

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

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.

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

PENNSYLVANIA DEPARTMENT OF REVENUE

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 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.

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 02/27/2004

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

\$23 00	\$372 00	\$343 00	\$738 00
(unsecured)	(secured)	(priority)	(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 \$372 00

6 Unsecured Nonpriority Claim \$ 23 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 if 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 \$343 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 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)

1/6/2005 *Michelle B. Jenkins*

Michelle B. Jenkins, Chief

THIS SPACE FOR COURT USE ONLY

FILED
JAN 12 2005
BMC





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

**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 this present time of the filing of this proof of claim the Debtor was indebted to the Commonwealth in the

SUM OF \$738 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 \$372 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)(6) of the Bankruptcy code for unliened priority
Liabilities existing before petition date**

See attached statement of account detailing the liability

Total unsecured priority \$343 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 \$23 00

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)	\$0 00	\$372 00	\$0 00	\$0 00	\$372 00
Lien Filing Date		County Lien Filed		Lien Docket Number			
TOTAL			\$0 00	\$372 00	\$0 00	\$0 00	\$372 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 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	\$23 00	\$23 00

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)	\$0 00	\$41 00	\$0 00	\$0 00	\$41 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			\$301 00	\$42 00	\$0 00	\$0 00	\$343 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

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 03-13103 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

\$ 738 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

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

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Enclosures

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