

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

HEARING DATE:
April 20, 2004
at 10:00 a.m.

-----X
In re: :
ALLEGIANCE TELECOM, INC. et al., :
Debtor. :
-----X

Chapter 11
Case No. 03-13057 (RDD)

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

TIMOTHY W. WALSH, being duly sworn, deposes and says:

1. I am an attorney at the firm of Piper Rudnick LLP ("Piper"), which maintains offices for the practice of law at 1251 Avenue of the Americas, New York, New York 10020. Piper has acted as special counsel to and rendered professional services on behalf of the debtors and debtors in possession herein (the "Debtors") in the above-referenced case.

2. This affidavit is submitted pursuant to Bankruptcy Rule 2016 in connection with Piper's application (the "Application") for a first allowance of compensation for services rendered to the Debtors for the period from September 2, 2003 through October 31, 2003 in the amount of \$30,311.55, and approval of reimbursement of expenses incurred in connection therewith in the sum of \$211.08.

3. All of the services for which compensation is sought by Piper were performed for and on behalf of the Debtors and not on behalf of any other person.

4. No agreement or understanding exists between Piper and any other entity for the sharing of compensation received or to be received for services rendered in or in connection with this case.

/s/ Timothy W. Walsh
TIMOTHY W. WALSH

Sworn to before me this
24th day of March, 2004

/s/ William Coleman
Notary Public