

EXHIBIT D-3
Allegiance Telecom, Inc., et al.
Fee Statements/Applications
October 1, 2003 through February 29, 2004

Name	Date	Description	Hours	Rate	Amount
Beserra, Rebecca	10/15/03	Combine, edit and format time detail for the September fee statement as well as receive comments and make requested edits.	1.5	\$ 120	\$ 180
Beserra, Rebecca	10/15/03	Prepare supporting schedules, exhibits and cover letter for the September fee statement and send for review.	0.8	\$ 120	\$ 96
Raveling, Robyn	10/16/03	Review and comment on September fee statement.	0.3	\$ 480	\$ 144
Beserra, Rebecca	10/17/03	Receive comments and send correspondence regarding the September fee statement.	0.5	\$ 120	\$ 60
Beserra, Rebecca	10/20/03	Edit and format additional time detail, update schedules, send for review and finalize fee statement and send to parties per service list.	1.7	\$ 120	\$ 204
Raveling, Robyn	10/20/03	Review requested changes to the September fee statement.	0.2	\$ 480	\$ 96
Beserra, Rebecca	10/29/03	Allocate money received from Allegiance to proper codes.	0.2	\$ 120	\$ 24
Beserra, Rebecca	11/11/03	Combine time detail for preparation of the October monthly statement.	0.5	\$ 120	\$ 60
Beserra, Rebecca	11/12/03	Edit and format time detail for the October monthly statement.	1.6	\$ 120	\$ 192
Beserra, Rebecca	11/14/03	Combine, edit and format additional time detail for the monthly statement.	0.4	\$ 120	\$ 48
Raveling, Robyn	11/19/03	Review and comment on the October monthly statement.	0.7	\$ 480	\$ 336
Beserra, Rebecca	11/20/03	Edit additional time detail for the October monthly statement and prepare supporting schedules and exhibits for the October statement and send for review.	1.5	\$ 120	\$ 180
Beserra, Rebecca	11/20/03	Receive comments and edit the October statement.	0.7	\$ 120	\$ 84
Beserra, Rebecca	11/20/03	Finalize and send the October statement.	0.5	\$ 120	\$ 60
Beserra, Rebecca	11/20/03	Update the WIP reconciliation for the October statement.	0.5	\$ 120	\$ 60
Rossel, Jeremy	11/20/03	Review and provide comment on October billing.	1.0	\$ 400	\$ 400
Beserra, Rebecca	11/24/03	Prepare supporting schedules and exhibits for the first interim fee application.	0.6	\$ 120	\$ 72
Beserra, Rebecca	11/24/03	Prepare the narrative for the first interim fee application.	1.0	\$ 120	\$ 120
Rossel, Jeremy	11/25/03	Review and comment on the First Interim fee application.	0.5	\$ 400	\$ 200
Beserra, Rebecca	11/26/03	Receive comments and edit the first interim fee application.	0.8	\$ 120	\$ 96
Beserra, Rebecca	11/26/03	Finalize and prepare for filing.	0.7	\$ 120	\$ 84
Raveling, Robyn	11/26/03	Review and comment on the first interim fee application.	1.4	\$ 480	\$ 672
Rossel, Jeremy	11/26/03	Review and finalize First Interim fee application.	0.5	\$ 400	\$ 200
Rossel, Jeremy	12/03/03	Accumulation and review of November time.	1.0	\$ 400	\$ 400
Rossel, Jeremy	12/12/03	Review and accumulation of November time for audit team.	0.5	\$ 400	\$ 200
Beserra, Rebecca	12/14/03	Prepare work in progress reconciliation for time and expense analysis.	0.6	\$ 120	\$ 72
Beserra, Rebecca	12/16/03	Combine time detail for the November monthly statement.	0.5	\$ 120	\$ 60
Beserra, Rebecca	12/16/03	Edit and format time detail for the November monthly statement.	0.9	\$ 120	\$ 108
Beserra, Rebecca	12/16/03	Prepare exhibits and supporting schedules for the November monthly statement.	0.6	\$ 120	\$ 72
Beserra, Rebecca	12/16/03	Prepare cover letter and send November statement for review.	0.2	\$ 120	\$ 24

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Beserra, Rebecca	12/17/03	Discuss with J. Rossel (KPMG) edits for the November statement.	0.4	\$ 120	\$ 48
Beserra, Rebecca	12/17/03	Edit the November statement with comments received by J. Rossel.	1.6	\$ 120	\$ 192
McClanahan, Geof	12/17/03	Review and comment on the November administrative order.	0.9	\$ 550	\$ 495
McClanahan, Geof	12/17/03	Discuss comments on November statement of services with J. Rossel (KPMG).	0.3	\$ 550	\$ 165
Raveling, Robyn	12/17/03	Review the November monthly statement and provide comments.	0.8	\$ 480	\$ 384
Rossel, Jeremy	12/17/03	Review November statement of services.	0.6	\$ 400	\$ 240
Rossel, Jeremy	12/17/03	Discuss comments on November statement of services with G. McClanahan (KPMG).	0.3	\$ 400	\$ 120
Rossel, Jeremy	12/17/03	Discuss comments on November statement of services with R. Beserra (KPMG).	0.4	\$ 400	\$ 160
Beserra, Rebecca	12/18/03	Finalize and prepare November monthly statement for mailing.	0.7	\$ 120	\$ 84
Raveling, Robyn	12/18/03	Review and approve the November monthly statement.	0.3	\$ 480	\$ 144
Beserra, Rebecca	12/22/03	Provide allocations for invoices.	0.2	\$ 120	\$ 24
Beserra, Rebecca	01/08/04	Analyze time and expense for the December fee statement.	0.2	\$ 120	\$ 24
Beserra, Rebecca	01/13/04	Combine time detail for the December fee statement.	0.9	\$ 120	\$ 108
Beserra, Rebecca	01/14/04	Prepare allocations for money received.	0.2	\$ 120	\$ 24
Beserra, Rebecca	01/14/04	Conference with R. Raveling (KPMG) and counsel regarding hearing on first interim fee application.	0.4	\$ 120	\$ 48
Raveling, Robyn	01/14/04	Conference with R. Beserra (KPMG) and Debtor's counsel regarding hearing on first interim fee application.	0.4	\$ 480	\$ 192
Raveling, Robyn	01/14/04	Provide update regarding pending fee application hearing.	0.7	\$ 480	\$ 336
Raveling, Robyn	01/15/04	Provide update regarding fee application hearing.	1.0	\$ 480	\$ 480
Beserra, Rebecca	01/16/04	Combine additional time detail for the December fee statement.	0.8	\$ 120	\$ 96
Beserra, Rebecca	01/16/04	Edit and format time detail for the December fee statement.	1.1	\$ 120	\$ 132
Beserra, Rebecca	01/16/04	Prepare the WIP reconciliation analysis for the December fee statement.	0.7	\$ 120	\$ 84
Beserra, Rebecca	01/18/04	Continue to edit and format time detail for the December fee statement.	2.6	\$ 120	\$ 312
Beserra, Rebecca	01/18/04	Prepare schedules and supporting exhibits for the December fee statement.	1.6	\$ 120	\$ 192
Beserra, Rebecca	01/18/04	Prepare cover letter for the December fee statement.	0.1	\$ 120	\$ 12
Beserra, Rebecca	01/18/04	Prepare correspondence and send the December fee statement for review.	0.2	\$ 120	\$ 24
McClanahan, Geof	01/18/04	Review reconciliation of hours charged to contract compared to fee statement draft.	0.5	\$ 550	\$ 275
Beserra, Rebecca	01/18/04	Update the WIP reconciliation analysis for the December period.	0.2	\$ 120	\$ 24
Beserra, Rebecca	01/19/04	Edit and format additional time detail for the December fee statement.	0.8	\$ 120	\$ 96

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Beserra, Rebecca	01/19/04	Combine additional time detail to the December fee statement.	0.7	\$ 120	\$ 84
Beserra, Rebecca	01/19/04	Update cover letter.	0.1	\$ 120	\$ 12
McClanahan, Geof	01/19/04	Review time detail for the December fee statement.	2.0	\$ 550	\$ 1,100
Beserra, Rebecca	01/20/04	Receive comments from G. McClanahan (KPMG) and edit the December fee statement.	1.8	\$ 120	\$ 216
Beserra, Rebecca	01/20/04	Make additional edits to the December fee statement and send for review.	0.3	\$ 120	\$ 36
Beserra, Rebecca	01/20/04	Finalize the December fee statement, print and prepare for mailing via Airborne.	0.5	\$ 120	\$ 60
McClanahan, Geof	01/20/04	Review time detail for the "Annual Audit" category for the December fee statement.	2.1	\$ 550	\$ 1,155
McClanahan, Geof	01/20/04	Discuss comments on December fee statement with R. Beserra (KPMG).	1.8	\$ 550	\$ 990
McClanahan, Geof	01/20/04	Review final draft of the December fee statement.	1.5	\$ 550	\$ 825
Raveling, Robyn	01/20/04	Review the December fee statement.	0.4	\$ 480	\$ 192
Bratton, Amanda	01/22/04	Discuss method of tracking bankruptcy time detail with J. Jandera, J. Garner, D. Stockton and T. Collins (all KPMG).	0.4	\$ 175	\$ 70
Collins, Tina	01/22/04	Discuss method of tracking bankruptcy time detail with J. Jandera, J. Garner, D. Stockton and A. Bratton (all KPMG).	0.4	\$ 200	\$ 80
Garner, Jim	01/22/04	Meet to discuss method of tracking bankruptcy time detail with J. Jandera, D. Stockton, T. Collins and A. Bratton (all KPMG).	0.4	\$ 300	\$ 120
Jandera, Judy	01/22/04	Meet to discuss method of tracking bankruptcy time detail with J. Garner, D. Stockton, T. Collins and A. Bratton (all KPMG).	0.4	\$ 325	\$ 130
Stockton, David	01/22/04	Meet to discuss method of tracking bankruptcy time detail with J. Jandera, J. Garner, T. Collins and A. Bratton (all KPMG).	0.4	\$ 200	\$ 80
Beserra, Rebecca	02/02/04	Analyze time and expense for the January statement and send correspondence.	0.3	\$ 120	\$ 36
Beserra, Rebecca	02/13/04	Combine and format time detail for the January fee statement.	2.1	\$ 120	\$ 252
Beserra, Rebecca	02/16/04	Analyze time and expense for the January fee statement and combine additional time detail to working template.	0.6	\$ 120	\$ 72
Beserra, Rebecca	02/16/04	Edit and format expense detail for the January fee statement.	0.3	\$ 120	\$ 36
Beserra, Rebecca	02/17/04	Edit the time detail for the January fee statement.	3.2	\$ 120	\$ 384
Beserra, Rebecca	02/17/04	Edit additional time detail, combine and update time analysis.	0.5	\$ 120	\$ 60
Beserra, Rebecca	02/17/04	Prepare correspondence regarding the guidelines of time detail and send to engagement team.	0.5	\$ 120	\$ 60
Beserra, Rebecca	02/17/04	Prepare schedules and supporting exhibits for the January fee statement.	1.1	\$ 120	\$ 132
Beserra, Rebecca	02/17/04	Prepare cover letter for the January fee statement.	0.1	\$ 120	\$ 12
Jandera, Judy	02/18/04	Review time detail for January 2004 fee statement.	6.2	\$ 325	\$ 2,015
Beserra, Rebecca	02/19/04	Prepare allocations of 10% holdback received in regards to the First Interim Application.	0.2	\$ 120	\$ 24

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Beserra, Rebecca	02/19/04	Edit the January fee statement with comments received by R. Raveling (KPMG) and J. Jandera (KPMG).	3.4	\$ 120	\$ 408
Beserra, Rebecca	02/19/04	Discuss additional edits with J. Jandera (KPMG) in regards to the January fee statement.	1.1	\$ 120	\$ 132
Jandera, Judy	02/19/04	Discuss time detail for the January fee statement with R. Beserra (KPMG).	1.1	\$ 325	\$ 358
McClanahan, Geof	02/19/04	Review January fee statement.	1.1	\$ 550	\$ 605
Raveling, Robyn	02/19/04	Review and provide comments on the January monthly fee statement.	2.9	\$ 480	\$ 1,392
Beserra, Rebecca	02/20/04	Discuss with J. Jandera (KPMG) edits to the January fee statement.	0.5	\$ 120	\$ 60
Beserra, Rebecca	02/20/04	Address additional edits and send the January fee statement for review and signoff.	0.3	\$ 120	\$ 36
Beserra, Rebecca	02/20/04	Finalize the January fee statement and prepare airbills for shipping.	0.6	\$ 120	\$ 72
Beserra, Rebecca	02/20/04	Prepare schedules and exhibits for the Second Interim Application.	0.6	\$ 120	\$ 72
Jandera, Judy	02/20/04	Discuss with R. Beserra (KPMG) edits to the January fee statement.	0.5	\$ 325	\$ 163
Beserra, Rebecca	02/23/04	Continue to prepare schedules and tie exhibits A and B for the Second Interim Application.	0.8	\$ 120	\$ 96
Beserra, Rebecca	02/23/04	Prepare narrative for Second Interim Application.	1.1	\$ 120	\$ 132
Raveling, Robyn	02/24/04	Review and provide comments on the second interim fee application.	1.1	\$ 480	\$ 528
McClanahan, Geof	02/27/04	Review quarterly interim bankruptcy statement.	0.5	\$ 550	\$ 275
Raveling, Robyn	02/27/04	Additional review of the second interim fee application.	0.6	\$ 480	\$ 288
Fee Statements/Applications Total			85.8		\$ 21,968