

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

IN RE:)	Chapter 11
)	
VARTEC TELECOM, INC., et al.,)	
)	Case No. 04-81694-HDH
Debtors.)	Jointly Administered

**WITHDRAWAL BY TENNESSEE DEPARTMENT OF REVENUE OF ITS RESPONSE
TO DEBTORS' CLAIMS OBJECTION NUMBER 7 - OBJECTION TO CERTAIN TAX CLAIM
(SUBSTANTIVE OBJECTIONS)**

The above-styled case is before the Court on the Tennessee Department of Revenue's (the "TDOR") Response in Opposition to the Debtors' Objection to the TDOR's claim ("Claim No. 2977"). Claim No. 2977 has been amended by Claim No. 3319. Therefore, the TDOR would now respectfully withdraw its Response.

Respectfully Submitted,

PAUL G. SUMMERS
Attorney General

/s/ Michael B. Willey
Michael B. Willey, BPR #019648
Office of the Attorney General
Bankruptcy Division
P.O. Box 20207
Nashville, Tennessee 37202
(615) 532-8924
Email: michael.willey@state.tn.us
On behalf of the Tenn. Dept. of Revenue

CERTIFICATE OF SERVICE

I do hereby certify that a true and exact copy of the foregoing Withdrawal was duly served via facsimile and via first class mail, with proper postage affixed, addressed to the persons listed below on December 19, 2005.

/s/ Michael B. Willey
Michael B. Willey

Holly J. Warrington, Esq.
VINSON & ELKINS, LLP
2001 Ross Avenue, Suite 3700
Dallas, TX 75201-2975
Fax: 214-220-7716

136784