth herein and as authorized under Sections 105, 363 and 365 of the Bankruptcy Code, Buyer desires to purchase from Seller, and Seller desires to sell to Buyer, (a) all of the outstanding shares of capital stock of Excel Canada, all of which are owned by Seller (the "Excel Shares"), and (b) all of the outstanding shares of capital stock of VarTec Canada, all of which are owned by Seller (the "VarTec Canada Shares" and, together with the Excel Shares, the "Shares"), in consideration of the Purchase Price (as hereinafter defined), upon the terms and subject to the conditions set forth herein. Buyer shall, directly or indirectly, own all of the issued and outstanding shares of capital stock of each of the Companies upon the consummation of the transactions contemplated by this Agreement.

AGREEMENTS

NOW, THEREFORE, in consideration of the respective representations, warranties, agreements, and conditions hereinafter set forth, and other good and valuable consideration, the sufficiency of which is hereby acknowledged, the parties hereto hereby agree as follows:

Section 1. Purchase and Sale of Shares.

(a) On the date (the "Closing Date") of the consummation of the purchase and sale contemplated by this Agreement (the "Closing"), Buyer shall purchase from Seller, and Seller shall sell to Buyer (together, the "Transaction"), all of the Excel Shares and all of the VarTec Canada Shares, which Excel Shares represent all of the issued and outstanding equity interests of Excel and which VarTec Canada Shares represent all of the outstanding equity interests of VarTec Canada. Seller shall promptly seek authority via a Sale Order of the Bankruptcy Court that is reasonably acceptable to Buyer to convey the Shares to Buyer free and clear of all liens,

claims, interests or other charges or encumbrances of any kind, pursuant to Sections 105, 363 and 365 of the Bankruptcy Code (the "Sale Order"). Contemporaneously with seeking the Sale Order, Seller shall seek approval of bid procedures, the terms of which are reasonably acceptable to Seller and Buyer and are in a form substantially similar to the bid procedures attached hereto as Exhibit A, and which promote competitive bidding (the "Bid Procedures"), pursuant to Order of the Bankruptcy Court (the "Bid Procedures Order"); provided, however, the Bid Procedures shall require that (x) the initial bid from a bidder at the auction of the Shares must be for cash consideration that would, if accepted by the Seller, result in the Seller receiving aggregate cash consideration for the Shares of not less than US$200,000 in excess of the consideration payable under this Agreement and (y) each subsequent bid from a bidder, including the Buyer, at the auction of the Shares must be in aggregate minimum monetary increments of US$50,000.

(b) Buyer and Seller hereby specifically agree and acknowledge that the Shares are being sold on an "as is, where is" basis. Seller shall not be deemed to have made any representations or warranties regarding the Shares, the business, assets or financial condition of the Companies or any other matter other than as specifically set forth herein, and any claims to the contrary shall be null and void.

Section 2. Purchase Price. The total purchase price for the Shares (the "Purchase Price") shall be US$4,500,000, which Purchase Price shall be payable as follows:

(a) As partial consideration for the Shares, US$1,000,000 (the "Deposit Escrow Amount") payable to Seller in cash or wire transfer in immediately available same-day funds from the escrow account established on the date of this Agreement pursuant to the Deposit Escrow Agreement (as defined below) to be disbursed, in whole or in part, in accordance with Section 3(b) and/or Section 3(c), as appropriate, hereof and the Escrow Agreement; and

(b) As the remainder of the consideration for the Shares, US$3,500,000 payable in cash or wire transfer in immediately available same-day funds to Seller at the Closing.

Section 3. Deposit Escrow Agreement for Deposit.

(a) Simultaneously with the execution hereof, Buyer, Seller and The Bank of New York, N.A., as escrow agent (the "Escrow Agent"), are executing an escrow agreement in the form of Exhibit B attached hereto (the "Deposit Escrow Agreement") and Buyer is depositing US$1,000,000 (the "Deposit Escrow Amount") as earnest money into an escrow account to be governed by the terms of the Deposit Escrow Agreement and this Agreement. At the Closing, the Deposit Escrow Amount shall be paid to Seller as part of the Purchase Price in accordance with the Deposit Escrow Agreement and this Agreement.

(b) If, prior to the Closing, Buyer should breach this Agreement in a manner that gives rise to a termination right pursuant to Section 15(b) on the part of Seller (which breach shall include a wrongful termination of this Agreement by Buyer), then Seller shall have the right to terminate this Agreement pursuant to Section 15(b) and to recover damages for breach of contract (it being understood, however, that such damages shall not exceed the Deposit Escrow Amount). The Escrow Agent shall hold the Deposit Escrow Amount in accordance with the Deposit Escrow Agreement pending resolution of the amount of damages to which Seller is entitled as a result of such breach.

(c) In the event the parties fail to close this transaction for any reason other than termination of this Agreement by Seller pursuant to Section 15(b), then the Escrow Agent shall return the Deposit Escrow Amount and any accrued interest thereon to Buyer as promptly as possible after the termination of this Agreement pursuant to Section 15.

Section 4. Closing and Further Actions. Subject to the prior or contemporaneous satisfaction or waiver of the conditions contained in this Agreement, the Closing shall take place at the offices of Vinson & Elkins L.L.P., in Dallas, Texas, at 10:00 a.m., local time on or before the second business day after the Bankruptcy Court has entered the Sale Order or on such other date as Buyer and Seller may agree. At the Closing, Buyer, Seller and the Companies, as applicable, shall execute and deliver the Collateral Agreements (as defined herein) set forth in Section 12(d).

Section 5. Representations and Warranties of Buyer. Buyer hereby represents and warrants to Seller as follows:

(a) Buyer is a corporation duly organized and validly existing under the laws of the State of Delaware and has all necessary corporate power and authority to execute this Agreement and the Collateral Documents to be executed by it in connection herewith (collectively with this Agreement, the "Buyer's Agreements") and to consummate the transactions contemplated hereby and thereby.

(b) Buyer's execution, delivery and performance of the Buyer's Agreements have been duly and validly authorized by all necessary action on its part and, assuming the due execution and delivery of the Companies' Agreements (as defined in Section 6(a)) by each of the Companies and the Seller's Agreements (as defined in Section 7(b)) by Seller, will constitute the valid and binding obligations of Buyer, enforceable against it in accordance with their respective terms, except as limited by laws affecting creditors' rights or equitable principles generally.

(c) Except as set forth on Exhibit C attached hereto, the execution, delivery and performance of the Buyer's Agreements by Buyer (i) do not require the consent of any governmental entity or third party, (ii) will not conflict with or violate the provisions of Buyer's organizational or governing documents or any applicable law or any judgment, order or ruling of any government authority having jurisdiction over Buyer, and (iii) to the knowledge of Buyer, will not, directly or indirectly, conflict with or constitute a breach or default under any agreement, document, instrument, license or permit to which Buyer is a party or is subject or result in the creation of any lien on the assets of Buyer, except in the case of (i), (ii) and (iii) collectively, that would not have a material adverse effect on Buyer or a material adverse effect on the ability of Buyer to consummate the Transaction.

(d) Buyer has cash in immediately available funds that is sufficient to enable it to pay the Purchase Price and to consummate the Transaction.

(e) Buyer has no liability to any agent, broker, investment banker or other firm or person for any broker's or finder's fee or any other commission or similar fee in connection with the Transaction for which Seller, Parent or any of their affiliates could become liable or obligated.

(f) Buyer is purchasing the Shares for its own account with the present intention of holding such securities for investment purposes and not with a view to or for sale in connection with any public distribution of such securities in violation of any federal or state securities laws. Buyer is an "accredited investor" as defined in Regulation D promulgated by the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"). Buyer acknowledges that it is informed as to the risks of the transactions contemplated hereby and of ownership of the Shares. Buyer acknowledges that the Shares have not been registered under the Securities Act or any state or foreign securities laws and that the Shares may not be sold, transferred, offered for sale, pledged hypothecated or otherwise disposed of unless such transfer, sale, assignment, pledge, hypothecation or other disposition is pursuant to the terms of an effective registration statement under the Securities Act and is registered under any applicable state or foreign securities laws or pursuant to an exemption from registration under the Securities Act and any applicable state or foreign securities laws.

Section 6. Representations and Warranties of the Companies. Each of the Companies hereby represents and warrants to Buyer as follows as of the date hereof:

(a) Each of the Companies is a corporation duly organized, validly existing and in good standing under the laws of Canada and has all necessary corporate power and authority to execute this Agreement and the other documents to be executed by it in connection herewith (collectively with this Agreement, the "Companies' Agreements") and to consummate the transactions contemplated hereby and thereby.

(b) Each of the Companies' execution, delivery and performance of the Companies' Agreements to which it is a party and the transactions contemplated hereby and thereby have been duly and validly authorized by all necessary action on its part and, assuming the due execution and delivery of the Buyer's Agreements by Buyer, will constitute the valid and binding obligations of each of the Companies, enforceable against it in accordance with their respective terms, except as limited by laws affecting creditors' rights or equitable principles generally.

(c) Excel is authorized to issue an unlimited number of shares of capital stock. There are 17,983 shares of common stock issued and outstanding (which constitute the Excel Shares), all of which are identified in Excel's share registry as being owned of record by Seller as of the date hereof, without lien, restrictions on transfer (other than restrictions under the federal and state securities laws), taxes, options, warrants, purchase rights, contracts, claims or other encumbrances, except for a lien on 65% of the Excel Shares in favor of the Rural Telephone Finance Cooperative, which lien shall be released prior to or at the Closing. VarTec Canada is authorized to issue an unlimited number of shares of capital stock. There are 1,000 shares of common stock issued and outstanding (which constitute the VarTec Canada Shares), all of which are identified in the VarTec Canada's share registry as being owned of record by Seller as of the date hereof, without lien, restrictions on transfer (other than restrictions under the federal and state securities laws), taxes, options, warrants, purchase rights, contracts, claims or other encumbrances, except for a lien on 65% of the VarTec Canada Shares in favor of the Rural Telephone Finance Cooperative, which lien shall be released prior to or at the Closing. No shares of capital stock of either of the Companies are reserved for issuance for any other purpose and neither of the Companies has any obligation to issue any equity interests to any person. All the issued and outstanding shares of capital stock of each of the Companies (i) are duly

authorized and validly issued, have been fully paid and are nonassessable and (ii) have not been issued in violation of, and have not otherwise triggered, any preemptive or similar rights.

(d) Upon the consummation of the Transaction, Buyer will, directly or indirectly, acquire and possess 100% of the outstanding equity interests of each of the Companies.

(e) Except as set forth on Exhibit B attached hereto, the execution, delivery and performance of the Companies' Agreements by each of the Companies (i) do not require the consent of any governmental entity or third party, (ii) will not conflict with or violate the provisions of each Company's organizational or governing documents or any applicable law or any judgment, order or ruling of any government authority having jurisdiction over each such Company, and (iii) to the knowledge of each of the Companies, will not, directly or indirectly, conflict with or constitute a breach or default under any agreement, document, instrument, license or permit to which either of the Companies is a party or is subject or result in the creation of any lien on the assets of either of the Companies, except for such conflicts, breaches, defaults or liens that would not have a material adverse effect on the Companies.

(f) The list of the Companies' contracts dated April 4, 2005 and previously delivered to Seller, is a list, to the knowledge of Seller and the Companies, of all of the material contracts to which either of the Companies is a party.

(g) Attached hereto as Exhibit D are copies of (i) monthly unaudited balance sheets for the combined operations of the Companies for the monthly periods ending January 31, 2004 through and including February 28, 2005 (each, a "Month End Balance Sheet"), and (ii) an unaudited pro forma balance sheet for the period ending February 28, 2005 (the "Pro Forma Balance Sheet"), reflecting certain adjustments to several account balances on the February 28, 2005 Month End Balance Sheet, namely the receipt of certain tax refunds, an adjustment to intercompany accounts receivable, payment of certain carrier invoices and several identified true-ups to administrative cost accruals, each of which the Buyer is aware. The February 28, 2005 Month End Balance Sheet and the Pro Forma Balance Sheet present fairly in all material respects, to the knowledge of Seller and the Companies, the financial position of the combined operations of the Companies. The following items shown on the Pro Forma Balance Sheet are materially accurate:

- "Total Cash and Cash Equivalents" in the amount of $4,313,032.42.
- "Total Accounts Receivable Net" in the amount of $1,402,208.00,
- "Total Accounts Receivable Affiliates" in the amount of ($4,374,368.73),and
- "Total Current Liabilities" in the amount of $1,753,755.26.

Section 7. Representations and Warranties of Seller. Seller hereby represents and warrants to Buyer as follows:

(a) As of the date of this Agreement, Seller is the holder of record and owns beneficially all of the Shares. Seller owns the Shares without any liens, restrictions on transfer (other than restrictions under the federal and state securities laws), taxes, options, warrants, purchase rights, contracts, claims or other encumbrances, except for (i) a lien on 65% of the

Excel Shares in favor of the Rural Telephone Finance Cooperative, which lien shall be released prior to or at the Closing and (ii) a lien on 65% of the VarTec Canada Shares in favor of the Rural Telephone Finance Cooperative, which lien shall be released prior to or at the Closing. At the Closing, Seller will transfer to Buyer good and valid title to the Shares owned by Seller free and clear of all liens and other encumbrances.

(b) Subject to the limitations imposed on Seller as a result of having filed the Petitions, Seller has all necessary corporate power and authority to execute this Agreement and the other documents to be executed by it in connection herewith (collectively with this Agreement, the "Seller's Agreements") and, subject to the entry of the Sale Order, and, with respect to Seller's Break-Up Fee obligations under Section 15(g), the entry of the Bid Procedures Order, to consummate the transactions contemplated hereby and thereby. Seller's execution, delivery and performance of the Seller's Agreements and the transactions contemplated hereby and thereby have been duly and validly authorized by all necessary corporate action its part and, assuming the due execution and delivery of the Buyer's Agreements by Buyer, subject to the entry of the Sale Order, and, with respect to Seller's obligations under Section 15(g), the entry of the Bid Procedures Order, will constitute the valid and binding obligations of Seller, enforceable against it in accordance with their respective terms, except as limited by laws affecting creditors' rights or equitable principles generally.

(c) Except as set forth on Exhibit C attached hereto, the execution, delivery and performance of the Seller's Agreements by Seller (i) do not require the consent of any governmental entity or third party, (ii) will not conflict with or violate the provisions of Seller's organizational or governing documents or any applicable law or any judgment, order or ruling of any government authority having jurisdiction over Seller, and (iii) to the knowledge of Seller, will not, directly or indirectly, conflict with or constitute a breach or default under any agreement, document, instrument, license or permit to which Seller is a party or is subject or result in the creation of any lien on the assets of Seller, except for such conflicts, breaches, defaults or liens that would not have a material adverse effect on Seller.

Section 8. Certain Covenants of Buyer.

(a) Buyer shall notify Seller of any litigation or administrative proceeding that, to Buyer's knowledge, is pending or threatened against Buyer that challenges the Transaction.

(b) Buyer agrees that it will promptly use its reasonable efforts and take such actions as are reasonably requested by Seller to assist in obtaining the Bid Procedures Order and the Sale Order, including furnishing affidavits or other documents or information for filing with the Bankruptcy Court for the purposes, among others, of providing necessary assurances of performance by Buyer under this Agreement and demonstrating that Buyer is a "good faith" purchaser under Section 363(m) of the Bankruptcy Code.

(c) Buyer shall not, without the prior written consent of Seller, file, join in, or otherwise support in any manner whatsoever prior to the Closing Date any motion or other pleading relating to the sale or transfer of the Shares hereunder; provided, however, that Buyer may file responsive pleadings to any objection to the Transaction involving Buyer's actions in connection with the Transaction and may file such pleadings and motions as may be required to enforce any of the rights under this Agreement.

(d) If the entry of the Bid Procedures Order or the Sale Order shall be appealed, Buyer shall use its commercially reasonable efforts to defend such appeal.

Section 9. Certain Covenants of Seller and Parent.

(a) Seller shall notify Buyer of any litigation or administrative proceeding pending or, to Seller's knowledge, threatened that challenges the Transaction.

(b) As promptly as practicable, but in no event later than two business days following the execution of this Agreement, Seller shall file with the Bankruptcy Court motions seeking entry of the Bid Procedures Order and the Sale Order. If the entry of the Bid Procedures Order or the Sale Order shall be appealed, Seller shall use its commercially reasonable efforts to defend such appeal.

(c) Prior to the Closing, Seller and Parent shall assign to the Company all of their respective rights under any confidentiality or non-disclosure agreements entered into by either of them or their affiliates with any potential bidders in the Auction (but only to the extent such assignment shall not cause a breach of such agreements).

(d) Prior to the Closing, Parent and Buyer shall negotiate in good faith and execute at the Closing a mutually agreeable Services Agreement (the "Services Agreement") pursuant to which Parent shall provide the following services (the "Services"): all services currently provided by Parent, Seller or any Subsidiary to the Companies as they are being operated as of the date of this Agreement by Seller, including but not limited to, billing, provisioning, payment applications, processing, mediation, cash applications and representative systems. The Services shall be performed for a monthly fee of US$15,000 for the first three months after the Closing and a monthly fee of US$25,000 for the fourth month to the sixth month after the Closing. Seller shall use its reasonable best efforts to work with Buyer to cause the migration of the Companies' customer data and information from Seller's systems to Buyer's systems. The Services Agreement shall have a term equal to the lesser of (i) six (6) months from the date of the Closing or (ii) the time period between the Closing and the closing of the purchase and sale of substantially all of the assets of Parent and the Subsidiaries by a third party, but in no event less than a time period of three (3) months from the date of Closing.

(e) Prior to the Closing, each of Parent and Seller shall cause both of the Companies to conduct their respective operations in the ordinary and prudent course of business, consistent with past practices, and will not permit either of the Companies to engage in any of the prohibited actions listed in Section 10(a).

Section 10. Certain Covenants of the Companies. Each of the Companies hereby agrees that, unless and until this Agreement is terminated or expires, except as required by the terms of any order or mandate of the Bankruptcy Court, or as permitted or required by the terms of this Agreement or with the prior written consent of Buyer, and subject to the limitations imposed on Parent and Seller as a result of having filed the Petitions:

(a) Each of the Companies shall (i) conduct their respective operations in the ordinary and prudent course of business consistent with past practices, (ii) not sell, lease, license, mortgage or otherwise encumber, or subject to any lien or otherwise dispose of any of their

properties or assets, other than in the normal course of business, (iii) use all commercially reasonable efforts to preserve the business of the customers, suppliers and others having business relations with them, (iv) not make any payments in excess of CAN$100,000 without prior written notice to Buyer (which written notice requirement, for purposes of this Section 10(a)(iv) shall be satisfied by the e-mail delivery of an electronic version of the invoice relating to the proposed payment to the appropriate person designated by Buyer), (v) not permit any increase, decrease or change to the Total Net Intercompany Receivable, and (vi) not make or accrue any payments to Parent, Seller or any of the Subsidiaries or their employees or other than payments for international terminating and billing related expenses not in excess of $300,000 per month.

(b) Each of the Companies shall use all commercially reasonable efforts to preserve intact their respective business organization and customers and to keep available the services of their officers and employees.

(c) Neither of the Companies shall acquire or agree to acquire, by merging or consolidating with, or by purchasing a substantial portion of the assets of, or by any other manner, any business or any corporation, limited liability company, partnership, joint venture, association or other business organization or division thereof.

(d) Each of the Companies shall operate their respective businesses in all material respects in accordance with all applicable laws, regulations and rules.

(e) Each of the Companies shall notify Buyer of any litigation or administrative proceeding or investigation pending or, to each of the Companies' knowledge, threatened that is filed against either of the Companies or that challenges the Transaction.

(f) Neither of the Companies shall dissolve or liquidate.

(g) Neither of the Companies shall issue, agree to issue or grant an option or a warrant to purchase any additional shares of its capital stock.

(h) Neither of the Companies shall change or amend its organizational or governing documents.

(i) Each of the Companies shall afford to Buyer and its representatives (including accountants and counsel) full access during normal business hours, upon reasonable notice and at mutually convenient times, to all properties, books and records (including tax returns) of the Companies and all other information with respect to their business.

(j) Prior to the Closing, the Companies will assign all intercompany obligations which are owed from the Parent, the Seller, and/or the Subsidiaries (collectively the "Canadian Receivables") to the Parent, the Seller and/or the Subsidiaries as payment and extinguishment of amounts owing by the Companies to the Parent, the Seller and/or the Subsidiaries (collectively the "Canadian Payables"). For greater certainty, the Canadian Payables arising after the time of Seller's acquisition of control of the Companies shall be extinguished in full, and the amount of the excess shall then be applied to extinguish the Canadian Payables that existed immediately before the Seller's acquisition of control of the Companies prior to Closing. The Companies, the Parent, the Seller, and the Subsidiaries shall acknowledge the payment and extinguishment of the Canadian Payables as a result of the assignments described above. The terms and conditions of

the remaining Canadian Payables shall not change as a result of the assignments made herein. The Companies, the Parent, the Seller, and the Subsidiaries shall acknowledge the balances of the Canadian Payables that continue to exist. The entire balance of the Canadian Payables that continue to exist after the assignments made above shall be forgiven by the Parent, the Seller and/or the Subsidiaries, as the case shall be, without any consideration in payment, and thereafter, each shall acknowledge that no balance shall remain.

Section 11. Covenants Relating to Intellectual Property Matters. Parent and Buyer (on behalf of the Companies) shall negotiate in good faith a software license agreement (the "Software License Agreement") reasonably agreeable to each of Parent and Buyer to be entered into at the Closing pursuant to which Parent shall grant to the Companies a perpetual, non-exclusive, royalty-free license to use certain proprietary software programs developed by Parent or one of Parent's subsidiaries (other than the Companies). Parent shall use commercially reasonable efforts to transfer or cause to be transferred to Buyer any third-party software owned by or licensed to Parent and currently necessary and used exclusively by the Companies; provided, that Parent shall only be required to effect such transfer if it may be accomplished without any payment by Parent or any of its subsidiaries to any third-party or any adverse impact on Parent or any of its subsidiaries (other than the Companies).

Section 12. Conditions to Buyer's and Seller's Obligations. Buyer's and Seller's obligations hereunder are specifically conditioned upon the prior or simultaneous occurrence of the following (unless waived by Buyer and Seller):

(a) No litigation or administrative proceeding or investigation by any governmental authority or regulatory agency (whether formal or informal) shall be pending or, to Buyer's, the Companies' or Seller's knowledge, threatened that enjoins or prohibits, or seeks to enjoin or prohibit, the Transaction;

(b) The Bankruptcy Court shall have approved this Agreement and shall have entered the Sale Order;

(c) The parties shall have obtained each of the required consents set forth on Exhibit C (the "Required Consents") and all waiting periods or review periods required in connection with the Required Consents or any other applicable foreign antitrust or anticompetition laws or regulations applicable to the Transaction shall have expired or been earlier terminated; and

(d) The Deposit Escrow Agreement, the Services Agreement, the Software License Agreement and such other closing documents, instruments and certificates as are reasonably requested by Buyer or Seller to effect the Transaction (collectively, the "Collateral Agreements") shall have been executed and delivered by each of the parties thereto.

Section 13. Conditions to Buyer's Obligations. Buyer's obligations hereunder are specifically conditioned upon the prior or simultaneous occurrence of the following (unless waived by Buyer):

(a) The representations and warranties of each of the Companies and Seller in this Agreement shall be true and correct in all material respects (provided that any representation or

warranty qualified by a materiality qualification shall not be further qualified hereby) as of the Closing Date;

(b) Each of the Companies and Seller shall have performed all of its respective covenants and agreements in this Agreement in all material respects (provided that any covenant or agreement qualified by a materiality or material adverse effect qualification shall not be further qualified hereby) before the Closing Date;

(c) Seller and each of the Companies shall have executed and delivered to Buyer each of the Collateral Agreements to which each is a party; and

(d) Seller shall have delivered to Buyer the certificates representing the Shares, in proper form for transfer, and accompanied by the appropriate executed stock powers or other transfer documents in proper form.

Section 14. Conditions to Seller's Obligations. Seller's obligations hereunder are specifically conditioned upon the prior or simultaneous occurrence of the following (unless waived by Seller):

(a) The representations and warranties of Buyer in this Agreement shall be true and correct in all material respects (provided that any representation or warranty qualified by a materiality qualification shall not be further qualified hereby) as of the Closing Date;

(b) Buyer shall have performed all of its covenants and agreements in this Agreement in all material respects (provided that any covenant or agreement qualified by a materiality qualification shall not be further qualified hereby) before the Closing Date;

(c) The Escrow Amount shall have been previously deposited into an account with the Deposit Escrow Agent pursuant to terms of the Deposit Escrow Agreement and this Agreement;

(d) The Purchase Price shall have been paid to Seller as set forth in Section 2; and

(e) Buyer shall have executed and delivered to Seller each of the Collateral Agreements to which it is a party.

Section 15. Termination. This Agreement may be terminated at any time prior to Closing as follows:

(a) by written notice of Buyer to Seller if Seller or either of the Companies breaches any of its representations, warranties, covenants or agreements contained herein that (i) would give rise to the failure of a condition to the Closing set forth in Section 13(a) or Section 13(b), as applicable, and (ii) has not been cured by Seller or the Companies within ten days after the date written notice of such breach is served by Buyer;

(b) by written notice of Seller to Buyer if Buyer breaches any of its representations, warranties, covenants or agreements contained herein that (i) would give rise to the failure of a condition to the Closing set forth in Section 14(a) or Section 14(b), as applicable, and (ii) except with respect to Buyer's breach of its covenant and agreement to pay the Purchase Price (which

breach may not be cured), has not been cured by Buyer within ten days after the date notice of such breach or default is served by Seller;

(c) by written notice of Buyer to Seller or Seller to Buyer, if the Closing shall not have occurred on or prior to May 31, 2005;

(d) by Seller, if Seller accepts a qualified bid from a person other than Buyer in the auction of the Companies pursuant to the Bid Procedures established by the Bankruptcy Court pursuant to the Bid Procedures Order;

(e) by written notice of Buyer to Seller or Seller to Buyer, if any judgment, decree or order permanently staying, restraining, enjoining or otherwise preventing or making unlawful the consummation of the Transaction shall have become final and non-appealable; provided, however, that the party seeking to terminate this Agreement pursuant to this clause (e) shall have used all reasonable efforts to prevent the entry of and to remove such order; or

(f) by mutual written consent of Buyer and Seller;

provided, however, that no party hereto may effect a termination hereof if such party is then in material breach or default of this Agreement; and provided further, that the termination of this Agreement pursuant to this paragraph shall not relieve any party of any liability for breach of this Agreement prior to the date of termination. Section 3 (Deposit Escrow Agreement), Section 16 (Cooperation), Section 17 (Costs and Expenses), Section 18 (Parties in Interest; Assignment), Section 19 (Amendment), Section 20 (Governing Law; Choice of Forum), Section 21 (Notice), Section 22 (Counterparts), Section 23 (Severability), Section 24 (Entire Agreement), Section 25 (Further Actions), Section 26 (Public Announcements and Confidentiality), Section 28 (No Other Representations and Warranties) and this Section 15 (Termination) shall survive termination of this Agreement.

(g) If this Agreement is terminated pursuant to Section 15(a) or Section 15(d), then, in connection with such termination, Seller shall pay or cause to be paid to Buyer an aggregate amount of $135,000 in cash (the "Break-Up Fee"). The parties hereto agree and acknowledge that any payment required to be made by this Section 15(g) shall represent liquidated damages and not a penalty for all costs, expenses and damages (including opportunity costs) incurred by Buyer as a result hereof. The parties agree that actual damages are difficult and impractical to estimate or calculate and that the Break-Up Fee constitutes liquidated damages that are reasonable considering all the circumstances existing as of the date of this Agreement and constitutes the parties' good faith estimate of the actual damages reasonably expected to result from the termination of this Agreement pursuant to Section 15(a) or Section 15(d) hereof. Upon payment of the Break-Up Fee as required by this Agreement, Seller and its respective affiliates shall be deemed fully released and discharged from any liability or obligation arising under or resulting from this Agreement.

Section 16. Cooperation. Subject to the terms and conditions of this Agreement, each of Seller, Buyer, Parent and each of the Companies shall use its commercially reasonable efforts to do, or cause to be taken all action and to do, or cause to be done, all things necessary, proper, or advisable under applicable laws and regulations to consummate and make effective as

promptly as possible the Transaction (including, without limitation, fulfilling all of the parties' conditions to Closing contained herein).

Section 17. Costs and Expenses. Except as otherwise expressly set forth in this Agreement, Buyer, Seller and the Companies agree that each party shall be solely responsible for all costs and expenses incurred by it in connection with the negotiation and execution of this Agreement, the Collateral Agreements and the consummation of the Transaction.

Section 18. Parties in Interest; Assignment. This Agreement shall be binding upon and shall inure to the benefit of the parties hereto and their respective successors, heirs, devisees, assigns and transferees. No party may voluntarily or involuntarily assign its interest under this Agreement without the prior written consent of the other parties hereto. Any assignment in violation of the foregoing shall be null and void.

Section 19. Amendment. No amendment, waiver of compliance with any provision or condition hereof or consent pursuant to this Agreement shall be effective unless evidenced by an instrument in writing signed by the party against whom enforcement of such waiver, amendment or consent is sought.

Section 20. Governing Law; Choice of Forum. This Agreement shall be construed in accordance with and governed by the internal laws of the State of Texas (without reference to its rules as to conflicts of law). For so long as Seller or the ultimate parent entity of Seller is subject to the jurisdiction of the Bankruptcy Court, the Parties hereto irrevocably elect as the sole judicial forum for the adjudication of any matters arising under or in connection with the Agreement, and consent to the exclusive jurisdiction of, the Bankruptcy Court. After Seller and the ultimate parent entity of Seller are no longer subject to the jurisdiction of the Bankruptcy Court, the Parties hereby irrevocably submit to the non-exclusive jurisdiction of any federal court sitting in Dallas County, Texas with respect to any action or proceeding arising out of or relating to this Agreement.

Section 21. Notice. All notices, requests, consents, waivers and other communications required or permitted to be given hereunder shall be in writing and shall be deemed to have been given (a) if transmitted by facsimile, upon written confirmation of delivery; (b) if personally delivered, upon delivery or refusal of delivery; (c) if mailed by registered or certified United States mail, return receipt requested, postage prepaid, upon delivery or refusal of delivery; or (d) if sent by a nationally recognized overnight delivery service, upon delivery or refusal of delivery. All notices, consents, waivers or other communications required or permitted to be given hereunder shall be addressed to the respective party to whom such notice, consent, waiver or other communication relates at the following addresses:

To Parent or Seller: VarTec Telecom International Holding Company
c/o VarTec Telecom, Inc.
1600 Viceroy Drive
Dallas, Texas 75235-2306
Attention: Michael G Hoffman, President and
Chief Executive Officer
Facsimile: (214) 424-1501

Copy to:	Vinson & Elkins L.L.P. 3700 Trammell Crow Center 2001 Ross Avenue, Suite 3700 Dallas, Texas 75201 Attention: William L. Wallander Facsimile: (214) 999-7905
To Buyer:	ACN Canada Acquisition, Inc. 32991 Hamilton Court Farmington Hills, MI 48334 Attention: COO, North America With a copy to: General Counsel Facsimile: +1 248 489 8901

Section 22. Counterparts. This Agreement may be executed in one or more counterparts (including by facsimile transmission), each of which will be deemed an original and all of which together will constitute one and the same instrument.

Section 23. Severability. Buyer, Seller and each of the Companies agree that if one or more provisions contained in this Agreement shall be determined by a court of competent jurisdiction to be invalid, illegal or unenforceable in any respect under any applicable law, this Agreement shall be construed with the invalid, illegal or unenforceable provision deleted, and the validity, legality and enforceability of the remaining provisions contained herein shall not be affected or impaired thereby.

Section 24. Entire Agreement. This Agreement and the exhibits thereto, as well as the mutual non-disclosure agreement dated June 2, 2004 (the "Mutual NDA"), by and between Excel Telecommunications (Canada), Inc. and All Communications Network of Canada, Co. (the "Mutual NDA") embody the entire agreement and understanding of the parties hereto and supersede any and all prior agreements, arrangements and understandings relating to the matters provided for herein or therein.

Section 25. Further Actions. After the Closing Date, Seller shall execute and deliver such other certificates, agreements, conveyances, and other documents, and take such other action, as may be reasonably requested by Buyer in order to transfer and assign to, and vest in, Buyer the Shares pursuant to the terms of this Agreement. After the Closing Date, Buyer shall execute and deliver such other certificates, agreements, conveyances, and other documents, and take such other action, as may be reasonably requested by Seller.

Section 26. Public Announcements and Confidentiality. Buyer and Seller shall consult with each other before making any public statements with respect to this Agreement or the Transaction. Seller and Buyer and each of their respective affiliates hereby acknowledge their respective obligations under the Mutual NDA and, notwithstanding any contrary provision of the Mutual NDA, the confidentiality obligations set forth therein shall remain in existence for three years from the date of the Mutual NDA and shall apply to all Information (as defined in the

Mutual NDA), whether such Information is learned prior to or subsequent to the execution of this Agreement.

Section 27. Nonsurvival of Representations and Warranties. None of the representations or warranties of the parties contained in this Agreement or in any instrument delivered pursuant to this Agreement shall survive the Closing.

Section 28. No Other Representations or Warranties.

(a) Except for the representations and warranties set forth herein and in the Collateral Agreements, neither Seller, either of the Companies nor any other entity or person on behalf of Seller or the Companies is making any representations or warranties, written or oral, statutory, express or implied, in relation to the Shares, the Companies or the Transaction. Buyer acknowledges that, except as expressly provided in this Agreement, neither Seller nor any other person has made, and Seller hereby expressly disclaims and negates, and, except for its rights under this Agreement and in the Collateral Agreements, Buyer hereby expressly waives, any representation or warranty, express, implied, at common law, by statute or otherwise relating to, and, except for its rights under this Agreement and in the Collateral Agreements, Buyer hereby expressly waives and relinquishes any and all rights, claims or causes of action against Seller and its affiliates in connection with, the accuracy, completeness or materiality of any information, data or other materials (written or oral) heretofore furnished to Buyer, its affiliates or its representatives by or on behalf of Seller in connection with the Transaction.

(b) Except for the representations and warranties set forth herein and in the Collateral Agreements, neither Buyer nor any other entity or person on behalf of Buyer is making any representations or warranties, written or oral, statutory, express or implied, in relation to Buyer or the Transaction. Each of the Seller and the Companies acknowledge that, except as expressly provided in this Agreement, neither Buyer nor any other person has made, and Buyer hereby expressly disclaims and negates, and, except for their rights under this Agreement and in the Collateral Agreements, Seller and the Companies hereby expressly waive, any representation or warranty, express, implied, at common law, by statute or otherwise relating to, and, except for their rights under this Agreement and in the Collateral Agreements, Seller and the Companies hereby expressly waive and relinquish any and all rights, claims or causes of action against Buyer and its affiliates in connection with, the accuracy, completeness or materiality of any information, data or other materials (written or oral) heretofore furnished to Seller, each of the Companies, their affiliates or their representatives by or on behalf of Buyer in connection with the Transaction.

[Remainder of page intentionally left blank]

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

SELLER:

VarTec Telecom International Holding Company

By: _____
Name: Joseph D'Angelo
Title: Chief Restructuring Officer

COMPANIES:

Excel Telecommunications (Canada) Inc.

By: _____
Name: _____
Title: _____

VarTec Telecom Canada Inc.

By: _____
Name: _____
Title: _____

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

SELLER:

VarTec Telecom International Holding Company

By: _____
Name: _____
Title: _____

COMPANIES:

Excel Telecommunications (Canada) Inc.

By: Francine Asselin
Name: FRANCINE ASSELIN
Title: President

VarTec Telecom Canada Inc.

By: Francine Asselin
Name: FRANCINE ASSELIN
Title: President

BUYER:

ACN Canada Acquisition, Inc.

By: Dave Stevenson
Name: Dave Stevenson
Title: President

Parent hereby executes this Agreement for the sole purpose of acknowledging its obligations set forth in Section 9, Section 11, Section 12 (with respect to the Collateral Agreements to which Parent is a party) and Section 16.

PARENT:

VarTec Telecom, Inc.

By: _____
Name: Joseph D'Angelo
Title: Chief Restructuring Officer

Exhibit A

[Form of Bid Procedures]

Exhibit B

[Form of Escrow Agreement]

ESCROW AGREEMENT

THIS ESCROW AGREEMENT (this "Agreement") is dated as of [_____, **2005]**, by and among VarTec Telecom International Holding Company, a Delaware corporation ("Seller"), ACN Canada Acquisition, Inc., a Delaware corporation ("Buyer"), and The Bank of New York Trust Company, N.A., a national banking association (the "Escrow Agent"). Buyer and Seller are sometimes referred to herein, collectively, as the "Interested Parties." Capitalized terms used and not defined in this Agreement shall have the respective meanings ascribed thereto in the Share Purchase Agreement (as defined below). The Escrow Agent shall be entitled to rely on the use of such terms in any communications received by it.

WHEREAS, the Interested Parties, Parent and the Companies are parties to a Share Purchase Agreement of even date herewith (the "Share Purchase Agreement"), pursuant to which Buyer is acquiring 100% of the outstanding capital stock of each of the Companies;

WHEREAS, pursuant to Section 2(a) of the Share Purchase Agreement, Buyer has agreed to deposit US$1,000,000 (the "Deposit Escrow Amount") into an escrow account established and maintained by the Escrow Agent, the amount so deposited to be held and distributed by the Escrow Agent on the terms and subject to the conditions set forth herein; and

WHEREAS, the Interested Parties wish to engage the Escrow Agent to act, and the Escrow Agent is willing to act, as Escrow Agent hereunder and, in that capacity, to hold, administer and distribute the Deposit Escrow Amount in accordance with, and subject to, the terms of this Agreement.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

1. Deposit of Funds

(a) As of the date hereof, Buyer shall deposit with the Escrow Agent the Deposit Escrow Amount, which, for all purposes of this Agreement, shall include interest, income and earnings thereon, into the Escrow Account (as defined below), in accordance with Section 2(a) of the Share Purchase Agreement. Such amount, and any interest, income and earnings thereon, are referred to herein as the "Escrow Property."

(b) The Escrow Agent agrees to hold the Escrow Property in an account established with the Escrow Agent (the "Escrow Account") and to administer the Escrow Property in accordance with the terms of this Agreement. The Escrow Agent shall hold the Escrow Property and shall not disburse the Escrow Property except as provided herein.

2. Release of Escrow Property.

(a) Written Instruction. Each Interested Party hereby agrees that within two Business Days (defined to mean any date other than a Saturday, a Sunday or a day on which banking institutions are not required to be open in the State of New York) after either Interested Party becomes entitled to receive the Escrow Property (after resolution of any dispute between the Interested Parties, in which written notice of such dispute was provided to each Interested Party, regarding valid distributions of the Escrow Property, if any, by agreement or otherwise) pursuant to the Share Purchase Agreement, Buyer and Seller shall execute and deliver to the Escrow Agent a written instrument acknowledging that the Share Purchase Agreement has been terminated pursuant to the applicable section thereof.

(b) Release to Seller. Upon receipt of a written instrument delivered to the Escrow Agent that is executed by both Buyer and Seller that acknowledges that the Share Purchase Agreement has been terminated pursuant to Section 15(b) thereof or consummated pursuant to Section 1(a) thereof, the Escrow Agent shall release the Escrow Property to Seller.

(c) Release to Buyer. Upon receipt of a written instrument delivered to the Escrow Agent that is executed by both Buyer and Seller that acknowledges that the Share Purchase Agreement has been terminated for any reason other than pursuant to Section 15(b) thereof, the Escrow Agent shall release the Escrow Property to Buyer.

(d) Court Direction. Upon receipt by the Escrow Agent of a written instruction, order or judgment (which shall have become final and nonappealable) entered by a court of competent jurisdiction, the Escrow Agent shall release the Escrow Property as directed by such written instruction, order or judgment.

(e) No Other Disbursements. The Escrow Agent shall disburse the Escrow Property only in accordance with this Section 2.

3. Investment of Funds. The Escrow Agent shall, as soon as reasonably practical after it receives the Deposit Escrow Amount from Buyer, and from time to time during the term hereof, invest the Escrow Property at the written direction of Buyer and Seller only in (i) readily marketable direct obligations of, or repurchase agreements collateralized by direct obligations of, the United States Government or backed by the full faith and credit of the United States Government or (ii) certificates of deposit, time deposits, money market accounts, or other interest bearing deposits of commercial banks with a maturity not more than five days after purchase. The Escrow Agent shall not be responsible for any loss suffered from any investment, including, without limitation, any market loss on any investment liquidated prior to maturity in order to make a payment required hereunder, except any loss resulting from its gross negligence or willful misconduct or failure to invest the Escrow Property in accordance with the written instruction of Buyer and Seller provided pursuant to this Section 3. All earnings received from the investment of the Escrow Property shall be credited to, and shall become a part of, the Escrow Account (and any losses on such investments shall be debited to the Escrow Account). The Escrow Agent shall be responsible for reporting any such earnings to the Internal Revenue Service.

4. Certification of Taxpayer Identification Number and Withholding.

(a) Each of the Interested Parties agrees to provide the Escrow Agent with its certified tax identification number by signing and returning a Form W 9 to the Escrow Agent upon the execution and delivery of this Agreement. The Interested Parties understand that, in the event their tax identification numbers are not certified to the Escrow Agent, the Internal Revenue Code of 1986, as amended from time to time, may require withholding of a portion of any interest or other income earned on the investment of the Escrow Property.

(b) The Escrow Agent shall deduct and withhold from the consideration otherwise payable pursuant to this Agreement to Buyer or Seller, as applicable, such amounts as the Escrow Agent is required to deduct and withhold with respect to the making of such payment under any provision of federal, state, local or foreign tax law.

5. Concerning the Escrow Agent.

(a) Each Interested Party acknowledges and agrees that the Escrow Agent (i) shall not be responsible for any of the agreements (other than this Agreement) referred to or described herein (including without limitation the Share Purchase Agreement), or for determining or compelling compliance therewith, and shall not otherwise be bound thereby, (ii) shall be obligated only for the performance of such duties as are expressly and specifically set forth in this Agreement on its part to be performed, and no implied duties or obligations of any kind shall be read into this Agreement against or on the part of the Escrow Agent, (iii) may rely upon and shall not be liable for acting or refraining from acting upon any written notice, instruction or request furnished to it hereunder and in compliance with the terms hereof and believed by it to be genuine and to have been signed or presented by the Interested Parties, and shall be under no duty to inquire into or investigate the validity, accuracy or content of any such document, (iv) shall not be obligated to take any legal or other action hereunder which might in its judgment involve or cause it to incur any expense or liability unless it shall have been furnished with acceptable indemnification, and (v) may consult counsel satisfactory to it, and the written opinion or advice of outside counsel in any instance shall be full and complete authorization and protection in respect of any action taken, suffered or omitted by it hereunder in good faith and in accordance with the written opinion or advice of such outside counsel, except in the case of the Escrow Agent's gross negligence or willful misconduct.

(b) The Escrow Agent shall not be liable to anyone for any action taken or omitted to be taken by it hereunder except in the case of the Escrow Agent's gross negligence or willful misconduct in breach of the terms of this Agreement.

(c) The Escrow Agent is hereby authorized, in making or disposing of any investment permitted by this Agreement, to deal (on terms no less favorable than could be obtained on an arm's-length basis with a third party) with itself (in its individual capacity) or with any one or more of its affiliates, whether it or such affiliate is acting as a subagent of the Escrow Agent or for any third person or dealing as principal for its own account.

(d) Notwithstanding any term appearing in this Agreement to the contrary, in no instance shall the Escrow Agent be required or obligated to distribute any Escrow Property

(or take other action that may be called for hereunder to be taken by the Escrow Agent) sooner than two Business Days after it has received the applicable documents required under this Agreement in good form, as the case may be.

(e) Unless and except to the extent otherwise expressly set forth herein, all deposits and payments hereunder, or pursuant to the terms hereof (including without limitation all payments to the Escrow Agent pursuant to Section 6), shall be in U.S. dollars.

6. Compensation, Expense Reimbursement and Indemnification.

(a) The Interested Parties agree to pay the Escrow Agent's compensation for its normal services hereunder as described in Schedule A hereto. Such fees shall be paid 50% by Buyer and 50% by Seller.

(b) The Interested Parties agree to reimburse the Escrow Agent on demand for all reasonable and customary costs and expenses incurred in connection with the administration of this Agreement or the escrow created hereby or the performance or observance of its duties hereunder which are in excess of its compensation for normal services hereunder, including without limitation, payment of any reasonable legal fees and reasonable expenses incurred by the Escrow Agent in connection with resolution of any claim by any party hereunder.

(c) The Interested Parties agree to indemnify the Escrow Agent (and its directors, officers and employees) and hold it (and such directors, officers and employees) harmless from and against any loss, liability, damage, cost and expense of any nature incurred by the Escrow Agent arising out of or in connection with this Agreement or with the administration of its duties hereunder, including, but not limited to, reasonable attorney's fees and other reasonable costs and expenses of outside counsel defending or preparing to defend against any claim of liability, unless and except in each case to the extent such loss, liability, damage, cost and expense shall be caused by the Escrow Agent's gross negligence or willful misconduct. The foregoing indemnification and agreement to hold harmless shall survive the termination of this Agreement or the resignation or substitution of the Escrow Agent.

7. Tax Indemnification. Each of the Interested Parties agrees, severally and not jointly, (i) to instruct the Escrow Agent in writing with respect to the Escrow Agent's responsibility for withholding and other taxes, assessments or other governmental charges, and to instruct the Escrow Agent with respect to any certifications and governmental reporting that may be required under any laws or regulations that may be applicable in connection with its acting as Escrow Agent under this Agreement, and (ii) except for any liability or obligation that results from the gross negligence or willful misconduct of the Escrow Agent, to indemnify and hold the Escrow Agent harmless from any liability or obligation on account of taxes (other than income taxes of the Escrow Agent), assessments, additions for late payment, interest, penalties, expenses and other governmental charges that may be assessed or asserted against the Escrow Agent in connection with, on account of or relating to, the Escrow Property, the management of the Escrow Property, any payment or distribution of or from the Escrow Property pursuant to the terms hereof, or other activities performed under the terms of this Agreement, including without limitation any liability for the withholding or deduction of (or the failure to withhold or deduct) the same, and any liability for failure to obtain proper certifications or to report properly to

governmental authorities in connection with this Agreement, including costs and expenses (including reasonable legal fees and expenses of outside counsel), interest and penalties. The foregoing indemnification and agreement to hold harmless shall survive the termination of this Agreement.

8. Resignation. The Escrow Agent may at any time resign as Escrow Agent hereunder by giving 30 days' prior written notice of resignation to the Interested Parties. Prior to the effective date of the resignation as specified in such notice, the Interested Parties will issue to the Escrow Agent written instructions authorizing redelivery of the Escrow Property to a bank or trust company that they select as successor to the Escrow Agent hereunder. If, however, the Interested Parties shall fail to name such a successor Escrow Agent within 20 days after the notice of resignation from the Escrow Agent, the Escrow Agent may apply to a court of competent jurisdiction for appointment of a successor Escrow Agent.

9. Dispute Resolution. Except as provided in Section 2(d) above (which provision shall be unaffected by this Section 9), it is understood and agreed that, should any dispute arise with respect to the delivery, ownership, right of possession, and/or disposition of the Escrow Property, or should any claim be made upon the Escrow Agent or the Escrow Property by a third party, the Escrow Agent upon receipt of notice of such dispute or claim is authorized and shall retain in its possession without liability to anyone, such Escrow Property until such dispute shall have been settled either by the mutual written agreement of the parties involved, by a final order, decree or judgment of the Bankruptcy Court or such other court pursuant to Section 10, the time for perfection of an appeal of such order, decree or judgment having expired. The Escrow Agent may, but shall be under no duty whatsoever to, institute or defend any legal proceedings which relate to the Escrow Property.

10. Governing Law; Consent to Jurisdiction and Service. This Agreement shall be construed, performed and enforced in accordance with, and governed by, the Laws of the State of Texas (without giving effect to the principles of conflicts of Laws thereof), except to the extent that the Laws of such State are superseded by the Bankruptcy Code. For so long as Seller or the ultimate parent entity of Seller is subject to the jurisdiction of the Bankruptcy Court, the Interested Parties hereto irrevocably elect as the sole judicial forum for the adjudication of any matters arising under or in connection with the Agreement, and consent to the exclusive jurisdiction of, the Bankruptcy Court. After Seller and the ultimate parent entity of Seller are no longer subject to the jurisdiction of the Bankruptcy Court, the Interested Parties hereby irrevocably submit to the non-exclusive jurisdiction of any federal court sitting in Dallas County, Texas with respect to any action or proceeding arising out of or relating to this Agreement. In any such action or proceeding, each of the Interested Parties hereby absolutely and irrevocably (i) waives personal service of any summons, complaint, declaration or other process and (ii) agrees that the service thereof may be made by certified or registered first class mail directed to such party, as the case may be, at its address in accordance with the Section 11 hereof.

11. Notices; Wiring Instructions.

(a) Notice Addresses. All notices, requests, consents, waivers and other communications required or permitted to be given hereunder shall be in writing and shall be deemed to have been given (i) if transmitted by facsimile, upon written confirmation of delivery,

(ii) if personally delivered, upon delivery or refusal of delivery, (iii) if mailed by registered or certified United States mail, return receipt requested, postage prepaid, upon delivery or refusal of delivery, or (iv) if sent by a nationally recognized overnight delivery service, upon delivery or refusal of delivery. All notices, consents, waivers or other communications required or permitted to be given hereunder shall be addressed to the respective party to whom such notice, consent, waiver or other communication relates at the following addresses:

To Seller:	VarTec Telecom International Holding Company c/o VarTec Telecom, Inc. 1600 Viceroy Drive Dallas, Texas 75235-2306 Attention: Michael G. Hoffman, President and Chief Executive Officer Fax: 214-424-1501
Copy to:	Vinson & Elkins L.L.P. 3700 Trammell Crow Center 2001 Ross Avenue, Suite 3700 Dallas, Texas 75201 Attention: William L. Wallander Facsimile: (214) 999 7905
To Buyer:	_____ _____ _____ Attention: _____ Facsimile: _____
Copy to:	_____ _____ _____ Attention: _____ Facsimile: _____
To Escrow Agent:	The Bank of New York Trust Company Plaza of the Americas 600 North Pearl Street, Suite 420 Dallas, Texas 75201 Attention: Patrick T. Giordano, Vice President Telephone: (214) 880-8234 Facsimile: (214) 880-8241

(b) Wiring Instructions. Any funds to be paid to or by the Escrow Agent hereunder shall be sent by wire transfer pursuant to the following instructions (or by such method of payment and pursuant to such instruction as may have been given in advance and in writing to or by the Escrow Agent, as the case may be, in accordance with Section 11(a) above):

If to Seller:

Bank Name: JPMorgan Chase Bank, N.A. (TX)
Account Name: EXCEL SALES AIDS/CREDIT CARD
Bank Routing Number: 111000614
Account Number: 000001884827898

If to Buyer:

Bank: _____
_____
_____
ABA #: _____
Acct. #: _____
Attention: _____

If to the Escrow Agent:

The Bank of New York
ABA:# 021000018
Acct.#: 111565-184154
Swift Code: IRVTUS3N
Attention: Patrick Giordano /VARTEC CANADA ESCROW FUNDS

12. Miscellaneous.

(a) Binding Effect; Successors. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and permitted assigns, but neither this Agreement nor any of the rights, interests or obligations hereunder shall be assigned by any of the parties hereto without prior written consent of the other parties (which shall not be unreasonably withheld or delayed) except that (i) each of Buyer and Seller may assign or grant a security interest in its rights and interests hereunder to its lenders or any of its affiliates and (ii) Seller may assign any rights it has under this Agreement as required by any final order, decree or judgment of the Bankruptcy Court or such other court pursuant to Section 10. Nothing contained herein, express or implied, is intended to confer on any person or entity other than the parties hereto or their successors and assigns, any rights, remedies, obligations or liabilities under or by reason of this Agreement.

(b) Modifications. This Agreement may not be altered or modified without the express written consent of the parties hereto. No course of conduct shall constitute a waiver of any of the terms and conditions of this Agreement, unless such waiver is specified in writing, and then only to the extent so specified. A waiver of any of the terms and conditions of this Agreement on one occasion shall not constitute a waiver of the other terms of this Agreement, or of such terms and conditions on any other occasion.

(c) Counterparts and Execution. This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which together shall constitute

one and the same agreement and shall become effective when counterparts have been signed by each of the parties and delivered to the other parties. Any counterpart may be executed by facsimile signature and such facsimile signature shall be deemed an original.

(d) Termination of Escrow. This Agreement shall terminate upon the release by the Escrow Agent of all amounts contained in the Escrow Account in accordance with this Agreement.

(e) Entire Agreement. This Agreement and the Share Purchase Agreement as between the Interested Parties constitute the entire understanding and agreement of the parties hereto with respect to the subject matter hereof and supersede all prior agreements and understandings, written or oral, between the parties hereto with respect to the subject matter hereof.

(f) Specific Performance. The Interested Parties acknowledge and agree that in the event of any breach of this Agreement, each non breaching party would be irreparably and immediately harmed and could not be made whole by monetary damages. Therefore, the Interested Parties (a) hereby waive, in any action for specific performance, the defense of adequacy of a remedy at law and any requirement for the securing or posting of any bond in connection with any such remedy and (b) shall be entitled, in addition to any other remedy to which they may be entitled at law or in equity, to compel specific performance of this Agreement.

(g) No Third Party Beneficiaries. No provision of this Agreement shall be deemed to give any entity or person, except for the Interested Parties and their permitted assigns, the right to challenge any claim or request for the release of Escrow Property delivered pursuant to this Agreement.

* * *

IN WITNESS WHEREOF, each of the parties has caused this Deposit Escrow Agreement to be duly executed and delivered in its name and on the date first set forth above.

SELLER

VarTec Telecom International Holding Company

By:_____
Name:_____
Title:_____

IN WITNESS WHEREOF, each of the parties has caused this Deposit Escrow Agreement to be duly executed and delivered in its name and on the date first set forth above.

BUYER

ACN Canada Acquisition, Inc.

By:_____
Name:_____
Title:_____

IN WITNESS WHEREOF, each of the parties has caused this Deposit Escrow Agreement to be duly executed and delivered in its name and on the date first set forth above.

ESCROW AGENT

The Bank of New York Trust Company, N.A.

By:_____
Name:_____
Title:_____

SCHEDULE A

ESCROW AGENT
SCHEDULE OF FEES

For its services as Escrow Agent hereunder, the Escrow Agent shall be entitled to receive an annual fee of $3,500.00, payable in full upon the execution and delivery of this Escrow Agreement.

Exhibit C

[Required Actions]

1. Agreement approved and Sale Order entered by the United States Bankruptcy Court for the Northern District of Texas.

[Required Consents]

1. Consent under the First Amended and Restated Credit Agreement, dated as of October 7, 2004, as amended by the DIP Financing Amendment to RTFC-VarTec First Amended and Restated Credit Agreement, executed November 1, 2004 (as amended, collectively, "**DIPFA**"), pursuant to a No Objection Letter (as defined in DIPFA).

[Other Matters]

Exhibit D

[Financials]