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

(CLAIM NOS. 3, 4, 5, 6, 7, 9, 10, 12, 13, 14, 16, 18, 19, 20, 21, 22, 23, 24, 30, 33, 34, 35, 36, 37, 38, 40, 42, 43, 44, 45, 51, 52, 53, 55, 56, 57, 58, 60, 62, 64, 65, 68, 75, 76, 77, 78, 79, 81, 82, 83, 84, 87, 89, 90, 92, 94, 96, 97, 98, 100, 101, 103, 104, 113, 114, 115, 116, 117, 118, 119, 123, 125, 131, 132, 133, 134, 136, 141, 142, 143, 145, 146, 147, 148, 149, 152, 154, 155, 156, 157, 158, 159, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 175, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 193, 194, 198, 201, 202, 204, 206, 207, 209, 211, 212, 215, 217, 219, 220, 221, 223, 224, 225, 227, 229, 239, 243, 245, 246, 247, 249, 252, 255, 257, 259, 260, 262, 264, 265, 267, 270, 272, 273, 275, 278, 279, 280, 285, 288, 289, 292, 293, 294, 295, 296, 297, 298, 299, 301, 302, 303, 304, 305, 309, 311, 312, 320, 321, 325, 329, 331, 333, 335, 338, 339, 345, 350, 353, 354, 358, 359, 361, 362, 363, 365, 366, 368, 371, 373, 377, 387, 388, 392, 394, 395, 396, 397, 398, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 418, 420, 422, 423, 427, 428, 429, 431, 432, 434, 435, 436, 439, 445, 446, 447, 450, 459, 460, 462, 464, 465, 469, 470, 472, 473, 474, 475, 477, 478, 481, 483, 491, 492, 493, 494, 497, 498, 505, 511, 512, 513, 514, 518, 524, 526, 528, 530, 544, 550, 556, 579, 592, 598, 599, 600, 607, 608, 611, 612, 616, 619, 620, 625, 627, 631, 641, 644, 652, 655, 659, 664, 665, 676, 677, 683, 684, 692, 693, 694, 699, 701, 703, 711, 716, 724, 732, 736, 744, 747, 761, 765, 775, 780, 787, 792, 804, 806, 808, 809, 810, 817, 820, 821, 834, 836, 850, 851, 852, 855, 857, 859, 860, 868, 869, 871, 873, 876, 877, 878, 879, 880, 881, 888, 891, 897, 898, 905, 911, 916, 918, 923, 928, 929, 930, 936, 945, 951, 963, 964, 972, 979, 981, 985, 992, 993, 997, 999, 1000, 1002, 1006, 1007, 1009, 1014, 1016, 1023, 1024, 1026, 1033, 1034, 1044, 1050, 1053, 1054, 1066, 1076,

1078, 1080, 1083, 1084, 1087, 1088, 1089, 1096, 1099, 1100, 1113, 1115, 1116, 1118, 1120, 1122, 1127, 1133, 1134, 1148, 1151, 1162, 1166, 1167, 1168, 1169, 1183, 1190, 1192, 1199, 1200, 1211, 1212, 1227, 1228, 1234, 1245, 1247, 1251, 1253, 1255, 1256, 1257, 1258, 1285, 1288, 1290, 1293, 1294, 1299, 1303, 1311, 1321, 1322, 1323, 1329, 1335, 1338, 1339, 1353, 1355, 1362, 1365, 1367, 1369, 1370, 1377, 1381, 1384, 1385, 1388, 1393, 1405, 1414, 1436, 1441, 1442, 1443, 1444, 1447, 1448, 1452, 1456, 1458, 1462, 1473, 1476, 1477, 1483, 1489, 1491, 1502, 1504, 1505, 1506, 1507, 1508, 1511, 1513, 1516, 1517, 1524, 1532, 1540, 1545, 1548, 1549, 1551, 1552, 1558, 1560, 1563, 1565, 1579, 1583, 1586, 1589, 1590, 1594, 1598, 1653, 1655, 1656, 1661, 1662, 1665, 1668, 1671, 1674, 1675, 1676, 1677, 1678, 1679, 1680, 1681, 1682, 1683, 1684, 1685, 1686, 1687, 1688, 1689, 1690, 1691, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700, 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1708, 1709, 1710, 1711, 1712, 1713, 1719, 1725, 1727, 1729, 1740, 1741, 1787, 1813, 1814, 1815, 1816, 1817, 1818, 1820, 1824, 1826, 1837, 1847, 1872, 1879, 1880, 1882, 1883, 1884, 1885, 1886, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1944, 1999, 2003, 2006, 2008, 2098, 2114, 2115, 2118, 2119, 2120, 2121, 2122, 2225, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2342, 2345, 2379, 2542, 2562, 2568, 2597, 2599, 2600, 2601, 2602, 2603, 2605, 2608, 2609, 2610, 2611, 2613, 2614, 2616, 2617, 2618, 2619, 2620, 2623, 2626, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2673, 2678, 2680, 2683, 2684, 2685, 2690, 2691, 2692, 2733, 2734, 2735, 2736, 2737, 2738, 2740, 2741, 2742, 2746, 2747, 2748, 2749, 2750, 2751, 2752, 2753, 2754, 2755, 2756, 2757, 2758, 2761, 2762, 2769, 2771, 2772, s1456, s1487, s1778, s1946, s2120, s2255, s2399, s2431, s2547, s2548, s2569, s2573, s2575, s2635, s2687, s4178, s4180, s4182, s4183, s4185, s12947

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. The Debtors are objecting to approximately 780 Claims in this First 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 First 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 “Duplicate Claims” in Exhibit A attached hereto duplicate other Claims filed against the same Debtor by the same creditor (the “Duplicate Claims”);
- b. The Claims set forth as “Redundant Claims” in Exhibit B attached hereto are redundant of other Claims filed against one or more other Debtors in these Chapter 11 cases (the “Redundant Claims”);
- c. The Claims set forth as “Amended Claims” in Exhibit C attached hereto have been amended by later-filed Claims (the “Amended Claims”);
- d. The Claims set forth as “Late Filed Claims” in Exhibit D attached hereto were filed after the Bar Date (the “Late Filed Claims”);
- e. The Claims set forth as “No Supporting Documentation Claims” in Exhibit E attached hereto have been filed without supporting documentation (the “No Supporting Documentation Claims”);
- f. The Claims set forth as “Cross Debtor Duplicate Claims” in Exhibit F attached hereto duplicate other Claims filed against other Debtors in these Chapter 11 cases by the same creditor (the “Cross Debtor Duplicate Claims”);
- g. The Claims set forth as “Wrong Debtor Claims” in Exhibit G attached hereto are filed against one or more of the wrong Debtors in these Chapter 11 cases (the “Wrong Debtor Claims”);
- h. The Claims set forth as “Paid Claims” in Exhibit H attached hereto have been paid before or after the Commencement Date (the “Paid Claims”); and
- i. The Claims set forth as “Reclassify Claims” in Exhibit I attached hereto are Claims that are filed in a classification that differ from the classification reflected in the Debtors’ Books and Records (the “Reclassify Claims”).

**A. Duplicate Claims**

13. During the review process described above, the Debtors determined that certain of the Proofs of Claim filed against the Debtors are duplicative filings of the same proof of claim. These Duplicate Claims are in fact only for a single liability. In certain instances, creditors appeared to have filed identical Proofs of Claim, and in other cases copies of claim forms provided with original Proofs of Claim were processed as originals.

14. It appears that the concerned creditors did not intend to assert a right to multiple recoveries for the single liability evidenced by their original Proofs of Claim. Accordingly, to avoid a double recovery, the Duplicate Claims should be eliminated from the Debtors' claims register.

15. The Debtors object to the Duplicate Claims listed on Exhibit A attached hereto pursuant to Section 502(b)(1) of the Bankruptcy Code because the Claims duplicate other Claims previously filed. Therefore, the Duplicate Claims set out in Exhibit A should be disallowed and expunged. The Debtors propose that the surviving proof of claim (the "Surviving Claim") noted on Exhibit A replace the "Claim to Be Expunged" noted on Exhibit A. Therefore, the Duplicate Claims set forth in Exhibit A should be disallowed and expunged for all purposes.

**B. Redundant Claims**

16. During the review process described above, the Debtors determined that certain of the Proofs of Claim filed against the Debtors assert Redundant Claims for a single liability. In certain instances, a creditor filed Proofs of Claim where the supporting material reveals redundancy with another Proof of Claim filed by the same creditor. In this situation, the creditor is entitled to a Claim against, at most, one of the Debtors.

17. The Debtors object to the Redundant Claims listed on Exhibit B attached hereto pursuant to Section 502(b)(1) of the Bankruptcy Code because the Claims are redundant of other Claims filed in these Chapter 11 cases. The Redundant Claims set out in Exhibit B should be disallowed and expunged. The Debtors propose that the surviving proof of claim (the “Surviving Claim”) noted on Exhibit B replace the “Claim to be Expunged” noted on Exhibit B. Therefore, the Redundant Claims set forth in Exhibit B should be disallowed and expunged for all purposes.

**C. Amended Claims**

18. The Debtors object to the Amended Claims listed on Exhibit C attached hereto pursuant to Section 502(b)(1) of the Bankruptcy Code because the Amended Claims have been amended by a later filed proof of claim (the “Surviving Claim”). As such, the Amended Claims are duplicate Claims against the same Debtor. The Debtors propose that the Surviving Claim noted on Exhibit C replace the “Claim to Be Expunged” noted on Exhibit C. Therefore, the Amended Claims set forth in Exhibit C should be disallowed and expunged for all purposes.

**D. Late Filed Claims**

19. The Debtors object to the Late Filed Claims listed on Exhibit D pursuant to Sections 502(b)(9) of the Bankruptcy Code because these Claims were not filed by the Bar Date. These claimants were not granted an extension of the Bar Date or were otherwise excused from filing a proof of claim pursuant to the Bar Date Order. For these reasons, the Debtors object to the Late Filed Claims. Therefore, the Late Filed Claims set forth in Exhibit D should be disallowed and expunged for all purposes.

**E. No Supporting Documentation Claims**



20. The Debtors object to the No Supporting Documentation Claims listed on Exhibit E attached hereto pursuant to Section 502(b)(1) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 3001(c) (“Rule 3001(c”). Creditors filing such Proofs of Claim have failed to file the requisite documentation in support of such Claims and thus have failed to comply with Rule 3001(c) which requires, in pertinent part, that “when a claim, or an interest in property of the Debtor securing the claim, is based on a writing, the original or a duplicate shall be filed with the proof of claim.” Fed. R. Bankr. P. 3001(c). Therefore, the No Supporting Documentation Claims set forth in Exhibit E should be disallowed and expunged for all purposes.

**F. Cross Debtor Duplicate Claims**

21. During the review process described above, the Debtors determined that certain of the Proofs of Claim filed against the Debtors are in fact Cross Debtor Duplicate Claims for a single liability. In certain instances, creditors filed Proofs of Claim asserting the same Claim against one or more Debtors in instances where such claimants are entitled to a Claim, if at all, against, at most, one of the Debtors.

22. It is well settled that creditors are not entitled to multiple recoveries from multiple debtors for a single liability. Accordingly, to avoid a double recovery, the Cross Debtor Duplicate Claims should be eliminated from the Debtors’ claims register.

23. The Debtors object to the Cross Debtor Duplicate Claims listed on Exhibit F attached hereto pursuant to Section 502(b)(1) of the Bankruptcy Code because the Claims duplicate other Claims filed in these Chapter 11 cases. Therefore, the Cross Debtor Duplicate Claims set out in Exhibit F should be disallowed and

expunged. The Debtors propose that the surviving proof of claim (the “Surviving Claim”) noted on Exhibit F replace the “Claim to Be Expunged” noted on Exhibit F. Therefore, the Cross Debtor Duplicate Claims set forth in Exhibit F should be disallowed and expunged for all purposes.

#### **G. Wrong Debtor Claims**

24. 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 G 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 G should be adjusted in these Chapter 11 cases. The Debtors propose that the Wrong Debtor Claims noted on Exhibit G be moved or reassigned to the specific New Case Number and Name noted on Exhibit G. Therefore, the Wrong Debtor Claims set forth in Exhibit G should be modified as requested herein for all purposes.

#### **H. Paid Claims**

25. During the review process described above, the Debtors determined that certain of the Claims against the Debtors were in fact paid in full and/or settled either before the or after the Commencement Date. In most instances, where the Debtors paid or settled these Claims after the Commencement Date, they were paid or settled pursuant to the first day authority granted to the Debtors at the beginning of these Chapter 11 cases, e.g. Tax Order, Wages Order, Critical Vendor Order, etc. In a few instances, the Claims were paid or settled pursuant to some other

court order. In any event, the Debtors believe that the claims on Exhibits H are simply no longer valid claims against the Debtors.

26. Accordingly, the Debtors object to the Paid Claims listed on Exhibit H pursuant to Section 502(b)(1) of the Bankruptcy Code because the Debtors paid these Claims pursuant to various court orders. For these reasons, the Debtors object to the Paid Claims. Therefore, the Paid Claims set forth in Exhibit H should be disallowed and expunged for all purposes.

#### **I. Reclassify Claims**

27. During the review process described above, the Debtors determined that certain of the Proofs of Claim were misclassified. Substantially all of these Claims incorrectly assert that such Claims are “secured”, “priority”, or “administrative” when in fact these Claims are general unsecured claims without priority and should be reclassified. The Reclassify Claims are listed on Exhibit J attached hereto. The Debtors object to the Reclassify Claims pursuant to Sections 502(b)(1) and 507 of the Bankruptcy Code because these Reclassify Claims were filed in classifications that differ from those reflected in the Debtors’ Books and Records. In evaluating the Reclassify Claims, the Debtors have thoroughly reviewed their Books and Records, the Proofs of Claims, as well as the supporting documentation provided by each claimant, and have determined that the classification of each Reclassify Claim is incorrect. The Debtors propose that the Reclassify Claims noted on Exhibit J be allowed in Proposed Allowed Amount and Claim Class. Therefore, the Reclassify Claims set forth in Exhibit J should be modified as requested herein for all purposes.

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

28. Attached hereto as Exhibit J 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 First Omnibus Objection.

### **Responses to Objections**

29. Any party wishing to oppose the relief requested in the First 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.

30. If a claimant whose Claim is subject to the First Omnibus Objection and who is served with the First 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 First Omnibus Objection may be granted without further notice to the claimant.

31. 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**

32. 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**

33. 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 through I of this First 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 First Omnibus Objection, in which case the subject claimant(s) will receive notice and a new hearing will be scheduled.

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

34. 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**

35. 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.

36. No previous request for the relief sought herein has been made by the Debtors 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 K, 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 6, 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  
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