

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

IN RE: : BANKRUPTCY NO. 03-13057 (RDD)
: :
ALLEGIANCE TELECOM, INC. ET AL.: CHAPTER 11
: :
DEBTORS : :

PENNSYLVANIA REVENUE DEPARTMENT'S RESPONSE
TO DEBTORS' OMNIBUS TAX CLAIM OBJECTION

AND NOW, this 2nd day of June, 2004, comes the Pennsylvania Department of Revenue, through its Office of Chief Counsel and Assistant Counsel, Nicholas J. Lamberti, (hereinafter Department), and Responds to Debtor's Tax Claim Objections for the following reasons:

1. BANKRUPTCY CAUSE NO. 0313093

Proof of Claim in the amount of \$126,933.00 in Pennsylvania corporation taxes (Box No. 2030179). The Debtor claims this is a duplicate claim. Upon review and examination by the Department's Bankruptcy Claims Unit, it is not a duplicate claim for this Cause Number.

WHEREFORE, unless and until the Debtor provides the Department with clear and convincing evidence that this claim is a duplicate the Department contends its Proof of Claim (Exhibit 1) should be allowed.

2. BANKRUPTCY CAUSE NO. 0313108

Proof of Claim in the amount of \$892.00 (corporation tax number 2570445 and 2570456) the Debtor claims this is a duplicate claim. Upon review and examination by the Department's Bankruptcy Unit, it has been determined that this Proof of Claim is not a duplicate claim for this Cause Number.

WHEREFORE, unless and until the Debtor provides the Department with clear and convincing evidence that this claim is a duplicate the Department contends that its Proof of Claim (Exhibit 2) should be allowed.

Respectfully submitted:

By: /s/ Nicholas J. Lamberti
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