

UNITED STATES BANKRUPTCY COURT DISTRICT SOUTHERN OF NY

PROOF OF CLAIM

Name of Debtor
ALLEGIANCE TELECOM SERVICE CORPORATION

Case Number
03 13103 NY

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

RFC'D APR 05 2004

Name and address of Creditor (This person or other entity to who the debtor owes money or property)

PENNSYLVANIA DEPARTMENT OF REVENUE

Check box if you are aware that anyone else has filed a proof of claim relative to this case. Attach copy of statement of filing particulars

FILED
U.S. BANKRUPTCY COURT DISTRICT OF NEW YORK
ALLEGIANCE TELECOM, INC

Name and address where notices should be sent

Pennsylvania Department of Revenue
Commonwealth of Pennsylvania
Bankruptcy Division
Department 280946
Harnsburg PA 17128 0496

Check box if you have never received any notices from the bankruptcy court in this case

03-13057 (RRD)

2742

Telephone number (717) 783 8989

Check box if the address differs from the address on the envelope sent to you by the court

THIS SPACE FOR COURT USE ONLY

Account or other number by which identifies debtor

EIN 752736777

SSN

Check here if this claim

Replaces

Amends a previously filed claim dated 01/23/2004

1 Basis for Claim

- Goods Sold
Services performed
Money loaned
Personal injury/wrongful death
Taxes
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

See Attached

3 If court judgement, date obtained

See Attached

4 Total Amount of Claim at Time Case Filed

\$320.21 (unsecured)

\$2,575.00 (secured)

\$794.27 (priority)

\$3,689.48 (Total)

If all or part of your claim is secured or entitled to priority also complete item 5 or 7 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 Personal Property

Value of Collateral \$ Unknown

Amount of arrearage and other charges at time case filed included in secured claim if any \$2,575.00

6 Unsecured Nonpriority Claim

\$ 320.21

Check this box if a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it or c) none or only part of your claim is entitled to priority

7 Unsecured Priority Claim

Check this box if you have an unsecured priority claim

Amount entitled to priority \$794.27

Specify the priority of the claim

Wages salaries or commissions (up to \$4000) * earned within 90 days before filing of the bankruptcy petition of 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)(8)

Alimony maintenance or support owed to a 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 4/1/04 and every 3 years thereafter with respect to cases commenced on or after date of adjustment

7 Credits The amount of all payments on this claim has been credited and deducted for the purpose of making this claim

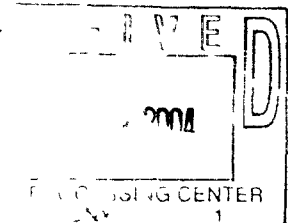
8 Supporting Documents Attach copies of supporting documents such as promissory notes purchase orders invoices itemized statements of running accounts contracts court judgements mortgages security agreements and evidence of perfection of lien DO NOT SEND ORIGINAL DOCUMENTS If the documents are not available explain If the documents are voluminous attach a summary

9 Date Stamped Copy To receive an acknowledgement of the filing of your claim enclose a stamped, self addressed envelope and a copy of this proof of claim

Date 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)

2-27-04 T. Michael S. Perkins, Clerk

THIS SPACE FOR COURT USE ONLY





Michelle Peterson

**SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE**

Original Claim
 Amended Claim

This claim supercedes all
Previous claims filed

Date Amended 02/27/2004

ALLEGIANCE TELECOM SERVICE CORPORATION
ALLEGIANCE TELECOM SERVICE
CORPORATION

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Petition Filing Date 05/14/2003
Case Number 0313103 NY
Chapter 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth at present time of the filing of this proof of claim the Debtor was indebted to the Commonwealth in the

SUM OF \$3,689.48 for the following

- State Sales Use and Hotel Occupancy Tax Article II, Tax Reform Code of 1971 as amended 72 P S 7210
- Personal Income tax Article III Tax Reform Code of 1971 as amended 72 P S 7301
- Employer Withholding Tax Article IV Tax Reform Code of 1971 as amended 72 P S 7301
- Corporate Net Income Tax
- Capital Stock Franchise Tax
- Corporate Loans Tax
- Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability

Total secured claim \$2 575 00

Pursuant to Section 506(b) of the Bankruptcy Code post petition Interest may be payable

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability

Total administrative _____

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.**

See attached statement of account detailing the liability

Total unsecured priority \$794 27

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the
petition filing date.**

See attached statement of account detailing the liability

Total unsecured non priority claim \$320 21

All payments of this claim have been credited and deducted for the purpose of making this proof of claim

(Representative Bureau of Compliance)



**BANKRUPTCY
STATEMENT OF ACCOUNT**

Pet Date 5/14/2003
Cause Number 0313103 NY
Chapter 11

Michelle Peterson

ALLEGIANCE TELECOM SERVICE CORPORATION
9201 NORTH CENTRAL EXPRESSWAY
DALLAS TX 75231

Primary Tax Numbers

Emp Identification Number 752736777
Sales Tax License Number
Social Security Number
Corp Tax Number 2422048
Other Number

Additional Debtors and/or Names SSN EIN

Note

TYPE OF CLAIM		SECURED	Tax Number:		2422048		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input type="checkbox"/>	12 00 (02)	\$2 101 00	\$299 00	\$0 00	\$175 00	\$2 575 00
Lien Filing Date		County Lien Filed		Lien Docket Number			
TOTAL			\$2 101 00	\$299 00	\$0 00	\$175 00	\$2 575 00

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		2422048		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input type="checkbox"/>	12 01 (02)	\$0 00	\$0 00	\$0 00	\$43 00	\$43 00
CT	<input type="checkbox"/>	12 02 (02)	\$0 00	\$0 00	\$0 00	\$23 00	\$23 00
Lien Filing Date		County Lien Filed		Lien Docket Number			
TOTAL			\$0 00	\$0 00	\$0 00	\$66 00	\$66 00

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		752736777		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
EMP	<input type="checkbox"/>	01Q 02	\$0 00	\$0 00	\$0 00	\$36 49	\$36 49
EMP	<input type="checkbox"/>	02Q 02	\$0 00	\$0 00	\$0 00	\$67 51	\$67 51
EMP	<input type="checkbox"/>	03Q 02	\$0 00	\$0 00	\$0 00	\$150 21	\$150 21
Lien Filing Date		County Lien Filed		Lien Docket Number			
TOTAL			\$0 00	\$0 00	\$0 00	\$254 21	\$254 21

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number:		2422048		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input type="checkbox"/>	12 01 (02)	\$428 00	\$41 00	\$0 00	\$0 00	\$469 00
CT	<input type="checkbox"/>	12 02 (02)	\$227 00	\$1 00	\$0 00	\$0 00	\$228 00
CT	<input checked="" type="checkbox"/>	01/01/03 05/14/ 03 (02)	\$74 00	\$0 00	\$0 00	\$0 00	\$74 00
Lien Filing Date		County Lien Filed		Lien Docket Number			
TOTAL			\$729 00	\$42 00	\$0 00	\$0 00	\$771 00

LEGEND

ST = Sales Use and Hotel Occupancy Tax
CT = Corporation Tax
EMP = Employer Withholding
AN = Individual Income Tax
MT = Mass Transit
MC = Motor Carrier

LF = Liquid Fuels
OF = Oil Franchise
PTA = Public Transportation Assistance Act

Personal Income Tax Estimates Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040 Information can be mailed to debtor or debtor's counsel upon written request without the need for filing a formal objection An amended proof of claim may be filed upon the filing of a properly completed and signed PA 40 tax return

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE



**BANKRUPTCY
 STATEMENT OF ACCOUNT**

Pet Date 5/14/2003
 Cause Number 0313103 NY
 Chapter 11

Michelle Peterson

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 DALLAS TX 75231

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 Social Security Number
 Corp Tax Number 2422048
 Other Number

Additional Debtors and/or Names SSN EIN

Note

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TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE	
EMP	<input type="checkbox"/>	01Q 02	\$2 00	\$3 65	\$0 00	\$0 00	\$5	
EMP	<input type="checkbox"/>	02Q 02	\$0 00	\$5 85	\$0 00	\$0 00	\$5	
EMP	<input type="checkbox"/>	03Q 02	\$0 00	\$11 77	\$0 00	\$0 00	\$11	
Lien Filing Date		County Lien Filed		Lien Docket Number				
TOTAL			\$2 00	\$21 27	\$0 00	\$0 00	\$23	

LEGEND

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 CT = Corporation Tax
 EMP = Employer Withholding
 AN = Individual Income Tax
 MT = Mass Transit
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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



February 27, 2004

JONATHAN S HENES
KIRKLAND & ELLIS
CITIGROUP CENTER
153 E 53RD STREET
NEW YORK, NY 10022-4675

Dear JONATHAN S HENES

Re ALLEGIANCE TELECOM SERVICE CORPORATION
Case Number 03-13103

Enclosed is a copy of the proof of claim filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance, Bankruptcy Division. This represents a claim in the sum of

\$3,689.48

Sincerely,

A handwritten signature in black ink, appearing to read "Michelle Peterson".

Michelle Peterson
Bankruptcy Review Section
Bankruptcy Division
(717) 783-1344
Fax (717) 783-4331

Enclosures

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



February 27 2004

Bankruptcy Management Corporation
ATTN Allegiance Telecom, Inc Claims
Agent
1330 E Franklin Ave
El Segundo, CA 90245

Case No 03 13103 NY
ALLEGIANCE TELECOM SERVICE
CORPORATION

Dear Clerk of Courts

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance This represents a claim in the sum of

\$ 3,689 48

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 783-1344
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER