

January 3, 2005

*Via Registered Mail*  
*Return Receipt Requested*

Pennsylvania Department of Revenue  
Commonwealth of Pennsylvania  
Bankruptcy Division  
Department 280946  
Harrisburg, PA 17128-0946

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

Concerned,

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

We have received your Proofs of Claim (Claim Nos. 3004, 3005, 3006, 3007 and 3008), signed and dated 1/6/2005.

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: Kenneth A. Davis  
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](http://www.bmcgroup.com)

UNITED STATES BANKRUPTCY COURT DISTRICT SOUTHERN OF NY

PROOF OF CLAIM

Name of Debtor <b>AL GX BUSINESS INTERNET, INC</b>	Case Number <b>03-13061 NY</b>
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 and address of Creditor (This person or other entity to whom the debtor owes money or property) <b>PENNSYLVANIA DEPARTMENT OF REVENUE</b>	<input type="checkbox"/> 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.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> 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  Pennsylvania Department of Revenue Commonwealth of Pennsylvania Bankruptcy Division Department 280946 Harrisburg PA 17128 0496  Telephone number (717) 783 8989	Check here if this claim <input type="checkbox"/> Replaces <input checked="" type="checkbox"/> Amends a previously filed claim dated 07/15/2003
Account or other number by which identifies debtor  EIN 752965464  SSN	THIS SPACE FOR COURT USE ONLY

**1 Basis for Claim**

<input type="checkbox"/> Goods Sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. §1114(a) <input type="checkbox"/> Wages, salaries and compensation (fill out below) Your SS# _____ Unpaid compensation for services performed From _____ (date) to _____ (date)
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<b>2 Date debt was incurred</b> "See Attached"	<b>3 If court judgement, date obtained</b> "See Attached"
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**4 Total Amount of Claim at Time Case Filed**

	<u>\$0 00</u>	<u>\$0 00</u>	<u>\$6,107 00</u>
	(unsecured)	(secured)	(priority)
			<u>\$6,107 00</u> (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 \_\_\_\_\_  
 Value of Collateral \$ Unknown  
 Amount of arrearage and other charges at time case filed included in secured claim if any \$0 00  

**6 Unsecured Nonpriority Claim** \$ 0 00

 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 \$6,107 00  
 Specify the priority of the claim  
 Wages, salaries or commissions (up to \$4000) \* 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)(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: 1/16/2005  
 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):  
 Michelle B Jenkins, Chief

THIS SPACE FOR COURT USE ONLY

FILED

JAN 12 2005

BMC

Allegiance Claim  
  
 03004



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 01/06/2005

AL GX BUSINESS INTERNET, INC  
AL GX BUSINESS INTERNET, INC

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

Petition Filing Date 05/14/2003  
Case Number 0313061 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 this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF \$6,107 00 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 \_\_\_\_\_

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 \$6,107 00

**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 \_\_\_\_\_

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

\_\_\_\_\_  
(Representative Bureau of Compliance)



Michelle Peterson

**BANKRUPTCY  
 STATEMENT OF ACCOUNT**

Pet Date 5/14/2003  
 Cause Number 0313061 NY  
 Chapter 11

AL GX BUSINESS INTERNET, INC  
 7601 ORA GLEN DRIVE  
 GREENBELT MD 20770

**Primary Tax Numbers**

Emp Identification Number 752965464  
 Sales Tax License Number 82180505  
 Social Security Number  
 Corp Tax Number 2490755  
 Other Number

Additional Debtors and/or Names SSN EIN

Note

TYPE OF CLAIM		UNSECURED PRIORITY	Tax Number: 2490755				
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input checked="" type="checkbox"/>	01/01/03 - 05/14/ 03 (02)	\$1 286 00	\$0 00	\$0 00	\$0 00	\$1 286 00
CT	<input checked="" type="checkbox"/>	12 03 (04)	\$4 821 00	\$0 00	\$0 00	\$0 00	\$4 821 00
Lien Filing Date		County Lien Filed	Lien Docket Number				
<b>TOTAL</b>			<b>\$6,107 00</b>	<b>\$0 00</b>	<b>\$0 00</b>	<b>\$0 00</b>	<b>\$6 107 00</b>

**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

BUREAU OF COMPLIANCE  
DEPT 280946  
HARRISBURG PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



January 6 2005

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

Case No 03-13061 NY  
AL GX BUSINESS INTERNET, INC

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

**\$ 6,107 00**

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 ┐

└ ┘

└ ┘

COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF REVENUE



January 6 2005

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ATTN Allegiance Telecom, Inc Claims  
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ACKNOWLEDGEMENT

CLAIM NUMBER

PA DEPARTMENT OF REVENUE  
BUREAU OF COMPLIANCE  
BANKRUPTCY DIVISION  
DEPT 280946  
HARRISBURG PA 17128-0946

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

RECD  
JAN 12 2005  
BMC