

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11 Case No.
 : 03-13057 (RRD)
ALLEGIANCE TELECOM, INC., *et al.*, :
 :
 : Jointly Administered
Debtors. :
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**AFFIDAVIT OF HEATHER D. REVILL
IN SUPPORT OF DEBTORS' SECOND OMNIBUS
OBJECTION TO CERTAIN PROOFS OF CLAIMS**

STATE OF TEXAS)
) ss.:
COUNTY OF DALLAS)

HEATHER D. REVILL, CPA, being duly sworn, deposes and says:

1. I am the Senior Director of Accounting of Allegiance Telecom, Inc. and its direct and indirect subsidiaries, the above-captioned debtors and debtors-in-possession herein (the "Debtors"), and I have personal knowledge of the information set forth herein.
2. I submit this affidavit in support of the Debtors' second omnibus objection to certain proofs of claim (the "Application").
3. In my capacity as the Senior Director of Accounting of the Debtors, I am familiar with the Debtors' books and records, which are maintained under my supervision in the ordinary course of the Debtors' business.

4. I have reviewed each of the proofs of claim addressed in the Application (the "Subject Claims") and have compared the information submitted in support of their allowance with the Debtors' books and records.

5. I have read the Application and agree with the statements and claim descriptions contained therein.

6. Based upon my review, I submit that the Subject Claims should be reallocated or reassigned as set forth on Exhibits "A" and "B" to the Application.

/s/ Heather D. Revill
HEATHER D. REVILL, CPA

Sworn to before me this
29th day of April, 2004

/s/ Lisa Sutter
Notary Public