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Attorneys for Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK

In re	X	
	:	
	:	Chapter 11 Case No.
Allegiance Telecom, Inc., et al.,	:	03-13057 (RDD)
	:	
Debtors.	:	Jointly Administered
	X	

**AFFIDAVIT OF PAUL A. STREET IN SUPPORT
 OF DEBTORS' MOTION PURSUANT TO SECTIONS
 105 AND 363 OF THE BANKRUPTCY CODE FOR APPROVAL
 OF SERVICES AGREEMENT WITH IMPALA PARTNERS, LLC**

STATE OF TEXAS)
) SS.
 COUNTY OF DALLAS)

Paul A. Street, being duly sworn, hereby deposes and says:

1. I am a member of Impala Partners LLC ("Impala"), a firm which maintains an office at 18 Marshall Street, Suite 112, Norwalk, Connecticut, and I make this Affidavit on behalf of Impala (the "Impala Affidavit"). I submit this Affidavit in support of the Debtors' motion pursuant to sections 105(a) and 363 of the Bankruptcy

¹ Unless otherwise defined herein, all capitalized terms herein shall have the meaning ascribed to them in the Motion.

Code, approving the services agreement (the “Agreement”), dated as of June 20, 2003, between the Debtors and Impala for certain chief restructuring officer services. Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Qualifications

2. Impala, which was founded in 1997, is a financial advisory and interim management boutique. Impala specializes in working with companies and creditors in out-of-court workouts and chapter 11 cases. Impala has served as interim managers and financial advisors in financially complex bankruptcies and workouts involving billions of dollars in debt. In that regard, Impala has gained expertise in operating a business through distressed situations and analyzing businesses to determine strategies for both increasing revenue and reducing costs. Representative telecommunication clients include Winstar, Velocite, ICG Communications, Metromedia Fiber Network Services, Inc., and KMC Telecom, Inc.

Compensation

3. It is the intention of Impala to seek compensation for their services as described herein and in the Motion and Agreement in accordance with its customary practices and in accordance with the guidelines of this Court. [It is the customary practice of Impala to bill clients for travel time consistent with the guidelines of the jurisdiction.] Impala’s compensation under the Agreement shall consist of the following:

- a. **Compensation for Services.** Impala will be compensated for the services it provides as follows:
 - the Debtors shall pay to Impala a fee of \$ 250,000 for each 30 days work (a “Monthly Fee Payment”), payable in advance. The first Payment shall be due by the Debtors and payable to Impala on the Effective Date and each Monthly Fee Payment shall be due and payable 30 days thereafter.

- As additional compensation for Impala's services under the Agreement, the Debtors agree to, subject to Bankruptcy Court approval, pay to Impala a mutually acceptable success fee (the "Success Fee"). The terms of the Success Fee shall be negotiated between and agreed upon by the Debtors and Impala during the first forty-five days following the Effective Date. If the Debtors and Impala are unable to agree upon the Success Fee within forty-five days of the Effective Date, either party shall have the right to terminate the Agreement, in which case the Debtors shall have no obligation with regard to the Success Fee. After the Debtors and Impala agree on the Success Fee, but prior to filing an application with the Bankruptcy Court to approve the Success Fee, the Debtors and Impala shall consult with the Prepetition Lenders, the Creditors Committee and the U.S. Trustee regarding the Success Fee and the justification for the Success Fee. To the extent the Prepetition Lenders, the Creditors Committee and/or the U.S. Trustee have any issues or concerns with respect to the Success Fee, the Debtors and Impala shall, for a period of ten days, attempt to resolve with the Prepetition Lenders, the creditors committee and/or the U.S. Trustee, in good faith, such issues and/or concerns. If the Debtors and Impala are not able to resolve such issues and/or concerns with the Prepetition Lenders, the Creditors Committee and/or the U.S. Trustee within such ten day period, Impala may file an application with the Bankruptcy Court to approve the Success Fee pursuant to section 328(a) of the Bankruptcy Code on no less than twenty-days notice. Notwithstanding the foregoing, the Success Fee shall be payable in accordance with the requirement of section 330 of the Bankruptcy Code.

- b. **Expense Reimbursement.** In addition to the Monthly Fee Payments and the Success Fee, the Debtors have agreed to reimburse Impala for all reasonable out-of-pocket expenses incurred by Impala in carrying out the terms of the Agreement, including communication charges, travel expenses, copying expenses, delivery and distribution charges, and reasonable fees and expenses of legal counsel that Impala determines is required to advise Impala in connection with carrying out its duties under the Agreement; provided, however, that a request for any such fees and expenses must be filed with the Bankruptcy Court in accordance with the "order establishing procedures for the compensation of professionals" entered in these chapter 11 cases. All reimbursements shall be made promptly after such payments accrue and are submitted to the Debtors with appropriate documentation for payment hereunder.

Disinterestedness of Impala

4. I acknowledge and respectfully represent that the elements of section 327 of the Bankruptcy Code and Bankruptcy Rule 2014 are not necessary or relevant in connection with Impala's employment, which is being made under section 363 of the Bankruptcy Code. Nevertheless, I desire to make the following assertions: to the best of my knowledge and belief, insofar as I have been able to ascertain after due inquiry, no managing director or employee of Impala is related to the Debtors, their creditors, other parties in interest herein, or the U.S. Trustee or anyone employed in the Office of the U.S. Trustee, or holds or represents any interest adverse to any such party, except that Impala is connected with the Debtors by virtue of the Agreement, and Impala may represent or have represented certain of the Debtors' creditors or other parties in interest, or interests adverse to such creditors or other parties in interest, in matters unrelated to the Debtors' chapter 11 cases.

5. In connection with the preparation of this Affidavit, Impala conducted a review of its professional connections with the Debtors, their affiliates and other interested parties identified on a list (the "Interested Party List"), annexed hereto as Exhibit "A", which was provided to Impala by the Debtors. Impala ran the Interested Party List through its conflict database, which is an internal computer database containing the names of the individuals and entities that are present or former clients of Impala. Impala then reviewed those results, a summary of which relationships is set forth herein. Except as otherwise disclosed herein, none of the services, that were or will be provided in the course of these other engagements: (i) is connected in any way to these chapter 11 cases; (ii) will impact or conflict with the rights of the Debtors in these chapter 11 cases; or (iii) will compromise Impala's ability to continue providing services in these

chapter 11 cases. Impala will continue to supplement this Affidavit as necessary to disclose new relationships.

6. As part of its diverse practice, Impala appears in numerous cases, proceedings and transactions involving many different professionals, including Kirkland & Ellis LLP and other attorneys, accountants and financial consultants, some of which may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Further, Impala has in the past, and may in the future, be represented by several attorneys and law firms, some of whom may be involved in these chapter 11 cases. In addition, Impala has in the past and will likely in the future be working with or against other professionals involved in these chapter 11 cases in matters unrelated to these chapter 11 cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these business relations constitute interests materially adverse to the Debtors.

7. Impala has in the past represented, currently represents and may in the future represent, creditors or equity security holders of the Debtors in matters unrelated to these cases including, but not limited to:

a. ICG Communications:

In the months of January 2002 through March 2002, Impala served as advisor to the bank steering committee in the chapter 11 cases of ICG Communications. Since that time, Impala and its members have had no relationship with ICG Communications. In May of 2003, an Impala senior manager attended a single meeting with ICG Communications, together with another client who had an interest in discussing various issues of mutual interest.

b. GE Capital / GE Capital Fleet Services / GE Capital Services, et. al.:

Paul Street was an officer of GE Capital from 1990-1994. Peter Keenoy was an employee of GE Capital from 1984 to 1999. At the time he left GE Capital, Mr. Keenoy was an officer of the company.

Impala has performed advisory services for GE Capital, but does not have current advisory relationship with GE Capital. Impala and its members had and continue to have advisory relationships with certain companies, at which GE Capital is a creditor. Impala also has represented clients in mergers and acquisitions in which GE Capital was the acquirer or in which GE Capital was a major shareholder. Two other members of Impala, Michael Borom and Murry Stegelman, were former employees, and/or officers of GE Capital. Neither of them were involved in any matters that were related to these chapter 11 cases.

c. Metromedia Fiber Network Services, Inc. (“MFN”):

In May 2002 and June 2002, Impala provided advisory services to MFN. Impala and its members have no current relationship with MFN.

d. KMC Telecom Inc. (“KMC”):

Impala currently has an advisory relationship with KMC. While KMC is not currently a creditor of the Debtors, it is a vendor. To avoid any conflict, the Debtors have agreed that Impala and its members will recuse themselves from any decisions that could impact KMC; however Impala will assist in preparing the analysis of options relating to KMC. Impala’s work with KMC is confined to balance sheet restructuring and network grooming and did not involve or impact the Debtors in any way.

e. Various Financial Institutions:

Impala and its members have previously advised clients that have creditors involved in these chapter 11 cases. Impala and its members are currently advising clients that have the following creditors: ABN, Amro Bank, Bank of America, BNP Paribas, CIT, CSFB, Dresdner Bank, Fleet, GE Capital, Toronto Dominion.

f. FTI:

Two senior managers of Impala were formerly employees of FTI and its predecessor in interest, PricewaterhouseCoopers. Their work at FTI and PricewaterhouseCoopers was unrelated to these chapter 11 cases.

8. The foregoing disclosures of Impala’s representation of creditors and equity security holders in matters unrelated to these chapter 11 cases will not affect Impala’s representation of the Debtors in these chapter 11 cases.

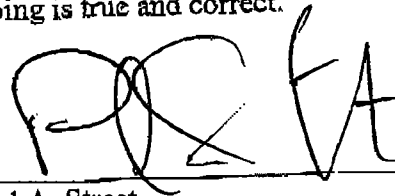
9. General Electric Capital Corporation (“GECC”) was my employer between 1990 and 1994. While my employment at GECC was unrelated to these chapter 11 cases, I make this disclosure out of an abundance of caution.

10. Impala is also a consultant to the U.S. Trustee in the chapter 7 case of Winstar Communications, Inc. This representation is unrelated to these chapter 11 cases.

11. To the best of my knowledge, Impala has not been retained to assist any entity or person other than the Debtors on matters relating to, or in connection with, these chapter 11 cases. If this Court approves the proposed employment of Impala by the Debtors, Impala will not accept any engagement or perform any service in these chapter 11 cases for any entity or person other than the Debtors. Impala will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or parties in interest in these chapter 11 cases; provided, however, that such services do not relate to, or have any direct connection with, these chapter 11 cases.

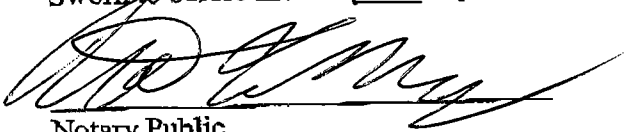
I declare under penalty of perjury that the foregoing is true and correct.

Executed on July 11, 2003.



Paul A. Street
Member

Sworn to before me this 11th day of July 2003.



Notary Public
My Commission Expires: _____

NATHANAEL F. MEYERS
Notary Public, State of New York
No. 01ME8057476
Qualified in New York County
Commission Expires March 25, ~~2005~~
2006

Exhibit A - Companies Checked For Conflicts

Debtors

Allegiance Telecom, Inc.
Adgrafix Corporation
ALGX Business Internet, Inc.
Allegiance Internet, Inc.
Allegiance Telecom Company Worldwide
Allegiance Telecom International, Inc.
Allegiance Telecom of Arizona, Inc.
Allegiance Telecom of California, Inc.
Allegiance Telecom of Colorado, Inc.
Allegiance Telecom of Florida, Inc.
Allegiance Telecom of Georgia, Inc.
Allegiance Telecom of Illinois, Inc.
Allegiance Telecom of Indiana, Inc.
Allegiance Telecom of Maryland, Inc.
Allegiance Telecom of Massachusetts, Inc.
Allegiance Telecom of Michigan, Inc.
Allegiance Telecom of Minnesota, Inc.
Allegiance Telecom of Missouri, Inc.
Allegiance Telecom of Nevada, Inc.
Allegiance Telecom of New Jersey, Inc.
Allegiance Telecom of New York, Inc.
Allegiance Telecom of North Carolina, Inc.
Allegiance Telecom of Ohio, Inc.
Allegiance Telecom of Oklahoma, Inc.
Allegiance Telecom of Oregon, Inc.
Allegiance Telecom of Pennsylvania, Inc.
Allegiance Telecom of Texas, Inc.
Allegiance Telecom of The District of Columbia, Inc.
Allegiance Telecom of Virginia, Inc.
Allegiance Telecom of Washington, Inc.
Allegiance Telecom of Wisconsin, Inc.
Allegiance Telecom Purchasing Company
Allegiance Telecom Service Corporation
Coast to Coast Telecommunications, Inc.
Hosting.com, Inc.
InterAccess Telecommunications Co.
Jump.Net, Inc.
Shared Technologies Allegiance, Inc.
Virtualis Systems, Inc.

Current Officers Allegiance Telecom, Inc.

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Richard H. Anderson
Christine Kornegay

Kenneth C. Close
Sanjeev Sethi
Annie S. Terry

Current Directors of Allegiance Telecom, Inc.

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
James E. Crawford, III
Paul J. Finnegan
Jacob J. Goldberg
Reed E. Hundt
Andrew D. Lipman
James N. Perry, Jr.

Current Officers Allegiance Telecom Company Worldwide

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

Current Directors of Allegiance Telecom Company Worldwide

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

Current Officers Allegiance Telecom International, Inc.

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling

Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom International, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers Allegiance
Service Corporation**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Service Corporation**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance Telecom
Purchasing Company**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay

Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance Telecom
Purchasing Company**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom Of Arizona, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom Of Arizona, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of California, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom of California, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of Colorado, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surrette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom of Colorado, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance Telecom
Of the District of Columbia, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surrette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
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Annie S. Terry

**Current Directors of Allegiance Telecom
Of the District of Columbia, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of Florida, Inc.**

Royce J. Holland
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Mark B. Tresnowski
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J. Timothy Naramore
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Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom of Florida, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

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Annie S. Terry

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Telecom of Georgia, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

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**Current Directors of Allegiance
Telecom of Illinois, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

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Telecom of Indiana, Inc.**

Royce J. Holland
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**Current Directors of Allegiance
Telecom of Indiana, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance Telecom of
Maryland, Inc.**

Royce J. Holland
C. Daniel Yost
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**Current Officers of Allegiance
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G. Clay Myers

**Current Officers of Allegiance Telecom
Of Massachusetts, Inc.**

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**Current Directors of Allegiance Telecom
Of Massachusetts, Inc.**

Mark B. Tresnowski
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**Current Officers of Allegiance
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**Current Directors of Allegiance
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Of Missouri, Inc.**

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Telecom of New Jersey**

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Telecom of New Jersey**

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Telecom of New York, Inc.**

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**Current Directors of Allegiance
Telecom of New York, Inc.**

Mark B. Tresnowski
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G. Clay Myers

**Current Officers of Allegiance
Telecom of North Carolina, Inc.**

Royce J. Holland
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Telecom of Ohio, Inc.**

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**Current Officers of Allegiance
Telecom of Oklahoma, Inc.**

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**Current Officers of Allegiance
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Telecom of Pennsylvania, Inc.**

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Christine Kornegay
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Annie S. Terry

**Current Directors of Allegiance
Telecom of Pennsylvania, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of Texas, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
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Annie S. Terry

**Current Directors of Allegiance
Telecom of Texas, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of Virginia, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
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Lawrence E. Strickling
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Christine Kornegay
Kenneth C. Close
Annie S. Terry

**Current Directors of Allegiance
Telecom of Virginia, Inc.**

Mark B. Tresnowski
Annie S. Terry
G. Clay Myers

**Current Officers of Allegiance
Telecom of Washington, Inc.**

Royce J. Holland
C. Daniel Yost
Thomas M. Lord
Anthony J. Parella
Mark B. Tresnowski
Deborah Surette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
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Richard H. Anderson
Christine Kornegay
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Lawrence E. Strickling
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Mitchell Romm
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Mark B. Tresnowski

Deborah Surrette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
Christine Kornegay
Kenneth C. Close
Annie S. Terry

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ALGX Business Internet, Inc.**

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Annie S. Terry
G. Clay Myers

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Deborah Surrette
G. Clay Myers
J. Timothy Naramore
Kevin Joseph
Lawrence E. Strickling
Mark A. Stachiw
Richard H. Anderson
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Kenneth C. Close
Annie S. Terry
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Shared Technologies Allegiance, Inc.**

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Annie S. Terry
G. Clay Myers

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Dana Crowne
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John Ted Gilmore
Thomas Ed Hays

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Alan Goldberg
Howard Hoffen
Dino Vendetti

Parties To Litigation

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Africfarm Market Ltd.
Air Around The Clock
Anne Marie's Catering
Apple Dentists
Ashley Layne Design
Brelia, Inc. dba TGF Haircutters
Brown, Stanley E.
CampusLink
Cappuccio
Caribbean Resorts
D.N.K. Management, Inc.
Dietrich & Associates
Dpi Teleconnect, Inc.
G&R Check Cashing Corp.
Girdler, Deborah
Goldman Sachs I and II
ICG Communications
InteCap
J.L.M., Inc.
Kane, Linda
Kosher Konnection
Kramer, Pamela

Law Offices of Lin & Associates
Legal Services Associates
Life Sciences Corp.
Maid in the USA t/a Maid To Perfection
Maynard, Alison dba Law Offices of Alison Maynard
Mirage Tile & Marble Co., Inc.
Navarro Property
Network Dynamics Cabling
Notre Dame Law Associates
One Stop Realtour Place
Payne, Robert B. and Barbara L.
Poe, Jason
Polyspede Electronics
Robin Millen Collections
Scheideler & Associates
Shayan Enterprises, LLC
Signature Consultants
State Farm Insurance Company
The Tub Factory
Totally Wireless Choice
Trinity National Corporation
Tweel Home
Uptown Transit Corporation
Walker, Brian
Zone International, Inc.

Top 40 Unsecured Creditors

Pacific Bell
Southwestern Bell
Verizon
Ameritech
Broadwing Communication Services Inc.
Qwest
Alcatel, Inc.
NCX Office Developer LP
Nortel Networks Inc.
AT&T
WorldCom Inc.
Southern California Edison
XO Communications
System Services
Edocs Inc.
Adtran Inc.
Extreme Networks
Level 3 Communications LLC
NEC America, Inc.
Sunbelt Telecommunications
Assured Industries
Sprint
EMC Corporation
JP Morgan Chase
Lucent Technologies
DSET Corporation
The Point Group
Advance Telecom Res.

Walker & Associates Inc.
Power Conversion Products
MCI Worldcom Communications
Hewlett-Packard

Creditors Under Capital Lease Agreements

Broadwing Communications Services, Inc.
CC II Realty, Inc.
CitiCapital (Fidelity Leasing)
Clarity Credit Corporation
Communication Systems Development, Inc.
Dell Financial Services
Deutsche Bank
Fiber Technologies Networks, L.L.C.
Fidelity Leasing
GE Capital Fleet Services
Grande Communications Networks, Inc.
Level 3 Communications, LLC
LINC Receivables
Looking Glass Networks, Inc.
Metromedia Fiber Network Service, Inc.
RCN Telecom Services, Inc.
Sony Financial Services
Sprint Communications Company
United Capital

The Bank Group

GE Capital Services
ABN Amro Bank
Absolute Rec Hedge LP
Absolute Rec Hedge LTD
Bank Austria
Bank of America
Bank of Nova Scotia
Bayerische Hypo
BNP Paribas
CIT Lending Services Cor
Cobank
Credit Suisse First Boston
Dresdner Bank
Fleet
Fortis Bank
Goldman Sachs
Gryphon Master Fund, LP
IBM Credit Corporation
ING Capital Corp.
Langley Partners, LP
Morgan Stanley Senior Funding
Pauraque Partners
R2 Investments,
R2 Top Hat, LTD
Toronto Dominion
UBS AG
Union Bank of California

Indenture Trustee

The Bank Of New York

Beneficiaries of Performance Bonds

Beebe Medical Center
Central Washington University
City of Billings Montana
City of Seattle
Fallon Clinic, Inc.
Frederick Community College
Holtz Hotel
Lehigh County Gov. Center
Pacific Bell
Portland Community College
Rhode Island College
Southern Illinois University
Southwest Preparatory

Bondholders of 12 7/8% Senior Notes

Acuity Mutual Insurance Company
Allianz of America, Inc.
American Express Financial Corp.
Atlantic Security Bank
Blackrock Financial Management, Inc.
Canyon Capital
Cardinal Investments
Chase Manhattan Bank
Chubb Asset Managers, Inc.
Clarion
Everett Investment Co. L.P.
EWR Investments
First National Bank of Wahoo
Goldman Sachs Asset Management
High View Capital Management
HL Chapman Investments Ltd.
Indosuez Capital
Julius Baer Asset Management
Kaiser-Francis Oil Company
Kingdon Capital Management
Manufacturers & Traders Trust Co.
Merchant Securities
MM&B Holdings LLC
Nationwide Provident
Pioneer Insurance Group
Plains LTD
Spectrum Advisory Services, Inc.
Putnam Investment Management
Ricco Family Partners
Royce & Associates, LLC
Sanibel L.P.
TJK Partners Inc.

Bondholders of 11 3/4% Senior Discount Notes

AJM Holdings
Alexander Capital Management
Allian of America, Inc.
Atlantic Security Bank
American Express Financial Management
Bank of Butterfield Bermuda
Bank of Montreal
Cardinal Partners
Chase Manhattan Bank
CIBC Oppenheimer
Credit Suisse Asset Management, LLC
Conseco Capital Management, Inc.
Delaware Investment Advisers, Inc.
DKR Saturn Event Driven Holding Fund Ltd.
Euroclear Main Account
EWR Investments
F&C Management Limited
GLG Partners
Goldman Sachs Asset Management
Gryphon Capital Corp., LLC
I.G. Investment Management, Ltd.
Invesco Funds Group
Kaiser-Francis Oil Company
Kingdom Capital Management Corp.
Lap Investments
Merchant Securities
Merrill Lynch Investment Managers (U.K.)
Millenium Partners
ML CBO
Morgan Stanley Investment Management, Inc.
Mount Washington CBO
New York Life Insurance Company
Patsy R Smith Investments LP
Phoenix Administration Services
Romulus Holdings Inc.
Silver Point Capital Management
Tejas Securities Group
Trident Trust Co.

Professionals

Akin, Gump, Strauss, Hauer, Feld LLP
FTI Consulting
Greenhill & Co.
KPMG Peat Marwick
Paul, Hastings, Janofsky & Walker LLP

Landlords

111 Chelsea LLC c/o Insignia/ESG, Inc.
1120 Vermont Avenue Associates
1400 Centrepark Limited
1415 Louisiana K/LTD
1515 Market Street Associates c/o West World

Management, Inc.
1818 Market VEF II, LLC c/o Albert B. Ashforth,
LLC
2255 Partners, L.P. c/o M. David Paul Development
LLC
75-101 Federal St., L.L.C. c/o Equity Office
Properties Trust
9706 LLC
ADA Properties No. 2, Ltd.
Allegheny Center Associates
AMB Property L.P.
ASP Valley Forge, L.P.
Bank Building Limited Partnership
Bank of America, N.A. c/o Trammell Crow
Company
BHX, LLC c/o The Bulfinch Companies, Inc.
Boston Properties Limited Partnership
BP Commerce, LLC
BRE/Metrocenter LLC c/o Realty Management
Company
CalEast Industrial Investors, LLC, Herndon Spring
Park c/o CB Richard Ellis
Callowhill Management, Inc.
Carlyle Airport Technology Trust
Chippewa Enterprises, Inc.
CIN Meadows, LLC c/o Linque Management
Company, Inc.
Connecticut General Life Insurance c/o CarrAmerica
Realty Corporation
Conservation International Foundation
Cornerstone Suburban Office, L.P.
Distribution Drive, L.P.
Downtown Properties LLC
Eastridge Properties I Corporation
Electronic Data Systems Corporation
EOP Second and Spring, L.L.C. c/o Equity Office
Properties Trust
EOP Summit Limited Partnership
Equity Office Properties Trust
Equity Office Properties
Exchange Center Partnership c/o John J. Roper
Company
First Industrial Development Services, L.P.
First Parker Realty L.L.C.
FRM Associates, LLC c/o Marquette Plaza
FSP Telecom Business Center
G&C Realty Company, LLC c/o Hotel Edison
Gaedeke Holdings, Ltd.
Gary A. Jones, Trustee of the Jones Family Trust
Gateway Taft, Inc. c/o RREEF Real Estate
Investment Managers
Globe Building Company
Great Lakes REIT, L.P.
Green 90 Broad, LLC
Guardian Westwood LLC
Hitachi Electronic Devices

Hood Business Park LLC
Hudson Telegraph Associates
Indianapolis Spec Office Investments, L.P.
Insignia/ESG Sunnyvale
JER/BRE Austin Tech, L.P. c/o Trammell Crow
Central Texas, Ltd.
Jetstar Partners, Ltd. C/o Collinternational, Inc.
John D. and Catherine T. MacArthur Foundation
John Hancock Mutual Life Insurance Company
Jones Lang LaSalle Management Services I
KM Complex, L.P.
L.A.T. Investment Corporation
LA/GA Business Centers, Inc. c/o Ackerman &
Company
Lake Street Industrial Partners
Lakeview Business Center
Laurel Office Park Partnership III
Madison Third Building Companies, LLC c/o Cohen
Brothers Realty Corporation
Marietta Street Partners, LLC
Massachusetts Mutual Life Insurance Company c/o
Transwestern Commercial Services
Meadowlands Investments, L.L.C.
Mendota Office Holdings LLC c/o United Properties
Miami RPFIV Airport Corporate Center Associates
Midway Commerce Park Properties, L.P.
Multi-Employer Trust/Riggs Bank c/o Trammell
Crow Company
NCX Office Development, L.P.
NeXcomm Asset Acquisition I, L.P.
Northwestern Corporate Center Associates, L.P.
North Hayward Corporate Center Associates
Northwestern Development Company "B" c/o Blake
Real Estate Inc.
Oakcrest Development c/o Lewis Operating
Corporation
Olympia Properties, L.L.C. c/o Jones LaSalle
Management Services, Inc.
Orange County Business Center LLC
PERA I-373, Inc. c/o Jones Lang LaSalle
PhilaCompany
Principal Properties, L.P. c/o Denholz Management, Inc.
Prospect West C.L.P.
Pyramid Investment Corporation
Rockside Square One c/o The King Group
Rostand Associates, L.L.C.
Scott Properties
Shurgard of Melville
SM Brell, L.P.
Southfield TechnceCenter RE 1, L.L.C.
St. Paul Properties, Inc.
Stanplace Limited Partnership
Sterling Network Exchange, LLC
Teachers Insurance & Annuity Association of
America c/o CB Richard Ellis
The Irvine Company

The Pennsylvania Building Company
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Touchstone Partners I LLC c/o Integrated Real Estate
Services, L.L.C.
T-Pac Investments, Inc. c/o Essex Realty
Management
T-REX Technology Centers, LLC
Trinity National Corporation
Trizec Holdings, Inc.
Troy Place Associates c/o Nemer Property Group
W5 Brannan LP
Wachovia Bank, N.A.
WE'RE Associates
Webster Street Partners, Ltd.
WHVPW Real Estate Limited Partnership c/o
Trammell Crow Company
WMP IV Real Estate Limited Partnership
WXIII/FAR Yale Real Estate Limited Partnership
Zink Family Limited Partnership

Insurers

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Unimark Insurance Agency, Inc.

Equity Security Holders

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California Public Employees Retirement System
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Dimensional Fund Advisors Inc.
Frontenac Funds
James Crawford
JHC Capital Management, LLC
Madison Dearborn
Morgan Stanley Investment Management
Olive Hill Investments
OverHill Investment
Palo Alto Investors
Royce & Associates, L.L.C.
Royce J. Holland
State Street Global Advisors
Thomas M. Lord
Vanguard Group, Inc.
West Highland Capital Inc.

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805 Third Avenue Co.
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Pyramid Investment Corporation
Rockside Square One
Spaulder and Slye Services LP
Touchstone Partners I LLC

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Advance Telecom Res.
Alcatel Inc.
Ameritech
Assured Industries
AT&T
Broadwing Communication Services
Daleen Solutions Inc.
DSET Corporation
Edocs Inc.
EMC Corporation
Extreme Networks
JP Morgan Chase
Looking Glass Networks
Lucent Technologies Inc.
Metromedia Fiber Network Inc.
MFS Telecom Inc.
NCX Office Developer LP
NEC America, Inc.
Nortel Networks
Pacific Bell
Qwest
Southern California Edison
Southwestern Bell
Sprint
Sunbelt Telecommunications
System Services
The Point Group
Verizon
Verizon (GTE-SW) - Line Coast
Walker & Associates
WorldCom Inc.
XO Communications

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Verizon
SBC
Level 3 Communications, LLC
Office Depot
TJMAXX
AT&T
Qwest
Worldcom
Center For Disease Control
New York Hospital
Beebe Medical Center
Cathedral Healthcare
City of Atlanta
New York Housing Authority
Iron Mountain
Phila/Police Association

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Digital Federal Credit Union
Ritz Carlton
Banner Health System
Swiss Re Financial Services
United States Army Reserve Center
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Bell South
EMC Corp.
Odyssey Rassurance Holdings- Kuhl Avenue
Concord Communications
Phila/Youth Study Center
Harcourt Inc-Orlando
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Arch Chemicals
ABC Unified School District
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Trinity Medical Center
Stop & Shop
Concord City Hall
Millpore Corporation
Global Crossing
Sprint
Bristol Hospital/SIC Healthcare
Queen of the Valley
Medical Manager
Arizona Dept. of Transportation
Martha Stewart Living

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Time Warner Telecom
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Stephen Wrathell, CPA, PC