

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

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 03-13093 NY
ALLEGIANCE TELECOM OF
PENNSYLVANIA INC

Dear Clerk of Courts

Enclosed is an Administrative 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 an Administrative claim in the sum of

\$ 2,520.00

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

FILED
JAN 12 2005
BMC



BUREAU OF COMPLIANCE
DEPT 280946
HARRISBURG PA 17128 0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



January 6, 2005

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Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER



**PROOF OF ADMINISTRATIVE EXPENSE
CLAIM IN THE AMOUNT OF
\$ 2,520 00 AND REQUEST FOR PAYMENT
PURSUANT TO 11 U S C § 503(b)**

ADMINISTRATIVE CLAIM
This claim supercedes any previous filed Administrativ
Administrative Claim Date 01/06/2005

ALLEGIANCE TELECOM OF PENNSYLVANIA INC
ALLEGIANCE TELECOM OF PENNSYLVANIA INC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

Petition Filing Date 05/14/2003
Case Number 0313093 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 \$2,520 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 GROSS RECEIPTS

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability

Total administrative claim

\$ 2,520.00

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

Michelle B Jenkins, Chief
myB



**BANKRUPTCY
 STATEMENT OF ACCOUNT**

Pet Date 5/14/2003
 Cause Number 0313093 NY
 Chapter 11

Michelle Peterson

ALLEGIANCE TELECOM OF PENNSYLVANIA INC
 1818 MARKET STREET
 SUITE 1430
 PHILADELPHIA PA 19103

Primary Tax Numbers

Emp Identification Number 752777346
 Sales Tax License Number 81077465
 Social Security Number
 Corp Tax Number 2030179
 Other Number

Additional Debtors and/or Names SSN EIN

Note

TYPE OF CLAIM		ADMINISTRATIVE	Tax Number:		2030179		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT	<input type="checkbox"/>	12 01 (10)	\$2 228 00	\$292 00	\$0 00	\$0 00	\$2 520 00
Lien Filing Date		County Lien Filed	Lien Docket Number				
TOTAL			\$2,228 00	\$292 00	\$0 00	\$0 00	\$2 520 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 21, 2005

New York U.S. Bankruptcy Court
Southern District
PO Box 5104
Bowling Green Station
N.Y., NY. 10274-5104

Dear Clerk:

Re: ALLEGIANCE TELECOM OF PENNSYLVANIA INC.
Bankruptcy No: 03-13093
EIN: 752777346

On July 16, 2003, we furnished you with an administrative proof of claim in the amount of **\$2,520.00**.

Since the filing of our claim, a remittance or additional information was received satisfying all liabilities listed on our proof of claim.

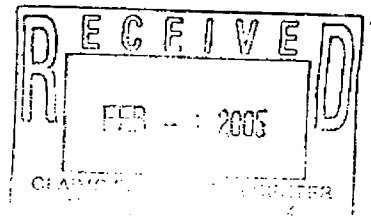
In view of the above information, kindly accept this letter as your authority to withdraw our claim.

Sincerely,

A handwritten signature in cursive script that reads "Linda Simmons, Supervisor".

Linda Simmons, Supervisor
Bankruptcy Division
Telephone: 717-787-8991

cc: Jonathan S. Henes
Nicholas J. Lamberti
File



RECEIVED
FEB 22 2005
U.S. BANKRUPTCY COURT
SO. DIST. OF NEW YORK