
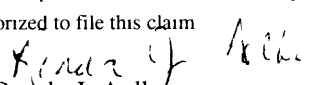


UNITED STATES BANKRUPTCY COURT Northern District of Texas		PROOF OF CLAIM Administrative Expense Claim
Name of Debtor <b>Excel Telecommunications Inc</b>	Case No 04-81698 Chapter 11	THIS SPACE FOR COURT USE ONLY
NOTE: This form should not be used to make a claim for an administrative expense arising 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 <i>(The person or other entity to whom the debtor owes money or property)</i>  State of Iowa  Name and address where notices should be sent  Iowa Department of Revenue Accounts Receivable Hoover State Office Building Des Moines, IA 50319  Telephone Number (515) 281-3663	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof or claim relating to your claim. Attach a copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never rec'd any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Account or other number by which creditor identifies debtor  902563	Check here if this claim <input type="checkbox"/> Replaces <input type="checkbox"/> Amends a previously filed claim dated _____	
<b>1 Basis for Claim</b> <input type="checkbox"/> Good sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other		
<input type="checkbox"/> Petitioner benefits as defined in 11 U.S.C. Section 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below)  Your SS # _____ Unpaid compensation for services performed from _____ to _____		
<b>2 Date debt was incurred</b> due date of tax return	<b>3 If court judgment, date obtained</b>	
<b>4 Total Amount of Claim at Time Case Filed</b> \$2,017.68 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all other interest charge.		
<b>5 Secured Claim</b>  <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right or setoff) Amount secured \$0.00  Brief Description of Collateral:  <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other **  <u>All of Debtor's property pursuant to Iowa Code § 422.26</u>  Amount of arrearage and other charges <u>at the time case filed</u> included in secured claim, if any:	<b>6 Unsecured Priority Claim</b> <input checked="" type="checkbox"/> Check this box if you have unsecured priority claim Amount entitled to priority - \$2,017.68 Specify the priority of the claim: <input type="checkbox"/> Wages, salaries or commissions (up to \$4,300), *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) <input type="checkbox"/> Contributions to an employee benefit plan 11 U.S.C. § 507(a)(4) <input type="checkbox"/> Up to \$1,950* of deposits toward purchase, lease, or rental of property or rental of property or services for personal, family or household use 11 U.S.C. § 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse or child 11 U.S.C. § 507(a)(7) <input type="checkbox"/> Taxes or penalties owed to governmental units 11 U.S.C. § 507(a)(8) <input checked="" type="checkbox"/> Other: Specify applicable paragraph of 11 U.S.C. § 507(a)(1)  <small>*Amounts are subject to adjustment on 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>	
<b>7 Credits</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. <b>8 Supporting Documents</b> Attach copies of supporting documents such as promissory notes, purpose 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. <b>9 Date-Stamped Copy</b> To receive an acknowledgement 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  <div style="font-size: 2em; font-weight: bold;">FILED</div> <div style="font-size: 1.2em;">JUN 06 2005</div> <div style="font-size: 2em; font-weight: bold;">BMC</div> <div style="font-size: 0.8em;">Virtec Telecom, Inc.</div>  <div style="font-size: 0.7em;">03227</div>
Date 06/01/05 Acct No 902563	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim.  <div style="text-align: center;">             /s/ Ronda J. Aalbers            Wednesday, June 1, 2005         </div>	
Prepared by ra Typed by ra Ronda J. Aalbers, Bankruptcy Examiner		
<small>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</small>		

**For the Department of Revenue  
Itemized Statement**

For the Northern District of Texas  
**Administrative Expense Claim**

In Re Excel Telecommunications Inc

Social Security Number

Employer ID Number

Case Number

04-81698

Permit Number 2-00-127349

Petition Date

11/01/04

Account Number 902563

Chapter

11

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows

**A SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) \***

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
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<b>\$0 00</b>	Secured Total
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**B PRIORITY UNSECURED CLAIMS**

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
Retail Use	03/31/05	\$1,903 48	\$95 17	\$19 03		\$2,017 68	05/24/2005

<b>\$2,017 68</b>	Priority Total
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**C GENERAL UNSECURED CLAIMS**

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
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<b>\$0 00</b>	Unsecured Total
---------------	-----------------

<b>\$2,017 68</b>	<b>GRAND TOTAL</b>
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\*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim

Note Administrative expense liabilities accrue interest at the rate of 5 % per month The interest increase for this claim is \$ 9 51 per month

31030009025630040000002008177000002017681 3

IOWA DEPT OF REVENUE  
HOOVER STATE OFFICE BUILDING  
DES MOINES IOWA 50319

NOTICE DATE MAY 24, 2005

DUE IF PAID BY MAY 31, 2005

\$2,008 17 7

ACCOUNT NUMBER 000902563 004 0

DUE IF PAID BY JUN 23, 2005

\$2,017 68 1

EXCEL TELECOMMUNICATINS INC

2440 MARSH LANE

FED ID 75-2264299

CARROLLTON TX 75006

PLEASE DETACH STUB AND RETURN WITH REMITTANCE TO INSURE PROPER CREDIT

REASON FOR ASSESSMENTPARTIAL PAYMENT  
RECEIVED

NOTICE DATE MAY 24, 2005

PERMIT 2-00-127349

EXCEL TELECOMMUNICATINS INC

BY

DIRECTOR OF REVENUE

NOTICE OF ASSESSMENT SALES/USE TAX

This is to inform you that the Iowa Department of Revenue is assessing you for the tax penalty interest and fees shown below

Pay this amount with a **separate check** Do not include it as part of your regular monthly or quarterly tax payment

This assessment will become final unless you appeal within 60 days or pay the amount shown and file a timely refund claim If you do not appeal and you do not pay we will begin additional collection steps after the due date shown above

If this assessment is for **drug taxes**, you have 60 days to appeal but you cannot pay the amount shown and then file a refund claim after repayment If this assessment is a **jeopardy assessment**, the total shown above is immediately collectable unless the director accepts a bond (IA Code 422 30) if you are in **bankruptcy**, see the reverse side of this form

TAX PERIOD(S)	TAX	PENALTY	INTEREST	FEES	TOTAL
05-03-31	1903 48	95 17	9 52		2008 17

THE AMOUNT ON THIS LINE IS DUE IF PAID BY MAY 31, 2005

\$2,008 17

ON JUN 1, 2005 ADDITIONAL INTEREST ACCRUES AND THE AMOUNT DUE  
WILL BE \$2017 68 THROUGH JUN 23, 2005

If you have any questions concerning this  
billing, please call

515-281-3663

TELEPHONE

000902563 004

ACCOUNT NUMBER

**United States Bankruptcy Court,  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

**In re VARTEC TELECOM, INC**

**Case No 04-81694**

**DOCUMENTS APPENDED TO CLAIM**

On December 7, 2005, document(s) were appended to Claim No 3227 for the following reason

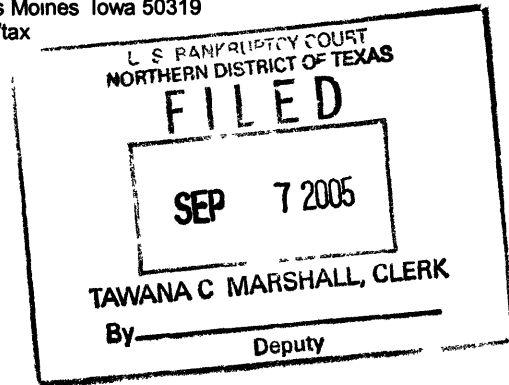
- ☐ Stipulation/Order
- ☐ New Supporting Documents
- ☐ Change of Address
- ☒ Letter ~~and Notice~~ of Withdrawal dated September 7, 2005
- ☐ Other

Michael Ralston  
Director



**IOWA DEPARTMENT OF REVENUE**

Hoover State Office Building • Des Moines Iowa 50319  
www.state.ia.us/tax



September 1, 2005

U S Bankruptcy Court  
District of Texas  
1100 Commerce Street  
Room 1254  
Dallas, TX 75201

RE Excel Telecommunications Inc  
Case # 04-81698


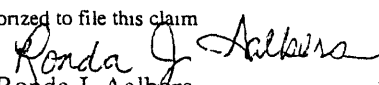
Please withdraw administrative expense claim dated June 1, 2005 in the amount of  
\$2017 68

Thank you,

Iowa Department of Revenue

A handwritten signature in cursive script that reads "Ronda Aalbers".

Ronda Aalbers

UNITED STATES BANKRUPTCY COURT Northern District of Texas		IDRF COPY <i>file-stamp &amp; return please</i>	PROOF OF CLAIM Administrative Expense Claim		
Name of Debtor <b>Excel Telecommunications Inc</b>		Case No 04-81698 Chapter 11	<b>COLLECTIONS</b>  <b>JUN 14 2005</b>  <b>BANKRUPTCY</b>  <small>THIS SPACE FOR COURT USE ONLY</small>		
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Name of Creditor <i>(The person or other entity to whom the debtor owes money or property)</i>  State of Iowa		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof or claim relating to your claim. Attach a copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never rec'd any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.			
Name and address where notices should be sent  Iowa Department of Revenue Accounts Receivable Hoover State Office Building Des Moines, IA 50319					
Telephone Number (515) 281-3663					
Account or other number by which creditor identifies debtor  902563		Check here if this claim <input type="checkbox"/> Replaces a previously filed claim dated _____ <input type="checkbox"/> Amends			
<b>1 Basis for Claim</b> <input type="checkbox"/> Good sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. Section 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below)  Your SS # _____ Unpaid compensation for services performed from _____ to _____			
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Date 06/01/05 Acct No 902563  Prepared by ra Typed by ra				Sign and print the name and title if any of the creditor or other person authorized to file this claim <div style="text-align: center;">               /s/ Ronda J. Aalbers              Wednesday June 1 2005              Ronda J. Aalbers - Bankruptcy Examiner           </div>	
<small>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</small>					

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airbill  
here  
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# FedEx. US Airbill

1 From **Express** Tracking Number **8474327431**

Sender's Name **DMC**

Company **VARTEC USBC NDTX**

Address **1330 E FRANKLIN AVE**

City **EL SEGUNDO**

2 Your Internal Billing Reference

3 To Recipient's Name **ALISON KIERNY**

Company **DMC CORP (VARTEC)**

Address **1330 E. FRANKLIN AVE**

City **EL SEGUNDO**

State **CA**

ZIP **90245**

Phone **310 321-5001**

Day/Phone/Station

Dep./Phone/Station

Day/Phone/Station

Day/Phone/Station

Day/Phone/Station

Day/Phone/Station

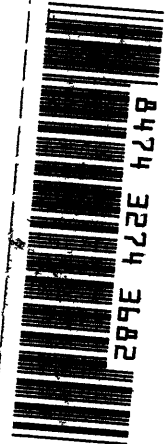
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Day/Phone/Station



90245 -CA-US

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MINIMUM 35% POST CONSUMER CONTENT