

**ENTERED**TAWANA C. MARSHALL, CLERK
THE DATE OF ENTRY IS
ON THE COURT'S DOCKET

The following constitutes the order of the Court.

Hamlin DeWayne Hale
United States Bankruptcy Judge

Signed December 20, 2005

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

IN RE:

VARTEC TELECOM, INC., *et al.*,

DEBTORS.

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CASE NO. 04-81694-HDH-11

(Chapter 11)
(Jointly Administered)

ORDER REGARDING DEBTORS' CLAIMS OBJECTION NUMBER 6
OBJECTION TO CERTAIN TAX CLAIMS
(DUPLICATE AND LATE FILED PROOFS OF CLAIMS)

On December 19, 2005, the Court considered the Claims Objection Number 6 Objection to Certain Tax Claims (Duplicate and Late Filed Proofs of Claims) [Docket No. 2064] (the "Objection")¹ filed by the above-referenced debtors (the "Debtors"). The Court **FINDS** that (i) proper and sufficient notice of the Objection has been provided and that no further notice is necessary; (ii) it has jurisdiction over the matters raised in the Objection pursuant to 28 U.S.C. §§ 157 and 1334; and (iii) this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Therefore, the Court

¹ Capitalized terms not defined herein shall have the meaning given to them in the Objection.

SUSTAINS the Objection; and further

ORDERS that:

- a. each Duplicate Proof of Claim listed in the chart below is expunged and the claims asserted therein are disallowed.

Claim No.	Creditor Name	Amount	Unsecured, Secured, Priority, Admin.	Case No.	Case Name	Remaining Proof of Claim No.
3155	CITY OF NEW YORK THE	\$759,550.00	Priority	04-81694	VarTec Telecom, Inc.	3154
3207	TENNESSEE DEPT OF REVENUE	\$666,071.66	Priority	04-81694	VarTec Telecom, Inc.	2977
3229	TENNESSEE DEPT OF REVENUE	\$2,805,141.09	Priority	04-81698	Excel Telecommunications, Inc.	2977

Further, the Remaining Proofs of Claims shall remain on the claims register. Determination of any issues related to the allowability of the Remaining Proofs of Claims are reserved for a later date, and the Debtors' right to object to the Remaining Proofs of Claims on any ground is fully reserved; and

- b. the Late Filed Proof of Claim listed in the chart below is expunged and the claims asserted therein are disallowed.

Claim No.	Creditor Name	Amount	Unsecured, Secured, Priority, Admin.	Case No.	Case Name
3242	RI DIVISION OF TAXATION	\$331,001.74	Unsecured, Priority	04-81706	VarTec Solutions, Inc

End of Order

After entry, return copy to:

Holly J. Warrington, SBT #24037671

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