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CO-COUNSEL FOR BILLING CONCEPTS, INC.

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

IN RE:	§	
	§	
VARTEC TELECOM, INC., et al.	§	CASE NO. 04-81694-saf-11
	§	Hearing Set:
Debtor.	§	November 22, 2004 at 9:30 a.m.

**BILLING CONCEPTS, INC.'S WITNESS AND EXHIBIT LIST**

Billing Concepts, Inc. files this its Witness and Exhibit List on the Motion For Interim and Final Orders (1) Authorizing Debtors to Use Cash Collateral, (2) Authorizing the Debtors to Incur Post-Petition Financing on an Interim and Final Basis with Superpriority Over Administrative Expenses and Secured by Senior Priming Liens (3) Scheduling a Final Hearing and Establishing Notice Requirements, and (4) Granting Related Relief and would respectfully show the Court as follows:

**I. Witnesses**

1. Bob Thomas of Billing Concepts.
2. Any witnesses designated by the other side.

**II. Exhibits**

1. Correspondence dated September 1, 2004.
2. Call Record Processing and Information Management Services Agreement with VarTec Telecom, Inc. dated September 1, 2004.

3. Call Record Processing and Information Management Services Agreement with Excel Telecommunications, Inc. dated September 1, 2004.
4. Billing and Information Management Services Agreement by Billing Concepts, Inc. and Excel Telecommunications, Inc. effective September 1, 2004.

Respectfully submitted,

GERARD SINGER LEVICK & BUSCH, P.C.

By:                     /s/Michelle E. Shriro                      
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**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Billing Concepts, Inc.'s Witness and Exhibit List was served upon the parties listed below on this 17<sup>th</sup> day of November, 2004.

                    /s/ Michelle E. Shriro                      
Michelle E. Shriro

VARTEC TELECOM, INC., et al.; Case No. 04-81694-SAF-11  
MASTER SERVICE LIST  
(Reads from Left to Right)  
November 15, 2004  
829352.1

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