

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

**PROOF OF CLAIM**



CRDID 7734


In re  
*Allegiance Telecom, Inc.*

Case Number  
*03-13057(RDD)*

REC'D OCT 9 1 2003

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 and Address**

 03805890007734

NEWTON COUNTY  
101 S WOOD ST  
NEOSHO MO 64850-1820

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 this address differs from the address on the envelope sent to you by the court.

FILED  
U.S. BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
**ALLEGIANCE TELECOM, INC**  
**03-13057 (RRD)**  
1120

If you have already properly filed a proof of claim with the Bankruptcy Court, you do not need to file again.

Creditor Telephone Number *(417) 451-8291*

CREDITOR TAX ID #  
*12507914*

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR

Check here  replaces this claim or  amends a previously filed claim dated \_\_\_\_\_

**1 BASIS FOR CLAIM**

Goods sold       Personal injury/wrongful death       Retiree benefits as defined in 11 U.S.C. § 1114(a)

Services performed       Taxes       Wages, salaries, and compensation (Fill out below)

Money loaned       Other (describe briefly below) \_\_\_\_\_

Your social security number \_\_\_\_\_

Unpaid compensation for services performed from \_\_\_\_\_ to \_\_\_\_\_ (date) (date)

**2 DATE DEBT WAS INCURRED** \_\_\_\_\_ **3 IF COURT JUDGMENT, DATE OBTAINED** \_\_\_\_\_

**4 TOTAL AMOUNT OF CLAIM AT TIME CASE FILED** \$ \_\_\_\_\_ (unsecured)      \$ *Approx. \$200.00 per mo* (secured)      \$ *Approx. \$200.00 per MO* (unsecured priority)      \$ *15% telephone tax* (total)

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.

**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 or collateral \$ \_\_\_\_\_

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

**6 UNSECURED PRIORITY CLAIM**

Check this box if you have an unsecured priority claim.

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)

Up 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 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 4/1/01 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 your claim, please enclose a self-addressed stamped envelope and an additional copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is received on or before 5:00 p.m., November 26, 2003, Prevailing Eastern Time.

**BY MAIL TO** United States Bankruptcy Court  
Southern District of New York  
Allegiance Claims Docketing Center  
Bowling Green Station P O Box 95  
New York NY 10274-0095

**BY HAND OVERNIGHT DELIVERY TO** United States Bankruptcy Court  
Southern District of New York  
Allegiance Claims Docketing Center  
One Bowling Green Room 534  
New York NY 10004-1408

THIS SPACE FOR COURT USE ONLY

OCT 27 2003

CLAIMS PROCESSING CENTER  
USBC SDNY

DATE SIGNED  
*10-23-03*

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)

*Jackie Bayless*

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 AND 3571

See Other Side For Instructions



O R D I N A N C E

Comes now the County Commission and having before them the data of performance of County Wide System for E-911

NOW THEREFORE, be it hereby resolved

That the authorizing tax approved by the voters of Newton County, Missouri, on the 3rd day of August, 1993, shall continue for the purposes as stated in said tax ballot proposal in perpetuity until said tax shall be terminated by a vote of the people of NEWTON COUNTY, MISSOURI, as authorized by Missouri State Statutes

By order from the Commission, meeting in regular February term of court, this 21<sup>st</sup> day of April 1997 A D

Bud Powell  
Presiding

Melvin L. Crawford  
Associate

Richard Ross  
Associate

A T T E S T

Kay Baum  
Clerk of the County Commission

9/18/94  
GTE-Workshop -  
Fall NENA Conf.

The following sections, 190 300 through 190 337, are reprinted here incorporating all changes from Cumulative Supplements RSMo 1987 through RSMo 1993 (Changes made during the Second Regular Session of the 87th General Assembly are not incorporated They will be made when RSMo 1994 is published )

#### TELEPHONE, EMERGENCY SERVICE

**190.300 Definitions.**—As used in sections 190 300 to 190 320, the following terms and phrases mean

(1) "Emergency telephone service", a telephone system utilizing a single three digit number "911" for reporting police fire medical or other emergency situations

(2) "Emergency telephone tax", a tax to finance the operation of emergency telephone service,

(3) "Exchange access facilities", all facilities provided by the service supplier for local telephone exchange access to a service user;

(4) "Governing body", the legislative body for a city, county or city not within a county,

(5) "Person", any individual, firm, partnership, copartnership, joint venture, association, cooperative organization, corporation, municipal or private, and whether organized for profit or not, state, county, political subdivision state department, commission, board, bureau or fraternal organization, estate, trust business or common law trust receiver, assignee for the benefit of creditors, trustee or trustee in bankruptcy, or any other service user;

(6) "Public agency", any city, county, city not within a county, municipal corporation, public district or public authority located in whole or in part within this state which provides or has authority to provide fire fighting, law enforcement ambulance, emergency medical, or other emergency services,

(7) "Service supplier", any person providing exchange telephone services to any service user in this state

(8) "Service user" any person, other than a person providing pay telephone service pursuant to the provisions of section 392 520 RSMo, not otherwise exempt from taxation who is provided exchange telephone service in this state

(9) "Tariff rate", the rate or rates billed by a service supplier to a service user as stated in the service supplier's tariffs approved by the Missouri public service commission which represent the service supplier's recurring charges for exchange access facilities or their equivalent, exclusive of all taxes fees licenses or similar charges whatsoever

(L 1981 HB 437 § 1 A.L. 1993 S B 160)

**190 305 Emergency telephone service may be provided—tax levy authorized—time limitation on tax—rate—collection —1** In addition to its other powers for the protection of the public health, a governing body may provide for the operation of an emergency telephone service and may pay for it by levying an emergency

telephone tax for such service in those portions of the governing body's jurisdiction for which emergency telephone service has been contracted The governing body may do such other acts as are expedient for the protection and preservation of the public health and are necessary for the operation of the emergency telephone system The governing body is hereby authorized to levy the tax in an amount not to exceed fifteen percent of the tariff local service rate as defined in section 190 300 or seventy-five cents per access line per month, whichever is greater, except as provided in sections 190 325 to 190 329 in those portions of the governing body's jurisdiction for which emergency telephone service has been contracted

2 The tax shall be utilized to pay for the operation of emergency telephone service and the operational costs associated with the answering and dispatching of emergency calls as deemed appropriate by the governing body, and may be levied at any time subsequent to execution of a contract with the provider of such service at the discretion of the governing body, but collection of such tax shall not begin prior to two years before operation of the emergency telephone service and dispatch center

3 Such tax shall be levied only upon the tariff rate No tax shall be imposed upon more than one hundred exchange access facilities or their equivalent per person per location

4 Every billed service user is liable for the tax until it has been paid to the service supplier

5 The duty to collect the tax from a service user shall commence at such time as specified by the governing body in accordance with the provisions of sections 190 300 to 190 320 The tax required to be collected by the service supplier shall be added to and may be stated separately in the billings to the service user

6 Nothing in this section imposes any obligation upon a service supplier to take any legal action to enforce the collection of the tax imposed by this section The service supplier shall provide the governing body with a list of amounts uncollected along with the names and addresses of the service users refusing to pay the tax imposed by this section if any

7 The tax imposed by this section shall be collected insofar as practicable at the same time as and along with the charges for the tariff rate in accordance with the regular billing practice of the service supplier The tariff rates determined by or stated on the billing of the service supplier are presumed to be correct if such charges were made in accordance with the service supplier's business practices The presumption may be rebutted by evidence which establishes that an incorrect tariff rate was charged

(L 1981 HB 437 § 2 A.L. 1986 HB 1268 A.L. 1990 HB 951 A.L. 1993 HB 910 and S B 157 & 29)

**190.307 No civil liability for operation of emergency system, giving or following emergency instructions, exceptions —1** No public agency or public safety agency nor any officer, agent or employee of any public agency, shall be liable for any civil damages as a result of any act or omission except willful and wanton misconduct or gross negligence in connection with developing, adopting operating or implementing any plan or system required by sections 190 300 to 190 320

## CENTRAL DISPATCH FOR EMERGENCY SERVICES

**190.325 Central dispatching service for emergency services (Clay and Jefferson counties)—use of emergency telephone moneys—tax rate—contracts for service for other political subdivisions—tax collection —**

1 In any county of the first classification without a charter form of government with a population of at least one hundred fifty thousand inhabitants but less than two hundred thousand inhabitants the county commission may use all or a part of the moneys derived from the emergency telephone tax authorized pursuant to section 190 305 for central dispatching of fire protection, emergency ambulance service or any other emergency services, which may include the purchase and maintenance of communications and emergency equipment In the event such commission chooses to use the tax provided in that section for such services the provisions of sections 190 300 to 190 320 shall apply except as provided in this section

2 The tax shall not exceed a percentage of the base tariff rate and such percentage shall not exceed an amount equal to a maximum rate of one dollar thirty cents per line per month the provisions of section 190 305 to the contrary notwithstanding The tax imposed by this section and the amounts required to be collected are due monthly The amount of tax collected in one calendar month by the service supplier shall be remitted to the governing body no later than one month after the close of a calendar month On or before the last day of each calendar month, a return for the preceding month shall be filed with the governing body in such form as the governing body and service supplier shall agree The service supplier shall include the list of any service user refusing to pay the tax imposed by this section with each return filing The service supplier required to file the return shall deliver the return together with a remittance of the amount of the tax collected The records shall be maintained for a period of one year from the time the tax is collected From every remittance to the governing body made on or before the date when the same becomes due, the service supplier required to remit the same shall be entitled to deduct and retain, as a collection fee, an amount equal to two percent thereof

3 Nothing in this section shall be construed to require any municipality or other political subdivision to join the central dispatching system established pursuant to this section The governing body of any municipality or other political subdivision may contract with the board established pursuant to section 190 327 for such services or portion of such services or for the purchase and maintenance of communication and emergency equipment.  
(L 1990 HB 951 § 1 subsec 1 A L 1993 HB 910)

**190 327 Board appointed, when—duties—commission to relinquish duties to board—qualifications —**Immediately upon the decision by the commission to utilize a portion of the emergency telephone tax for central dispatching and an affirmative vote of the telephone tax, the commission shall appoint the initial members of a board which shall administer the funds and oversee the provision of central dispatching for emergency services in the county and in municipalities and other political subdivisions which have contracted for such

service Beginning with the general election in 1992 all board members shall be elected according to this section and other applicable laws of this state At the time of the appointment of the initial members of the board the commission shall relinquish to the board and no longer exercise the duties prescribed in this chapter with regard to the provision of emergency telephone service and in chapter 321 RSMo with regard to the provision of central dispatching service, and such duties shall be exercised by the board

(L 1990 HB 951 § 1 subsec 2)  
Effective 6-12 90

**190.329 Election of board, when—terms.—1** The initial board shall consist of seven members appointed without regard for political party who shall be selected from and shall represent the fire protection districts, ambulance districts, sheriff's department, municipalities, any other emergency services and the general public This initial board shall serve until its successor board is duly elected and installed in office The commission shall ensure geographic representation of the county by appointing no more than four members from any one commission district of the county

2 Beginning in 1992 three members shall be elected from each commission district and one member shall be elected at-large such member to be the chairman of the board Of those first elected, four members from commission districts shall be elected for terms of two years and two members from commission districts and the member at-large shall be elected for terms of four years In 1994, and thereafter, all terms of office shall be for four years

(L 1990 HB 951 § 1 subsecs 3 4)  
Effective 6-12 90

2 No person who gives emergency instructions through a system established under sections 190 300 to 190 320 to persons rendering services in an emergency at another location nor any persons following such instructions in rendering such services, shall be liable for any civil damages as a result of issuing or following the instructions, unless issuing or following the instructions constitutes willful and wanton misconduct or gross negligence

(L. 1990 H B 951)  
Effective 6-12 90

**190.310 Tax due quarterly—return filed when, content—record retention period—rate determination, notification—collection fee allowed —1** The tax imposed by sections 190 300 to 190 320 and the amounts required to be collected are due quarterly. The amount of tax collected in one calendar quarter by the service supplier shall be remitted to the governing body no later than sixty days after the close of a calendar quarter. On or before the sixtieth day of each calendar quarter following, a return for the preceding quarter shall be filed with the governing body in such form as the governing body and service supplier shall agree. The service supplier will include the list of any service user refusing to pay the tax imposed by sections 190 300 to 190 320 with each return filing. The service supplier required to file the return shall deliver the return, together with a remittance of the amount of the tax collected under the provisions of sections 190 300 to 190 320. The records shall be maintained for a period of one year from the time the tax is collected.

2 From every remittance to the governing body made on or before the date when the same becomes due, the service supplier required to remit the same shall be entitled to deduct and retain, as a collection fee, an amount equal to two percent thereof.

3 At least once each calendar year the governing body shall establish a tax rate not to exceed the amount authorized, that together with any surplus revenues carried forward will produce sufficient revenues to fund the expenditures authorized by sections 190 300 to 190 320. Amounts collected in excess of that necessary within a given year shall be carried forward to subsequent years. The governing body shall make its determination of such tax rate each year no later than September first and shall fix the new rate which shall be collected as provided in sections 190 300 to 190 320. Immediately upon making its determination and fixing the rate, the governing body shall publish in its minutes the new rate, and it shall notify by mail every service supplier registered with it of the new rate. The governing body may require an audit of the service supplier's books and records concerning the collection and remittance of the tax authorized by sections 190 300 to 190 320.

(L. 1981 H B 437 § 3 A.L. 1990 H B 951)  
Effective 6-12 90

**190 315 Contract for service authorized —**Any governing body imposing the tax authorized herein may contract directly with the provider of the emergency telephone service or may contract and cooperate with any public agency or with other states or their political

subdivisions or with any association or corporation for the administration of emergency telephone service as provided by law

(L. 1981 H B 437 § 4 A.L. 1986 H.B. 1268)

**190 320 Election—ballot form —**Before any governing body may establish emergency telephone service and impose an emergency telephone tax under the provisions of sections 190 300 to 190 320, it shall submit a proposal to its voters for the approval of such service and such tax. The ballot of submission shall contain, but need not be limited to, the following language:

May the (City/County) of \_\_\_\_\_ establish an emergency telephone service and impose a telephone tax to finance such service?

Yes

No

The initial tax imposed shall be \_\_\_\_\_ (Here the governing body in 25 words or less shall describe the tax per telephone per year or any other wording which will give the voter an approximation of what the tax will cost the taxpayer.)

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal then the governing body may establish the service and impose the tax allowed by the provisions of sections 190 300 to 190 320. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal then the governing body submitting the proposal shall not be allowed to implement the provisions of sections 190 300 to 190 320 until it has again submitted such proposal to its qualified voters and a majority of the votes cast are in favor of the proposal.

(L. 1981 H B 437 § 5)

**COUNTY SALES TAX, ALTERNATIVE FUNDING  
FOR CENTRAL DISPATCH OF EMERGENCY  
SERVICES**

**190.335 Central dispatch for emergency services, alternative funding by county sales tax, procedure, ballot form, rate of tax—collection—adoption of alternate tax, telephone tax to expire, when—board appointment and election, qualification, terms —1** In lieu of the tax levy authorized under section 190 305 for emergency telephone services the county commission of any county may impose a county sales tax for the provision of central dispatching of fire protection including law enforcement agencies, emergency ambulance service or any other emergency services, including emergency telephone services, which shall be collectively referred to herein as 'emergency services' and which may also include the purchase and maintenance of communications and emergency equipment including the operational costs associated therein in accordance with the provisions of this section

2 Such county commission may by a majority vote of its members, submit to the voters of the county, at a public election, a proposal to authorize the county commission to impose a tax under the provisions of this section If the residents of the county present a petition signed by a number of residents equal to ten percent of those in the county who voted in the most recent gubernatorial election then the commission shall submit such a proposal to the voters of the county

3 The ballot of submission shall be in substantially the following form

Shall the county of \_\_\_\_\_ (insert name of county) impose a county sales tax of \_\_\_\_\_ (insert rate of percent) percent for the purpose of providing central dispatching of fire protection emergency ambulance service including emergency telephone services and other emergency services?

- YES  
 NO

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal then the ordinance shall be in effect as provided herein If a majority of the votes cast by the qualified voters voting are opposed to the proposal then the county commission shall have no power to impose the tax authorized by this section unless and until the county commission shall again have submitted another proposal to authorize the county commission to impose the tax under the provisions of this section and such proposal is approved by a majority of the qualified voters voting thereon

4 The sales tax may be imposed at a rate not to exceed one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any county adopting such tax if such property and services are subject to taxation by the state of Missouri under the provisions of sections 144 010 to 144 525, RSMo

5 Except as modified in this section all provisions of sections 32 085 and 32 087 RSMo shall apply to the tax imposed under this section

6 Any tax imposed pursuant to section 190 305 shall terminate at the end of the tax year in which the tax imposed pursuant to this section for emergency services is

certified by the board to be fully operational Any revenues collected from the tax authorized under section 190 305 shall be credited for the purposes for which they were intended

7 At least once each calendar year the governing body shall establish a tax rate not to exceed the amount authorized, that together with any surplus revenues earned forward will produce sufficient revenues to fund the expenditures authorized by this act. Amounts collected in excess of that necessary within a given year shall be carried forward to subsequent years The governing body shall make its determination of such tax rate each year no later than September first and shall fix the new rate which shall be collected as provided in this act Immediately upon making its determination and fixing the rate the governing body shall publish in its minutes the new rate and it shall notify every retailer by mail of the new rate

8 Immediately upon the affirmative vote of voters of such a county on the ballot proposal to establish a county sales tax pursuant to the provisions of this section, the county commission shall appoint the initial members of a board to administer the funds and oversee the provision of emergency services in the county Beginning with the general election in 1994, all board members shall be elected according to this section and other applicable laws of this state At the time of the appointment of the initial members of the board, the commission shall relinquish and no longer exercise the duties prescribed in this chapter with regard to the provision of emergency services and such duties shall be exercised by the board

9 The initial board shall consist of seven members appointed without regard to political affiliation, who shall be selected from, and who shall represent the fire protection districts ambulance districts, sheriff's department, municipalities any other emergency services and the general public This initial board shall serve until its successor board is duly elected and installed in office The commission shall ensure geographic representation of the county by appointing no more than four members from each district of the county commission

10 Beginning in 1994 three members shall be elected from each district of the county commission and one member shall be elected at large such member to be the chairman of the board Of those first elected four members from districts of the county commission shall be elected for terms of two years and two members from districts of the county commission and the member at large shall be elected for terms of four years In 1996 and thereafter, all terms of office shall be four years

(L. 1993 S B 157 & 29 § 1)

\*This act (S B 157 & 29 1993) contains numerous sections See Disposition of Sections Table for definitive listing

**190.337 Revenue, purpose for which shall be used—procedure to terminate tax, ballot form—reestablishing emergency service using telephone tax, procedure —1** The sales tax established by a county according to the provisions of section 190 335 shall be permanent and revenues from it shall be disbursed only for the purposes for which it was collected Upon receipt of a petition signed by a number of voters in the county equal to ten percent of the number of voters in the county who voted in the most recent gubernatorial election requesting the

submission of the question of continuation or termination, the county commission in any county which has adopted the sales tax as a means of paying for emergency services in lieu of financing such services through taxes as provided in section 190 305 shall submit to the voters of the county the question to continue or to terminate the sales tax

2 The question shall be submitted in the following form

Shall the county of (insert name of county) continue to impose a county sales tax of (insert rate of percent) percent for the purpose of providing central dispatching of fire protection, emergency ambulance or emergency telephone services?

- YES
- NO

3 If a majority of those voting on the question vote "YES" for continuation, the sales tax shall be continued unless and until terminated by a vote of the qualified voters voting thereon if a majority of those voting on the question vote "NO" for the termination of the sales tax, the county commission shall declare the sales tax terminated effective the first day of the second calendar quarter following notification to the director of revenue that the tax has been repealed and shall discharge any board appointed pursuant to section 190 335 Any order adopted by the board shall be void and of no effect from and after the termination of the sales tax

4 If the majority of the voters vote "NO" pursuant to subsection 3 of this section, the emergency services shall be deemed to have been terminated. Such emergency services may be reestablished in the county pursuant to the provisions of section 190 305

(L. 1993 S B 157 & 29 § 2)