EXHIBIT 2

TOGUT, SEGAL & SEGAL LLP
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Albert Togut (AT-9759)
Frank A. Oswald (FAO-1223)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11 Case
	:	No. 03-13057 (RDD)
ALLEGIANCE TELECOM, INC., *et al.*,	:	
	:	Jointly Administered
Debtors.	:	

EXPENSE REPORT FOR FIRST APPLICATION OF TOGUT, SEGAL & SEGAL LLP FOR ALLOWANCE OF INTERIM COMPENSATION FOR SERVICES RENDERED AS CO-COUNSEL TO THE DEBTORS FOR THE PERIOD MAY 14, 2003 THROUGH SEPTEMBER 30, 2003 AND FOR REIMBURSEMENT OF EXPENSES

DESCRIPTION	**AMOUNT**
COURT REPORTING/TRANSCRPTS	$1,706.73
FACSIMILE TRANSMISSIONS	15.00
LONG-DISTANCE TELEPHONE	283.61
MEALS	48.10
MESSENGER	49.20
ONLINE RESEARCH	1,292.43
OVERNIGHT COURIER	30.25
PHOTOCOPIES	1,245.80
POSTAGE	106.22
TRAVEL - GROUND	194.63
TOTAL:	**$4,971.97**