

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

	X
In re	:
Allegiance Telecom, Inc., <u>et al.</u> ,	:
Debtors.	:
	X

Chapter 11 Case No.
03-13057 (RDD)

Jointly Administered

AFFIDAVIT OF SERVICE RE:

SECOND INTERIM APPLICATION OF KPMG LLP AS ACCOUNTANTS, AUDITORS, TAX
ADVISORS AND BANKRUPTCY COMPLIANCE ADVISORS TO THE DEBTORS FOR
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD FROM
OCTOBER 1, 2003 THROUGH FEBRUARY 29, 2004


I, Belinda Rivera, state as follows:

1. I am over eighteen years of age and I believe the statements contained herein are true based on my personal knowledge. My business address is c/o Bankruptcy Management Corporation, 1330 East Franklin Avenue, El Segundo, California 90245.

2. On April 28, 2004, at the direction of Kirkland & Ellis LLP, Attorneys for Debtors and Debtors in Possession, I caused service of the above-referenced document to be effected on the Core Group listed in Exhibit 1 via first-class mail and deposited with the United States Postal Service with postage thereon fully prepaid.

I declare under penalty of perjury that the foregoing is true and correct.

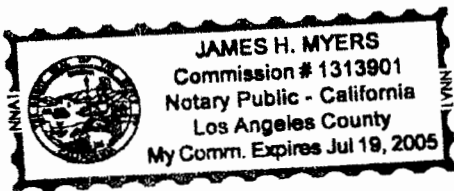
DATED: April 29, 2004

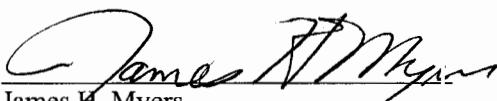


Belinda Rivera

State of California)
) ss
County of Los Angeles)

Personally appeared before me on April 30, 2004, Belinda Rivera, an individual, known to me to be the person who executed the foregoing instrument and acknowledged the same.





James H. Myers
My Commission Expires July 19, 2005

EXHIBIT 1

KPMG 2nd Interim Fee Application for Allegiance Telecom

Total number of parties: 4

Preferred Mode of Service: US Mail (1st Class)

Exhibit 1 - Allegiance Telecom Mailing

Svc Lst	Name and Address of Served Party
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8697	GECC, PAUL HASTINGS ET AL, L PLASKON/J AUSTIN III, 600 PEACHTREE ST NE, STE 2400, ATLANTA, GA 30308
8697	OFFICIAL COMMITTEE OF UNSECURED CREDITORS, AKIN GUMP STRAUSS, IRA S DIZENGOFF, 590 MADISON AVE, NEW YORK, NY 10022
8697	TOGUT SEGAL & SEGAL, NEIL BERGER, 1 PENN PLZ, NEW YORK, NY 10019
8697	UNITED STATES TRUSTEE, PAMELA LUSTRIN, 33 WHITEHALL ST, 21ST FL, NEW YORK, NY 10004

Subtotal for this group: 4