



April 5, 2005

*Via Registered Mail
Return Receipt Requested*

County of Santa Clara
Tax Collector
Tax Collections Division
Attn Deborah Nichols
700 West Hedding Street
San Jose, CA 95110

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 Proof of Claim (Claim No 3013) signed and dated on March 22nd
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

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

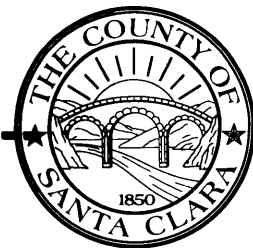
(800) 655 1129

www.bmcgroup.com

County of Santa Clara

Tax Collector
Tax Collections Division
County Government Center East Wing
70 West Hedding Street
San Jose California 95110
(408) 808 7900 FAX 279-0357

FILED
U S B C SOUTHERN DISTRICT OF NEW YORK
ALLEGIANCE TELECOM, INC
03-13057 (RRD)
2940



United States Bankruptcy Court

REC'D MAR 31 2005

For the Southern District of New York

Tax Collector
County of Santa Clara
County Government Center, East Wing
70 West Hedding Street
San Jose, Ca 95110

The taxes will continue to increase as long as they remain unpaid Further, taxes for future fiscal years will continue to accrue The County will file additional claims as soon as these contingent claims become due

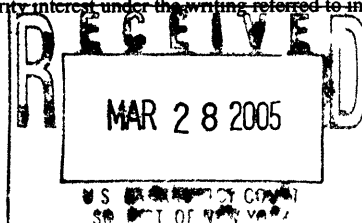
Debtor	<u>Allegiance Telecom of California, Inc</u>
Case No	<u>03-13069</u>
Chapter	<u>11</u>
Date filed	<u>5/14/03</u>

Proof of Claim This Amends the County's Secured Claim originally filed under case # 03-13057, September 15, 2003

- 1 The undersigned, who is employed by Santa Clara County, at the County Administration Building, 70 West Hedding Street, San Jose, California, is the agent of the Tax Collector of the County of Santa Clara, and is authorized to make proof of claim on behalf of the claimant
- 2 The debtor was, at the time of the filing of the petition initiating this case, and still is indebted to this claimant, in the sum of \$ 13,683 90
- 3 The consideration for this debt is **Personal Property Tax**
- 4 A duplicate of the writing on which this claim is founded is attached hereto as exhibit A
- 5 No judgment has been rendered estopping this claim
- 6 The amount of all payments of this claim have been credited and deducted for the purpose of making this proof of claim
- 7 This claim is not subject to any setoff or counter claim
- 8 A security interest is held on this claim as per Section 2191 3 and Section 2191 4 of the California Revenue and Taxation Code

(If security interest is claimed) The undersigned claims the security interest under the writing referred to in paragraph 4 hereof)

Page 1 of 2



Case No. : 03-13069

9. This Claim is filed as:

9a X A Secured claim for: Total: \$ 13,683.90
9b _____ An Unsecured 507 PRIORITY claim for: Total: \$ _____

Total Claim: \$ 13,683.90

ADMINISTRATIVE EXPENSES

10. This claim _____ is, _____ is also, filed as a cost of administration for expenses in the sum of:

Tax Debt \$ _____

Penalties \$ _____

Costs \$ _____

TOTAL ADMINISTRATIVE EXPENSES \$ _____

If delinquent after , a \$50.00 collection fee per assessment and a 10% penalty of \$ will apply.

Additional monthly interest of \$ _____ accrues the first day of each month commencing _____

Tax Collector
County of Santa Clara
County Administration Building
East Wing, Sixth Floor
70 West Hedding Street
San Jose, CA 95110

Deborah Nichols

Dated March 22, 2004 Signed Deborah Nichols

Tax Information Systems

UNSECURED TAXES

Santa Clara County Tax Collector

Mar-22-2005 08:22 am

BANKRUPTCY

Assessment # 04-606005-9 Roll Year 2004-2005 Reg #
 Assr Acct # - - Delq Date 04/30/2004 TRA 00-001
 APN 000-00-000-00 Lien Date 01/01/2003 Fam Code AS

COMMENTS

Situs NO SITUS
 Assessee ALLEGIANCE TELECOM OF CALIFORNIA INC Class Code 041
 C/O ALLEGIANCE TELECOM INC DBA
 Mail 9201 N CENTRAL EXWY BLDG B Description MOBILE HOMES
 Address DALLAS TX 75231

- Main Menu
- Match
- Tax Note
- Pay Adj
- Comments
- Reload

	Original Values	Adjusted Values	Original Taxes	Adjusted Taxes	Taxes Paid
Land	0	0	40 37,553.58	0.00	40 18,897.74
Impr-Fixt	0	0	60 0.00	0.00	60 0.00
Impr-ST&L	229,646	0	70 0.00	0.00	70 0.00
Pers Prop	2,443,550	0	Bus 0.00	0.00	S/A 0.00
Bus Inv Exm	0	0	Other 0.00	0.00	
Other Exm	0	0	S/A 0.00	0.00	
Totals	2,673,196	0	*Totals 37,553.58	0.00	18,897.74

	Penalties	Penalties Paid	S/A	S/A
Delq Pen	3,755.34	3,755.34		0.00
Sec 2922	1,126.60	1,126.60		0.00
Sec 506	0.00	0.00		0.00
Coll Fee	50.00	50.00		0.00
Cost	40.00	40.00		
Ret Chk Chg	0.00	0.00		
Totals	4,971.94	4,971.94		

Monthly Penalty 279.83
 Balance Due 18,655.84
 Pending Payments

County of Santa Clara

Tax Collector
Tax Collections Division
County Government Center East Wing
70 West Hedding Street
San Jose California 95110
(408) 808 7900 FAX 279-0357



March 22, 2005

**United States Bankruptcy Court
One Bowling Green
New York NY 10004**

**Bankruptcy Case # 03-13069
Bankruptcy Case Name Allegiance Telecom of California Inc**

Enclosed is an original and the appropriate number of copies of the Proof of Claim for taxes in the above entitled bankruptcy matter

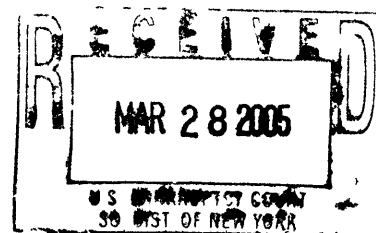
As soon as the original claim(s) have been filed, please return the copy marked " **Office Copy** " to this office in the stamped enclosed envelope

Sincerely,

Deborah Nichols

DEBORAH NICHOLS
Sr Revenue Collections Officer
(408) 808-7901

Attachment



CLAIM TRANSMITTAL

FROM

DOCUMENTARY REPRODUCTION SERVICES at USBC
1 Bowling Green Room 501 New York NY 10004 Tel # 917 202-1448

DATE

3/29/05

CASE NAME

Allegiance Telecom New York

BEGINNING CLAIM NUMBER

2940

ENDING CLAIM NUMBER

-

-

VOIDS

-

MISSING LABELS

COMMENTS

RECEIVED BY/DATE

CHECK ONE

- BANKRUPTCY MANAGEMENT CORPORATION
- BANKRUPTCY SERVICES
- THE ALTMAN GROUP
- CLAUDIA KING
- COUNSEL PRESS
- DONLIN RECANO
- POORMAN DOUGLAS
- TRUMBULL SERVICES
- KURZMAN CARSONS
- LOGAN & CO , INC
- THE GARDEN CITY GROUP