

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

REC'D JUN 02 2004

Case number 03-13107-RDD

In re JUMP NET, INC

Taxpayer number 1-75-2907699-8

FIRST AMENDED

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

2783

**PROOF OF CLAIM FOR ADMINISTRATIVE EXPENSE AND REQUEST FOR PAYMENT**

Name of Creditor Texas Comptroller of Public Accounts on behalf of the  
State of Texas, Texas Municipalities, Texas Counties,  
Special Purpose Districts and/or Texas Metropolitan or  
Regional Transportation Authorities

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

- 1 BASIS FOR CLAIM AND REQUEST Taxes, Penalties and Interest
- 2 DATE DEBT WAS INCURRED 05/15/2003 to 06/30/2003
- 3 Payment of these taxes, penalties and interest is requested as an administrative  
expense under 11 U S C sec 503(b) Interest and penalties continue to accrue
- 4 TOTAL AMOUNT OF CLAIM AND REQUEST \$ 2,113 85  
SALES AND USE TAX CH 151, (321,322,323)

	TAX	PENALTY	INTEREST
State Liability	1,447 50	144 75	50 02
City Liability	415 65	41 57	14 36

2004

Date 05/12/2004

*Richard Craig*

Richard Craig  
Legal Counsel  
Texas Comptroller of Public Accounts

Mail payments to Revenue Accounting Division  
Bankruptcy Section  
P O 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 USC secs 152 and 3571





# TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

AUSTIN, TEXAS 78774-0100

May 12, 2004

Clerk  
U.S. Bankruptcy Court  
ONE BOWLING GREEN, ROOM 534  
NEW YORK, NY 10004-1408

Re Taxpayer #1-75-2907699-8  
JUMP.NET, INC  
SALES AND USE TAX CH 151, (321,322,323)

Bankruptcy Case #03-13107-RDD

In the above-captioned proceeding, the State of Texas submits for filing the enclosed Post-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  
P.O. Box 12548, Capitol Station  
Austin, TX 78711-2548

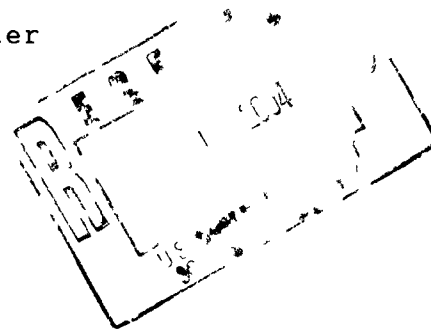
Thank you for your cooperation in this matter

Sincerely,

*Richard Craig*

Richard Craig  
Legal Counsel  
Revenue Accounting Division  
P.O. Box 13528  
Austin, TX 78711-3528

Enclosure



**Steffanie Cohen**

---

**From** Olson, Randall [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 Reporting

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

1/13/2005

**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 if 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 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 substatuses, 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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**Steffanie Cohen**

---

**From** Olson, Randall [Randall.Olson@sharedtechnologies.net]  
**Sent** Tuesday, September 28, 2004 9:21 AM  
**To** 'Jay Hurst', 'Sherril Eble'  
**Subject** RE FW Allegiance

Jay,

Please send me an e-mail confirming that you have received this e-mail

The Allegiance Telecom Liquidating Trust (the "ATLT") is wiring \$2,202,983.46 to the Texas Comptroller. This amount is in full satisfaction of the following claims asserted by the Texas Comptroller in the Allegiance Telecom, Inc., et al., bankruptcy cases jointly administered as case no. 03-13057 (RDD) by the Bankruptcy Court for the Southern District of New York (collectively, the "Allegiance Bankruptcy Cases"): 250, 266, 268/341, 269/340, 2759, 2760, 2836/2818, 2841/2817/487, 352, 433. By accepting this payment, the Texas Comptroller hereby forever releases and discharges the ATLT with regard to the foregoing enumerated claims. This payment in no way compromises the ATLT's rights to dispute, object to or otherwise oppose other claims filed by the Texas Comptroller in the Allegiance Bankruptcy Cases; the ATLT reserves all of its rights with respect to such claims.

Randall Olson  
Allegiance Telecom Liquidating Trust  
(972) 462-5934 Office  
(972) 462-5808 Fax

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

From: Sherril Eble [mailto:Sherril.Eble@oag.state.tx.us]  
Sent: Tuesday, September 28, 2004 8:39 AM  
To: Jay Hurst, Randall.Olson@sharedtechnologies.net  
Subject: Re: FW: Allegiance

Mr. Olson, please see the attached instructions. I put it in Word since that is most likely what you use. If you have any questions, please feel free to contact me. Thank you.

Sherril Eble  
Office Administrator  
Bankruptcy & Collections Division  
Office of the Attorney General  
PO Box 12548  
Austin, TX 78711-2548

512/475-4479  
Fax 512/482-8341  
E-Mail: Sherril.Eble@OAG.State.TX.US

The information contained in this E-Mail is privileged and confidential information.

1/13/2005

>>> "Olson, Randall" <Randall.Olson@sharedtechnologies.net> 09/27/2004  
2:15:29 PM >>>  
Jay,

If you plan to fax me the instructions, please use the fax number  
(972)  
462-5961

Thanks,

Randall Olson

Allegiance Telecom Liquidating Trust

(972) 462-5934 Office

---

From Olson, Randall  
Sent Monday, September 27, 2004 9:37 AM  
To 'Jay Hurst'  
Subject RE Allegiance

Jay,

Please resend the wire transfer instructions in a Word file (I don't  
have  
Word Perfect), or just fax them to me

Thanks,

Randall Olson

Allegiance Telecom Liquidating Trust

1/13/2005

(972) 462-5934 Office

(972) 462-5808 Fax

---

From Jay Hurst [mailto:Jay.Hurst@oag.state.tx.us]  
Sent Friday, September 24, 2004 11:28 AM  
To Randall.Olson@sharedtechnologies.net  
Cc Sherril Eble  
Subject Re Allegiance

Randy, the wire transfer instructions are attached. I'll be glad to confirm payment in full for the claims that are paid.

>>> "Olson, Randall" <Randall.Olson@sharedtechnologies.net> 9/23/2004 1:40:15 PM >>>

Jay,

It looks pretty good that the Allegiance Trust will be making a payment to Texas next Tuesday. Please provide me with the instructions needed for a wire transfer to be made to you on 9/28/04. Also, will you be providing me with a document that will substantiate that this payment pays in full the respective Priority Tax Claims that we discussed earlier this week?

Randall Olson

Allegiance Telecom Liquidating Trust

(972) 462-5934 Office

(972) 462-5808 Fax

1/13/2005