



ENTERED

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

The following constitutes the order of the Court.

Harlin 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 4
OBJECTION TO CERTAIN TAX CLAIMS
(AMENDED/SUPERCEDED PROOFS OF CLAIMS)**

On December 19, 2005, the Court considered the Claims Objection Number 4 Objection to Certain Tax Claims (Amended/Superceded Proofs of Claims) [Docket No. 2062] (the "Objection")¹ filed by the above-referenced debtors (the "Debtors").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 each Amended or Replaced 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	Superseding Proof of Claim No.
529	NEW YORK STATE DEPT OF TAXATION & FINANCE	\$1,975.47	Unsecured, Priority	04-81695	Excel Communications Marketing, Inc.	3261
787	INTERNAL REVENUE SERVICE	\$14,187,441.00	Unsecured, Priority	04-81696	Excel Management Service, Inc.	3270
788	INTERNAL REVENUE SERVICE	\$81,870.86	Priority	04-81697	Excel Products, Inc.	1755
867	INDIANA DEPT OF REVENUE	\$211,428.87	Unsecured, Priority	04-81694	VarTec Telecom, Inc.	3251
868	INDIANA DEPT OF REVENUE	\$1,731.02	Unsecured, Secured, Priority	04-81695	Excel Communications Marketing, Inc.	3250
905	INTERNAL REVENUE SERVICE	\$2,187,090.00	Unsecured, Priority	04-81705	VarTec Resource Services, Inc.	3243
998	TENNESSEE DEPT OF REVENUE	\$10,449.90	Priority	04-81694	VarTec Telecom, Inc.	2977
1757	INTERNAL REVENUE SERVICE	\$2,302,749.00	Unsecured, Priority	04-81695	Excel Communications Marketing, Inc.	3269
3145	CITY OF BOSTON MASSACHUSETTS	\$7,035.63	Priority	04-81702	Telco Network Services, Inc.	3264
3202	NEW YORK STATE DEPT OF TAXATION & FINANCE	\$6,978,889.58	Unsecured, Priority	04-81694	VarTec Telecom, Inc.	3268

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

END OF ORDER

After entry, return copy to:

Holly J. Warrington, SBT #24037671

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