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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11 Case No.
	:	03-13057 (RDD)
ALLEGIANCE TELECOM, INC., <i>et al.</i> ,	:	
	:	Jointly Administered
Debtors.	:	

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**DEBTORS' SECOND OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIMS**

(CLAIM NOS. 48, 95, 111, 150, 153, 177, 189, 196, 213, 242, 258, 319, 328, 364, 372, 413, 417, 467, 553, 690, 741, 791, 825, 1232, 1289, 1326, 1359, 1389, 1457, 1480, 1487, 1542, 1574, 1587, 1588, 1792, 1812, 1878, 2054, 2097, 2104 and 2604)

TO THE HONORABLE ROBERT D. DRAIN,  
UNITED STATES BANKRUPTCY JUDGE:

Allegiance Telecom, Inc. and its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, "Allegiance" or the "Debtors"), respectfully represent:

**Introduction**

1. On May 14, 2003 (the "Commencement Date"), the Debtors each commenced with this Court a voluntary case under chapter 11 of title 11 of the United

States Bankruptcy Code (the “Bankruptcy Code”). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

2. No trustee or examiner has been appointed in these chapter 11 cases. On May 28, 2003, pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed a statutory creditors’ committee (the “Creditors’ Committee”) in these chapter 11 cases.

#### **Jurisdiction**

3. This Court has subject matter jurisdiction to consider and determine this motion pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **Background**

4. Allegiance is a facilities-based national local exchange carrier that provides integrated telecommunications products and services to small and medium-sized business customers, large businesses (*i.e.*, national customers with multiple locations), governmental entities and other institutional users. Allegiance offers its customers a variety of services, including:

- local and long distance voice services, including basic telephone services and advanced calling features;

- broadband and other Internet and data services, including high-speed Internet access, wide area network interconnection, domain name registration, web hosting, email and collocation services;
- integrated local long distance/Internet access offerings, which provide customers with integrated voice and Internet access over a single broadband line;
- equipment collocation, managed modem ports and Internet protocol traffic aggregation; and
- customer premise equipment sales and maintenance services.

5. As of the December 31, 2003, the Debtors served more than 100,000 business customers in 36 markets. As of December 31, 2003, the Debtors employed approximately 2,893 people, of which approximately 66 were covered by collective bargaining agreements.

6. As of December 31, 2003, the Debtors had approximately \$284.2 million of unrestricted cash on hand. As of December 31, 2003, the Debtors' consolidated books and records reflected assets totaling approximately \$1.136 billion and liabilities totaling approximately \$1.449 billion. For the twelve months ending December 31, 2003, the Debtors, on a consolidated basis, reported revenues of approximately \$776.9 million and net losses of approximately \$360.0 million.

#### **Bar Date and Proofs of Claim**

7. On or about September 23, 2003, the Court entered an order, pursuant to Bankruptcy Rule 3003(c)(3), establishing a final date for filing proofs of claim and approving the bar date notice and the notice and publication procedures (the "Bar Date Order"), which, among other things, established November 26, 2003 (the "Bar Date") as the last date for all persons and entities (including governmental units) holding or wishing to assert pre-petition and certain other "Claims" (as such

term is defined in 11 U.S.C. § 101(5)) against the Debtors to file a proof of claim form (the "Proofs of Claim") with respect to each such Claim.

8. Within fifteen (15) days of the entry of the Bar Date Order, the Debtors' notice and claims agent, Bankruptcy Management Corporation ("BMC"), provided notice of the Bar Date by mailing the notice of the Bar Date approved by the Court (the "Bar Date Notice") and a proof of claim form upon the persons or entities listed in the Debtors' Schedule of Assets and Liabilities (the "Schedules"), which were previously filed with the Court, and upon those parties listed in the Bar Date Order.

9. In addition, the Debtors published the Bar Date Notice in the USA Today (National Edition) on one occasion at least twenty-five (25) days before the Bar Date.

10. To date, approximately 2,730 Proofs of Claim have been filed against the Debtors in these Chapter 11 cases. In the Debtors' first omnibus claims objection approximately 780 claims were addressed. The Debtors are objecting to 42 Claims in this Second Omnibus Objection.

11. Prior to the commencement of these Chapter 11 cases, the Debtors maintained, in the ordinary course of their business, books and records that reflected, among other things, the Debtors' liabilities and the amounts thereof owed to their creditors (the "Books and Records"). The Debtors have conducted a review of the Proofs of Claim and their Books and Records and compared each Proof of Claim against the Books and Records. For the reasons set forth in more detail below and based upon these reviews, the Debtors have determined that certain of the Claims asserted against the Debtors in the Proofs of Claim are objectionable, and therefore the

Debtors hereby object to the allowance of those Claims. The Debtors have not completed the review of all Claims for all objections, and therefore the Debtors reserve the right to object to the Surviving Claims (as defined below), on any basis, in future motions.

### **The Objection and Request for Relief**

12. By this Second Omnibus Objection, the Debtors seek to disallow, reclassify or reassign, as appropriate, the Claims set forth in the Exhibits attached hereto for the reasons described herein and in such Exhibits:

- a. The Claims set forth as “Wrong Debtor Split Claims” in Exhibit A attached hereto are filed against one or more of the wrong Debtors in these Chapter 11 cases and need to be split and allocated by correct amount and reassigned to one or more of the proper Debtors in these Chapter 11 cases (the “Wrong Debtor Split Claims”); and
- b. The Claims set forth as “Wrong Debtor Claims” in Exhibit B attached hereto are filed against one or more of the wrong Debtors in these Chapter 11 cases and need to be reassigned to the proper Debtors in these Chapter 11 cases (the “Wrong Debtor Claims”).

#### **A. Wrong Debtor Split Claims**

13. During the review process described above, the Debtors determined that certain of the Claims were filed or scheduled, in part, against the wrong Debtors. The Wrong Debtor Split Claims are listed on Exhibit A attached hereto. The Debtors object to the Wrong Debtor Split Claims pursuant to section 502(b)(1) of the Bankruptcy Code because such Claims were filed or scheduled in full against only one Debtor in these Chapter 11 cases. The amount asserted in the Wrong Debtor Split

Claims set out in Exhibit A should be allocated among the proper Debtors that the claim amount should have been asserted against by the relevant claimants.

14. To effect the proper allocation of the Wrong Debtor Split Claims amounts, the Debtors propose that the Wrong Debtor Split Claims be expunged and that new Claims in the correct amounts against the proper Debtors (the “Target New Claims”) be recorded in the claims register as noted on Exhibit A. The Target New Claims noted on Exhibit A will be reassigned to the New Case Names and Case Numbers for the appropriate Debtors as noted on Exhibit A. Therefore, the Wrong Debtor Split Claims set forth in Exhibit A should be modified as requested herein for all purposes.

**B. Wrong Debtor Claims**

15. During the review process described above, the Debtors determined that certain of the Claims were filed or scheduled against the wrong Debtors. The Wrong Debtor Claims are listed on Exhibit B attached hereto. The Debtors object to the Wrong Debtor Claims pursuant to Section 502(b)(1) of the Bankruptcy Code because such Claims were filed or scheduled against the wrong the Debtor in these Chapter 11 cases. The Wrong Debtor Claims set out in Exhibit B should be adjusted in these Chapter 11 cases. The Debtors propose that the Wrong Debtor Claims noted on Exhibit B be reassigned to the specific New Case Number and Name noted on Exhibit B. Therefore, the Wrong Debtor Claims set forth in Exhibit B should be modified as requested herein for all purposes.

### **Affidavit in Support of Objections**

16. Attached hereto as Exhibit C is the affidavit of Heather D. Revill, senior director of accounting of the Debtors (the "Revill Affidavit"). The Revill Affidavit is submitted in support of the relief requested by this Second Omnibus Objection.

### **Responses to Objections**

17. Any party wishing to oppose the relief requested in the Second Omnibus Objection must file a written response. Only those responses timely filed with the Court and received in accordance with the notice served contemporaneously herewith (the "Notice") will be considered by the Court. If a claimant does not want the Court to reduce, modify, or eliminate a Claim, the claimant must comply with the instructions in the Notice. If a response is properly and timely filed in accordance with the above procedures, and the Debtors are unable to reach a consensual resolution with the claimant, the Debtors may request the Court to conduct a hearing with respect to the objection and the response.

18. If a claimant whose Claim is subject to the Second Omnibus Objection and who is served with the Second Omnibus Claims Objection fails to file and serve a timely response in compliance with the foregoing procedures, the Debtors request that the relief requested in the Second Omnibus Objection may be granted without further notice to the claimant.

19. If a response contains an address for the claimant different from that stated on the Proof of Claim, the address listed in the Proof of Claim shall constitute the service address for future service of papers upon the claimant until the

Debtors receive written notice from the claimant or the claimant's counsel for a changed service address.

#### **Debtors' Replies to Responses**

20. The Debtors seek leave to, at their option, file and serve a reply to a claimant's response so that it is received by the claimant (or the claimant's counsel, if represented) no later than 10:00 a.m. (Eastern Daylight Time) one day prior to any hearing on the objection.

#### **Reservation of Rights**

21. Notwithstanding anything contained herein to the contrary, the Debtors hereby reserve the right to object in the future to any of the surviving Claims listed in Exhibits A and B of this Second Omnibus Objection based on the merits of the Claim and on any procedural or substantive grounds, and to seek to disallow, reduce, reclassify such Claim. A separate notice will be given and hearings will be scheduled for any such objections. Further, the Debtors reserve the right to amend, modify or supplement this Second Omnibus Objection, in which case the subject claimant(s) will receive notice and a new hearing will be scheduled.

#### **Waiver of Memorandum of Law**

22. This Objection does not raise any novel issues of law. Accordingly, the Debtors respectfully request that the Court waive the requirement contained in rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York that a separate memorandum of law be submitted.



**Notice**

23. Notice of this Objection has been provided to: (a) the U.S. Trustee; (b) attorneys for the Prepetition Lenders; (c) attorneys for the Creditors' Committee; (d) the entities set forth in the Debtors' Master Service List established pursuant to that certain Order Establishing Notice Procedures, dated May 15, 2003, and (e) the parties whose Proofs of Claim are being objected to on the attached exhibits. The Debtors submit that no other or further notice is required.

24. The Debtors have made no previous request for the relief sought herein to this or any other court.

**WHEREFORE**, the Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit D, granting the Objections to the subject Proofs of Claim in all respects and granting the Debtors such further relief as it deems just and proper.

Dated: New York, New York  
April 30, 2004

Respectfully submitted,

ALLEGIANCE TELECOM, INC., *et al.*,  
Debtors and Debtors in Possession  
By: Their Co-Bankruptcy Counsel,  
TOGUT, SEGAL & SEGAL LLP

By: /s/ Albert Togut  
ALBERT TOGUT (AT-9759)  
A Member of the Firm  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Phone: (212) 594-5000

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged		Total Claim Dollars	Claim Class*	Original Case / New Case	Target New Claims		Reason For Proposed Modification
	Case No	Claim Number				Case No	Total Claims Dollars*	
BFC FORMS SERVICE INC 1141 N RADDANT RD BATAVIA IL 60510	03-13057	189	\$16,929.57	(U)	Allegiance Telecom, Inc.			
					Allegiance Telecom of the District of Columbia	03-13097	\$624.00	(U)
					Allegiance Telecom of Illinois, Inc.	03-13075	\$307.32	(U)
					Allegiance Telecom of Arizona, Inc.	03-13067	\$260.00	(U)
					Allegiance Telecom of Florida, Inc.	03-13073	\$208.00	(U)
					Allegiance Telecom of New York, Inc.	03-13055	\$416.00	(U)
					ALGX Business Internet, Inc.	03-13061	\$690.30	(U)
					Allegiance Telecom of Oregon, Inc.	03-13092	\$26.00	(U)
					Allegiance Telecom of Pennsylvania, Inc.	03-13093	\$104.00	(U)
					Allegiance Telecom of Ohio, Inc.	03-13088	\$52.00	(U)
					Shared Technologies Allegiance, Inc.	03-13108	\$8,398.09	(U)
					Allegiance Telecom of Washington, Inc.	03-13099	\$78.00	(U)
					Allegiance Telecom of Missouri, Inc.	03-13081	\$130.00	(U)
					Allegiance Telecom of New Jersey, Inc.	03-13084	\$130.00	(U)
					Allegiance Telecom of Michigan, Inc.	03-13079	\$208.00	(U)

**EXHIBIT A**

\* (A) - Administrative (S) - Secured (T) - Total  
(P) - Priority (U) - Unsecured

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged			Original Case / New Case	Target New Claims		
	Case No	Claim Number	Total Claim Dollars		Claim Class*	Case No	Total Claims Dollars*
				Allegiance Telecom of California, Inc.	03-13069	\$1,213.01	(U)
				Allegiance Telecom of Texas, Inc.	03-13095	\$556.10	(U)
				Allegiance Telecom of Colorado, Inc.	03-13070	\$130.00	(U)
				Allegiance Telecom of Georgia, Inc.	03-13074	\$234.00	(U)
				Allegiance Telecom Service Corporation	03-13103	\$2,858.35	(U)
				Allegiance Telecom of Maryland, Inc.	03-13077	\$104.00	(U)
				Allegiance Telecom of Massachusetts, Inc.	03-13078	\$156.00	(U)
				<b>Total New Claims for BFC FORMS SERVICE INC</b>		<b>\$16,883.17</b>	
CITY OF AUSTIN FRED D DESOTO DON PLOEGER ASST CITY ATTY PO BOX 2267 AUSTIN TX 78783	03-13057	1487	\$1,306.01	(U) Allegiance Telecom, Inc.			
				Jump.Net, Inc.	03-13107	\$25.05	(U)
				Allegiance Telecom of Texas, Inc.	03-13095	\$1,629.11	(U)
				<b>Total New Claims for CITY OF AUSTIN</b>		<b>\$1,654.16</b>	
DAVIS & STANTON 4412 MCKINNEY AVE #9 DALLAS TX 75205	03-13057	1389	\$5,807.00	(U) Allegiance Telecom, Inc.			
				Allegiance Telecom of Oregon, Inc.	03-13092	\$258.05	(U)

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**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged		Total Claim Dollars	Claim Class*	Original Case / New Case	Target New Claims		Reason For Proposed Modification
	Case No	Claim Number				Case No	Total Claims Dollars*	
					Allegiance Telecom of Colorado, Inc.	03-13070	\$461.50	(U)
					Allegiance Telecom of California, Inc.	03-13069	\$170.00	(U)
					Allegiance Telecom Service Corporation	03-13103	\$4,917.45	(U)
					<b>Total New Claims for DAVIS &amp; STANTON</b>		<b>\$5,807.00</b>	
DISPLAY CONCEPTS INC 13650 T I BLVD #210 DALLAS TX 75243	03-13057	258	\$18,327.28	(U)	Allegiance Telecom, Inc.			
					Shared Technologies Allegiance, Inc.	03-13108	\$14,311.01	(U)
					Allegiance Telecom Service Corporation	03-13103	\$4,016.27	(U)
					<b>Total New Claims for DISPLAY CONCEPTS INC</b>		<b>\$18,327.28</b>	
FEDERAL EXPRESS CORPORATION REVENUE RECOVERY BANKRUPTCY 2005 CORPORATE AVE 2ND FL MEMPHIS TN 38132	03-13057	372	\$7,610.96	(U)	Allegiance Telecom, Inc.			
					Allegiance Telecom Service Corporation	03-13103	\$2,932.28	(U)
					Allegiance Telecom of Florida, Inc.	03-13073	\$49.51	(U)
					Allegiance Telecom of the District of Columbia	03-13097	\$659.75	(U)
					Hosting.com, Inc.	03-13105	\$6.12	(U)
					Shared Technologies Allegiance, Inc.	03-13108	\$2,623.38	(U)
					<b>Total New Claims for FEDERAL EXPRESS CORPORATION</b>		<b>\$6,271.04</b>	

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**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged		Total Claim Dollars	Claim Class*	Original Case / New Case	Target New Claims		Reason For Proposed Modification
	Case No	Claim Number				Case No	Total Claims Dollars*	
GRAYBAR 4601 CAMBRIDGE RD FORTWORTH TX 76155	03-13057	1232	\$8,961.63	(U)	Allegiance Telecom, Inc.			
					Allegiance Telecom of Georgia, Inc.	03-13074	\$210.28	(U)
					Allegiance Telecom of Texas, Inc.	03-13095	\$461.39	(U)
					Allegiance Telecom of Minnesota, Inc.	03-13080	\$38.17	(U)
					Allegiance Telecom of Michigan, Inc.	03-13079	\$445.29	(U)
					Hosting.com, Inc.	03-13105	\$468.21	(U)
					Allegiance Telecom of California, Inc.	03-13069	\$2,030.35	(U)
					Allegiance Telecom of Oregon, Inc.	03-13092	\$851.61	(U)
					Allegiance Telecom of Colorado, Inc.	03-13070	\$532.96	(U)
					Allegiance Telecom of Arizona, Inc.	03-13067	\$96.04	(U)
					Allegiance Telecom of Maryland, Inc.	03-13077	\$917.96	(U)
					Allegiance Telecom of Florida, Inc.	03-13073	\$369.25	(U)
					Allegiance Telecom of Massachusetts, Inc.	03-13078	\$301.65	(U)
					Allegiance Telecom of Ohio, Inc.	03-13088	\$328.84	(U)
					Allegiance Telecom of the District of Columbia	03-13097	\$791.14	(U)

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**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged		Total Claim Dollars	Claim Class*	Original Case / New Case	Target New Claims		Reason For Proposed Modification
	Case No	Claim Number				Case No	Total Claims Dollars*	
					Allegiance Telecom of Illinois, Inc.	03-13075	\$47.23	(U)
					Allegiance Telecom of Washington, Inc.	03-13099	\$273.77	(U)
					Allegiance Telecom of Pennsylvania, Inc.	03-13093	\$263.95	(U)
					Allegiance Telecom of New Jersey, Inc.	03-13084	\$92.78	(U)
					<b>Total New Claims for GRAYBAR</b>		<b>\$8,520.87</b>	
MERIDIAN INTEGRATED SERVICES IN 3 NESHAMINY INTERPLEX #301 TREVOSSE PA 19053	03-13057	791	\$73,799.25	(U)	Allegiance Telecom, Inc.			
					Allegiance Telecom of Maryland, Inc.	03-13077	\$3,651.00	(U)
					Allegiance Telecom of Colorado, Inc.	03-13070	\$3,375.00	(U)
					Allegiance Telecom of Florida, Inc.	03-13073	\$550.00	(U)
					Allegiance Telecom of Massachusetts, Inc.	03-13078	\$275.00	(U)
					Allegiance Telecom of the District of Columbia	03-13097	\$18,001.25	(U)
					Allegiance Telecom of Michigan, Inc.	03-13079	\$4,429.00	(U)
					Allegiance Telecom of Oregon, Inc.	03-13092	\$3,375.00	(U)
					Allegiance Telecom of Minnesota, Inc.	03-13080	\$600.00	(U)
					Allegiance Telecom of Pennsylvania, Inc.	03-13093	\$675.00	(U)

**EXHIBIT A**

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**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged		Total Claim Dollars	Claim Class*	Original Case / New Case	Target New Claims		Reason For Proposed Modification
	Case No	Claim Number				Case No	Total Claims Dollars*	
					Allegiance Telecom of Texas, Inc.	03-13095	\$2,300.00	(U)
					Allegiance Telecom of Arizona, Inc.	03-13067	\$5,200.00	(U)
					Allegiance Telecom of Illinois, Inc.	03-13075	\$4,079.00	(U)
					Allegiance Telecom of New York, Inc.	03-13055	\$3,878.00	(U)
					Allegiance Telecom of California, Inc.	03-13069	\$22,861.00	(U)
					<b>Total New Claims for MERIDIAN INTEGRATED SERVICES INC</b>		<b>\$73,249.25</b>	
ONESOURCE 1600 PARKWOOD CIR #400 ATLANTA GA 30080	03-13057	150	\$875.02	(U)	Allegiance Telecom, Inc.			
					Allegiance Telecom of Georgia, Inc.	03-13074	\$485.00	(U)
					Allegiance Telecom of New York, Inc.	03-13055	\$390.02	(U)
					<b>Total New Claims for ONESOURCE</b>		<b>\$875.02</b>	
PUBLIC SERVICE COMPANY OF COL BANKRUPTCY ACCOUNT SPECIALIST 550 15TH ST DENVER CO 80202-4204	03-13057	413	\$11,734.44	(U)	Allegiance Telecom, Inc.			
					Shared Technologies Allegiance, Inc.	03-13108	\$207.18	(U)
					Allegiance Telecom of Colorado, Inc.	03-13070	\$11,545.55	(U)
					<b>Total New Claims for PUBLIC SERVICE COMPANY OF COLORADO</b>		<b>\$11,752.73</b>	

**EXHIBIT A**

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(P) - Priority (U) - Unsecured

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT A - WRONG DEBTOR SPLIT CLAIMS**

Creditor Name and Address	Claim To Be Expunged			Original Case / New Case	Target New Claims		
	Case No	Claim Number	Total Claim Dollars		Claim Class*	Case No	Total Claims Dollars*
SKYTEL MAGGIE JENNINGS PO BOX 22809 JACKSON MS 39225	03-13057	328	\$820.07	(U) Allegiance Telecom, Inc.			
				Shared Technologies Allegiance, Inc.	03-13108	\$501.42	(U)
				Hosting.com, Inc.	03-13105	\$182.22	(U)
				ALGX Business Internet, Inc.	03-13061	\$21.78	(U)
				<b>Total New Claims for SKYTEL</b>		<b>\$705.42</b>	

**EXHIBIT A**

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(P) - Priority (U) - Unsecured



**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT B - WRONG DEBTOR CLAIMS**

Creditor Name / Address	Case Nbr/ Name	Claim Number	Total Claim Dollars	Claim Class*	New Case Number / Name
1415 LOUISIANA K LTD C/O WEDGE PROPERTY MGMT INC 1415 LOUISIANA #1550A HOUSTON TX 77002	03-13095 Allegiance Telecom of Texas, Inc.	1587	\$63,020.84	(U)	03-13057 Allegiance Telecom, Inc.
CALLOWHILL MANAGEMENT INC C/O MICHAEL D VAGNONI ESQ OBERMAYER REBMANN MAXWELL 1 PENN CTR, 1617 JFK BLVD #1900 PHILADELPHIA PA 19103	03-13093 Allegiance Telecom of Pennsylvania, Inc.	1574	\$31,061.44	(U)	03-13057 Allegiance Telecom, Inc.
CARLYLE AIRPORT TECHNOLOGY TRUST GINA NICHOLS CB RICHARD ELLIS 2415 E CAMELBACK RD PHOENIX AZ 85016	03-13057 Allegiance Telecom, Inc.	319	\$16,331.69	(U)	03-13064 Allegiance Telecom Company Worldwide
CAROZZA CHARLES R MD PA 127 UNION ST RIDGEWOOD NJ 07450	03-13057 Allegiance Telecom, Inc.	153	\$1,005.75	(U)	03-13084 Allegiance Telecom of New Jersey, Inc.
CLEAR CREEK TRUCKING CO INC PO BOX 16473 DENVER CO 80216	03-13057 Allegiance Telecom, Inc.	741	\$2,227.68	(U)	03-13070 Allegiance Telecom of Colorado, Inc.
COMTECH CAPITAL LLC 3955 PINNACLE CT #200 AUBURN HILLS MI 48326	03-13106 InterAccess Telecommunic ations Co.	177	\$5,309.58	(U)	03-13062 Allegiance Internet, Inc.
CREATIVE BUILDING & REMODELING 26820 DEQUINDRE WARREN MI 48091	03-13057 Allegiance Telecom, Inc.	48	\$210.96	(U)	03-13104 Coast to Coast Telecommunications, Inc.
FIRST INDUSTRIAL LP BRUCE R WYATT BRUCE R WYATT ATTY PC 1725 GAYLORD ST #210 DENVER CO 80206	03-13057 Allegiance Telecom, Inc.	1326	\$5,701.42	(U)	03-13108 Shared Technologies Allegiance, Inc.
G & R CHECK CASHING CORPORATION CARMINE GRECO 403 E 3RD ST 17TH FL MOUNT VERNON NY 10553-5125	03-13057 Allegiance Telecom, Inc.	1289	\$1,139.85	(U)	03-13055 Allegiance Telecom of New York, Inc.
GIRDLER, DEBORAH C/O DAVID G PHILLIPS 2000 E 9TH ST, EUCLID N TOWER CLEVELAND OH 44115	03-13057 Allegiance Telecom, Inc.	2054	\$25,000.00	(U)	03-13088 Allegiance Telecom of Ohio, Inc.

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT B - WRONG DEBTOR CLAIMS**

Creditor Name / Address	Case Nbr/ Name	Claim Number	Total Claim Dollars	Claim Class*	New Case Number / Name
GUARDIAN WESTWOOD LLC C/O GUARDIAN REALTY MANAGEMENT 702 RUSSELL AVE #400 GAITHERSBURG MD 20877	03-13057 Allegiance Telecom, Inc.	2104	\$167,150.00	(U)	03-13064 Allegiance Telecom Company Worldwide
HOROSHAK, JOHN E 880 WINDJAMMER LN ORONO MN 55364	03-13057 Allegiance Telecom, Inc.	2604	\$53,449.69	(U)	03-13108 Shared Technologies Allegiance, Inc.
IRON MOUNTAIN INC C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM MD 21094	03-13057 Allegiance Telecom, Inc.	364	\$2,041.87	(U)	03-13095 Allegiance Telecom of Texas, Inc.
L CANNON COMMUNICATIONS LLC 1515 MAIN ST PITTSBURGH PA 15215	03-13057 Allegiance Telecom, Inc.	95	\$1,955.00	(P)	03-13108 Shared Technologies Allegiance, Inc.
L CANNON COMMUNICATIONS LLC 1515 MAIN ST PITTSBURGH PA 15215	03-13057 Allegiance Telecom, Inc.	1588	\$213.00	(U)	03-13108 Shared Technologies Allegiance, Inc.
L CANNON COMMUNICATIONS LLC 1515 MAIN ST PITTSBURGH PA 15215	03-13057 Allegiance Telecom, Inc.	213	\$395.00	(P)	03-13108 Shared Technologies Allegiance, Inc.
LAUREL OFFICE PARK PARTNERSHIP III 17197 N LAUREL PARK DR #171 LIVONIA MI 48152	03-13057 Allegiance Telecom, Inc.	1480	\$50,301.45	(U)	03-13104 Coast to Coast Telecommunications, Inc.
MARVIN GARDENS REAL ESTATE 7502 FAIRMOUNT AVE EL CERRITO CA 94530	03-13057 Allegiance Telecom, Inc.	196	\$1,689.14	(U)	03-13069 Allegiance Telecom of California, Inc.
NEON OPTICA INC & NEON COMMUNICATIONS C/O RICHARD BAUMFIELD ESQ ANDREWS KURTH LLP 450 LEXINGTON AVE 15TH FL NEW YORK NY 10017	03-13057 Allegiance Telecom, Inc.	1812	\$8,685.48 \$54,975.42	(A) (U)	03-13064 Allegiance Telecom Company Worldwide
NETWORK SOLUTIONS CREDIT & COLLECTIONS WV-2-3 13200 VERISIGN WAY HERNDON VA 20171-3025	03-13057 Allegiance Telecom, Inc.	1792	\$9,386.00	(U)	03-13062 Allegiance Internet, Inc.
NORTHWESTERN DEVELOPMENT CO B C/O BLAKE REAL ESTATE WASHINGTON DC 20036	03-13057 Allegiance Telecom, Inc.	1359	\$5,639.47	(U)	03-13062 Allegiance Internet, Inc.

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT B - WRONG DEBTOR CLAIMS**

Creditor Name / Address	Case Nbr/ Name	Claim Number	Total Claim Dollars	Claim Class*	New Case Number / Name
OHIO SEMITRONICS INC 4242 REYNOLDS DR HILLARD OH 43026	03-13057 Allegiance Telecom, Inc.	553	\$665.00	(U)	03-13095 Allegiance Telecom of Texas, Inc.
PITNEY BOWES CREDIT CORPORATION ATTN RECOVERY DEPT 27 WATERVIEW DR SHELTON CT 06484-4361	03-13057 Allegiance Telecom, Inc.	467	\$2,535.00	(U)	03-13104 Coast to Coast Telecommunications, Inc.
SENIORS ADVISORY GROUP 7212 MCNEIL DR #205 AUSTIN TX 78729	03-13057 Allegiance Telecom, Inc.	690	\$975.00	(U)	03-13107 Jump.Net, Inc.
SMS 800 ATTN NANCY KINSEY 8 CORPORATE PL RM PYA 3D109 PISCATAWAY NJ 08854	03-13057 Allegiance Telecom, Inc.	1878	\$9,137.23	(U)	03-13103 Allegiance Telecom Service Corporation
THE HOFFMAN AGENCY 10 S 3RD ST 5TH FL SAN JOSE CA 95113	03-13057 Allegiance Telecom, Inc.	825	\$622.10	(U)	03-13069 Allegiance Telecom of California, Inc.
THE SCHOOL BOX INC ATTN MIKE CORNELIA 900 COBB PLACE BLVD KENNESAW GA 30144	03-13057 Allegiance Telecom, Inc.	111	\$1,158.57	(U)	03-13074 Allegiance Telecom of Georgia, Inc.
TIME WARNER TELECOM INC 10475 PARK MEADOWS DR LITTLETON CO 80124	03-13055 Allegiance Telecom of New York, Inc.	1542	\$263,359.50	(U)	03-13064 Allegiance Telecom Company Worldwide
UNION FIRE ASSOCIATION PO BOX 633 149 MONTGOMERY AVE BALA CYNWYD PA 19004	03-13057 Allegiance Telecom, Inc.	242	\$473.79	(U)	03-13093 Allegiance Telecom of Pennsylvania, Inc.
VERITAS SOFTWARE CORPORATION LAWRENCE SCHWAB & THOMAS GAA BIALSON BERGEN & SCHWAB 2600 EL CAMINO REAL #300 PALO ALTO CA 94306	03-13057 Allegiance Telecom, Inc.	417	\$72,895.92	(U)	03-13064 Allegiance Telecom Company Worldwide
XO COMMUNICATIONS INC ATTN RUSSELL D GILL ESQ 105 MOLLOY ST NASHVILLE TN 37201	03-13057 Allegiance Telecom, Inc.	2097	\$344,630.94	(U)	03-13064 Allegiance Telecom Company Worldwide

**In re: Allegiance Telecom, Inc., et al.**  
**SECOND OMNIBUS: EXHIBIT B - WRONG DEBTOR CLAIMS**

Creditor Name / Address	Case Nbr/ Name	Claim Number	Total Claim Dollars	Claim Class*	New Case Number / Name
XO COMMUNICATIONS INC C/O PATRICK POTTER SHAW PITTMAN LLP 2300 N ST NW WASHINGTON DC 20037-1128	03-13057 Allegiance Telecom, Inc.	1457	\$115,313.21	(U)	03-13064 Allegiance Telecom Company Worldwide

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re : Chapter 11 Case No.  
 : 03-13057 (RRD)  
ALLEGIANCE TELECOM, INC., *et al.*, :  
 :  
 : Jointly Administered  
Debtors. :  
-----X

**AFFIDAVIT OF HEATHER D. REVILL  
IN SUPPORT OF DEBTORS' SECOND OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIMS**

STATE OF TEXAS            )  
                                  ) ss.:  
COUNTY OF DALLAS        )

HEATHER D. REVILL, CPA, being duly sworn, deposes and says:

1. I am the Senior Director of Accounting of Allegiance Telecom, Inc. and its direct and indirect subsidiaries, the above-captioned debtors and debtors-in-possession herein (the "Debtors"), and I have personal knowledge of the information set forth herein.

2. I submit this affidavit in support of the Debtors' second omnibus objection to certain proofs of claim (the "Application").

3. In my capacity as the Senior Director of Accounting of the Debtors, I am familiar with the Debtors' books and records, which are maintained under my supervision in the ordinary course of the Debtors' business.

4. I have reviewed each of the proofs of claim addressed in the Application (the "Subject Claims") and have compared the information submitted in support of their allowance with the Debtors' books and records.

5. I have read the Application and agree with the statements and claim descriptions contained therein.

6. Based upon my review, I submit that the Subject Claims should be reallocated or reassigned as set forth on Exhibits "A" and "B" to the Application.

/s/ Heather D. Revill  
HEATHER D. REVILL, CPA

Sworn to before me this  
29th day of April, 2004

/s/ Lisa Sutter  
Notary Public

TOGUT, SEGAL & SEGAL LLP  
Co-Bankruptcy Counsel for Debtors  
and Debtors in Possession  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Phone: (212) 594-5000  
Albert Togut (AT-9759)  
Gerard DiConza (GD-0890)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	x	
	:	Chapter 11 Case No.
	:	03-13057 (RDD)
ALLEGIANCE TELECOM, INC., <i>et al.</i> ,	:	
	:	Jointly Administered
Debtors.	:	
	:	
	x	

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**ORDER GRANTING DEBTORS' SECOND OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIMS**

**(CLAIM NOS. 48, 95, 111, 150, 153, 177, 189, 196, 213, 242, 258, 319, 328, 364, 372, 413, 417, 467, 553, 690, 741, 791, 825, 1232, 1289, 1326, 1359, 1389, 1457, 1480, 1487, 1542, 1574, 1587, 1588, 1792, 1812, 1878, 2054, 2097, 2104 and 2604)**

Allegiance Telecom, Inc. and its direct and indirect subsidiaries, as debtors and debtors-in-possession (the "Debtors"), by their co-bankruptcy counsel, Togut, Segal & Segal LLP, having filed a second omnibus objection to certain proofs of claims filed against the Debtors' estates, dated April 30, 2004 (the "Application"); and good and sufficient notice of the Application having been given, and the Application having been considered at a hearing conducted before the Court on June 17, 2004 (the "Hearing"); and upon the record made at the Hearing and decision reached at the conclusion thereof, and upon all of the prior proceedings had herein; and good and sufficient cause appearing, it is

**ORDERED**, that the Application be, and it hereby is, granted in all respects; and it is further

**ORDERED**, that all of the proofs of claims listed on Exhibits "A" and "B" annexed hereto be, and they hereby are, reallocated and/or reassigned as set forth therein.

DATED: New York, New York  
June \_\_, 2004

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HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE



**HEARING DATE AND TIME: June 17, 2004 at 10:00 a.m.**  
**OBJECTION DEADLINE: June 10, 2004 at 4:00 p.m.**

TOGUT, SEGAL & SEGAL LLP  
Co-Bankruptcy Counsel for Debtors  
and Debtors in Possession  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Phone: (212) 594-5000  
Albert Togut (AT-9759)  
Gerard DiConza (GD-0890)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re	:	X
	:	
Allegiance Telecom, Inc., <u>et al.</u> ,	:	Chapter 11 Case No.
	:	03-13057 (RDD)
	:	
Debtors.	:	Jointly Administered

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**NOTICE OF HEARING ON DEBTORS' SECOND OMNIBUS  
OBJECTION TO CERTAIN PROOFS OF CLAIMS**

(CLAIM NOS. 48, 95, 111, 150, 153, 177, 189, 196, 213, 242, 258, 319, 328, 364, 372, 413, 417, 467, 553, 690, 741, 791, 825, 1232, 1289, 1326, 1359, 1389, 1457, 1480, 1487, 1542, 1574, 1587, 1588, 1792, 1812, 1878, 2054, 2097, 2104 and 2604)

PLEASE TAKE NOTICE that pursuant to the attached Application (the "Application"), dated April 30, 2004, of Allegiance Telecom, Inc. and its direct and indirect subsidiaries, as debtors and debtors in possession (collectively, the "Debtors"), requesting an order granting the objections to certain proofs of claims (the "Omnibus Objections"), pursuant to section 502 of title 11 of the United States Code, as more fully set forth in the Application, a hearing will be held before the Hon. Robert D. Drain, United States Bankruptcy Judge, in Room 610 of the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), Alexander Hamilton Custom House, One Bowling Green, New York, New York, 10004-1408, on June 17,

2004, at 10:00 a.m., (Eastern Daylight Time), or as soon thereafter as the Debtors are heard.

PLEASE TAKE FURTHER NOTICE that any party holding a Claim subject to an Omnibus Objection (a "Claimant") wishing to oppose the relief requested in the Application must file a written response conforming to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules of the Southern District of New York. Any written response filed with the Bankruptcy Court must contain at a minimum the following:

- a. The name of the claimant and a description of the basis for the amount of the subject Claim;
- b. The specific factual basis and supporting legal argument upon which the Claimant will rely in opposing the Omnibus Objection to the Claim;
- c. Any supporting documentation, to the extent it was not included with the Proof of Claim previously submitted to the Bankruptcy Court, upon which the claimant will rely to support the basis for and amounts asserted in the Proof of Claim;
- d. The address to which the Debtors may serve any reply to the response; and
- e. The name, address, and telephone number of the person (the Claimant or the Claimant's legal representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the Omnibus Objection on behalf of the Claimant; and

shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which can be found at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov)) by registered users of the Bankruptcy Court's case filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and served in accordance with General Order M-242, and shall further be served upon: (a) Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York,

New York 10119 (Attn: Albert Togut, Esq.); (b) Deirdre Martini, the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Pamela J. Lustrin, Esq.); (c) Paul, Hastings, Janofsky & Walker LLP, 600 Peachtree Street, N.E., 24<sup>th</sup> Floor, Atlanta, Georgia 30308 (Attn: Jesse Austin, III, Esq.); and (d) Akin Gump Strauss Hauer Feld LLP, 590 Madison Avenue, New York, New York 10022 (Attn: Ira S. Dizengoff, Esq.), so as to be actually received no later than June 10, 2004, at 4:00 p.m. (Eastern Daylight Time).

PLEASE TAKE FURTHER NOTICE that if a Claimant does not want the Court to address its Claim as proposed in the Application, the Claimant should comply with the instructions in this Notice. If a Claimant whose Claim is subject to an Omnibus Objection and who is served with the Application fails to file and serve a timely response pursuant to the foregoing procedures, the relief requested in the Application as to its Claim may be granted without further notice to the Claimant.

Dated: New York, New York  
April 30, 2004

Respectfully submitted,

/s/ Albert Togut  
By: TOGUT, SEGAL & SEGAL LLP  
Co-Bankruptcy Counsel for Debtors  
and Debtors in Possession  
One Penn Plaza, Suite 3335  
New York, New York 10119  
Phone: (212) 594-5000  
Albert Togut (AT-9759)  
Gerard DiConza (GD-0890)