

XO Communications, Inc.

11111 Sunset Hills Road
4th Floor
Reston, VA 20190
USA

XO™

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OFFICE OF THE SECRETARY

AUG 14 2002

August 14, 2002



Via Facsimile ((202) 824-5090) and Hand Delivery

Mr. Jonathan G. Katz, Secretary
Securities and Exchange Commission
450 Fifth Street, N.W.
Washington, D.C. 20549

Re: Commission Order No. 4-460

Dear Mr. Katz:

Enclosed please find the written statements, under oath, of Daniel F. Akerson, Principal Executive Officer, and Wayne M. Rehberger, Principal Financial Officer, of XO Communications, Inc. required by Securities and Exchange Commission Order No. 4-460.

Please acknowledge receipt of this letter and the enclosed statements by stamping and returning the enclosed copy of this letter in the enclosed self-addressed, postage-paid envelope.

If you have any questions regarding the enclosures, please contact me at (703) 547-2000.

Yours very truly,

Richard A. Montfort
Senior Counsel

Enclosures

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**Statement Under Oath of Principal Financial Officer
Regarding Facts and Circumstances Relating to Exchange Act Filings**

I, Wayne M. Rehberger, state and attest that:

(1) To the best of my knowledge, based upon a review of the covered reports of XO Communications, Inc., and, except as corrected or supplemented in a subsequent covered report:

- no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
- no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).

(2) I have reviewed the contents of this statement with the Company's audit committee.

(3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":

- Annual Report on Form 10-K for the year ended December 31, 2001, filed with the Commission on March 29, 2002, of XO Communications, Inc.;
- all reports on Form 10-Q, all reports on Form 8-K and all definitive proxy materials of XO Communications, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and
- any amendments to any of the foregoing.

Wayne M. Rehberger
Wayne M. Rehberger
August 14, 2002

Subscribed and sworn to
before me this 14th day of
August, 2002.

[Signature]
/s/ _____
Notary Public

My Commission Expires: *August 31, 2005*

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