

December 2, 2004



*Via Registered Mail
Return Receipt Requested*

Dan McAllister
San Diego County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101

Re: Allegiance Telecom, Inc.,
Case No. (03-13057 RDD) (Southern District of New York)

Mr. McAllister,

BMC is the claims agent in the above-referenced case.

We have received your Proofs of Claim (Claim Nos. 2985 and 2989), signed and dated 11/23/2004.

Please be advised that while these claims have been recorded on the official record, it is late-filed beyond all applicable claims bar dates.

We have been advised by the Allegiance Telecom Liquidating Trust (the "ATLT"), that unless and until an order is entered by the bankruptcy court, permitting the late filing of your claim, the ATLT will not recognize the claim for purposes of Allowance, the creation of a Disputed Claim Reserve or Distributions (each as defined in Debtor's Third Amended Joint Plan of Reorganization).

Please feel free to contact me in our New York office at (212) 837-7925.

Regards,
/s/ Rich Reilly
Rich Reilly

cc: Colin M. Adams
Attorney At Law
Akin Gump Strauss Hauer & Feld LLP
590 Madison Avenue
NY, NY, 10022

Lois Mannon
Consultant
Allegiance Telecom Liquidating Trust
1405 South Beltline Road, Suite 100
Coppell, TX 75019

Seattle

Pacific Building, 23rd Floor
720 Third Avenue
Seattle, WA 98104
(206) 725-5405
(206) 374-2727 fax

Los Angeles

1330 E. Franklin Ave.
El Segundo, CA 90245
(310) 321-5555
(310) 640-8071 fax

New York

80 Broad Street
New York, NY 10004
(212) 344-0444
(888) 316-2354 fax

Kansas City

712 Broadway, Suite 100
Kansas City, MO 64105
(816) 472-4262
(816) 472-4321 fax

San Francisco

564 Market Street, Suite 602A
San Francisco, CA 94104
(415) 834-9942

(800) 655-1129

www.bmcgroup.com

United States Bankruptcy Court SOUTHERN District of CALIFORNIA

U.S.B.C. SOUTHERN DISTRICT OF CALIFORNIA ALLEGIANCE

Name of Debtor
ALLEGIANCE TELECOM OF CALIF

Case Number
03 13069

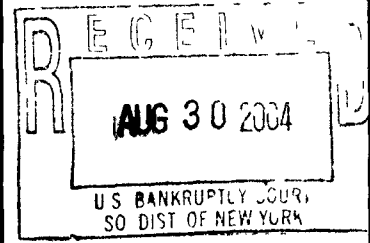
03-13069 (RRD)

2919

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 (The person or other entity to whom the debtor owes money or property)
Dan McAllister
San Diego County Treasurer-Tax Collector
1600 Pacific Highway, Room 162
San Diego, CA 92101

- 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 the address differs from the address on the envelope sent to you by the court



Name and address where notices should be sent
San Diego County Treasurer-Tax Collector
Attn: Bankruptcy Desk
1600 Pacific Highway, Room 162
San Diego, CA 92101

Telephone number (619) 531-4706

REC'D SEP 08 2004

Account or other number by which creditor identifies debtor

Check here if this claim
 Replaces/Amends a previously filed claim dated _____

- 1 Basis for claim**
- Goods sold
 - Services performed
 - Money loaned
 - Personal injury or wrongful death
 - Taxes
 - Other ADMINISTRATIVE

Retiree benefits as defined in 11 U.S.C. § 1114(a)
Wages, salaries, and compensation (Fill out below)
Your SSN _____
Unpaid compensation for services performed from _____ to _____
Date Date

2 Date Debt was incurred January 1, 2004
(earliest year owed - four digit year)

3 If court judgment, date obtained

4 Total Amount of Claim at Time Case Filed \$ 159,220 92 (ESTIMATED TAXES FOR 2004)

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 _____

Statutory penalties and interest will continue to accrue
Amount of arrearage and other charges at time case filed included in secured claim if any \$ _____

6 Unsecured Priority Claim

Check this box if you have an unsecured priority claim
Amount entitled to priority \$ 159 220 92
Specify the priority of the claim
Wages salaries, or commissions (up to \$4 300), * 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 \$1 950* 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 4/1/98 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, itemizes statements or 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 the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim

This Space Is for Court Use Only

Allegiance Claim

02985

Date
08/23/04

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)
Ray Fredericks

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

BRVRP722

California State Board of Equalization
Valuation Division
Allocations of the Assessed Value of State-Assessed Property

06/28/04
4 00 PM

7742 Allegiance Telecom of California, Inc
37 County of SAN DIEGO

Page 331

Year 2004

	Non-Unitary	Unitary	Assessed Value
Land			
Improvements		11,296,115	11,296,115
Personal Property		1 441 559	1 441,559
Total		12,737,674	12,737,674

ESTIMATE OF 2004 TAXES

TOTAL ASSESSED VALUE	\$ 12,737,674 00
ESTIMATED TAX RATE	<u>1 25%</u>
ESTIMATED 2004 TAX	\$ 159,220 92

FedEx USA Airbill
Express

FedEx Tracking Number

841202373839

1 From **[REDACTED]**
Date **9/3/04**

Sender's Name **USBC, SDNY** Phone **310 321-5545**

Company **ALLEGIANCE TELECOM # 38**

Address **1330 E FRANKLIN AVE** Dept./Floor/Suite/Room

City **EL SEGUNDO, CA** ZIP **90245**

2 Your Internal Billing Reference **ALLEGIANCE TELECOM # 386**

3 To Recipient's Name **LISA RUPPNER** Phone **310 321-5545**

Company **BMC Corp**

Address **4370 E. Franklin Ave** We cannot deliver to P.O. boxes or P.O. ZIP codes.

Address

City **EL SEGUNDO, CA** ZIP **90245**



8412 0237 3839

RECD
SEP 08 2004
BMC



4a Express Package Service

FedEx Priority Overnight Next business morning
 FedEx Standard Overnight Next business afternoon
 FedEx First Overnight Earliest next business morning delivery to select locations

FedEx 2Day Second business day
 FedEx Express Saver Third business day
FedEx Employee rate not available. Minimum charge: One-pound rate

4b Express Freight Service

FedEx 1Day Freight* Next business day
 FedEx 2Day Freight Second business day
 FedEx 3Day Freight Third business day

Call for Confirmation:

5 Packaging

FedEx Envelope*
 FedEx Pak* Includes FedEx Small Pak, FedEx Large Pak, and FedEx Sturdy Pak
 Other

Special Handling

SATURDAY Delivery Available only for FedEx Priority Overnight and FedEx 2Day to select ZIP codes
 HOLD Weekday at FedEx Location Not available for FedEx First Overnight
 HOLD Saturday at FedEx Location Available only for FedEx Priority Overnight and FedEx 2Day to select locations

Does this shipment contain dangerous goods? One box must be checked.
 No Yes \$5 per attached Shipper's Declaration
 Yes Shipper's Declaration not required
 Dry Ice Dry Ice, 9, UN 1845 x _____ kg
Dangerous Goods (including Dry Ice) cannot be shipped in FedEx packaging. Cargo Aircraft Only

7 Payment Bill to:

Sender Recipient Third Party Credit Card Cash/Check
Enter FedEx Acct. No. or Credit Card No. below
Acct. No. I will be billed.

Total Packages	Total Weight	Total Declared Value*	Total Charges
1		\$ 00	Credit Card Auth.

*Our liability is limited to \$100 unless you declare a higher value. See back for details.

8 Release Signature

Sign to authorize delivery without obtaining signature.

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims.
Questions? Visit our Web site at fedex.com or call 1.800.Go.FedEx® 800.463.3339.
Rev Date 10/01 Part #157811 ©1994-2001 FedEx PRINTED IN U.S.A. WCSL 03

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FedEx PRIORITY OVERNIGHT
emp 464389 07SEP04

TRK# **8412 0237 3839** FORM 0200

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