

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

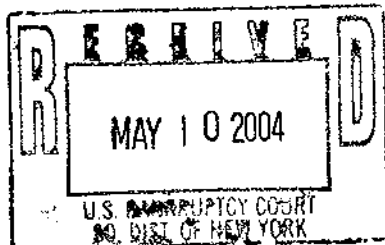
In Re:) Chapter 11
)
ALLEGIANCE TELECOM, INC., et al.,) Case No. 02-13057 (RDD)
) Jointly Administered
Debtors.)

**RESPONSE TO DEBTORS' FIRST OMNIBUS OBJECTION TO
CERTAIN PROOFS OF CLAIMS**

COMES NOW the Department of Tax Administration for the County of Fairfax,
Virginia (the "County"), by counsel, in response to the Debtors' First Omnibus Objection
to Certain Proofs of Claims and hereby states the following:

1. Debtors filed their Chapter 11 bankruptcy petition on May 14, 2003.
2. The Bar Date Order entered on September 23, 2003 established, among
other things, November 26, 2003, as the Bar Date to file proofs of claims.
3. The County timely filed its proof of claim in the amount of \$18,854.56 on
November 17, 2003, as evidenced by the Court's date stamp. See Exhibit A attached
hereto and incorporated by reference.
4. Debtors' allegation set forth in Exhibit D to Debtors' First Omnibus
Objection to Certain Proofs of Claims that Fairfax County's proof of claim was filed on
January 9, 2004, and was therefore filed late, is factually incorrect.

WHEREFORE, Movant prays that the Debtors' First Omnibus Objection to
Certain Proofs of Claims as it applies to Fairfax County, Virginia be denied and the

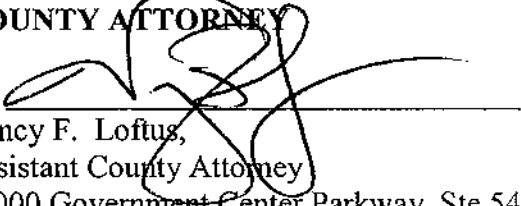


County's claim be allowed as filed; that no action be taken adverse to the County without further notice and a hearing; and that this Honorable Court grant the County such other and further relief as the Court may deem to be just.

Dated: May 5, 2004

COUNTY OF FAIRFAX, VIRGINIA
By Counsel

DAVID P. BOBZIEN
COUNTY ATTORNEY

By 
Nancy F. Loftus,
Assistant County Attorney
12000 Government Center Parkway, Ste 549
Fairfax, Virginia 22035-0064
(703) 324-2421
Virginia State Bar #37785
Counsel for the Movant

CERTIFICATE OF SERVICE

The undersigned does hereby certify that a true and correct copy of the foregoing Response to the Debtors' First Omnibus Objection to Certain Proofs of Claims was delivered via first class United States mail postage prepaid on this 6th day of May 2004, to the following:

Clerk of the Bankruptcy Court
U.S. Bankruptcy Court for the Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004-1408

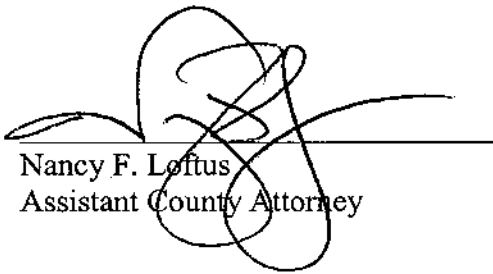
Chambers of Judge Robert D. Drain

Togut, Segal & Segal LLP
One Penn Plaza, Suite 3335
New York, New York 10119
Attn.: Albert Togul, Esq.

Office of the United States Trustee
33 Whitehall Street
21st Floor
New York, New York 10004
Attn.: Pamela J. Lustrin, Esq.

Paul, Hastings, Janofsky & Walker LLP
600 Peachtree Street, N.E., 24th Floor
Atlanta, Georgia 30308
Attn.: Jesse Austin, III, Esq.

Akin Gump Strauss Hauer Feld LLP
590 Madison Avenue
New York, New York 10153
Attn.: Ira S. Dizengoff, Esq.



Nancy F. Loftus
Assistant County Attorney

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

PROOF OF CLAIM



CRDID: 70927

In re: *Allegiance Telecom of Virginia, Inc.*

Case Number: *03-13098*

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.

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.

Name of Creditor and Address:



03806890070927

COUNTY OF FAIRFAX
Office of the County Attorney
12000 Government Center Parkway
Suite 549
Fairfax, Virginia 22035

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if this address differs from the address on the envelope sent to you by the court.

If you have already properly filed a proof of claim with the Bankruptcy Court, you do not need to file again.

CREDITOR TAX I.D. #:

ACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR:
B 000-27-0661

Check here replaces if this claim or amends a previously filed claim dated: _____

1. BASIS FOR CLAIM

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other (describe briefly below)
- Retiree benefits as defined in 11 U.S.C § 1114(a)
- Wages, salaries, and compensation (Fill out below)

Your social security number: _____
Unpaid compensation for services performed from: _____ to _____
(date) (date)

2. DATE DEBT WAS INCURRED:

1/1/03

3. IF COURT JUDGMENT, DATE OBTAINED:

4. TOTAL AMOUNT OF CLAIM AT TIME CASE FILED:

\$ _____ (unsecured) \$ *18,854.56* (secured) \$ _____ (unsecured priority) \$ *18,854.56* (total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 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 *VA Code Sec. 58.1-3942*

Value of collateral: \$ *1,625,393*

Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ *18,854.56*

6. UNSECURED PRIORITY CLAIM

Check this box if you have an unsecured priority claim
**to the extent, if any, taxes deemed unsecured*

Specify the priority of the claim:

- Wages, salaries, or commissions (up to \$4,650*), 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)(6)
- Alimony maintenance or support owed to a spouse, former 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 4/1/01 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

7. CREDITS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

8. SUPPORTING DOCUMENTS: Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, 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.

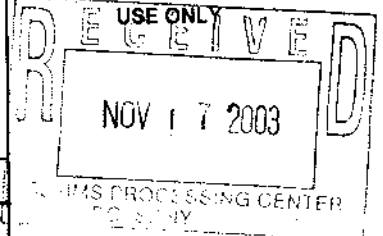
9. DATE-STAMPED COPY: To receive an acknowledgment of your claim, please enclose a self-addressed stamped envelope and an additional copy of this proof of claim.

The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is received on or before 5:00 p.m., November 26, 2003, Prevailing Eastern Time.

BY MAIL TO: United States Bankruptcy Court
Southern District of New York
Allegiance Claims Docketing Center
Bowling Green Station, P.O. Box 95
New York, NY 10274-0095

BY HAND OR OVERNIGHT DELIVERY TO: United States Bankruptcy Court
Southern District of New York
Allegiance Claims Docketing Center
One Bowling Green, Room 534
New York, NY 10004-1408

THIS SPACE FOR COURT



DATE SIGNED:

11/10/03

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).

Nancy F. Loftus, Asst. Co. Atty.

EXHIBIT

A

Penalty for presenting fraudulent claim is a fine of up to \$500,000 or imprisonment for up to 5 years, or both.

See Other Side For Instructions