

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF
NEW YORK
MANHATTAN DIVISION

REC'D JUL 28 2003

Case Number 03-13095-RDD

In Re Allegiance Telecom of Texas, Inc
Taxpayer Number 1-75-2721493-0

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

Priority Proof of Claim

Name of Creditor Texas Comptroller of Public Accounts

255

Send notices to Office of the Attorney General
Collection Division - Bankruptcy Section
PO Box 12548
Austin, TX 78711-2548

- 1 BASIS FOR CLAIM TAXES, PENALTIES AND INTEREST
- 2 DATE DEBT WAS INCURRED 3/1/1999 TO 12/31/2000
- 3 IF COURT JUDGEMENT, DATE OBTAINED
- 4 CLASSIFICATION OF CLAIM Unsecured Priority claim {11 U S C sec 507(A) (8)}
- 5 TOTAL AMOUNT OF CLAIM AT TIME CASE FILED \$ 29,056 62
CH 771 HEALTH & SAFETY CODE

	TAX	PENALTY	INTEREST
State Liability	20,113 42	2,063 95	6,879 25

- 6 CREDITS AND SETOFFS The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim Claimant at this time is unaware of any setoff rights against the Debtor
- 7 SUPPORTING DOCUMENTS Attached, if any

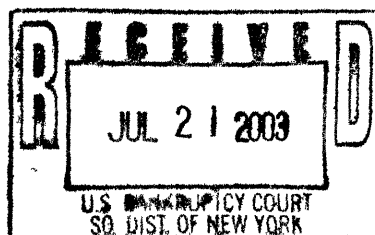
Date 7/18/2003

Richard Craig

RICHARD CRAIG
Legal Counsel
Texas Comptroller of Public Accounts

Mail payments to Revenue Accounting Division
Bankruptcy Section
PO Box 13528
Austin, TX 78711-3528

Penalty for presenting fraudulent claim fine of up to \$5,000 or imprisonment for up to 5 years, or both
18 U S C secs 152 and 3571





COMPTROLLER OF PUBLIC ACCOUNTS

PO BOX 13528
AUSTIN, TX 78711-3528

July 18, 2003

Clerk
US Bankruptcy Court
One Bowling Green, Room 534
New York, NY 10004-1408

Re Taxpayer # 1-75-2721493-0
Allegiance Telecom of Texas, Inc
Bankruptcy Case # 03-13095-RDD
Ch 771 072 Health & Safety Code

In the above-captioned proceeding, the State of Texas submits for filing the enclosed Pre-petition Tax Claim

Attached is an extra copy of the proof of claim. Please stamp this copy with the date filed and return in the enclosed self-addressed envelope. The Comptroller of Public Accounts will be represented in this proceeding by the Office of the Attorney General. Please direct all notices and correspondence to

Office of the Attorney General
Collections Division/Bankruptcy Section
PO Box 12548, Capitol Station
Austin, TX 78711-2548

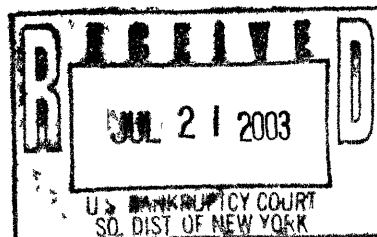
Thank you for your cooperation in this matter

Sincerely,

Richard Craig

Richard Craig
Legal Counsel
Revenue Accounting Division
PO Box 13528
Austin, TX 78711-3528

Enclosure



**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

**In re Allegiance Telecom, Inc., et al
Case No. 03-13057-(RDD)-11**

DOCUMENTS APPENDED TO CLAIM

On May 5, 2006, document(s) were appended to Claim Number **269** for the following reason(s)

- Stipulation/Order
- New Supporting Documents
- Change of Address
- E-mail dated 1/13/05
- Other Docket Number 2341 EOD 3/3/06

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Thursday, January 13, 2005 11:16 AM
To Rich Reilly, Herrera, Jessie
Cc Mike Booth, Steffanie Cohen, Lois A. Mannon
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Rich,

Claim 269 is a duplicate of claim 340, both in the same amount of \$29,056.62. Per my e-mail to Jay Hurst of the State of Texas, that I provided to you earlier today, claim 269 is listed on the e-mail as one of the claims discharged. Thus, there should only be three active claims relating to the Texas Comptroller.

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Thursday, January 13, 2005 11:43 AM
To Olson, Randall, Herrera, Jessie
Cc Mike Booth, Steffanie Cohen, Lois A. Mannon
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Thanks, Randall,

I think we're all set re 12 active (10 + 2 dupes) claims affected by wire payment.

What I have discovered is that we disagreed on remaining active claims. Essentially, I missed had 463 which was inadvertently labeled Taxes Comptroller (now corrected) and you have not accounted for 269 based on recent email. As a result, I have the following four active claims remaining,

- 1 269
- 2 463 (omni 16 B - 1/25/05 hearing date)
- 3 482 (omni 16 B - 1/25/05 hearing date)
- 4 2986 (omni 14 E - Continued)

I've isolated all 16 Texas Comptroller claims represented in Monday's claims run in the attached.

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Thursday, January 13, 2005 7:47 AM
To Rich Reilly, Herrera, Jessie
Cc Mike Booth, Steffanie Cohen, Lois A. Mannon
Subject RE: Allegiance/ATLT Weekly Claims Report

Rich - I have attached the letter/e-mail sent to Jay Hurst, Assistant Attorney General for the State of Texas

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Thursday, January 13, 2005 9:39 AM
To Olson, Randall, Herrera, Jessie
Cc Mike Booth, Steffanie Cohen, Lois A. Mannon
Subject RE: Allegiance/ATLT Weekly Claims Reporting

A copy of the letter/agreement would be great. With it we may be able to address the residual \$13m without objection.

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Thursday, January 13, 2005 7:33 AM
To 'Herrera, Jessie', Rich Reilly
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Jessie - Yes, this was the \$2.2 million payment. Also, you are correct in that Gene Davis did approve the payment and a letter was sent to the Texas Comptroller when the payment was made.

Rich - Is there some type of filing that still needs to be done for this matter?

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Herrera, Jessie [mailto:jherrera@AkinGump.com]
Sent Thursday, January 13, 2005 9:29 AM
To Olson, Randall
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Was this a \$2.2 million payment? I believe we got authority from Gene under the Plan to pay the amount and sent a cover letter, but I don't recall anything being filed with the court. My recollection is that the duplicate claims were expunged.

-----Original Message-----

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Thursday, January 13, 2005 9:13 AM
To Herrera, Jessie
Subject FW: Allegiance/ATLT Weekly Claims Reporting

Jessie - Relating to the 9/28/04 settlement with the Texas Comptroller, was anything ever filed? See Rich Reilly's e-mail below.

Thanks,

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Thursday, January 13, 2005 9:10 AM
To Olson, Randall
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Thank you, Randall

Can you tell me approximately when this settlement was filed? Perhaps I overlooked it when reviewing the docket yesterday

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Thursday, January 13, 2005 6:51 AM
To Rich Reilly, Herrera, Jessie
Cc Kornegay, Chris, Lois A. Mannon, Mike Booth, Steffanie Cohen
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Rich,

The residual liability of \$13,312.87, is made up of claim 2818 for \$2,107.23 and claim 341 for \$11,205.64. Claim 2818 is a duplicate of claim 2836 and claim 341 is a duplicate of claim 268. Per the settlement, the Texas Comptroller agreed that the wire payment made was in full satisfaction of the claims I mentioned in my previous e-mail, which included these duplicate claims. Thus, there should not be any residual liability remaining.

Also, as you indicated, there are still three additional Texas Comptroller claims (463, 482 & 2986) that do not relate to the 9/28/04 settlement.

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Wednesday, January 12, 2005 5:47 PM
To Olson, Randall, Herrera, Jessie
Cc Kornegay, Chris, Lois A. Mannon, Mike Booth, Steffanie Cohen
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Randall,

Re Texas comptroller claims, we find the aggregate deemed total of the Texas comptroller claims referenced is \$2,216,296.33 (see attached). We can eliminate many of the 12 based on the payment information you

have provided however a residual liability of \$13,312 87 remains In which claim(s) should it reside? A paid or settled (for less than that asserted) objection that claim/those claims is probably easiest

I note you did not mention 3 additional active claims associated with The Texas Comptroller

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Wednesday, January 12, 2005 2:13 PM
To Rich Reilly, Herrera, Jessie
Cc Kornegay, Chris, Lois A Mannon, Mike Booth, Steffanie Cohen
Subject RE: Allegiance/ATLT Weekly Claims Reporting
Rich - Attached is a file that shows the check paid to Houston ISD. For the payment made to the Texas Comptroller of Public Accounts, it was a wire transfer for \$2,202,983.46 made on 9/28/04 (Financial Institution - TX COMP AUSTIN, Routing No - 114900164, Account Name - Comptroller of Public Accounts-Treasury Operations)

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Wednesday, January 12, 2005 3:45 PM
To Olson, Randall, Herrera, Jessie
Cc Kornegay, Chris, Lois A Mannon, Mike Booth, Steffanie Cohen
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Thank you, Randall. We will research payment information (check/wire amount, number and date) already provided by the trust and advise information re these claims is absent.

From Olson, Randall [mailto:Randall.Olson@sharedtechnologies.net]
Sent Wednesday, January 12, 2005 1:39 PM
To Rich Reilly, 'Herrera, Jessie'
Cc Kornegay, Chris, 'Lois A Mannon', Mike Booth, Steffanie Cohen
Subject FW: Allegiance/ATLT Weekly Claims Reporting

Rich - Please see the following comments

- 1 Claim 2860 Houston ISD - this claim was released and discharged by the claimant per the payment made to them on 10/29/04
- 2 Claims 2818, 2836, 433, 340, 341, 352, 2841, 2759, 2760, 250, 266, 268 / Texas Comptroller of Public Accounts - these claims were released and discharged by the claimant per the payment made to them on 9/28/04

Please let me know of whatever else you need in order to have these claims be expunged

Randall Olson
Tax Consultant for the
Allegiance Telecom Liquidating Trust
(972) 462-5934 Office
(972) 462-5808 Fax

From Rich Reilly [mailto:RReilly@bmccorp.net]
Sent Monday, January 10, 2005 12:38 PM
To Rich Reilly
Cc Lois Mannon, kdavis@akingump.com, Tinamarie Feil, Brad Daniel, Chris Kornegay@sharedtechnologies.net, Tarr, Stanley
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Attached are this afternoon's Weekly Change and Active Claims reports and draft Omni 18 exhibits

Please contact me with any questions

Regards,
RJR

From Rich Reilly
Sent Monday, January 03, 2005 12:22 PM
To Rich Reilly
Cc 'Lois Mannon', 'kdavis@akingump.com', Tinamarie Feil, Brad Daniel, 'Chris Kornegay@sharedtechnologies.net', 'Tarr, Stanley'
Subject RE: Allegiance/ATLT Weekly Claims Reporting

Attached are this afternoon's Weekly Change and Active Claims reports. I note that of 247 changes, all but 5 reflect DeemSubstatus Changed to DEBTOR ALLOWED IN FULL

Please contact me with any questions

Regards,
RJR

From: Rich Reilly
Sent: Monday, December 27, 2004 1:44 PM
To: Rich Reilly
Cc: 'Lois Mannon', 'Adams, Colin M', Tinamarie Feil, Brad Daniel, 'Chris Kornegay@sharedtechnologies.net', 'Tarr, Stanley'
Subject: RE: Allegiance/ATLT Weekly Claims Reporting

Attached are this afternoon's Weekly Change and Active Claims reports. Also, answers to this morning's inquiry are provided below. Additional information has been provided as the language represented in the request does not set forth an $A + B = C$ scenario, although some may interpret it as such.

3,077 filed claims
18 objections (17 Omnis + 502(c) objection)
2,163 filed claims have been objected to

The total of all claims filed is \$49,274,921,277.38

1,646 filed claims have been modified via claims objection (whether thru order or stipulation). These filed claims were originally claimed at \$21,881,165,057.04. (Those 1,646 claims are mostly expunged, but the reclassified, reduced, and "change case" claims are now valued at a total of \$6,222,008.70, providing for a \$21,874,943,048.34 net reduction.)

This leaves a total of 1558 active claims valued at \$877,835,220.24

665 scheduled claims remain active and are valued at \$7,042,611.59

167 scheduled claims have been resolved. These 167, which had an original scheduled value of \$460,164,520.70, now represent \$275,635.92 in liability.

Additional changes to claims not subject to omni objections resulted from claim withdrawals, "deemed late filed" claims, etc.

Thanks

From: Rich Reilly
Sent: Monday, December 20, 2004 1:18 PM
To: Rich Reilly
Cc: 'Lois Mannon', 'Adams, Colin M', Tinamarie Feil, Brad Daniel, Chris Kornegay@sharedtechnologies.net
Subject: RE: Allegiance/ATLT Weekly Claims Reporting

Attached are this afternoon's Weekly Change and Active Claims reports. Two noteworthy items for consideration when reviewing the attached.

1 Claim 274 doesn't appear in the weekly changes do to a preexisting objection
However, this item has been added to Omni 18 per Chris' instruction

2 We've questioned Anabelle re her 12/17 change to claim 1341 (she's yet to reply)
Annabelle's reconciliation notes indicate "Per S Tarr, matter is adjourned to 01/25/05
hearing" yet our systems show the that DeemStatus Changed from FURTHER REVIEW
to OBJECTION and DeemSubstatus Changed from LEVEL 2 REVIEW COMPLETE to
FLAGGED We will adjust upon clarification from Anabelle

Also, be advised that BMC's offices are officially closed on Christmas Eve and New
Year's Eve If any noticing or other activity is anticipated for these dates, please let us
know so we may accommodate you

As always, you may contact me with any questions

Regards,
RJR

From Rich Reilly
Sent Monday, December 13, 2004 12:07 PM
To Rich Reilly
Cc 'Lois Mannon', 'Adams, Colin M ', Tinamarie Feil, Brad Daniel
Subject Allegiance/ATLT Weekly Claims Reporting

Attached are this afternoon's Weekly Change and Active Claims reports

Please contact me with any questions

Regards,

From Rich Reilly
Sent Monday, December 06, 2004 12:27 PM
To Rich Reilly
Cc 'Lois Mannon', 'Adams, Colin M ', Tinamarie Feil, Brad Daniel
Subject RE Conference Call on Thursday, November 18

Attached are this afternoon's Weekly Change and Active Claims reports

Please contact me with any questions

Regards,

From Rich Reilly
Sent Monday, November 29, 2004 2:22 PM
To Rich Reilly
Cc 'Lois Mannon', 'Adams, Colin M ', Tinamarie Feil, Brad Daniel
Subject RE Conference Call on Thursday, November 18

Attached are this afternoon's Weekly Change and Active Claims reports

Please contact me with any questions

Regards,

From Rich Reilly
Sent Monday, November 22, 2004 4 26 PM
To Rich Reilly, 'Tarr, Stanley'
Cc 'Lois Mannon', 'Adams, Colin M ', Tinamarie Feil, Brad Daniel
Subject RE Conference Call on Thursday, November 18
Importance High

Attached are this afternoon's weekly change and Active Claims reports Having not received any response to previous correspondence re Thursday's telephone discussion, note as follows

- 1 The 11/22 Active Claims Extract reflects Claims State (column H), Deem Status (column I), Deem Sub-status (column J) and Trust Status(column AT) in the context already presented Also, a pivot table summary is provided, perhaps it will assist in your analysis
- 2 The Weekly Change Report (representing 35 changes) is the result of comparison to the 11/3/04 extract discussed on last Thursday's call (This does not include 161 items where the only change was the fact that the claim state identified for "Allow in Different Case" was changed from Active Reconciled to Active Open in preparing the claims status discussion below)

Last, we are currently in the process of addressing those claims relating to The TX comptroller and Local TX Tax Authorities Please recognize that several of these claims are subject to pending objection and may require advice to the court that the claims have been satisfied

Regards

From Rich Reilly
Sent Friday, November 19, 2004 12 53 PM
To Rich Reilly, 'Tarr, Stanley'
Cc 'Lois Mannon', 'Adams, Colin M ', Tinamarie Feil, Brad Daniel
Subject RE Conference Call on Thursday, November 18

Pursuant to yesterday's email, attached is a summary of the claim statuses in use in bLinx As you are probably familiar with, we have a ClaimState field which is either 1) Inactive (excluded here), 2) Active Open (indicating not reconciled or approved), 3) Active Reconciled (indicating approved or subject to disposition by Order or Stipulation)

Also listed are BMC's DeemStatus and DeemSubstatus These are accompanied by an explanatory note (column D) re the meaning of the substatures, in case their meaning is not apparent Column E ("Trust Status") indicates our understanding of whether you consider claims with these statuses as being Open (the Trust still needs to take action) or Complete (the Trust does not need to focus on them) Please review and comment on these assumptions

Also provided is Column F ("Trust Status Comments") which point out several issues that should be discussed. "Allow in Different Case" is in the Open category because claims with this status could require further objections. We recommend reviewing the claims with this status and as appropriate, begin to change the status in bLinx to "Debtor Allowed" once it is confirmed that no action need be taken, or "Objection Flagged" if it should be prepared for an upcoming objection. You indicated that "Objection Filed" status is considered by the Trust as "complete". We want to highlight the fact that some claims in this category may fall back into the Open category as soon as an objection is withdrawn or overruled. Also, we note that a claim that was reclassified in an omnibus objection may have been reclassified with the understanding that a subsequent reduction in amount may be sought. Thus, we are placing this in the "Open" category and suggesting that you follow the same process mentioned above for "Allow in Different Case".

Of course, at any time, your work actions may move a particular claim from one category to another, and as discussed our weekly change reports will highlight such changes to make them quickly identifiable.

Please review and comment at your earliest convenience today so that we may be prepared to begin the new reporting procedure on Monday.

Thank you

From Rich Reilly
Sent Thursday, November 18, 2004 5:47 PM
To 'Tarr, Stanley'
Cc Lois Mannon, Adams, Colin M., Tinamarie Feil, Brad Daniel
Subject RE: Conference Call on Thursday, November 18

All,

In follow-up to today's telephone discussion, BMC understands and has agreed as follows:

Allegiance Telecom General Information Page

The web page accessed via (<http://www.bmccorp.net/master.asp?searchPref=default&searchDataType=&InfoType=1&ClientID=38>), which already presents filed claims and a claims register will be complemented as follows:

1. The title of the link on the top right corner will be changed to read "Filed Claims" from "Claims Register". This link represents claims as originally filed.
2. The PDF Claims Register which already appears at the bottom of the public web page will continue to reflect all claims received and those created or affected by Order, Stipulation and/or Other. Values provided will continue to include Original Asserted Totals and Current Deemed Totals.

Treatment of Late Filed Claims

Upon receipt from the court, BMC shall evaluate each claim, resulting in one of the

following courses of action,

- 1 The attached deficiency letter (for your review) shall be forwarded to each claimant with copies to Lois Mannon and designated Akin Gump counsel
- 2 Any peculiar items shall be communicated to the Trust (LAM) and designated Akin Gump counsel for discussion

Also attached for your consideration are pleadings the Conseco Finance Corp Estate used in obtaining an Order deeming all claims filed after a specific date as disallowed claims

Claims Reconciliation Reporting

By November 19, BMC will prepare for The Trust (LAM) and designated Akin Gump counsel, a one-time and up front discussion/description of fields to be reflected in regular weekly reporting Once agreed upon,

Weekly reporting shall be provided each Monday afternoon and will contain,

- 1 Complete active claims dump as reflected in bLinx (This is to include scheduled items)
- 2 An activity report highlighting activity from the previous week
- 3 Details of Final and Pending Stipulations shall be incorporated (Stipulations shall be considered pending for a period of 10 days from date of entry)
- 4 BMC is included on ECF broadcast notifications and will continue to monitor the docket for any item affecting the reconciliation process Docket items affecting claims/liabilities shall be handled in accordance with the above

-----Original Message-----

From Tarr, Stanley [<mailto:starr@AkinGump.com>]

Sent Wednesday, November 17, 2004 3:00 PM

To Rich Reilly

Cc Lois Mannon, Adams, Colin M , Tinamarie Feil

Subject RE Conference Call on Thursday, November 18

Rich

There needs to be a general discussion with respect to the Claims Register and making sure that it accurately and timely reflects everything happening in the case (e.g., tracking stipulations, dealing with late filed claims) As per our conversation, with the deadline for the ATLT's ability to object to claims fast approaching, the ATLT thought it would be better to discuss the issues once, with Tinamarie, rather than potentially losing time in having to shuttle information and responses back and forth Thanks

Stan

Stanley B Tarr

Admission Pending

Akin Gump Strauss Hauer & Feld LLP

590 Madison Avenue

New York, NY 10022-2524

(212) 872-1037 w

(212) 872-1002 f

starr@AkinGump.com

-----Original Message-----

From Rich Reilly [<mailto:RReilly@bmccorp.net>]
Sent Tuesday, November 16, 2004 10 03 PM
To Tarr, Stanley
Cc Lois Mannon, Adams, Colin M , Tinamarie Feil
Subject RE Conference Call on Thursday, November 18

Stan,

10 00 a m Eastern is best for BMC Please advise re topic

-----Original Message-----

From Tarr, Stanley [<mailto:starr@AkinGump.com>]
Sent Tuesday, November 16, 2004 6 53 PM
To Rich Reilly
Subject Re Conference Call on Thursday, November 18

I will tomorrow Sent the e-mail on instructions from Colin I can provide more detail tomorrow

-----Original Message-----

From Rich Reilly <RReilly@bmccorp.net>
To Tarr, Stanley <starr@AkinGump.com>
CC Adams, Colin M <cmadams@AkinGump.com>, Lois Mannon <LMannon@mannonconsult.com>
Sent Tue Nov 16 21 49 47 2004
Subject RE Conference Call on Thursday, November 18

Stan,

I'll coordinate with Tinamarie Can you provide any information with regard to subject of the call?

From Tarr, Stanley [<mailto:starr@AkinGump.com>]
Sent Tuesday, November 16, 2004 5 11 PM
To Rich Reilly
Cc Adams, Colin M , Lois Mannon
Subject Conference Call on Thursday, November 18

Rich

Colin, Lois and I would like to schedule a conference call with you and Tinamarie for Thursday Please let me know whether 10 00 a m Eastern Time or 3 00 p m Eastern Time would work for both of you Thanks

Stan

Stanley B Tarr
Admission Pending
Akin Gump Strauss Hauer & Feld LLP
590 Madison Avenue
New York, NY 10022-2524
(212) 872-1037 w
(212) 872-1002 f
starr@AkinGump.com

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