

Daniel C. Stewart, SBT #19206500
William L. Wallander, SBT #20780750
Richard H. London, SBT #24032678
VINSON & ELKINS L.L.P.
Trammell Crow Center
2001 Ross Avenue, Suite 3700
Dallas, Texas 75201-2975
Telephone: (214) 661-7299
Facsimile: (214) 220-7716
VarTec@velaw.com

ATTORNEYS FOR THE DEBTORS

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE §
§
VARTEC TELECOM, INC., et al § **CASE NO. 04-81694-SAF-11**
§
§ **(Jointly Administered)**
§
DEBTORS.

**MASTER SERVICE LIST OF
VARTEC TELECOM, INC., et al
UPDATED AS OF SEPTEMBER 8, 2005**

The above-referenced debtors and debtors in possession (collectively, the “Debtors”)¹, file this **Master Service List, updated as of September 8, 2005**, and in support thereof would respectfully show the Court as follows:

1. Attached hereto as **Exhibit “A”** is a true and correct copy of the Master Service List, updated as of September 8, 2005, established pursuant to the provisions of the Order Authorizing Limited Notice and Establishing Notice Procedures [Docket No. 45] entered by the Court on November 2, 2004 (the “Notice Procedures Order”).
2. The Master Service List will be updated from time to time as required by the Notice Procedures Order.

¹ The Debtors include VarTec Telecom, Inc., Excel Communications Marketing, Inc., Excel Management Service, Inc., Excel Products, Inc., Excel Telecommunications, Inc., Excel Telecommunications of Virginia, Inc., Excel Teleservices, Inc., Excelcom, Inc., Telco Communications Group, Inc., Telco Network Services, Inc., VarTec Business Trust, VarTec Properties, Inc., VarTec Resource Services, Inc., VarTec Solutions, Inc., VarTec Telecom Holding Company, VarTec Telecom International Holding Company, and VarTec Telecom of Virginia, Inc.

Respectfully submitted,

VINSON & ELKINS L.L.P.

Trammell Crow Center
2001 Ross Avenue, Suite 3700
Dallas, Texas 75201
Tel: (214) 220-7299
Fax: (214) 220-7716

By: /s/ Richard H. London

Daniel C. Stewart, SBT 9206500

William L. Wallander, SBT #20780750

Richard H. London, SBT #24032678

ATTORNEYS FOR THE DEBTORS

CERTIFICATE OF SERVICE

This is to certify that on September 8, 2005, a copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas. A separate certificate of service shall be filed with respect to those parties on the Clerk's list who do not receive electronic e-mail service.

/s/ Richard H. London

One of Counsel

888152.8

VARTEC TELECOM, INC., et al.; Case No. 04-81694-SAF-11
MASTER SERVICE LIST
(Reads from Left to Right; All revisions & updates are shown in BOLD)
September 8, 2005
829352.12

debtor:

Michael G. Hoffman
Chief Legal Officer
VarTec Telecom, Inc.
2440 Marsh Lane
Carrollton, TX 75006

~~Joe D'Angelo
VarTec Telecom, Inc.
440 Marsh Lane
Carrollton, TX 75006
removed – no longer with VarTec.~~

KJ Alzamora
VarTec Telecom, Inc.
2440 Marsh Lane
Carrollton, TX 75006

debtors' Counsel:

Daniel C. Stewart
Vinson & Elkins LLP
2001 Ross Avenue
3700 Trammell Crow Center
Dallas, Texas 75201
Served via ECF

William L. Wallander
Vinson & Elkins LLP
2001 Ross Avenue
3700 Trammell Crow Center
Dallas, Texas 75201
Served via ECF

Richard H. London
Vinson & Elkins LLP
2001 Ross Avenue
3700 Trammell Crow Center
Dallas, Texas 75201
Served via ECF

Keith Bivans
Hughes & Luce L.L.P.
717 Main Street
Suite 2800
Dallas, Texas 75201

Thomas Paxton
Hughes & Luce L.L.P.
1717 Main Street
Suite 2800
Dallas, Texas 75201
Served via ECF

Craig W. Budner
Hughes & Luce L.L.P.
717 Main Street
Suite 2800
Dallas, Texas 75201

Joseph M. Coleman
Robert J. Taylor
Kane Russell Coleman & Logan PC
3700 Thanksgiving Tower
1601 Elm Street
Dallas, TX 75201
Served via ECF

Governmental Agencies:

George McElreath
Office of the U.S. Trustee
1100 Commerce Street
Room 976
Dallas, Texas 75242
Served via ECF

United States Attorney's Office
100 Commerce Street
Third Floor
Dallas, Texas 75242

Internal Revenue Service
Special Procedures Branch
Mail Code 5020-DAL
1100 Commerce Street, Room 938
Dallas, Texas 75242

Ray D. Brock, Asst. Attorney General
Office of the Texas Attorney General
Bankruptcy and Collections Division
P.O. Box 12548
Austin, Texas 78711-2548

M. Jane Brady
Office of the Delaware Attorney General
Carvel State Office Bldg.
820 N. French Street
Wilmington, DE 19801

Harry Kilgore
Office of the Virginia Attorney General
100 East Main Street
Richmond, VA 23219

Federal Communications Commission
445 12th Street, SW
Washington, DC 20554

Texas Workforce Commission
EC Building – Bankruptcy
101 East 15th Street
Austin, TX 78778

Comptroller of Public Accounts
Revenue Accounting Division
Bankruptcy Section
PO Box 13528
Austin, TX 78711

Secured Lenders:

Roberta Aronson
Rural Telephone Finance Cooperative
2201 Cooperative Way
Herndon, VA 20171-3025

Bob Dyson
Rural Telephone Finance Cooperative
2201 Cooperative Way
Herndon, VA 20171-3025

Cindy Gugino
Rural Telephone Finance Cooperative
2201 Cooperative Way
Herndon, VA 20171-3025

Harry Zawalick
Rural Telephone Finance Cooperative
2201 Cooperative Way
Herndon, VA 20171-3025

Counsel for Secured Lenders:

Toby L. Gerber
Fulbright & Jaworski LLP
2200 Ross Avenue
Suite 2800
Dallas, Texas 75201
Served via ECF

John N. Schwartz
Fulbright & Jaworski LLP
2200 Ross Avenue
Suite 2800
Dallas, Texas 75201
Served via ECF

Ryan A. Manns
Fulbright & Jaworski LLP
2200 Ross Avenue
Suite 2800
Dallas, Texas 75201

William R. Greendyke
Fulbright & Jaworski LLP
301 McKinney, Suite 5100
Houston, TX 77010-3095

Counsel for Official Unsecured Creditors' Committee:

Stephen A. Goodwin
Carrington Coleman Sloman & Blumenthal, LLP
200 Crescent Court, Suite 1500
Dallas, TX 75201
Served via ECF

Peter Tierney
Carrington Coleman Sloman & Blumenthal, LLP
200 Crescent Court, Suite 1500
Dallas, TX 75201

Jonathan Covin
Carrington Coleman Sloman & Blumenthal, LLP
200 Crescent Court, Suite 1500
Dallas, TX 75201

Michael P. Ragni
Arrington Coleman Sloman & Blumenthal, LLP
100 Crescent Court, Suite 1500
Dallas, TX 75201

Official Unsecured Creditors' Committee:

David Egan, CPA
BC Industry Markets
Senior Manager-Credit & Collections
22 North Broadway, Floor 11
Milwaukee, WI 53202

Deane Frey
West Communications Corp.
301 California Street, Suite 3800
Denver, CO 80202

Reginald A. Greene
Operations & Bankruptcy Counsel
BellSouth Corporation Legal Dept.
Suite 4300
75 W. Peachtree Street, N.W.
Atlanta, GA 30375-0001

Ryan Cohen
Hototel, Ltd.
108 Fifth Avenue, Suite 300
New York, NY 10020

Counsel for Official Committee of Excel Independent
Representatives:

Michael J. Collins
Mickel & Brewer
300 Bank One Center
717 Main Street
Dallas, TX 75201
Served via ECF

Official Committee of Excel Independent Representatives:

Patrick Hintze
4120 West North Oak Blvd
New Berlin, WI 53151

Brian H. Benjet
Director, Corporate & Financial Litigation
MCI, Inc.
1133 19th Street, NW
Washington, DC 20036

Kathy Morgan
Teleglobe Telecom Corporation
11495 Commerce Park Drive
Reston, VA 20191

Andrew Stein, Senior Attorney
AT&T Corp.
55 Corporate Drive, Room 32D48
Bridgewater, NJ 08807

Lowell Feldman
Unipoint Holdings
830 Country Lane
Houston, TX 77024

John K. Cunningham
White & Case LLP
Wachovia Financial Center
200 South Biscayne Blvd.
Miami, FL 33131

Craig H. Averch
White & Case LLP
633 West Fifth Street, 19th Floor
Los Angeles, CA 90071
Served via ECF

Brian R. McClure
First Network Communications
5907 Carry Back Lane
Austin, TX 78746

Ruel Morton
Anover Inc.
1 Wellington Drive
Longview, TX 75605

etty F. Miles
&M Company
20 Nicklaus Road
Westminster, SC 29693

Charles A. Hoover
Telstar Corporation
306 Sanderling Lane
Sugar Land, TX 77478

cott Pospichal
269 Wood Lake Road
Naples, FL 33458

Paul D. Jones
Jones Marketing Group
19125 Greenview Court
Prior Lake, MN 55372

arlos Rey
Rey & Rey Enterprises, Inc.
330 S.W. 120 Street
Tampa, FL 33156

Meg Kelly-Smith
1001 Bridgeway PMB 232
Sausalito, CA 94965

awn Herrick
1415 East Bellflower Court
Phoenix, AZ 85249

ifty Largest Unsecured Creditors (Consolidated):

Steve Smith
c/o Kolodey Thomas, Blackwood & Thomas
Attn: Tom Thomas
5910 N. Central Expressway
700 Premier Place
Dallas, TX 75206

CI
Attn: Gina Forgione
Mail Drop 5.3-518
329 N. Lakewood Avenue
Tulsa, OK 74117

Southwestern Bell
Attn: Leigh Ann Young
529 South 7th Street Floor 2B
Springfield, IL

ell South
Attn: Katrina Whitely
Chase Corporate Center, Suite 300
Birmingham, AL 35244

Regions Bank
Attn: Matthew Spencer
400 West Capital
Little Rock, AR 72201

egan Cristensen
West
50 East Bell Plaza, Room 609
Salt Lake City, UT 84111

Pacific Bell
Attn: Leigh Ann Young
529 South 7th Street, Floor 2B
Springfield, IL 62721

S West
Attn: Barbara Vallejo
50 East Bell Plaza, Rm 609
Salt Lake City, UT 84111

Century Tel
Attn: Judy Cooper
100 Centurytel Dr.
Monroe, LA 71211

smita Phadke
Pinnaclepoint Holdings
500 River Place
Bldg. 2, Suite 200
Austin, TX 78730

ZNET Communications
Richard L. Muller
Pajares & Schexnaydre, L.L.C.
103 Northpark Boulevard, Suite 110
Covington, LA 70433

meritech
ttn: Leigh Ann Young
29 South 7th Street, Floor 2B
pringfield, IL 62721

RNI Communications Corp. dba Rubicon Technologies
Attn: Robert D. Smith
75 Broad Street, 2nd Floor, Suite 210
New York, NY 10004

litel
ttn: Jeff Wakelyn
ne Allied Drive
ttle Rock, AR 72202

itizens Communications
ttn: Debbie Wolke
4450 Burnhaven Drive
urnsville, MN 55306

Comdisco, Inc.
Attn: Susan A. Long
5600 N. River Road, Suite 800
Rosemont, IL 60018

telecare International
ttn: Peter Mikhalev
02 E Huntington Dr. Suit H
lonrovia, CA 91016

LM Data of Texas
Attn: Richard Frank
234 Venable Lane
Monroe, LA 71203

print Canada
ttn: Jay Garcia
235 Sheppard Avenue East
tria II, Suite 600
ronto, Ontario M2J5G1

Level 3 Communications
Attn: Peggy Hurley
1025 Eldorado Blvd.
Broomfield, CO 80021

roadwing
ttn: Ernest Williams
122 Capital of Texas Highway South
ustin, TX 78746

Sybase, Inc.
C/O Bank of America
Attn: Remittance Processing
6000 Feldwood Rd.
College Park, GA 30349

ersonix Houston
ttn: Eileen Westerfield
O Box 173879
enver, CO 80217-3879

Cyber City Teleservices, Ltd.
Attn: Gina Gopez
CCT Marketing LLC
401 Hackensack Ave.
Hackensack, NJ 07601

almetto
ttn: Accounts Payable
01 Lakeshore Parkway
ockhill, SC 29730

Center Operating Company, LP
Attn: P. Taggart
American Airlines Center
2500 Victory
Dallas, TX 75219

levista
ttn: Patricia Perry
0111 Dallas Parkway
allas, TX 75287

tekVizion PVS, Inc.
Attn: Teri Albers Griffin
2301 N. Greenville Ave., Suite 400
Richardson, TX 75082

SHA Communications
11 SW 5th Ave. Suite 1700
ortland, OR 97204

IKANO
265 E. 100 St., Ste. 245
Salt Lake City, UT 84111

~~isa Smith
alor Communications
401 Elm Street, 5th Floor
allas, TX 75202~~
emoved per request of Valor counsel.

~~AFNI
Attn: Dept. 0478
PO Box 120478
Dallas, TX 75312-0478~~
Removed per request of AFNI counsel.

ewlett Packard
ltn: Financial Service Company
O Box 402582
tlanta, GA 30384-2582

lluminet SS-7
Attn: Kathy Lawrenz
7400 W. 129th St.
Overland Park, KS 66213

rnold Logistics, LLC
O Box 42541
hiladelphia, PA 19101

Pacific Tel (Century)
Attn: Ken Crawford
100 Centurytel Dr.
Monroe, LA 71211

rotel
ltn: liana Salazar Penagos
31 Loma Del Sotelo
lexico D.F. 11200

Delcan Holdings, Ltd.
Attn: Martin Pugh
5 Place de la Fusterie
CP 3033
Geneva, Switzerland

rightpoint, Inc.
315 Paysphere Circle
hicago, IL 60674

arties to Capital Leases:

Bay4 Capital
311 North Bayshore Drive
Safety Harbor, FL 34695

P Financial Services
20 Mountain Avenue
O Box 6
lurray Hill, NJ 07974

GE Capital
10 Riverview Drive
Danbury, CT 06810

ronos Inc.
37 Billerica Rd.
helmsford, MA 01824

arties Requesting Notice:

arryl S. Laddin
eath J. Vicente
rmall Golden Gregory LLP
71 17th Street, NW, Suite 2100
tlanta, GA 30363-1031
erved via ECF

Rex D. Rainach
3622 Government Street
Baton Rouge, LA 70806-5720
Served via ECF

John K. Paul
30 Century Park Drive
Monroe, LA 71203

David Woods; J. Mark Chevallier; Steven H. Thomas
McGuire Craddock & Strother, PC
350 Lincoln Plaza
30 N. Akard St.
Dallas, TX 75201
Served via ECF

Paula A. Epps
Penciner Fane Britt & Browne, LLP
300 Walnut Street, Suite 1400
Kansas City, MO 64105
Served via ECF

Vincent D'Agostino
Kornstein Sandler PC
5 Livingston Avenue
Roseland, NJ 07068

Michael T. Benz
Chapman & Cutler LLP
11 W. Monroe St., 15th Floor
Chicago, IL 60603

Mark D. Collins
Richards Layton & Finger, PA
One Rodney Square
PO Box 551
Wilmington, DE 19899

David Wade Cooper
Marvin E. Sprouse III
Jackson Walker LLP
300 Congress, Suite 1100
Austin, TX 78701
Served via ECF

Stephen A. Youngman
Weil Gotshal & Manges, LLP
30 Crescent Court, Suite 300
Dallas, TX 75201-5950
Served via ECF

Peter Franklin III
Cocke Liddell & Sapp LLP
200 Ross Avenue, Suite 2200
Dallas, TX 75201-6776

MillTel Communications, LLC
Attention: Kevin Ward, Attorney
One Technology Center, MD 15-1
30 S. Cincinnati
Tulsa, OK 74103

Paul M. Rosenblatt, Esq.
Kilpatrick Stockton LLP
1100 Peachtree Street, NE, Suite 2800
Atlanta, GA 30309-4530
Served via ECF

Elizabeth Weller
Linebarger Goggan Blair Sampson
2323 Bryan Street, Suite 1600
Dallas, TX 75201
Served via ECF

Linda Boyle
Time Warner Telecom, Inc.
10475 Park Meadows Drive, #400
Littleton, CO 80124

Marvin Mohny
120 Founders Square
900 Jackson Street
Dallas, TX 75202
Served via ECF

Greg Donovan
Afni, Inc.
404 Brook Drive
Bloomington, IL 61701

Howard M. Levine
Sussman Shank LLP
1000 SW Broadway, Suite 1400
Portland, OR 97205-3089
Served via ECF

Patricia B. Tomasco
Brown McCarroll, LLP
111 Congress Avenue, Suite 1400
Austin, TX 78701
Served via ECF

James T. Grogan III
Weil Gotshal & Manges LLP
700 Louisiana, Suite 1600
Houston, TX 77002

Kelly Franklin Bagnall
Brown McCarroll LLP
2000 Trammell Crow Center
2001 Ross Avenue
Dallas, TX 75201-2997

David L. Campbell; Claude D. Smith
Campbell & Cobbe, PC
900 Jackson Street
120 Founders Square
Dallas, TX 75202
Served via ECF

avid G. Aelvoet
nebarger Goggan Blair & Sampson LLP
ravis Bldg., 711 Navarro, Suite 300
an Antonio, TX 78205
erved via ECF

ohn Mark Stern
ssistant Attorney General
ankruptcy & Collections Division
O Box 12548
ustin, TX 78711-2548
erved via ECF

izabeth (Lisa) J. Philp
lcNair Law Firm, PA
O Box 1431
40 East Bay Street (29401)
harleston, SC 29402
erved via ECF

ames V. Hoeffner
elle K. Masters
hompson Coe Cousins & Irons LLP
J1 Brazos, Suite 1500
ustin, TX 78701
erved via ECF

avid M. Bennett
hompson & Knight LLP
700 Pacific Avenue, Suite 3300
allas, TX 75201-4693
erved via ECF

uzanne C. Leslie
eneral Attorney
ne SBC Plaza, Room 2900
J8 S. Akard Street
allas, TX 75202

lark Stomberg
tromberg & Associates, PC
wo Lincoln Center
420 LBJ Freeway, Suite 300
allas, TX 75240

athleen A.. Ebacher
ice President & General Counsel
iserv, Inc.
O Box 979
rookfield, WI 53008-0979

rad Worthington
xecutive Vice President
TS Communications, Inc.
307 West Loop 289
bbcock, TX 79414

ouglas W. Black
aylor Olson Adkins Sralla & Elam LLP
J00 Western Place, Suite 200
ort Worth, TX 76107-3654
erved via ECF

Russell Mills
Gerald Urbach
Hiersche Hayward Drakeley & Urbach, PC
15303 Dallas Parkway, Suite 700
Addison, TX 75001
Served via ECF

C. Patrick Nunley
Naman Howell Smith & Lee, LLP
PO Box 1470
Waco, TX 76703-1470
Served via ECF

John P. Dillman
Linebarger Goggan Blair & Sampson LLP
PO Box 3064
Houston, TX 77253-3503

Quantum Corporation, Inc.
Attn: Linda O'Rourke
860 Latour Court
Napa, CA 94558

Mark Farrell
One SBC Plaza
Room 3014
Dallas, TX 75202

Paul J. Pascuzzi
Felderstein Fitzgerald Willoughby & Pascuzzi LLP
400 Capital Mall, Suite 1450
Sacramento, CA 95814-4434
Served via ECF

Bruce G. Arnold
Whyte Hirschboeck Dudek SC
555 East Wells Street
Suite 1900
Milwaukee, WI 53202-4894

D. Scott Barash
VP & General Counsel
Universal Service Administrative Company
2000 L. Street, NW, Suite 200
Washington, DC 20036

Andrew H. Sherman
Qwest Corporation
Sills Cummis Epstein & Gross PC
The Legal Center
One Riverfront Plaza
Newark, NJ 07102-5400
Served via ECF

Adam L. Dunayer
Houlihan Lokey Howard & Zukin
2000 Crescent Court, Suite 1900
Dallas, TX 75201

Douglas D. Gutsell
Tutzman Bromberg Esserman & Plifka, PC
323 Bryan Street, Suite 2200
Dallas, TX 75201-2689

Robert J. Rinck, Special Assistant A.G.
Missouri Depart. of Revenue, General Counsel's Office
31 W. High Street, Room 670
PO Box 475
Jefferson City, MO 65105-0475
Served via ECF

Clark A. Castillo
The Curtis Law Firm, PC
301 Main Street, Suite 6515
Dallas, TX 75202

Steven W. Soule
Hall Estill Hardwick Gable Golden & Nelson PC
20 South Boston Avenue, Suite 400
Tulsa, OK 74103-3708

Thomas S. Hoekstra; Bryan C. Ng
Rodwin Gruber, LLP
700 Renaissance Tower
201 Elm Street
Dallas, TX 75270-2199
Served via ECF

Harmon L. Royer
C Tax Agent/Bankruptcy Representative
A Dept. Labor & Industry
171 S. Cameron Street, Room 312
arrisburg, PA 17104-2513

Allen A. Portman
Kennett Weston & LaJone, PC
750 Valley View Lane, Suite 120
Dallas, TX 75234
Served via ECF

James W. Deatherage
James W. Deatherage & Assoc. PC
30 West Airport Freeway, Suite 581, LB 6060
Irving, TX 75062
Served via ECF

Eric Pullen
Jeffrey Tuggey Pauerstein Rosenthal LLP
55 Mulberry Avenue, Suite 200
San Antonio, TX 78212

Steven M. Sonik
Candace M. Humphrey
Ernie Brandon Fielder Collins & Mott, LLP
235 North Loop West, Suite 600
Houston, TX 77008
Served via ECF

Michael S. Simon
Blank Rome LLP
405 Lexington Avenue
New York, NY 10174
Served via ECF

Stephanie D. Curtis
The Curtis Law Firm, PC
901 Main Street, Suite 6515
Dallas, TX 75202

Gregory M. Bair
The Curtis Law Firm, PC
901 Main Street, Suite 6515
Dallas, TX 75202

Mark W. Mehnert
Ware Snow Fogel & Jackson, LLP
America Tower, 42nd Floor
2929 Allen Parkway
Houston, TX 77019
Served via ECF

Oracle Corporation
c/o Alan Horowitz
Buchalter Nemer Fields & Younger
18400 Von Karman Avenue, Suite 800
Irvine, CA 92612

Gerrit M. Pronske
Kirkpatrick & Lockhart LLP
2828 N. Harwood, Suite 1800
Dallas, TX 75201
Served via ECF

James H. Lister
McGuire Woods LLP
1750 Tysons Blvd.
McLean, VA 22102

Eugene J. Kottenstette
Assistant City Attorney
Municipal Operations
201 West Colfax Avenue, Dept. 1207
Denver, CO 80202-5332

Margaret A. Robbins
Associate General Counsel
Covad Communications Company
110 Rio Robles
San Jose, CA 95134

R. Timothy Bryan
Piper Rudnick LLP
1775 Wiehle Avenue, Suite 400
Reston, VA 20190

Ian M. Noskow
Iper Rudnick LLP
775 Wiehle Avenue, Suite 400
Reston, VA 20190

Keith J. Solomon
Discover Financial Services, Inc.
500 Lake Cook Road
Deerfield, IL 60015

Samuel C. Wisotzky
Shoemaker & Kailas SC
Washington Bldg., Barnabas Business Center
350 N. Port Washington Rd.
Milwaukee, WI 53212-1059

Patricia Rawlings
State of Maryland, Dept. Labor, Licensing & Regulation
Office of Unemployment Insurance Contributions Div.
Litigation & Prosecution Unit
100 North Eutaw Street, Room 401
Baltimore, MD 21201

Paul K. Gillespie
Susan D. Morley
Gillespie, Rozen, Watsky & Motley PC
402 Oak Grove Avenue, Suite 200
Dallas, TX 75204

Janette L. Thomas
Perkins Coie LLP
120 NW Couch, 10th Floor
Portland, OR 97209

John M. Coles
Hoads & Sinon LLP
One South Market Square
PO Box 1146
Harrisburg, PA 17108-1146

Kevin P. Walters
Georgantas & Walters, LLP
Mellie Esperson Building
15 Walker Street, Suite 953
Houston, TX 77002

Colleen E. McManus
LA Piper Rudnick Gray Cary US LLP
717 Main Street, Suite 4600
Dallas, TX 75201

Clay Rollins
PO Box 2422
Simmerley, TX 78676

Brian Sirower & Lori L. Winkelman
Quarles & Brady Streich Lang LLP
Renaissance One
Two North Central Avenue
Phoenix, AZ 85004-2391

Leslie Ann Berkoff
Moritt Hock Hamroff & Horowitz LLP
400 Garden City Plaza
Garden City, NY 11530

David I. Brownstein
Brownstein & Brownstein LLP
15910 Ventura Blvd., Suite 1110
Encino, CA 91436

F. Steven Tate, Deputy County Attorney
Office of Lorna Goodman, County Attorney
Country of Nassau
One West Street
Mineola, NY 11501

Alan Lipkin
Robin Spigel
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10017

Douglas R. Gonzales
Weis Serota Helfman Pastoriza Guedes Cole & Boniske
3107 Stirling Road, Suite 300
Fort Lauderdale, FL 33312
Served via ECF

Ronald E. Gold
Frost Brown Todd LLC
2200 PNC Center
201 East Fifth Street
Cincinnati, OH 45202-4182
Served via ECF

Shelby Bush
DLA Piper Rudnick Gray Cary US LLP
1717 Main Street, Suite 4600
Dallas, TX 75201
Served via ECF

Jennifer N. Rauch
Jenkins & Gilchrist PC
1445 Ross Avenue, Suite 3200
Dallas, TX 75202-2799
Served via ECF

Diane W. Sanders
Linebarger Goggan Blair & Sampson LLP
PO Box 17428
Austin, TX 78760
Served via ECF

Tennessee Department of Revenue
Tennessee Attorney General's Office, Bankruptcy Division
P.O. Box 20207
Nashville, TN 37202-0207

Gregory L. Weiss, Esq.
Firm Yuzek Gainen Carroll & Bertolotti, LLP
50 Park Avenue
New York, NY 10177

David W. Parham
Aurie Dahl Babich
Ficker & McKenzie LLP
3001 Ross Avenue, Suite 2300
Dallas, TX 75201
Served via ECF

~~Jason Lewis
New Mexico Department of Labor
Employment Security Division – Legal Section
P.O. Box 1928
Albuquerque, NM 87103
Removed per written request – 9/8/05~~

Michael Reed
McCreary Veselka Bragg & Allen, PC
P.O. Box 26990
Austin, TX 78755
Served via ECF

Edward Marc Spector
Edward Marc Spector, PC
2770 Coit Road, Suite 1100
Dallas, TX 75251
Served via ECF

Lawrence P. Eigel
Fragar Wexler Eigel & Morgenstern
35 Third Avenue, Suite 3040
New York, NY 10022

William J. Factor
Seyfarth Shaw LLP
5 East Monroe Street, Suite 4200
Chicago, IL 60601-5803
Served via ECF

Cherie P. Morrison
Clyan G. Trache
Foley Rein & Fielding LLP
325 Jones Branch Drive, Suite 6200
McLean, VA 22102

William F. Taylor, Jr.
Fick Carter & English, LLP
19 N. Market Street
Suite 1800
Wilmington, DE 19899
Served via ECF

Edward A. Dion
County Attorney for Broward County
Government Center
115 South Andrews Avenue
Ft. Lauderdale, FL 33301

Elizabeth J. Bare
Assistant State's Attorney
Rock Island County Office Bldg, 2nd Floor
1504 – 3rd Avenue
Rock Island, IL 61201
Served via ECF

Alan J. Lipkin
Robin Spigel
Wilkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019

Andrea Calve
Corban Networks
3701 W. Plano Pkwy., Suite 300
Plano, TX 75075

Karen Horner
City of Baytown
PO Box 424
Baytown, TX 77522-0424
Served via ECF

Kevin M. Lippman
Munsch Hardt Kopf & Harr PC
4000 Fountain Place
1445 Ross Avenue
Dallas, TX 75202
Served via ECF

Juandisha Harris / Roland Hwang
Office of Attorney General – Revenue Division
G. Mennen Williams Bldg., 2nd Floor
PO Box 30754
Lansing, MI 48909
Served via ECF

Patrick J. Neligan
David Ellerbe
Neligan Tarpley Andrews & Foley LLP
1700 Pacific Avenue, Suite 2600
Dallas, TX 75201
Served via ECF

Eric B. Schultenover
Waller Lansden Dortch & Davis, PLLC
511 Union Street, Suite 2700
Nashville, TN 37219

Jeffrey C. Krause
Eric D. Goldberg
Stutman Treister & Glatt PC
1901 Avenue of the Stars, 12th Floor
Los Angeles, CA 90067

ack L. Kinzie
Judith Ross
Parker Botts LLP
2001 Ross Avenue
Dallas, TX 75201-2980
Served via ECF