

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

REC'D APR 12 2004

IN RE *SHARED TECHNOLOGIES ALLEGIANCE, INC* FILED CHAPTER 11  
U S B C SOUTHERN DISTRICT OF NEW YORK DOCKET 03-13108RDD  
SSN ALLEGIANCE TELECOM, INC PETITION DATE 05/14/2003  
SSN 03-13057 (RRD) CONVERSION TO CH FROM ON  
Fed ID No 331-009-098 2749  
CREDITOR MASSACHUSETTS DEPARTMENT OF REVENUE, LITIGATION BUREAU, BANKRUPTCY UNIT  
100 Cambridge Street, 7th Floor, Boston, MA 02114 Phone (617) 626-3875 Fax (617) 626-3796

**\*\*ALL NOTICES, PLEADINGS AND CORRESPONDENCE TO MAILING ADDRESS:\*\***  
**P.O. BOX 9564, BOSTON, MA 02114**

- AMENDED PROOF OF CLAIM IN ADDITION TO PROOF OF CLAIM FILED
- AMENDED PROOF OF CLAIM TO SUPERSEDE PROOF OF CLAIM FILED 10/20/2003

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

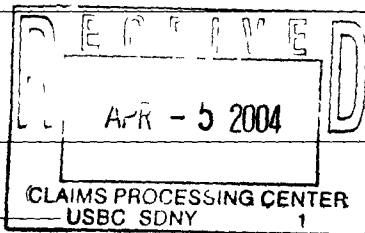
6 MASSACHUSETTS CLAIMS A SETOFF OF PRE-PETITION TAX REFUNDS AGAINST THIS CLAIM

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

<b>A</b>	<b><u>SECURED CLAIM</u></b> (Notice of statutory tax lien filed pursuant to M G L c 62C SEC 50)	<u>\$0.00</u>
POST-PETITION INTEREST IS INCLUDED TO THE EXTENT ALLOWED BY 11 U S C SEC 506(b)		
<b>B</b>	<b><u>UNSECURED PRIORITY CLAIM UNDER 11 U S C SEC 507(a)(8)</u></b>	<u>\$121.02</u>
FOR CH 11 CASES, INTEREST ACCRUES AFTER THE EFFECTIVE DATE OF THE PLAN 11 U S C SEC 1129(a)(9)(C)		
<b>C</b>	<b><u>GENERAL UNSECURED CLAIM</u></b>	<u>\$457.92</u>
<b>D</b>	<b><u>ADMINISTRATIVE CLAIM</u></b>	<u>\$0.00</u>

*William F Connor*



TOTAL \$578.94

For Court Use Only

Allegiance Claim

02797

AUTHORIZED SIGNATURE,  
WILLIAM F CONNOR OR JOHN GIAMATTEI, SUPERVISOR, BANKRUPTCY UNIT, MDO  
DATE 04/02/2004



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

100 CAMBRIDGE STREET - 7th FLOOR, BOSTON  
Mailing Address P. O. BOX 9564, BOSTON, MA 02114  
 Phone (617) 626-3875 Fax (617) 626-3796

ALAN LEBOVIDGE  
COMMISSIONER

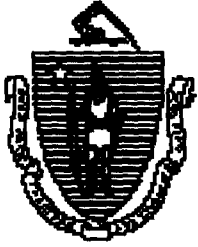
**PRIORITY/GENERAL UNSECURED PROOF-OF-CLAIM**

**DISTRICT OF** NEW YORK **DOCKET #** 03-13108RDD  
**IN THE MATTER OF** SHARED TECHNOLOGIES ALLEGIANCE, INC **CHAPTER 11** BANKRUPTCY  
**TAX ID # (SSN)** - **PETITION DATE** 05/14/2003  
**TAX ID # (Fed ID#)** 331-009-098

- |                      |                        |  |                |
|----------------------|------------------------|--|----------------|
| 0113 - Special Fuel  | 0139 - Sales/M V       | 0167 - Corporate-Domestic (Mass )        | A - Annual     |
| 0114 - Motor Carrier | 0140 - Income Tax      | 0168 - Corporate-Foreign (outside Mass ) | D - Depository |
| 0136 - Services      | 0143 - Room Occupancy  | 0173 - Public Utility                    | M - Monthly    |
| 0137 - Sales Use Tax | 0161 - Room Lo         | 0179 - Fiduciary                         | Q - Quarterly  |
| 0138 - Meals Tax     | 0166 - Withholding Tax | 0218 - Cig/Tob                           | H-Husband      |
|                      |                        | 0237 - Use Tax                           | W-Wife         |
|                      |                        | 0182 - MA IFTA                           | J-Joint        |
|                      |                        | 0183 - OTHERIFTA                         |                |

TAX TYPE	PERIOD	DATE TAX ASSESSED	FILING FREQUENCY	TAX	INTEREST TO PETITION	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY TO PETITION
0137	03/31/2003	05/07/2003	M	\$0 00	\$121 02	\$121 02	\$457 92

<b>TOTAL THIS PAGE</b>				\$0 00	\$121 02	\$121 02	\$457 92
<b>SUMMARY TOTAL</b>						\$121 02	\$457 92



Alan L. LeBovidge  
Commissioner

Thomas K. Condon  
Bureau Chief

*The Commonwealth of Massachusetts*

*Department of Revenue*

*Litigation Bureau - Bankruptcy Unit*

*Offices: 100 Cambridge Street, 7th Floor*

*Boston, Massachusetts 02114*

***All Mail To: Box 9564, Boston, MA 02114-9564***

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

April 2, 2004

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 Docketing Center

Dear Clerk of Court

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

DEBTOR Shared Technologies Allegiance, Inc  
F I D # 331-009-098  
DOCKET # 03-13108 RDD

**Please date-stamp and return the attached copy in the enclosed self-addressed envelope as soon as possible. Thank you**

Sincerely,

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

Enclosure Claim (s)