Christos A. Katsaounis Assistant Counsel PA Department of Revenue Office of Chief Counsel Dept. 281061

Harrisburg, PA 17128-1061 Attorney I.D. No. 20196 (PA)

ckatsaouni@state.pa.us Telephone: (717) 787-1382 Facsimile: (717) 772-1459

Attorney for PA Dept. of Revenue

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

In re:

: Case No. 04-81694-HDH-11

VARTEC TELECOM, INC.,

et al., : Chapter 11

: (Jointly Administered)

DEBTORS

PENNSYLVANIA DEPARTMENT

OF REVENUE, : Hearing Date: December 19, 2005

: Hearing Time: 1:30 p.m.

: Response Deadline: December 16, 2005

: Deadline Time: 5:00 p.m.

RESPONDENT

PROOF OF SERVICE

I hereby certify that, on behalf of the Commonwealth of Pennsylvania, Department of Revenue, I am on this date by first class mail serving the attached Answer and Proposed Order, upon the below-named at the following address:

Daniel C. Stewart, Esq.
William L. Wallander, Esq.
Holly J. Warrington, Esq.
Vinson & Elkins, LLP
Trammell Crow Center
2001 Rose Avenue, Suite 3700
Dallas, TX 75201-2975

Date: December 13, 2005

/s/ Christos A. Katsaounis
Christos A. Katsaounis
Assistant Counsel
PA Department of Revenue
Office of Chief Counsel
Dept. 281061
Harrisburg, PA 17128-1061
ckatsaouni@state.pa.us
Attorney ID No. 20196 (PA)
Telephone: (717) 346-4643

Telephone: (717) 346-4643 Facsimile: (717) 772-1459