FORM B10 (Official Form 10) (04/04)

United States Bankruptcy Court Northern District of Texas

PROOF OF CLAIM

Name of Debtor: Excel Telecommunications, Inc

Case Number: 04-81698-SAF-11

NOTE This form should not be used to make a claim for an administrative expense arising after the commencement of the case A request for payment of an administrative expense may be filed pursuant to 11 U S C § 503

Name of Creditor (The person or other entity to whom the debtor owes money or property)

The Pine Tree Telephone and Telegraph Company
OCN 0020

Name and address where notices should be sent

56 Campus Drive
New Gloucester ME 04260

Telephone number (207)688-8811

❑ Check box if you are aware that anyone else has filed a proof of claim relating to your claim Attach copy of statement giving particulars

❑ Check box if you have never received any notices from the bankruptcy court in this case

❑ Check box if the address differs from the address on the envelope sent to you by the court

This space is for Court Use Only

Account or other number by which creditor identifies debtor: Excel CIC #752

Check here if this claim ❑ replaces ❑ amends a previously filed claim dated _____

1 Basis for Claim

- ❑ Goods sold
- ■ Services performed
- ❑ Money loaned
- ❑ Personal injury/wrongful death
- ❑ Taxes
- ❑ Other_____

- ❑ Retiree benefits as defined in 11 U S C § 1114(a)
- ❑ Wages salaries and compensation (Fill out below)

Last four digits of SS# _____

Unpaid compensation for services performed

from _____ (date) to _____ (date)

2 Date debt was incurred Through November 1, 2004

3 If court judgment, date obtained

4 Total Amount of Claim at Time Case Filed $ 379 62 (unsecured) _____ (secured) _____ (priority) 379 62 (Total)

If all or part of your claim is secured or entitled to priority also complete Item 5 or 7 below

❑ Check this box if claim includes interest or other charges in addition to the principal amount of the claim Attach itemized statement of all interest or additional charges

5 Secured Claim

❑ Check this box if your claim is secured by collateral (including a right of setoff)

Brief Description of Collateral
❑ Real Estate ❑ Motor Vehicle
❑ Other_____

Value of Collateral $_____

Amount of arrearage and other charges at time case filed included in secured claim if any $

6 Unsecured Nonpriority Claim $ 379 62

❑ Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or if c) none or only part of your claim is entitled to priority

7 Unsecured Priority Claim

❑ Check this box if you have an unsecured priority claim

Amount entitled to priority $
Specify the priority of the claim

- ❑ Wages salaries or commissions (up to $4 925) * earned within 90 days before filing of the bankruptcy petition or cessation of the debtor s business whichever is earlier 11 U S C § 507(a)(3)
- ❑ Contributions to an employee benefit plan - 11 U S C § 507(a)(4)
- ❑ Up to $2 225* of deposits toward purchase lease or rental of property or services for personal family or household use 11 U S C § 507(a)(6)
- ❑ Alimony maintenance or support owed to a spouse former spouse or child - 11 U S C § 507(a)(7)
- ❑ Taxes or penalties owed to governmental units 11 U S C § 507(a)(8)
- ❑ Other - Specify applicable paragraph of 11 U S C § 507(a)( )

Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim

8 Supporting Documents *Attach copies of supporting documents* such as promissory notes, purchase orders invoices itemized statements of running accounts contracts court judgments mortgages security agreements and evidence of perfection of lien DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available, explain If the documents are voluminous attach a summary

9 Date-Stamped Copy To receive an acknowledgment of the filing of your claim enclose a stamped self-addressed envelope and copy of this proof of claim

This Space is for Court Use Only

FILED
JAN 31 2005
BMC

Vartec Telecom Inc
01196

Date 1/26/2005

Sign and print the name and title if any of the creditor or other person authorized to file this claim (attach copy of power of attorney if any)

Ed Tisdale VP-CFO

Penalty for presenting fraudulent claim Fine of up to $500 000 or imprisonment for up to 5 years or both 18 U S C §§ 152 and 3571

Pine Tree Telephone & Telegraph Co

Carrier Bankruptcies
Dec 2004

Customer		CIC	Invoice Date	Invoice Amount	Interstate Switched	Interstate CCL	Intrastate CCL	Intrastate Switched	
Excel Communications Inc	Excel	752	[illegible]	96 58	22 62		9 57	73 96	FGD
			[illegible]	84 45	26 51		7 24	57 94	FGD
			[illegible]	198 59	79 67		30 59	118 92	FGD
				379 62	128 80		47 40	250 82	
Excel Communications Inc	Excel	457	[illegible]	354 87	354 87				FAS
			[illegible]	32 81	32 81				FGD
			[illegible]	354 87	354 87				FAS
			[illegible]	29 31	29 31				FGD
			[illegible]	354 87	354 87				FAS
			[illegible]	53 13	53 13				FGD
			[illegible]	354 87	354 87				FAS
				1 534 73	1 534 73		-		
Choice One Communications		5921	[illegible]	50 44	50 44				FGD
			[illegible]	52 23	52 23				FGD
			11/1/2004	40 40	40 40				FGD
			12/1/2004	33 12	33 12				FGD
				176 19	176 19				
		TOTALS		2 090 54	1 839 72			250 82	
Write off these balances to Carrier Bad Debt				2 090 54	1 839 72			250 82	

Report the Interstate portion to NECA for a refund

CARRIER ID	INVOICE NUMBER	ST	INVOICE AMOUNT	PAYMENTS APPLIED	ADJUSTMENTS APPLIED	INVOICE BALANCE DUE	INVOICE DATE	DUE DATE	# DAYS PAST DUE	LAST PAID DATE	LAST PAID AMOUNT
457 / C	EXCEL TELECOMMUNICATIONS										
	207FAS00200804	ME	354 87	00	00	354 87	8/01 2004	9/01 2004	120		
	207FAS00200904	ME	354 87	00	00	354 87	9/01 2004	10/01 2004	90		
	207FAS00201004	ME	354 87	00	00	354 87	10/01 2004	11/01 2004	59		
	207FAS00201104	ME	354 87	00	00	354 87	11/01 2004	12/01 2004	29		
	207FGD00200804	ME	32 81	00	00	32 81	8/01 2004	9/01 2004	120		
	207FGD00200904	ME	29 31	00	00	29 31	9/01 2004	10/01 2004	90		
	207FGD00201004	ME	53 13	00	00	53 13	10/01 2004	11/01 2004	59		
	CARRIER TOTAL		1,534 73	00	00	1,534 73					
	GRAND TOTALS		1,534 73	00	00	1 534 73					

*** END OF REPORT ***

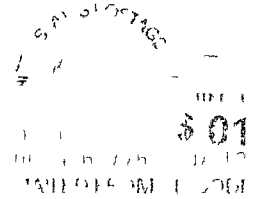
CARRIER ID	INVOICE NUMBER	ST	INVOICE AMOUNT	PAYMENTS APPLIED	ADJUSTMENTS APPLIED	INVOICE BALANCE DUE	INVOICE DATE	DUE DATE	# DAYS PAST DUE	LAST PAID DATE	LAST PAID AMOUNT
752 / C	EXCEL TELECOMMUNICATIONS										
	207FGD00200804	ME	96 58	00	00	96 58	8/01 2004	9/01 2004	120		
	207FGD00200904	ME	84 45	00	00	84 45	9/01 2004	10/01 2004	90		
	207FGD00201004	ME	198 59	00	00	198 59	10/01 2004	11/01 2004	59		
	CARRIER TOTAL		379 62	00	00	379 62					
	GRAND TOTALS		379 62	00	00	379 62					

*** END OF REPORT ***

CARRIER ID	INVOICE NUMBER	ST	INVOICE AMOUNT	PAYMENTS APPLIED	ADJUSTMENTS APPLIED	INVOICE BALANCE DUE	INVOICE DATE	DUE DATE	# DAYS PAST DUE	LAST PAID DATE	LAST PAID AMOUNT
5921 / C	CHOICE ONE COMMUNICATIONS										
	207FGD00200904	ME	50 44	00	00	50 44	9/01 2004	10/01 2004	94		
	207FGD00201004	ME	52 23	00	00	52 23	10/01 2004	11/01 2004	63		
	207FGD00201104	ME	40 40	00	00	40 40	11/01 2004	12/01 2004	33		
	207FGD00201204	ME	33 12	00	00	33 12	12/01 2004	1/01 2005	2		
	CARRIER TOTAL		176 19	00	00	176 19					
	GRAND TOTALS		176 19	00	00	176 19					

*** END OF REPORT ***

PINE TREE TEL & TEL
56 Campus Drive
New Gloucester, ME 04260



First Class Mail

REC'D JAN 3 1 2005

Vartec
c/o BMC Group
P O Box 1011
El Segundo, CA 90245-1011