

EXHIBIT B
 Allegiance Telecom, Inc., et al.
 Summary of Hours and Fees Incurred by Category
 October 1, 2003 through February 29, 2004

<u>Category</u>	<u>Exhibit</u>	<u>Hours</u>	<u>Fees</u>
Annual Audit	D-1	1,953.8	\$ 566,093
Court Hearings and Committee Meetings	D-2	6.2	3,378
Fee Statements/Applications	D-3	85.8	21,968
Quarterly Review	D-4	302.2	109,230
Tax Issues	D-5	303.0	148,000
Voluntary Reduction (Annual Audit) ¹			(188,027)
Total		<u>2,651.0</u>	<u>\$ 660,641</u>

(1) Pursuant to Exhibit B of the employment application filed with the Court on August 6, 2003, KPMG LLP agreed to perform an audit as of and for the year ended December 31, 2003, and quarter reviews for the quarters ended June 30 and September 30, 2003, for total fees ranging from \$675,000 to \$700,000. The voluntary reduction above reflects the reduction in KPMG LLP's requested fees in order to comply with this provision in the employment application.