



The following constitutes the order of the Court.

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United States Bankruptcy Judge

Signed December 20, 2005

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

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IN RE:

VARTEC TELECOM, INC., et al.,

DEBTORS.

CASE NO. 04-81694-HDH-11

(Chapter 11) (Jointly Administered)

ORDER REGARDING DEBTORS' CLAIMS OBJECTION NO. 5 OBJECTION TO CERTAIN TAX CLAIMS (SATISFIED PROOFS OF CLAIMS)

On December 19, 2005, the Court considered the Claims Objection Number 5 Objection to Certain Tax Claims (Satisfied Proofs of Claims) [Docket No. 2063] (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 as set forth below; and further

ORDERS that each satisfied 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
100	ADA COUNTY SHERIFF`S OFFICE	\$240.23	Priority	04-81694	VarTec Telecom, Inc.
330	CITY OF MONTEREY	\$282.71	Priority	04-81698	Excel Telecommunications, Inc.
336	CITY OF PRESCOTT	\$106.80	Priority	04-81698	Excel Telecommunications, Inc.
412	COUNTY OF ALACHUA	\$266.31	Priority	04-81694	VarTec Telecom, Inc.
430	CITY OF WILLIAMSBURG	\$1,317.53	Unsecured, Priority	04-81694	VarTec Telecom, Inc.
538	HENRICO COUNTY VIRGINA	\$769.57	Priority	04-81694	VarTec Telecom, Inc.
938	CLEVELAND COUNTY FINANCE DEPT	\$180.23	Priority	04-81694	VarTec Telecom, Inc.
1101	CITY & COUNTY OF DENVER TREASURY	\$104.92	Priority	04-81705	VarTec Resource Services, Inc.
1123	COUNTY OF CLARK	\$4,627.74	Priority	04-81694	VarTec Telecom, Inc.
1161	CITY OF LAWNDALE	\$97.89	Priority	04-81694	VarTec Telecom, Inc.
1180	CITY OF HENDERSON	\$1,934.87	Priority	04-81694	VarTec Telecom, Inc.
1198	NEW KENT COUNTY TREASURER	\$29.04	Priority	04-81694	VarTec Telecom, Inc.
1353	COMMONWEALTH OF MASSACHUSETTS	\$456.00	Priority	04-81694	VarTec Telecom, Inc.
1513	MARSHALL COUNTY TREASURER	\$121.14	Priority	04-81694	VarTec Telecom, Inc.
1514	LARAMIE COUNTY TREASURER	\$23.26	Priority	04-81694	VarTec Telecom, Inc.
1515	LARAMIE COUNTY TREASURER		Priority	04-81698	Excel Telecommunications, Inc.
1847	CITY OF KANSAS CITY MO REVENUE DIVISION	\$705.80	Unsecured, Priority	04-81705	VarTec Resource Services, Inc.
2966	CONNECTICUT DEPT OF REVENUE SERVICES	\$500.00	Priority	04-81695	Excel Communications Marketing, Inc.
3103	SOUTH DAKOTA DEPT OF REVENUE	\$1,486.17	Priority	04-81698	Excel Telecommunications, Inc.
3117	STATE OF MARYLAND COMPTROLLER OF TREASURY	\$1,597.00	Priority	04-81705	VarTec Resource Services, Inc.
3142	WISCONSIN DEPT OF REVENUE	\$75.78	Priority	04-81705	VarTec Resource Services, Inc.
3143	WISCONSIN DEPT OF REVENUE	\$59.49	Priority	04-81702	Telco Network Services, Inc.
3148	CITY OF LAS VEGAS	\$165.42	Priority	04-81694	VarTec Telecom, Inc.
3217	STATE OF FLORIDA DEPT OF REVENUE	\$36.87	Priority	04-81705	VarTec Resource Services, Inc.

And further

ORDERS that the hearing on the claims in the chart below shall be adjourned to January 17, 2005 at 11:00 a.m. or such other date as the parties agree without further order of this Court resetting the matter.

Claim No.	Creditor Name	Amount	Unsecured, Secured, Priority, Admin.	Case No.	Case Name
586	CITY OF ALEXANDRIA	\$4,718.24	Unsecured, Priority	04-81709	VarTec Telecom Of Virginia, Inc.
1248	OHIO DEPT OF TAXATION	\$240.34		04-81695	Excel Communications Marketing, Inc.

End of Order # #

After entry, return copy to:

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ATTORNEYS FOR THE DEBTORS

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