

**UNITED STATES BANKRUPTCY COURT DISTRICT OF NEW YORK
PROOF OF CLAIM FOR MASSACHUSETTS TAXES**

IN RE *ADGRAFIX CORPORATION*

U S B C SOUTHERN DISTRICT OF NEW YORK
ALLEGIANCE TELECOM, INC.
03-13057 (RRD)

CHAPTER 11
DOCKET 03-13060RDD
PETITION DATE 05/14/2003
CONVERSION TO CH FROM ON

SSN
SSN

Fed ID No 752-925-520

**CREDITOR MASSACHUSETTS DEPARTMENT OF REVENUE, LITIGATION BUREAU, BANKRUPTCY
51 Sleeper Street, 3rd Floor, Boston, MA Phone (617) 626-3875 Fax (617) 626-3796**

****ALL NOTICES, PLEADINGS AND CORRESPONDENCE TO MAILING ADDRESS **
P O BOX 55484, BOSTON, MA 02205**

REC'D JUL 28 2003

- AMENDED PROOF OF CLAIM IN ADDITION TO PROOF OF CLAIM FILED
- AMENDED PROOF OF CLAIM TO SUPERSEDE PROOF OF CLAIM FILED

- 1 THE COMMISSIONER OF THE MASSACHUSETTS DEPARTMENT OF REVENUE FILES THIS PROOF OF CLAIM FOR UNPAID MASSACHUSETTS TAXES INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE OR CONVERSION DATE AS APPLICABLE
 - 2 THE AMOUNTS LISTED IN PARAGRAPHS A B C AND D BELOW ARE SUMMARIES OF THE AMOUNTS DUE FOR EACH CATEGORY OF CLAIM A DETAILED STATEMENT OF THE TAX PERIODS AND THE AMOUNTS DUE IS ATTACHED THE TYPE OF TAX IS IDENTIFIED BY LETTER CODES AS SHOWN AT THE TOP OF THE DETAIL PAGES
 - 3 TAX PERIODS ON ATTACHED PAGES ARE MARKED BY AN ASTERISK (*) IF THE AMOUNTS FOR THOSE PERIODS ARE ESTIMATED
 - 4 TO THE EXTENT THAT ANY PRE-PETITION TAX OR POST-PETITION INTEREST AND PENALTIES ATTRIBUTABLE TO PRE-PETITION TAX ARE NONDISCHARGABLE AND REMAIN UNPAID, THEY MAY BE COLLECTED FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY
 - 5 TO THE EXTENT THAT A CLAIM IS IDENTIFIED AS A SECURED CLAIM AND IS UNDERSECURED PURSUANT TO 11 U S C SEC 506 THE UNSECURED PORTION CONSISTING OF TAX AND INTEREST IS ASSERTED AS AN UNSECURED PRIORITY CLAIM AND THE UNSECURED PORTION CONSISTING OF PENALTY IS ASSERTED AS A GENERAL UNSECURED CLAIM THE COMMONWEALTH OF MASSACHUSETTS DOES NOT WAIVE OR INTEND TO WAIVE ELEVENTH AMENDMENT SOVEREIGN IMMUNITY FOR ITSELF OR ANY OF ITS OFFICERS OR AGENCIES INCLUDING THE DEPARTMENT OF REVENUE BY FILING THIS PROOF OF CLAIM
 - 6 MASSACHUSETTS CLAIMS A SETOFF OF PRE-PETITION TAX REFUNDS AGAINST THIS CLAIM
 - 7 FOR ADMINISTRATIVE CLAIMS INTEREST AND PENALTY ARE DUE UNTIL PAID INTEREST AND PENALTY HAVE BEEN CALCULATED TO THE FILING DATE OF THIS CLAIM
- ANY QUESTIONS OR CORRESPONDENCE CONCERNING THIS CLAIM SHOULD BE ADDRESSED TO Anne Chan AT THE ABOVE MAILING ADDRESS OR BY TELEPHONE (617) 626 3869

A	<u>SECURED CLAIM</u> (Notice of statutory tax lien filed pursuant to M G L c 62C SEC 50)	\$0 00
	POST-PETITION INTEREST IS INCLUDED TO THE EXTENT ALLOWED BY 11 U S C SEC 506(b)	
B	<u>UNSECURED PRIORITY CLAIM UNDER 11 U S C SEC 507(a)(8)</u>	\$1,526 39
	FOR CH 11 CASES, INTEREST ACCRUES AFTER THE EFFECTIVE DATE OF THE PLAN 11 U S C SEC 1129(a)(9)(C)	
C	<u>GENERAL UNSECURED CLAIM</u>	\$186 18
D	<u>ADMINISTRATIVE CLAIM</u>	\$0 00

James Dupont
 AUTHORIZED SIGNATURE,
 JAMES DUPONT SUPERVISOR BANKRUPTCY UNIT, MDOR

DATE 07/15/2003

242
CONVERSION TO CH FROM ON

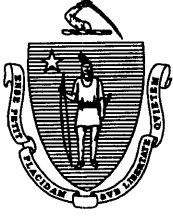
TOTAL \$1,712 57

For Court Use Only

Allegiance Claim



00256



**MASSACHUSETTS DEPARTMENT OF REVENUE
LITIGATION BUREAU - BANKRUPTCY UNIT**

**51 SLEEPER STREET - 3RD FLOOR, BOSTON
Mailing Address P O BOX 55484, BOSTON, MA 02205
Phone (617) 626-3875 Fax (617) 626-3796**

ALAN L. LEBOVIDGE
COMMISSIONER

PRIORITY/GENERAL UNSECURED PROOF-OF-CLAIM

**DISTRICT OF NEW YORK
IN THE MATTER OF ADGRAFIX CORPORATION**

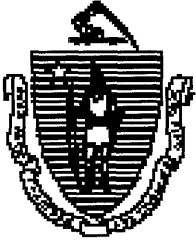
**DOCKET # 03-13060RDD
CHAPTER 11 BANKRUPTCY
PETITION DATE 05/14/2003**

**TAX ID # (SSN) -
TAX ID # (Fed ID#) 752-925-520**

0114 - Motor Carrier	0139 - Sales/M V	0167 - Corporate-Domestic (Mass)		
0136 - Services	0140 - Income Tax	0168 - Corporate-Foreign (outside Mass)	A - Annual	H-Husband
0137 - Sales Use Tax	0143 - Room Occupancy	0173 - Public Utility	D - Depository	W-Wife
0138 - Meals Tax	0161 - Room Lo	0179 - Fiduciary	M - Monthly	J-Joint
	0166 - Withholding Tax	0218 - Cig/Tob	Q - Quarterly	
		0237 - Use Tax		

TAX TYPE	PERIOD	DATE TAX ASSESSED	FILING FREQUENCY	TAX	INTEREST TO PETITION	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY TO PETITION
0168	12/31/2001	09/20/2002	A	\$0 00	\$11 41	\$11 41	\$141 18
0168	12/31/2002	*	A	\$1 500 00 *	\$14 98	\$1 514 98	\$45 00

TOTAL THIS PAGE				\$1 500 00	\$26 39	\$1 526 39	\$186 18
SUMMARY TOTAL						\$1 526 39	\$186 18



The Commonwealth of Massachusetts
Department of Revenue
Litigation Bureau - Bankruptcy Unit
Offices 51 SLEEPER STREET, 3RD FLOOR
Boston, Massachusetts 02210

All Mail To: Box 55484, Boston, MA 02205-5484

MAIN #617 626-3875 – FAX #617 626-3796

Alan L. LeBovidge
 Commissioner

Elisabeth A. Ditomassi
 Litigation Bureau Chief

July 15, 2003

United States Bankruptcy Court
 Southern District of New York
 P O Box 95
 Bowling Green Station
 New York, NY 10274
 Re Allegiance Telecom, Inc Claims Processing

Dear Clerk of Court


Please file the enclosed proof (s)-of-claim in the matter of

DEBTOR Adgrafix Corporation
 F I D # 752-925-520
 DOCKET # 03-13060 RDD

<u>TYPE OF CLAIM</u>	<u>AMOUNT</u>
SECURED	\$
UNSECURED PRIORITY	\$1,526 39
UNSECURED GENERAL	\$ 186 18
ADMINISTRATIVE	\$

Please date-stamp and return the attached copy in the enclosed self-addressed envelope Thank you

Sincerely,


 Anne Chan
 Tax Examiner
 Bankruptcy Unit
 (617) 626-3869

Enclosure Claim (s)