

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK PROOF OF CLAIM

Name of Debtor ALLEGIANCE TELECOM OF COLORADO, INC

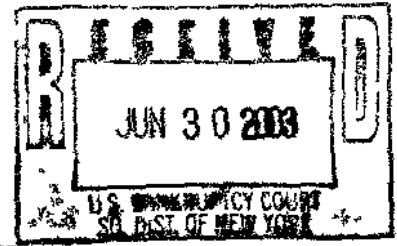
Case No 03-13070 RDD

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.

REC'D JUL 07 2003

Name of Creditor (The person or other entity to whom the debtor owes money or property) City and County of Denver / Treasury

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.



Name and address where notices should be sent: City and County of Denver / Treasury, McNichols Civic Center Building, 144 W Colfax Avenue, Room 384, Denver CO 80202-5391. Attn: Leah Harris, Bankruptcy Analyst, Telephone number (720) 865-7239.

Check box if you have never received any notice from the bankruptcy court in this case. Check box if the address differs from the address on the envelope sent you by the U.S. B.C. SOUTHERN DISTRICT OF NEW YORK ALLEGIANCE TELECOM, INC.

THIS SPACE IS FOR COURT USE ONLY

Account or other number by which creditor identifies debtor: 991-548-009, 110048260, 110049715

Check here: 03-13057 (RRD). If this claim replaces a previous filed claim, dated 6/16/03. Amends.

1 Basis for Claim: Goods sold, Services performed, Money loaned, Personal injury/wrongful death, Taxes (checked), Other.

Retiree benefits as defined in 11 U.S.C. § 1114(a), Wages, salaries, and compensation (Fill out below). Your SS#, Unpaid compensation for services performed from (date) to (date).

2 Date debt was incurred: 1/1/2003, 10/02, 4/03, 5/03

3 If court judgment, date obtained.

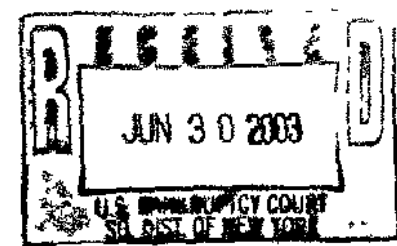
4 Total Amount of Claim at Time Case Filed: \$ 59,416.79. If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. * To the extent the security is inadequate.

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 PERSONAL PROPERTY. Value of Collateral: \$ 1,310,300.00. Amount of arrearage and other charges at time case filed included in Secured claim: \$ 59,416.79.

6 Unsecured Priority Claim: Check this box if you have an unsecured priority claim. Amount entitled to priority: \$ 59,416.79. Specify the priority of the claim: Wages, salaries, or commissions (up to \$4,650)* 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)), Tip to \$2,100* 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 unit (11 U.S.C. § 507(a)(8)), Other. Specify applicable paragraph of 11 U.S.C. § 507(a)(). *Amounts are subject to a 90-day look-back period on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after that date of adjustment.

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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.



Date: 5/29/03

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): Susann S. Stubbs, Director of Tax Compliance.



Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 1519

CITY & COUNTY OF DENVER

NAME OF DEBTOR Allegiance Telecom of Colorado, Inc

The debtor had personal property in Denver, which was subject to a personal property tax assessment or the debtor was otherwise conducting business in Denver which resulted in an excise tax liability. The debtor's tax liability to the municipality is provided for in Articles 1 through 13, Title 39, of the Colorado Revised Statutes (C.R.S.), more particularly, Articles 1,5, and 10 thereof and in Chapter 53 of the Denver Revised Municipal Code (D.R.M.C.)

<u>AMOUNTS</u> (Box No 4)	<u>NATURE OF TAX</u>	<u>DATE INCURRED</u> (Box No 7)
<u>\$49,763.45</u>	Personal Property Tax (Articles 1,5,10 Title 39, C.R.S.)	<u>1/1/2003</u>
<u>\$9,321.84</u>	Sales Tax (Chapter 53, D.R.M.C.)	<u>10/02, 5/03</u>
<u>\$331.50</u>	Use Tax* (Chapter 53, D.R.M.C.)	<u>4/03 - 5/03</u>
	Occupational Tax (Chapter 53 D.R.M.C.)	
	Other	

The consideration for the following debts and the ground upon which debtor is liable to the municipality rests on Articles 1 through 13, Title 39, of the Colorado Revised Statutes (C.R.S.), more particularly, Section 105 and 107 of Article I thereof or Sections A 4 through A2 15 of the Charter of the City and County of Denver to the extent in the amounts indicated, as follows:

<u>AMOUNTS</u>	<u>NATURE OF TAX</u>	<u>DATE INCURRED</u>
<u> </u>	Real Estate Taxes (39-1-107 C.R.S.)	<u> </u>
<u> </u>	Delinquent Real Estate Taxes (Art 39-10 and 11, C.R.S.)	<u> </u>
<u> </u>	Unredeemed Real Estate Tax Sales (Art 9-11 and -12, C.R.S.)	<u> </u>
<u> </u>	Special Assessments for Local Improvements & Maintenance Districts (Charter Sec A2 1 through 12 45)	<u> </u>
<u> </u>	Other	<u> </u>

Statutory liens regarding both categories of taxes are created under the laws referred to above as to which perfection of a prior and perpetual lien occurs by operation of law under the applicable statute or ordinance. Under the Bankruptcy Code, these taxes are also entitled to priority status under section 507(a)(8) to the extent they are found to be unsecured.

* The statutory lien for use taxes is prior to other secured claims only upon the filing of notice referred to in the D.R.M.C., Chapter 53 and therefore does not enjoy the prior and preferred status of trust fund taxes. However priority for the use tax is claimed under section 507(a)(8) of the Bankruptcy Code.



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WELINGTON & WEBB
MAYOR

Statement of Personal Property Taxes Due
City and County of Denver, Treasury Division
144 W Colfax Ave Denver, CO 80202

May 22 2003

ALLEGIANCE TELFCOM OF CO
9201 N CENTRAL EXPRESSWAY
DALLAS TX 75231 5916

Parcel ID # 991 548 009
Reason for Statement BANKRUPTCY
For Property Located At VARIOUS

Year	2003			
Parcel Number	991548009			
Valuation	\$831,400 00			
Tax	\$49,763 45			
Interest				
Adv Fee				
Non-filer fee				
Total	\$49,763 45	\$0 00	\$0 00	\$0 00
			TOTAL BALANCE DUE	\$49,763 45

CRS 39-1-105 ASSESSMENT DATE The first day of January of each year

CRS 39-1-107 TAX LIENS

(1) The lien of general taxes for the current year shall attach to all taxable property real and personal at twelve noon on the assessment date

CRS 39-7-104 VALUATION OF PERSONAL PROPERTY

On and after January 1, 1996, Personal Property shall be valued as of the assessment date and the tax shall apply for the full assessment year without regard to any destruction, conveyance, relocation, or change in tax status occurring after the assessment date. The owner of taxable personal property on the assessment date shall be responsible for the property tax assessed for the full property tax year without proration. CRS 39-10-113 (1) If at anytime after the lien of general taxes has attached, the treasurer shall believe for any reason that any taxable personal property may be removed from the State of Colorado, or may be dissipated or distributed, so that taxes to be levied for the current year may not be collectible, he may at once proceed to collect such taxes and if he deems it necessary, may distrain, seize, and sell such personal property to enforce collection. Upon his request the assessor shall certify to him the valuation for assessment of such personal property for the current year. If the levy for the current year shall not then have been fixed and made, the levy for the previous year shall be used to determine the amount of taxes due.

IMMEDIATE ATTENTION MUST BE GIVEN TO THIS MATTER.

PLEASE REMIT BY

Forming Officer CARLA SANCHEZ
Personal Property Tax Section, Phone (720) 865-7067

PLEASE ENCLOSE A COPY OF THIS STATEMENT WITH YOUR REMITTANCE



TAX CALCULATION SHEET FOR OCCUPATIONAL PRIVILEGE TAX

COMPANY NAME <i>Allegiance Telecom of Colo.</i>		MAILING ADDRESS <i>7979 Tufts Ave Hwy #1000</i>	
OCCUPATIONAL PRIVILEGE TAX # <i>110049715</i>	DATE OPENED <i>7/1/00</i>	LOCATION ADDRESS <i>7979 Tufts Ave Hwy</i>	
OWNERS NAME / CONTACT PERSON <i>Royce Holland</i>	INVESTIGATOR <i>D. Gordon</i>	BILLING CYCLE (CIRCLE ONE) <input checked="" type="radio"/> MTH <input type="radio"/> QTR <input type="radio"/> AN	SUPV
TELEPHONE NUMBERS BUSINESS HOME <i>214-261-8733</i>	OWNERS	EMPLOYEES	TC

TAX PAID	PERIOD PAID	PERIOD DUE	AMT. OF TAX			PENALTY	INTEREST	RATE	TOTAL DUE
			OWNR	EMP	TOTAL				
		<i>4/03</i>			<i>165 75</i>				<i>165 75</i>
		<i>5/14/03</i>			<i>165 75</i>				<i>165 75</i>
TOTAL					<i>331.50</i>				<i>331.50</i>
			ADDITIONS			PEN/YR			
			UNDERPAYMENTS						
			SHORT CHECK FEES						
			CREDITS						
AVERAGE TAX PD =			<i>Estimate from the System</i>						
TOTALS									<i>331.50</i>

