

The following constitutes the order of the Court.

Signed January 3, 2006

United States Bankruptcy Judge

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

IN RE:

VARTEC TELECOM, INC., et al.

DEBTORS.

S

(Chapter 11)

(Jointly Administered)

ORDER APPROVING SECOND INTERIM APPLICATION OF LUFFEY HUFFMAN & MONROE, A PROFESSIONAL ACCOUNTING CORPORATION AS ACCOUNTANTS TO THE DEBTORS FOR THE PERIOD JULY 1, 2005 THROUGH OCTOBER 31, 2005

On January 3, 2005, the Court considered the Second Interim Application for Allowance of Fees and reimbursement of Expense of Luffey Huffman & Monroe, a Professional Accounting Corporation as Accountants to the Debtors for the Period July 1, 2005 through October 31, 2005 [Docket No. 2143] (the "Fee Application"). Based upon the Fee Application and the record made at the hearing thereon, the Court finds that the fees and expenses requested by LHM are reasonable, actual, and necessary and that good cause exists for the payment of LHM's fees and expenses. The Court

<sup>1</sup> Capitalized terms not defined herein shall have the meaning given to them in the Fee Application.

further finds that notice of the Fee Application was proper and that no other or further notice is necessary. Therefore, it is

**ORDERED** that the Fee Application is **APPROVED**. It is further

**ORDERED** that LHM shall be allowed interim compensation of fees in the amount of \$65,932.50 (the "Fees") and reimbursement of expenses in the amount of \$796.15 (the "Expenses") for the period from July 1, 2005 through October 31, 2005. It is further

**ORDERED** that the Debtors shall pay LHM the Fees and Expenses which were not previously paid by the Debtors in the aggregate amount of \$39,778.53.

### END OF ORDER ###

After entry, return copy to:

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## ATTORNEYS FOR THE DEBTORS

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