

August 13, 2004

Julie Orchard
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84111

**Re: Application for Certificate of Public Convenience and Necessity to Provide
Facilities Based Local Exchange Service in the State of Utah**

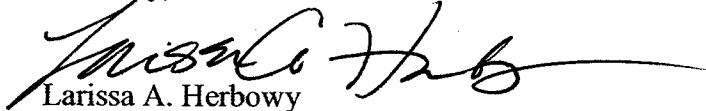
Dear Ms. Orchard:

Enclosed for filing please find an original and eight (8) copies of PAETEC Communications, Inc.'s ("PAETEC") application for a Certificate of Public Necessity and Convenience to provide facilities based local exchange service in the state of Utah, as well as a check in the amount of \$100.00 for the filing fee. An electronic copy of this application has also been emailed to the Commission at the following address:
Lmathie@utah.gov.

Please acknowledge receipt of the application by date stamping the copy of this letter and returning it in the enclosed self-addresses, stamped envelope.

If there are any questions regarding this application, please do not hesitate to contact me.

Sincerely,



Larissa A. Herbowy
Regulatory Analyst & CABS Mediator
(585) 340-2944
larissa.herbowy@paetec.com

Enclosures

**BEFORE THE
UTAH PUBLIC SERVICE COMMISSION**

Application of)
)
PAETEC Communications, Inc.)
)
For a Certificate of Public Convenience and) Docket No. _____
Necessity to Provide Facilities-Based Local)
Exchange Service within the State of Utah)

APPLICATION

PAETEC Communications, Inc. ("PAETEC" or "Applicant"), pursuant to Chapter 8b of Title 54 of the Utah Code; the Commission's Rules of Practice and Procedure, Utah Admin. Code §§ 746-100 et seq.; and the federal Telecommunications Act of 1996, 47 U.S.C. §§ 151 et seq., hereby applies to the Utah Public Service Commission for a certificate of public convenience and necessity authorizing Applicant to operate as a provider of facilities-based local exchange telecommunications service in the State of Utah. In support of its application, PAETEC provides the following information pursuant to Utah Admin. Code R746-349:

1. Applicant's legal name is PAETEC Communications, Inc. Applicant may be reached at its principal place of business:

PAETEC Communications, Inc.
One PAETEC Plaza
600 Willowbrook Office Park
Fairport, NY 14450
Telephone: (877) 472-3832
Facsimile: (585) 340-2801

2. R746-349-3(A)(16). Proof of Authority to Conduct Business. PAETEC is a corporation organized on May 18, 1998, under the laws of Delaware. PAETEC

Communications, Inc. is wholly owned by its parent company, PAETEC Corp., also a Delaware corporation. Copies of PAETEC's certificate of formation and its certificate of authority to transact business as a foreign corporation in Utah are attached hereto as Exhibit A.

3. Correspondence or communications pertaining to this Application, and questions concerning the ongoing operations of Applicant following certification should be directed to:

Larissa A. Herbowy
Regulatory Analyst & CABS Mediator
PAETEC Communications, Inc.
One PAETEC Plaza
600 Willowbrook Office Park
Fairport, NY 14450
Telephone: (585) 340-2944
Facsimile: (585) 340-2563

4. Applicant's registered agent in the State of Utah is:

C T Corporation System
50 West Broadway, 8th Floor
Salt Lake City, UT 84101 (Salt Lake Co.)

5. PAETEC's toll-free number for customer inquiries is (877) 340-2600.

6. R746-349-3(A)(3). Facilities to be used. PAETEC does not currently own property in the State of Utah and has not yet completed any plans for construction of facilities in Utah. Initially, PAETEC proposes to provide service through its own Lucent 5ESS switch with leased fiber and copper facilities from the ILEC.

7. R746-349-3(A)(4). Services to be offered. PAETEC plans to offer facilities based local exchange service in the state of Utah.

7. (a) R746-349-3(A)(4)(a). Classes of customers. Initially, PAETEC intends to provide service to small, medium and large business customers, with the intent of moving into residential services as soon as possible.

7. (b) R746-349-3(A)(4)(b). Location of service. PAETEC will provide service to and from all points in Utah.

8. R746-349-3(A)(5). Access to standard services. PAETEC will provide access to ordinary intraLATA and interLATA message toll calling, operator services, directory assistance, directory listings, and emergency services such as 911 and E911 through its own operations.

9. R746-349-3(A)(7)-(8). Professional experience and education of managerial personnel and personnel responsible for Utah operations. PAETEC does not plan to operate an office within Utah. Responsibility for Utah operations will be handled by Applicant's current management team from its headquarters in Fairport, New York. Descriptions of the extensive telecommunications and managerial experience of Applicant's key personnel are attached hereto as Exhibit B.

10. R746-349-3(A)(1), R746-349-3(A)(10). Financial abilities. PAETEC is financially qualified to provide local exchange telecommunications services in Utah. In particular, PAETEC has access to the financing and capital necessary to conduct its telecommunications operations as specified in this application.

10. (a) R746-349-3(A)(8). Chart of accounts. PAETEC's chart of accounts including account numbers, names, and brief descriptions is attached hereto as Exhibit C.

10. (b) R746-349-3(A)(10)(a)-(d), R746-349-3(A)(11)(a)-(b). Financial Statements. Attached hereto as Confidential Exhibit D are the most recent balance sheets, income statements, cash flow statements, and related notes of PAETEC Corp., the parent

company of PAETEC, and as Exhibit E a letter from Keith M. Wilson, Executive Vice President and Chief Financial Officer, attesting to the accuracy, integrity, and objectivity of the financial statements and attesting that the financial statements were prepared in accordance with Generally Accepted Accounting Principles. PAETEC respectfully requests that the financial information in Exhibit D not be publicly disclosed. In accordance with R746-349-3(A)(10), these financial statements show that PAETEC has a positive net worth and that PAETEC has sufficient cash flow to provide its proposed services.

10. (c) R746-349-3(A)(2), R746-349-3(A)(11)(c). Bond requirement. PAETEC respectfully requests waiver of the bond requirement as the financial information included in Confidential Exhibit D successfully demonstrates its financial stability. Attached hereto as Exhibit H is deposit language from PAETEC's local tariff, which demonstrates that adequate provisions exist to protect customer deposits or other customer liabilities.

11. R746-349-3(A)(12). Five-year projection of expected operations.

11. (a) R746-349-3(A)(12)(a). Income and cash flow statements. Please find attached as Confidential Exhibit F a five-year projection of expected operations including pro forma income statements and pro forma cash flow statements. PAETEC respectfully requests that the financial information in Exhibit F not be publicly disclosed.

11. (b) R746-349-3(A)(12)(b). Types of technology to be deployed. PAETEC will continue to deploy the technology specified above in Paragraph 7 of this Application.

11. (c) R746-349(A)(12)(c). Maps of facilities locations. As stated in Paragraph 7 above, PAETEC has not yet completed its facilities construction plans for Utah; therefore, the exact location of future facilities and descriptions of the specific facilities to be deployed are not determined.

12. R746-349-3(A)(6), R746-349-3(A)(13). Implementation schedule. PAETEC intends to initiate interconnection negotiations with Incumbent Local Exchange Carrier(s) within one year from the date of this application.

13. R746-349-3(A)(1), R746-349-3(A)(14). Technical and managerial abilities. PAETEC's officers have the necessary managerial and technical resources and qualifications necessary to execute its business plan, to provide its proposed telecommunications services, and to operate and maintain PAETEC's facilities over which such services will be deployed. PAETEC's management team has extensive experience in the telecommunications industry. Biographies of PAETEC's key personnel are attached hereto as Exhibit B.

13. (a) R746-349-3(A)(14)(a). Attached hereto as Exhibit G is a list of all states in which PAETEC is certified to provide service, and the dates of certification. PAETEC has not been denied requested certification in any jurisdiction, nor has it had a permit, license, or certificate revoked by any authority.

14. R746-349-3(A)(7). Employees. PAETEC's Utah operations will be directed by its management team located at its corporate headquarters in Fairport, New York. In lieu of an organizational chart, PAETEC offers the biographies of its key personnel set forth in Exhibit B to satisfy R746-349-3(A)(7).

15. R746-349-3(A)(1), R746-349-3(A)(15). Public interest. Approval of PAETEC's application will serve the public interest by creating greater competition in the local exchange marketplace, and the high-speed data market in particular. The public convenience and necessity, therefore, will be served by the issuance of a Certificate of Public Convenience and Necessity to Applicant authorizing it to provide the services described in this application.

16. R746-349-3(A)(17)(a)-(c), R746-349-3(A)(18). Unauthorized switching, solicitation of new customers, and prevention of unauthorized switching. The Federal

Communications Commission (“FCC”) granted an informal slamming complaint against PAETEC based on insufficient information in the Letter of Authorization. Details of the complaint are attached hereto as Exhibit I. PAETEC will prevent unauthorized switching of customers in Utah by obtaining a signed letter of authorization from all new customers. PAETEC will comply with Utah law and the FCC’s regulations regarding how interexchange carriers may change a consumer’s Primary Interchange Carrier (“PIC”). PAETEC will also comply with the FCC’s regulations regarding how carriers may change a consumer’s primary local exchange provider.

WHEREFORE, PAETEC Communications, Inc., respectfully requests that the Utah Public Service Commission issue a Certificate of Public Convenience and Necessity authorizing PAETEC to provide resold and facilities-based, switched and dedicated local exchange telecommunications services in the State of Utah.

Respectfully submitted,



**Larissa A. Herbowy
Regulatory Analyst & CABS Mediator
PAETEC Communications, Inc.
One PAETEC Plaza
600 Willowbrook Office Park
Fairport, NY 14450
Telephone: (585) 340-2944
Facsimile: (585) 340-2563**

Dated: August 12, 2004

LIST OF EXHIBITS

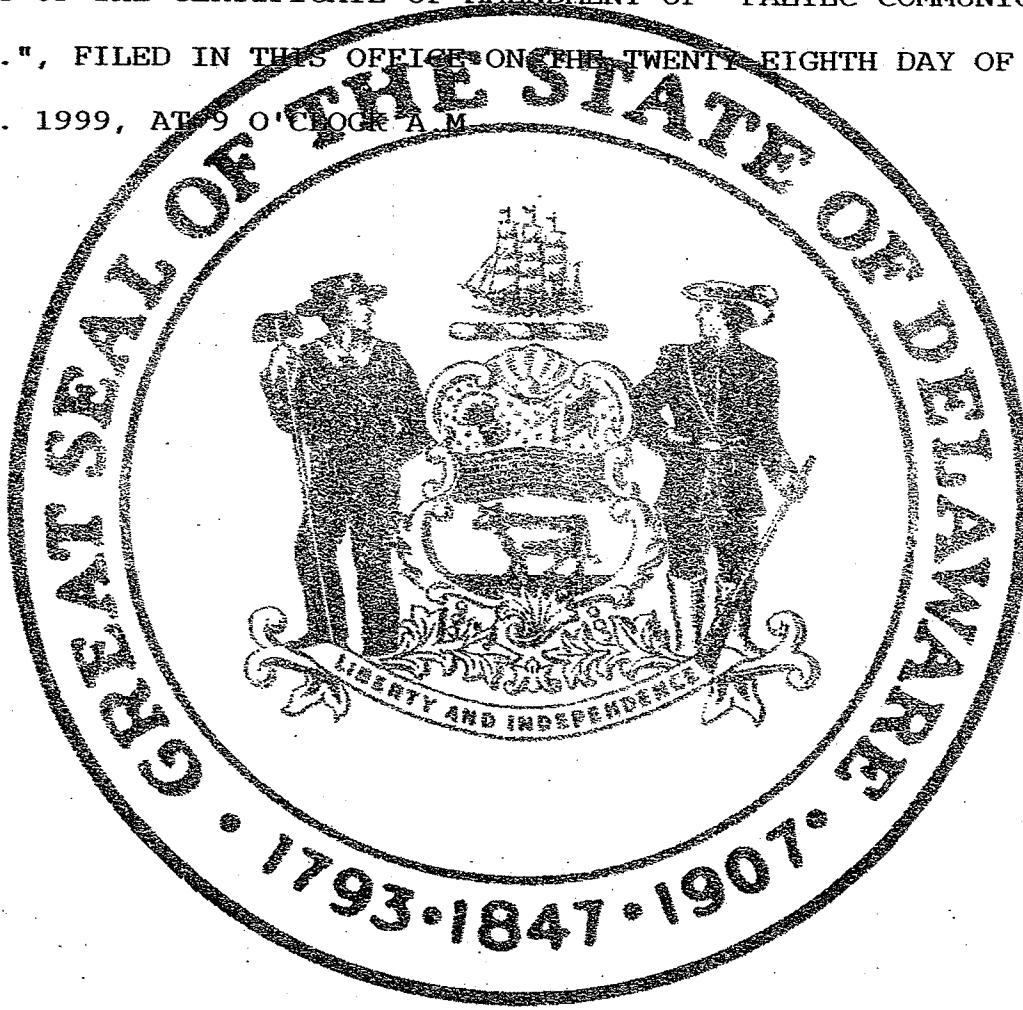
- EXHIBIT A** **Certificate of Formation and Certificate of Authority to Transact Business in Utah**
- EXHIBIT B** **Managerial and Technical Qualifications**
- EXHIBIT C** **Chart of Accounts**
- EXHIBIT D** **Financial Statements of PAETEC Corp.
[CONFIDENTIAL]**
- EXHIBIT E** **Letter of Keith M. Wilson, EVP, CFO in Support of Financial Statements**
- EXHIBIT F** **Five-Year Projection of Expected Operations
[CONFIDENTIAL]**
- EXHIBIT G** **Evidence of Certification in Other Jurisdictions**
- EXHIBIT H** **PAETEC Customer Deposit Language**
- EXHIBIT I** **FCC IC No. 01-S66203 and Related Correspondence**
- VERIFICATION**

EXHIBIT A

**Certificate of Formation and
Certificate of Authority to Transact Business in Utah**

Office of the Secretary of State

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "PAETEC COMMUNICATIONS, INC.", FILED IN THIS OFFICE ON THE TWENTY EIGHTH DAY OF OCTOBER, A.D. 1999, AT 9 O'CLOCK A.M.



Edward J. Freel

Edward J. Freel, Secretary of State

2901942 8100

AUTHENTICATION: 0064898

991470505

DATE: 11-04-99

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
PAETEC COMMUNICATIONS, INC.**

Pursuant to Section 242 of the General Corporation Law of the State of Delaware

PAETEC COMMUNICATIONS, INC., a corporation incorporated, organized and existing under the laws of the State of Delaware, hereby certifies as follows:

FIRST: The name of the corporation is Paetec Communications, Inc. (the "Corporation").

SECOND: The amendment to the Certificate of Incorporation to be effected is as follows:

Article FOURTH of the Certificate of Incorporation, relating to the shares of the Corporation is amended to read as follows:

"FOURTH: The aggregate number of shares which the Corporation shall have authority to issue is 1,500 shares, all of which shall be Common Shares with no par value."

THIRD: The Amendment set forth herein was duly adopted and approved by the Board of Directors of the Corporation by unanimous written consent as permitted under the Bylaws and Section 141(f) of the General Corporation Law, and by the written consent of the stockholder having a majority of the votes entitled to be cast, in accordance with Section 228 of the General Corporation Law. This Amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law.

IN WITNESS WHEREOF the undersigned, a duly authorized officer of the Corporation, has executed this Certificate on October 28, 1999.

PAETEC COMMUNICATIONS, INC.

By:


Daniel J. Venuti,
Secretary

Office of the Secretary of State

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF AMENDMENT OF "PAETEC COMMUNICATIONS, INC.", FILED IN THIS OFFICE ON THE NINETEENTH DAY OF AUGUST, A.D. 1999, AT 9 O'CLOCK A.M.



Edward J. Freel

Edward J. Freel, Secretary of State

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991347799

AUTHENTICATION: 9930923

DATE: 08-19-99

1-293 P:02/05 F-514

AUG-20-99 11:10AM FROM-

Received: 8/20/99 11:13AM

**CERTIFICATE OF AMENDMENT
OF
CERTIFICATE OF INCORPORATION
OF
PAETEC COMMUNICATIONS, INC.**

Pursuant to Section 242 of the General Corporation Law of the State of Delaware

PAETEC COMMUNICATIONS, INC., a corporation incorporated, organized and existing under the laws of the State of Delaware, hereby certifies as follows:

FIRST: The name of the corporation is Paetec Communications, Inc. (the "Corporation").

SECOND: The amendment to the Certificate of Incorporation to be effected is as follows:

Article FOURTH of the Certificate of Incorporation, relating to the shares of the Corporation is amended to read as follows:

"FOURTH: The aggregate number of shares which the Corporation shall have authority to issue is 27,500,000 shares, all of which shall be Common Shares with a par value of \$.01 per share."

THIRD: The Corporation currently has outstanding 100 common shares with no par value. These shares will be exchanged for new common shares and will be canceled.

FOURTH: The Amendment set forth herein was duly adopted and approved by the Board of Directors of the Corporation by unanimous written consent as permitted under the Bylaws and Section 141(f) of the General Corporation Law, and by the written consent of the stockholder having a majority of the votes entitled to be cast, in accordance with Section 228 of the General Corporation Law. This Amendment was duly adopted in accordance with the provisions of Section 242 of the General Corporation Law.

IN WITNESS WHEREOF the undersigned, a duly authorized officer of the Corporation, has executed this Certificate on August 17, 1999.

PAETEC COMMUNICATIONS, INC.

By:


Daniel J. Venuti
Secretary

State of Delaware
Office of the Secretary of State PAGE 1

I, EDWARD J. FREEL, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF INCORPORATION OF "PAETEC COMMUNICATIONS, INC.", FILED IN THIS OFFICE ON THE TWENTY-EIGHTH DAY OF MAY, A.D. 1998, AT 3:05 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



Edward J. Freel

Edward J. Freel, Secretary of State

AUTHENTICATION: 9107400

DATE: 05-28-98

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May 28-98 04:37P National corporate

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STATE OF DELAWARE
SECRETARY OF STATE P.04
DIVISION OF CORPORATIONS
FILED 03:05 PM 05/28/1998
981205214 - 2901942**CERTIFICATE OF INCORPORATION**

OF

PAETEC COMMUNICATIONS, INC.

FIRST: The name of this Corporation is **PAETEC COMMUNICATIONS, INC.**

SECOND: Its Registered Office in the State of Delaware is to be located at 1209 Orange Street, in the City of Wilmington, County of New Castle 19801. The Registered Agent in charge thereof is The Corporation Trust Company.

THIRD: The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of Delaware.

FOURTH: The aggregate number of shares which the Corporation is authorized to issue is One Thousand Five Hundred (1,500), all of which are to be shares of common stock having no par value.

FIFTH: The name and mailing address of the incorporator is as follows:

Name: Thomas P. Young, Esq.
Mailing Address: 700 Midtown Tower
Rochester, New York 14604

SIXTH: The Board of Directors is authorized to make, alter or repeal the By-laws of the Corporation. Election of directors need not be by written ballot.

SEVENTH: Liability of Directors. A member of the Corporation's Board of Directors shall not be personally liable to the Corporation or its stockholders for monetary damages for a breach of fiduciary duty as a director, except for liability of the director (a) for any breach of the director's duty of loyalty to the Corporation or its shareholders, (b) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (c) under Section 174 of the Delaware General Corporation Law, relating to the payment of unlawful dividends or unlawful stock repurchases or redemptions, or (d) for any transaction from which the director derived an improper personal benefit. If the Delaware General Corporation Law is amended to authorize corporate action further eliminating or limiting the personal liability of directors, then the liability of a director of the Corporation shall be eliminated or limited to the fullest extent permitted by the Delaware General Corporation Law, as so amended. Any repeal or modification of this Paragraph by

the stockholders of the Corporation shall not adversely affect any right or protection of a director of the Corporation existing at the time of such repeal or modification.

EIGHTH: Indemnification.

(a) **Right to Indemnification.** Each person who was or is made a party or is threatened to be made a party to or is otherwise involved in any action, suit or proceeding, whether civil, criminal, administrative or investigative (hereinafter a "proceeding"), by reason of the fact that he or she is or was a director or officer of the Corporation, or as a director or officer of the Corporation he or she is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to an employee benefit plan (hereinafter an "indemnitee"), whether the basis of such proceeding is alleged action in an official capacity as a director, officer, employee or agent or in any other capacity while serving as a director, officer, employee or agent, shall be indemnified and held harmless by the Corporation to the fullest extent authorized by the Delaware General Corporation Law, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than such law permitted the Corporation to provide prior to such amendment), against all expense, liability and loss (including attorneys' fees, judgments, fines, ERISA excise taxes or penalties and amounts paid in settlement) reasonably incurred or suffered by such indemnitee in connection therewith, and such indemnification shall continue as to an indemnitee who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the indemnitee's heirs, executors and administrators: **provided, however, that, except as provided in subparagraph (b) hereof with respect to proceedings to enforce rights to indemnification, the Corporation shall indemnify any such indemnitee in connection with a proceeding (or part thereof) initiated by such indemnitee only if such proceeding (or part thereof) was authorized by the Board of Directors of the Corporation. The right to indemnification conferred in this Paragraph shall be a contract right and shall include the right to be paid by the Corporation the expenses incurred in defending any such proceeding in advance of its final disposition (hereinafter an "advancement of expenses"); provided, however, that, if the Delaware General Corporation Law requires, an advancement of expenses incurred by an indemnitee in his or her capacity as a director or officer (and not in any other capacity in which service was or is rendered by such indemnitee, including, without limitation, service to an employee benefit plan) shall be made only upon delivery to the Corporation of an undertaking (hereinafter an "undertaking"), by or on behalf of such indemnitee, to repay all amounts so advanced if it shall ultimately be determined by final judicial decision from which there is no further right to appeal (hereinafter a "final adjudication") that such indemnitee is not entitled to be indemnified for such expenses under this Paragraph or otherwise.**

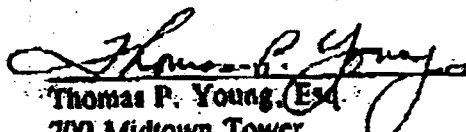
(b) **Right of Indemnitee to Bring Suit.** If a claim under subparagraph (a) of this Paragraph is not paid in full by the Corporation within sixty days after a written claim has been received by the Corporation, except in the case of a claim for an advancement of expenses, in which case the applicable period shall be twenty days, the indemnitee may at any time thereafter bring suit against the Corporation to recover the unpaid amount of the claim. If successful in whole or in part in any such suit, or in a suit brought by the Corporation to recover an advancement of expenses pursuant to the terms of an undertaking, the indemnitee shall be entitled to be paid also the expense of prosecuting or defending such suit. In any suit brought by the indemnitee to enforce a right to indemnification hereunder (but not in a suit brought by the indemnitee to enforce a right to an advancement of expenses) it shall be a defense that the indemnitee has not met the applicable standard of conduct set forth in the Delaware General Corporation Law. In any suit by the Corporation to recover an advancement of expenses pursuant to the terms of an undertaking the Corporation shall be entitled to recover such expenses upon a final adjudication that the indemnitee has not met the applicable standard of conduct set forth in the Delaware General Corporation Law. Neither the failure of the Corporation (including its Board of Directors, independent legal counsel, or its stockholders) to have made a determination prior to the commencement of such suit that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct set forth in the Delaware General Corporation Law, nor an actual determination by the Corporation (including its Board of Directors, independent legal counsel, or its stockholders) that the indemnitee has not met such applicable standard of conduct, shall create a presumption that the indemnitee has not met the applicable standard of conduct or, in the case of such a suit brought by the indemnitee to enforce a right to indemnification or to an advancement of expenses hereunder, or by the Corporation to recover an advancement of expenses pursuant to the terms of an undertaking, the burden of proving that the indemnitee is not entitled to be indemnified; or to such advancement of expenses, under this Paragraph or otherwise shall be on the Corporation.

(c) **Non-Exclusivity of Rights.** The rights of indemnification and to the advancement of expenses conferred in this Paragraph shall not be exclusive of any other right which any person may have or hereafter acquire under any statute, this Certificate of Incorporation, bylaw, agreement, vote of stockholders or disinterested directors or otherwise.

(d) **Insurance.** The Corporation may maintain insurance, at its expense, to protect itself and any director, officer, employee or agent of the Corporation or of another corporation, partnership, joint venture, trust or other enterprise, against any expense, liability or loss, whether or not the Corporation would have the power to indemnify such person against such expense, liability or loss under the Delaware General Corporation Law.

(c) Indemnification of Employees and Agents of the Corporation. The Corporation may, to the extent authorized from time to time by the Board of Directors, grant rights to indemnification, and to the advancement of expenses, to any employee or agent of the Corporation to the fullest extent of the provisions of this Paragraph with respect to the indemnification and advancement of expenses of directors and officers of the Corporation.

The undersigned, for the purpose of forming a corporation under the laws of the State of Delaware, makes, files and records this Certificate; and certifies that the facts herein stated are true, and I have accordingly hereunto set my hand this 28th day of May, 1998.


Thomas P. Young, Esq.
700 Midtown Tower
Rochester, New York 14604

State of Utah

Application for
EXPEDITE
CERTIFICATE OF AUTHORITY
PAETEC ONLINE, INC.

CB220550

(exact corporate name)

05-26-99P01:47 RCVD

RECEIVED

MAY 26 1999

FILING FEE: \$50.00/SEND COMPLETED FORMS IN DUPLICATE

UTAH DIV. OF CORP. AND COMM. CODE

to be typewritten:

PROFIT

1. A corporation of the state of DELAWARE, incorporated 8 day of 1, 19 99.

2. The corporations period of duration is PERPETUAL (usually perpetual).

3. The address of the corporation's principal office is:

290 WOODCLIFF DR FAIRPORT NY 14450
street address city state zip

4. The registered agent in Utah is: HIQ CORPORATE SERVICES, INC.

The street address of the registered office in Utah is:

47 WEST 200 SOUTH, SUITE 104 SALT LAKE CITY UT 84101
street address city state zip

5. The business purposes to be pursued in Utah are: WEB PAGE HOSTING INTERNET COMMERCE

6. The corporation commenced or intends to commence business in Utah on: UPON QUALIFICATION

7. The names and addresses of the corporation's directors and officers are:

	Name	Address	City	State	Zip
Director	<u>SEE ATTACHED</u>				
Director					
Director					
President					
Vice-President					
Secretary					
Treasurer					

State of Utah
Department of Commerce
Division of Corporations and Commercial Code

I hereby certify that the foregoing has been filed and approved on the 26th day of May, 1999 in the office of this Division and hereby issue this Certificate thereof.

Examiner: [Signature] Date 5-26-99



LORENA P. RIFFO
DIVISION DIRECTOR

914710000009

A certification of Good Standing from the State of Incorporation dated no earlier than ninety (90) days prior to filing with this office is attached to this application.

The corporation shall use as its name in Utah PAETEC ONLINE, INC

(The corporation shall use its name as set forth at the top of this form unless this name is not available for use in Utah.)

Under penalties of perjury, I declare that this application for Certificate of Authority has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

The undersigned hereby accepts appointment as Registered Agent for the above named corporation.
By: Roxanne D. Mahmood, secy
Registered Agent

STATE OF UTAH
DIVISION OF CORPORATIONS
AND COMMERCIAL CODE
160 East 300 South 2nd Fl
BOX 146705
Salt Lake City, UT 84114-6705

BY: [Signature]
TITLE: SECRETARY
DATED: 5/18/99

EXPEDITE

262706

BUSINESS NAME REGISTRATION/or DBA APPLICATION

It is your responsibility to check for conflicts with federally registered trademarks. Registration of this name does not guarantee exclusive right to nor protection against unauthorized use of this name.

•When approved, your business name is registered for 3 years•

Do not use this form if this business will need new state tax registration

- Requested Business Name ONNET MALL
- Nature of Business WEB PAGE HOSTING & INTERNET COMMENCE
- Business Address 47 WEST 200 SOUTH, SUITE 104 SALT LAKE CITY UT 84101
Street City State Zip

05-26-99P01:47 RCVD

4. THIS SECTION MUST BE COMPLETED:

HIQ CORPORATE SERVICES, INC. BY: Roxana D. Mounds, SECY
 Print Name of Registered Agent (to whom all mailings will be sent.) Must be a UTAH RESIDENT or comply with instructions above. Signature of Accepting Agent
 Daytime Phone Number
47 WEST200 SOUTH, SUITE 104 SALT LAKE CITY, UTAH 84101
 Street Address ONLY City Zip

INFORMATION ABOUT YOU, THE APPLICANT:

- If you are a corporation, limited partnership or limited liability company, you must be in good standing and incorporated, or be registered or qualified in the state of Utah.
- If you are a general partnership, your general partnership name must also be registered with this office.
- If you are not a corporation and not a partnership and not a new business, this application is the only one you must file for a business name. Additional forms may be required for tax purposes for a new business.

5. APPLICANT INFORMATION:

If the name of the agent above is also the applicant, Please write "Same As Above": _____

PAETEC ONLINE, INC

If Applicant is business entity, Please print name of business.

Individual Person 290 WOODCLIFF DRIVE, FAIRPORT NY 14450

Address Daniel J. Venuti, SECRETARY City State Zip

Signature and Title

If Applicant is business entity, Please print name of business.

Individual Persons Name

Address City State Zip

Signature and Title

FEE \$20.00

STATE OF UTAH
 DIVISION OF CORPORATIONS
 AND COMMERCIAL CODE
 160 East 300 South P.O. Box 45801
 Salt Lake City, Utah 84145-0801
 Phone Number (801) 530-4849
 Fax (801) 530-6438

State of Utah
Department of Commerce
Division of Corporations and Commercial Code

I Herby certify that the foregoing has been filed and approved on the 11 day of MAY 1999 in the office of this Division and hereby issue this Certificate thereof.

Examiner [Signature] Date 5-26-99



[Signature]
LORENA P. RUFFO
DIVISION DIRECTOR

9147000009

RECEIVED
MAY 26 1999

UTAH DIV. OF CORP. AND COMM. CODE

EXHIBIT B

Managerial and Technical Qualifications

MANAGEMENT BIOGRAPHIES

Arunas A. Chesonis

Chairman, Chief Executive Officer, and President

Overview

Arunas A. Chesonis serves as Chairman of the board and Chief Executive Officer of PAETEC Corp., and its subsidiary PAETEC Communications, Inc. PAETEC is an integrated communications provider offering broadband services, including advanced voice and video, enhanced data, and communications management services to medium-sized and large businesses, colleges and universities, hospitals, governmental organizations and affinity groups. Formed in May of 1998 and headquartered in Fairport, NY, PAETEC serves customers in 27 markets and currently has over 1050 employees.

History

Prior to forming PAETEC in 1998, Mr. Chesonis served as President of ACC Corp., the parent company for all ACC-owned operations in the United States, Canada, Germany, and the United Kingdom, from February 1994 until April 1998 and was elected to its Board of Directors in October 1994. Mr. Chesonis first joined ACC in May 1987 as Vice President of Operations for the U.S. business unit. Prior to joining ACC, he held various positions within Rochester Telephone Corporation, now Citizen's Communications.

Awards

In 2003, Mr. Chesonis was awarded the Mercer Consulting Humanitarian Award. In 2001, he was awarded the Ernst & Young Entrepreneur of the Year Award. In 1998, he was selected as one of the recipients of the Rochester Area Community Foundation's Philanthropy Award.

Education

Mr. Chesonis holds a B.S. in Civil Engineering from the Massachusetts Institute of Technology, and an MBA from the Simon School at the University of Rochester.

John P. Baron

Chief Marketing Officer

Overview

Mr. Baron has served PAETEC Communications as President, Northern Region, and as an Executive Vice President since June of 1998. Mr. Baron possesses management experience spanning two decades, including several years in telecom sales and customer-service management.

History

Most recently, Mr. Baron served as Vice President of Sales and Customer Service for ACC Telecom's U.S. operations. In just under 3 years, Mr. Baron's commercial sales teams grew annual revenues from \$30 million to over \$100 million, and successfully transitioned ACC from traditional long-distance sales and service to a comprehensive product set, offering local, long-distance, Internet, and data services. During his tenure with ACC, in addition to U.S. sales, Mr. Baron managed Account Development, Customer Service, Sales Support, Information Processing, University Sales and Service, and Marketing.

Prior to joining ACC in 1995, Mr. Baron served as President of ETI Technical College, a 4-year engineering college in Cleveland, Ohio. In this capacity, Mr. Baron held full profit-and-loss responsibility, and returned the college to profitability following \$1 million in annual losses prior to his arrival in 1992. Mr. Baron also designed and built a multimillion-dollar campus and dormitory complex in the heart of downtown Cleveland.

Mr. Baron served as Vice President of Corporate Sales and Telephonic Banking at Goldome Bank through the late 80s and early 90s, managing 114 people comprising the bank's largest and most profitable sales and customer-service groups. Mr. Baron also served as a regional manager for Allnet Communications for all of Western New York State and Pennsylvania from 1983 to 1987.

Education

Mr. Baron holds an MBA from Syracuse University with a concentration in marketing, graduating summa cum laude. He also holds a Bachelor of Science degree in Neuroscience from the University of Rochester.

Bradford M. Bono

Chief Operating Officer

Overview

Bradford M. Bono has served PAETEC Communications as President, Eastern Region, and as an Executive Vice President and Director since June of 1998. Mr. Bono also was appointed President, Southern Region, in April of 2000.

History

Prior to joining PAETEC, Mr. Bono served as Vice President of Alternate Channel Sales for ACC Telecom. In this capacity, Mr. Bono held responsibility for the utilization of strategic business alliances, joint ventures, and other associations to market and sell products and services throughout the United States. Prior to joining ACC Telecom, Mr. Bono served as a co-founder of Vista International Communications, Inc., based in Mt. Arlington, New Jersey. Mr. Bono served as Executive Vice President and Chief Operating Officer of Vista, and served on the Board of Directors from 1991 to 1997. In August of 1997, Vista was acquired by ACC Telecom.

Awards

Mr. Bono was recently recognized by The New Jersey Business News as a recipient of their "40 Under 40" award. In 1995, Mr. Bono was the winner of the NatWest Bank/Morris County Chamber of Commerce, New Jersey Young Entrepreneur of the Year. Mr. Bono is on the Board of Trustees at the Ronald McDonald House in Camden, New Jersey.

Community

In 1997, Mr. Bono founded the Bradford M. Bono Charitable Trust. The trust was organized to assist several charities that specialize in the cure and treatment of various diseases affecting children.

Education

Mr. Bono holds a Bachelor of Arts in Political Science from the University of Delaware.

Jeffrey L. Burke

Executive Vice President, Managed Services and Information Technology

Overview

Jeffrey L. Burke serves PAETEC Communications as Executive Vice President, Managed Services and IT. He has held this post since March of 2003.

History

Prior to joining PAETEC, Mr. Burke served as president of CXO Partners, an independent consulting firm focused on assisting emerging technology companies in achieving their business objectives. He was previously the Chief Executive Officer and co-founder of NetSetGo, Inc., a regional Internet professional services firm with offices in eight states across the eastern United States. Mr. Burke also served in executive roles at both Xerox Corporation and Digital Equipment Corporation where he successfully developed new technology-based service businesses.

Community

Mr. Burke serves on the board of directors of the American Lung Association, Finger Lakes Region, and is a former board member and supporter of the Rochester & Syracuse Epilepsy Foundation. He also serves on the advisory board of numerous businesses, including Relevant Technologies, Emenete Business Services, Document Dynamics, 2Logical and Genesee Valley Trust.

Education

Burke holds a Bachelors of Science degree in Accountancy from Bentley College.

Edward J. Butler Jr.
Co-Chief Operating Officer

Overview

Edward J. Butler, Jr. serves PAETEC Communications as Co-Chief Operating Officer. In this capacity, Mr. Butler holds overall responsibility for PAETEC's Engineering and Operations organizations, as well as the company's Network division. Mr. Butler also oversees PAETEC's Wholesale Markets Group, including its reseller channel.

History

Mr. Butler possesses more than 20 years of experience in the telecommunications industry in a variety of roles. Mr. Butler joined PAETEC Communications as a member of the founding officer team in 1998. Prior to joining PAETEC, Mr. Butler served ACC Communications for more than a decade in a number of executive and managerial positions.

Community

Mr. Butler serves on the Comptel Alliance CEO Council. Mr. Butler is also Vice-Chairman for Compeer West, a not for profit United Way mentoring agency in Western New York.

Keith M. Wilson
Executive Vice President, Chief Financial Officer

Overview

Keith M. Wilson has served as PAETEC Communication's Chief Financial Officer since January of 2001. Mr. Wilson has been providing capital for telecommunications companies for more than a decade. He has been personally involved in raising and providing over \$15 billion in capital for telecommunications companies, including private equity, mezzanine debt, senior bank debt and public debt.

History

Mr. Wilson most recently served as Vice President and Team Leader for the Telecommunications Finance Group at Union Bank of California, where he focused on sourcing and providing capital for telecommunications services companies in the wireline, wireless, and data-services markets. Prior to joining Union Bank of California, he served as Vice President of Merchant Banking and Head of Syndicated Finance for First Dominion Capital, based in New York. Mr. Wilson also has held positions with NationsBank, Bank of Boston, and Fleet Bank.

Education

Mr. Wilson received a Bachelor of Arts degree from Dickinson College in Carlisle,

PA where he was a Nisbet Scholar, and a master's degree from The University of Michigan, in Ann Arbor, MI.

Timothy J. Bancroft

Executive Vice President and Treasurer

Overview

Timothy J. Bancroft has served as a senior officer for PAETEC Communications since June of 1998.

History

From June 1993 to June 1998, Mr. Bancroft served as the Vice President, Finance for a subsidiary of Citizens Communications, Inc., a company engaged in a variety of telecommunications and utilities businesses. From 1971 to 1993, Mr. Bancroft held several financial positions with Rochester Telephone Corporation, now known as Frontier Communications Corporation.

Community

Mr. Bancroft serves on the boards of the Hillside Children's Center and the Al Sigi Center in Rochester, N.Y. as well as the Perinton Recreation and Parks Commission in Perinton N.Y.

Education

Mr. Bancroft holds a Bachelor of Science degree in Business Administration from the Rochester Institute of Technology.

Daniel J. Venuti

Executive Vice President, Secretary and General Counsel

Overview

Daniel J. Venuti has served as PAETEC Communication's Executive Vice President, Secretary and General Counsel since June 1998. Mr. Venuti has over 19 years of experience in corporate legal matters, with a concentration in telecommunications law.

History

Prior to joining PAETEC, Mr. Venuti served as Vice President and General Counsel for ACC Telecom in Rochester, New York, with responsibility for all of ACC's U. S. legal and regulatory operations. Mr. Venuti joined ACC in 1994 and actively supported all aspects of ACC's long-distance, CLEC, Internet, and data services product offerings. He also successfully guided ACC's publicly traded parent company, ACC Corp, through a number of acquisitions, financing transactions, and secondary stock offerings.

Prior to assuming the General Counsel role at ACC, Mr. Venuti spent just under 10 years in private practice with Bond, Schoeneck, & King in Syracuse, New York. Mr. Venuti built a successful general corporate practice serving the various needs of the business community, while also developing a specialized practice focusing on telecommunications-related matters.

Affiliations

Mr. Venuti is a member of the American Corporate Counsel Association, the Federal Communications Bar Association, the New York State Bar Association, and the Onondaga County Bar Association.

Education

Mr. Venuti holds a J. D. from the State University of New York at Buffalo School of Law, where he graduated magna cum laude. He also has a Bachelor of Arts degree; magna cum laude, from Syracuse University.

Richard J. Padulo

Executive Vice President, Engineering and Operations

Overview

Richard J. Padulo has served PAETEC Communications as Executive Vice President, Engineering and Operations since joining PAETEC in June of 1998. Mr. Padulo has over 38 years of experience in the telecommunications industry; his technical experience includes central-office switching, operations, and teaching switch-center operations and management.

History

Mr. Padulo began his career in the U.S. Army as a communications specialist. Mr. Padulo followed his military service with employment at Rochester Telephone Corporation, now known as Frontier Corporation. In 1992, Mr. Padulo joined ACC Telecom as the Director of Operations, where he assisted in the management of the long-distance operations in the United States and Canada. In 1994, Mr. Padulo assisted in the start-up of ACC's local telephone subsidiary, ACC National Telecom, where he assisted with business planning, and subsequently assumed the position of Director of Operations and Engineering. He was also involved in building 9 switch sites and networks for the core of the business.

Chris Bantoft

President, Western Region

Overview

Chris Bantoft serves PAETEC Communications as President, Western Region.

History

Mr. Bantoft's career spans more than 30 years of international business management. Prior to joining PAETEC, Mr. Bantoft served as Chief Executive Officer for ACC Telecom Europe, where, in a span of four years, he developed an entrepreneurial startup business into a \$140 million enterprise with 350 employees. Mr. Bantoft also architected the international expansion of ACC Telecom into Germany, and brokered the successful sale of the business. Prior to his tenure at ACC Telecom, Mr. Bantoft's career encompassed industries from consumer goods to office systems. His first role in the telecommunications industry was as Managing Director of Alcatel Business Systems in the United Kingdom.

Education

Mr. Bantoft holds a Bachelor of Science degree in Economics from London University.

Joseph D. Ambersley

Executive Vice President, Mergers and Acquisitions

Overview

Joseph D. Ambersley has served as an Executive Vice President for PAETEC Communications, Inc, since June of 1998, and was appointed Executive Vice President, Mergers and Acquisitions, in April of 2000. Mr. Ambersley has also served as President, Southern Region, of PAETEC Communications between June 1998 and April 2000.

History

Mr. Ambersley has worked in the telecommunications industry for more than two decades, beginning in 1983 with Microtel, Inc. in Boca Raton, Florida. He served as Vice President of Carrier Sales for ATC/Microtel, and for seven years was Vice President of Carrier Sales at National Tel of Florida. Mr. Ambersley was elected to the Board of Directors of ACTA, America's Carriers Telecommunications Association, one of the national trade associations representing interexchange carriers, and served in that capacity from 1995 to 1998. He has also served as the secretary/treasurer of the Associated Communications Companies of America (ACCA) since 1995. Prior to 1983, Mr. Ambersley served as the Athletic Director at the University of West Florida in Pensacola.

Education

Mr. Ambersley received a Bachelor of Science degree from Florida State University in 1972, and a Master's degree from Rollins College in 1976.

EXHIBIT C

Chart of Accounts

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
113000	Cash and Cash Equivalents			Yes	Yes	No	No	Asset	
113007	M&T EFT Account			Yes	No	Yes	Yes	Asset	
113008	M&T Payroll Account #2			Yes	No	Yes	Yes	Asset	
113009	Cash-M&T Lockbox			Yes	No	Yes	Yes	Asset	
113010	Cash-Operating Acct			Yes	No	Yes	Yes	Asset	
113011	Cash-N&F-Credit Cash Adj't			Yes	No	Yes	No	Asset	
113012	Cash-Chase Lockbox			Yes	No	Yes	Yes	Asset	
113013	Cash-Payroll M&T Acct #1			Yes	No	Yes	Yes	Asset	
113014	Cash-On Line Lockbox			Yes	No	Yes	Yes	Asset	
113015	Cash-EFS Lockbox			Yes	No	Yes	Yes	Asset	
113016	Cash - Ckg Disbursement Acct			Yes	No	Yes	Yes	Asset	
113017	Cash - Chase Escrow			Yes	No	Yes	Yes	Asset	
113018	Cash-JPMorganChase-Medical Ben			Yes	No	Yes	Yes	Asset	
113019	Cash-JPMorganChase-FSA Benefit			Yes	No	Yes	Yes	Asset	
113020	Cash-FNB Money Market			Yes	No	Yes	Yes	Asset	
113030	Petty Cash			Yes	No	Yes	Yes	Asset	
113050	Cash-Colonial Bank-Ckg (EFC)		30-JUN-00	Yes	No	Yes	Yes	Asset	
113051	Cash-Coquina Ckg - (EFC)			Yes	No	Yes	Yes	Asset	
113100	Cash-CB-Checking CCS			Yes	No	Yes	Yes	Asset	
113101	Cash-FB-Checking CCS			Yes	No	Yes	Yes	Asset	
113102	Cash-N&D-Parklink-CCS			Yes	No	Yes	Yes	Asset	
113103	Cash-FB-Ckg-Tufts-CCS			Yes	No	Yes	Yes	Asset	
113104	Cash-FB-Payroll-CCS			Yes	No	Yes	Yes	Asset	
113105	Cash N&D-Westpoint CCS			Yes	No	Yes	Yes	Asset	
113106	Cash-N&D-Checking CCS			Yes	No	Yes	Yes	Asset	
113107	Cash-N&D-Payroll-CCS			Yes	No	Yes	Yes	Asset	
113108	Cash-N&D Restricted-CCS			Yes	No	Yes	Yes	Asset	
113109	Cash-N&D Bank-SSAC-CCS			Yes	No	Yes	Yes	Asset	
113110	Cash-N&D Sun Trust Bank-CCS			Yes	No	Yes	Yes	Asset	
113111	Cash-Restricted-CCS			Yes	No	Yes	Yes	Asset	
113130	Cash-DVN			Yes	No	Yes	Yes	Asset	
113150	Cash - Merrill Lynch - Pinnacle			Yes	No	Yes	Yes	Asset	
113151	CD - Pinnacle			Yes	No	Yes	Yes	Asset	
116000	Short-term Investments			Yes	Yes	No	No	Asset	
116010	Cash-Merrill Lynch WOMA			Yes	No	Yes	Yes	Asset	
116020	Cash Equivalents-FNB CD's			Yes	No	Yes	Yes	Asset	
116030	Cash - N&D Investments			Yes	No	Yes	Yes	Asset	
116040	Cash-CIBC Oppenheimer			Yes	No	Yes	Yes	Asset	
116050	Cash-M&T Investment Acct			Yes	No	Yes	Yes	Asset	
116060	Cash-Bear Stearns Investment			Yes	No	Yes	Yes	Asset	
118000	Accounts Receivable - Trade			Yes	Yes	No	No	Asset	
118004	A/R - Pending Customer Dispute			Yes	No	Yes	Yes	Asset	
118005	A/R - Cash Timing Differences			Yes	No	Yes	No	Asset	
118006	A/R - CCS Cash Timing Differen			Yes	No	Yes	No	Asset	
118008	A/R - CCS Credit Payments			Yes	No	Yes	Yes	Asset	
118009	A/R Merchant - Credit Pmts			Yes	No	Yes	Yes	Asset	
118010	A/R, billed - trade			Yes	No	Yes	Yes	Asset	
118011	A/R Billed CCS			Yes	No	Yes	Yes	Asset	
118012	A/R Billed - EFC			Yes	No	Yes	Yes	Asset	
118020	A/R, unbilled - trade			Yes	No	Yes	Yes	Asset	
118021	A/R Unbilled CCS			Yes	No	Yes	Yes	Asset	
118030	A/R, billed - TOTAL CABS			Yes	Yes	No	No	Asset	

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
118031	A/R CABS - AT&T			Yes	No	No	Yes	Yes	Asset
118032	A/R CABS - Frontier			Yes	No	No	Yes	Yes	Asset
118033	A/R CABS - Bell South			Yes	No	No	Yes	Yes	Asset
118034	A/R CABS - Verizon (BA)			Yes	No	No	Yes	Yes	Asset
118035	A/R CABS - Qwest			Yes	No	No	Yes	Yes	Asset
118036	A/R CABS - Sprint			Yes	No	No	Yes	Yes	Asset
118037	A/R CABS - Pacific Bell			Yes	No	No	Yes	Yes	Asset
118038	A/R CABS - SNET			Yes	No	No	Yes	Yes	Asset
118039	A/R CABS - Focal			Yes	No	No	Yes	Yes	Asset
118040	A/R CABS - Global Crossing			Yes	No	No	Yes	Yes	Asset
118041	A/R CABS - MCI Worldcom			Yes	No	No	Yes	Yes	Asset
118042	A/R CABS - SNET Net Settlement			Yes	No	No	Yes	Yes	Asset
118043	A/R CABS - MCI Bankruptcy			Yes	No	No	Yes	Yes	Asset
118048	A/R CABS Other			Yes	No	No	Yes	No	Asset
118049	A/R CABS Unbilled			Yes	No	No	Yes	Yes	Asset
118050	A/R, LEC billed			Yes	No	No	Yes	Yes	Asset
118060	A/R, LEC unbilled			Yes	No	No	Yes	Yes	Asset
118061	A/R - Student Refund			Yes	No	No	Yes	Yes	Asset
118100	Allowance for Doubtful Account			Yes	Yes	Yes	No	No	Asset
118200	A/R allow - Trade			Yes	Yes	Yes	No	No	Asset
118300	A/R allow-trade, Beg Bal			Yes	No	No	Yes	Yes	Asset
118400	A/R allow-trade, Curr yr Exp			Yes	No	No	Yes	Yes	Asset
118401	A/R Allow - CCS			Yes	No	No	Yes	Yes	Asset
118402	A/R Allow - Bankruptcies			Yes	No	No	Yes	Yes	Asset
118500	A/R allow-trade, write-offs			Yes	No	No	Yes	Yes	Asset
118501	A/R Allow - Write Offs - CCS			Yes	No	No	Yes	Yes	Asset
118600	A/R allow-trade, recoveries			Yes	No	No	Yes	Yes	Asset
118601	A/R Allow Recoveries - CCS			Yes	No	No	Yes	Yes	Asset
118602	A/R Returns & Allowance			Yes	No	No	Yes	Yes	Asset
119000	Other A/R			Yes	Yes	Yes	No	No	Asset
119100	Other A/R			Yes	No	No	Yes	Yes	Asset
119101	Other A/R CCS			Yes	No	No	Yes	Yes	Asset
119102	U of South Florida - Pinnacle			Yes	No	No	Yes	Yes	Asset
119103	Other A/R EFC			Yes	No	No	Yes	Yes	Asset
119200	Employee advances			Yes	No	No	Yes	Yes	Asset
119300	Income tax refund receivable			Yes	No	No	Yes	Yes	Asset
119500	I/C Acct Receivables			Yes	Yes	Yes	No	No	Asset
119510	I/C A/R - PaeTec Corp			Yes	No	No	Yes	Yes	Asset
119520	I/C A/R - PaeTec Communication			Yes	No	No	Yes	Yes	Asset
119530	I/C A/R - PaeTec International			Yes	No	No	Yes	Yes	Asset
119540	I/C A/R - PaeTec Capital Corp			Yes	No	No	Yes	Yes	Asset
119550	I/C A/R - PaeTec Virginia			Yes	No	No	Yes	Yes	Asset
119560	I/C A/R - PaeTec On-Line			Yes	No	No	Yes	Yes	Asset
119570	I/C A/R - PaeTec Campuslink			Yes	No	No	Yes	Yes	Asset
119571	I/C A/R - PaeTec Parklink			Yes	No	No	Yes	Yes	Asset
119575	I/C A/R - PaeTec East Florida			Yes	No	No	Yes	Yes	Asset
119578	I/C A/R - PaeTec Playa Vista			Yes	No	No	Yes	Yes	Asset
119579	I/C A/R - PaeTec Pinnacle			Yes	No	No	Yes	Yes	Asset
119580	I/C A/R - PaeTec DVN			Yes	No	No	Yes	Yes	Asset
120000	Note Receivable			Yes	Yes	Yes	No	No	Asset
120010	Note Receivable			Yes	No	No	Yes	Yes	Asset
120100	Notes Receivable allowance			Yes	Yes	Yes	No	No	Asset

Segment Values Listing

Paeftec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
120110	Notes Receivable allowance			Yes	No		Yes	Yes	Asset
121000	Interest and dividends receiva			Yes	Yes		No	No	Asset
121010	Interest and dividends receiva			Yes	No		Yes	Yes	Asset
122000	Inventory			Yes	Yes		No	No	Asset
122100	Inv-Switch-Site Equip & Imprvm			Yes	Yes		No	No	Asset
122200	Inv-Switch Equip			Yes	No		Yes	Yes	Asset
122300	Inv-Other switch-Site Related			Yes	No		Yes	Yes	Asset
122400	Inv-swit site leasehold imprv'			Yes	No		Yes	Yes	Asset
123000	Inventory-calling cards			Yes	Yes		No	No	Asset
123100	Inventory-calling cards, prepa			Yes	No		Yes	Yes	Asset
123200	Inventory-calling cards, debit			Yes	No		Yes	Yes	Asset
123500	Inventory-Clearaccess Pinnacle			Yes	No		Yes	Yes	Asset
123600	Inventory-DVN			Yes	No		Yes	Yes	Asset
123650	Inv-Central FL Equip Sales			Yes	No		Yes	Yes	Asset
123660	Inv-South FL Equip Sales			Yes	No		Yes	Yes	Asset
123700	Inv-Receiving Account			Yes	No		Yes	Yes	Asset
123900	Inventory-reserve			Yes	No		Yes	Yes	Asset
126000	Inventory-DVN		31-MAR-00	Yes	No		Yes	Yes	Asset
129000	Prepaid Expenses			Yes	Yes		No	No	Asset
129025	Prepaid Network NRC's			Yes	No		Yes	Yes	Asset
129030	Prepaid Bldg Escrow			Yes	No		Yes	Yes	Asset
129050	Prepaid SCI Commissions			Yes	No		Yes	No	Asset
129100	Prepaid rent			Yes	No		Yes	Yes	Asset
130000	Prepaid taxes			Yes	No		Yes	Yes	Asset
131000	Prepaid insurance			Yes	No		Yes	Yes	Asset
132000	Prepaid Workers Comp Expenses			Yes	No		Yes	Yes	Asset
133000	Other prepaid expenses			Yes	No		Yes	Yes	Asset
133001	Other Prepaid CCS			Yes	No		Yes	Yes	Asset
135000	Other current assets			Yes	Yes		No	No	Asset
135001	Current Deferred Tax Asset - F			Yes	No		No	No	Asset
135002	Current Deferred Tax Asset - S			Yes	No		No	No	Asset
135010	Other current assets			Yes	No		Yes	Yes	Asset
135020	Current deferred tax asset			Yes	No		Yes	Yes	Asset
140000	Investments in Subsidiaries			Yes	Yes		No	No	Asset
140100	Investment in Communications,			Yes	No		Yes	Yes	Asset
140200	Investment in International, I			Yes	No		Yes	Yes	Asset
140300	Investment in Leasing, Inc.			Yes	No		Yes	Yes	Asset
140400	Investment in Online Inc			Yes	No		Yes	Yes	Asset
140450	Investment in Pinnacle			Yes	No		Yes	Yes	Asset
140500	Investment in (EFC) East Flori			Yes	No		Yes	Yes	Asset
140600	Investment in CCS			Yes	No		Yes	Yes	Asset
140601	Investment in CCS - Contra			Yes	No		Yes	Yes	Asset
140650	Investment in DVN			Yes	No		Yes	Yes	Asset
150000	Other Noncurrent Assets			Yes	Yes		No	No	Asset
150001	Long Term Deferred Asset - Fed			Yes	No		Yes	Yes	Asset
150002	Long Term Deferred Asset - Sta			Yes	No		No	No	Asset
150010	Other noncurrent assets			Yes	No		Yes	Yes	Asset
150020	Debt issuance costs			Yes	No		Yes	Yes	Asset
150021	Accum Debt Issuance Costs			Yes	No		Yes	Yes	Asset
150030	Deposits			Yes	No		Yes	Yes	Asset
150035	Equipment Billable - CCS			Yes	No		Yes	Yes	Asset
150040	Organization Costs		30-JUN-00	Yes	No		Yes	Yes	Asset

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
210111	W.I.P. - Oracle			Yes	No		Yes	Yes	Asset
210112	W.I.P. - Ann Arbor Migration P			Yes	No		Yes	Yes	Asset
210113	W.I.P. - Boston - Co-Location	01-JAN-00		Yes	No		Yes	Yes	Asset
210114	W.I.P. - Rochester - Co-Locatio	01-JAN-00		Yes	No		Yes	Yes	Asset
210115	W.I.P. - Miami - Co-Location	01-JAN-00		Yes	No		Yes	Yes	Asset
210116	W.I.P. - Philadelphia - Co-Loc	01-JAN-00		Yes	No		Yes	Yes	Asset
210117	W.I.P. - Los Angeles - Co-Loca	01-JAN-00		Yes	No		Yes	Yes	Asset
210118	W.I.P. - Albany - Co-Location	01-JAN-00		Yes	No		Yes	Yes	Asset
210119	W.I.P. - Virginia - Co-Location	01-JAN-00		Yes	No		Yes	Yes	Asset
210120	W.I.P. - New York - Co-Location	01-JAN-00		Yes	No		Yes	Yes	Asset
210121	W.I.P. - One Albany			Yes	No		Yes	Yes	Asset
210122	W.I.P. - One Buffalo			Yes	No		Yes	Yes	Asset
210130	W.I.P.-New Corporate Building			Yes	No		Yes	Yes	Asset
210131	W.I.P.-MetaSolv			Yes	No		Yes	Yes	Asset
210132	W.I.P.-PlayaVista			Yes	No		Yes	Yes	Asset
210133	W.I.P.-LA II Switch			Yes	No		Yes	Yes	Asset
210200	W.I.P.: other capital projects			Yes	No		Yes	Yes	Asset
210201	WIP Cap Int - Commissions Progr			Yes	No		Yes	Yes	Asset
210202	WIP Cap Int - One Buffalo			Yes	No		Yes	Yes	Asset
210203	WIP Cap Int - NYC II Switch			Yes	No		Yes	Yes	Asset
210204	WIP Cap Int - MetaSolv			Yes	No		Yes	Yes	Asset
210205	WIP Cap Int - Boston Switch -			Yes	No		Yes	Yes	Asset
210206	WIP Cap Int - One Albany			Yes	No		Yes	Yes	Asset
210207	WIP Cap Int - Playa Vista			Yes	No		Yes	Yes	Asset
210208	WIP Cap Int - LA Switch II			Yes	No		Yes	Yes	Asset
210209	WIP Cap Int - NYC II Switch			Yes	No		Yes	Yes	Asset
220000	Capital lease assets			Yes	No		Yes	Yes	Asset
230000	Extended Service Agreements			Yes	No		Yes	Yes	Asset
230010	Extended Svc Agr mts in Proges			Yes	No		Yes	Yes	Asset
300000	Accumulated Depreciation			Yes	Yes		No	No	Asset
301000	Accum dep'n: switch equipment			Yes	No		Yes	Yes	Asset
302000	Accum Dep: other swit-related			Yes	No		Yes	Yes	Asset
302500	Accum Dep: Ntwk Non-Recurring			Yes	No		Yes	Yes	Asset
302600	Accum Dep: Non-Ntwk NRCs			Yes	No		Yes	Yes	Asset
303000	Accum Dep: leasehold improve			Yes	No		Yes	Yes	Asset
304000	Accum Dep: computer - hardware			Yes	No		Yes	Yes	Asset
305000	Accum Dep: computer - software			Yes	No		Yes	Yes	Asset
306000	Accum Dep: furniture & fixture			Yes	No		Yes	Yes	Asset
307000	Accum Dep: CPE			Yes	No		Yes	Yes	Asset
307001	Accum Dep: CPE - X			Yes	No		Yes	Yes	Asset
308000	Accum Dep: Office Equipment			Yes	No		Yes	Yes	Asset
308100	Accum Dep: Test Equipment			Yes	No		Yes	Yes	Asset
308200	Accum Dep: Vehicles			Yes	No		Yes	Yes	Asset
309500	Accum Dep: IRU			Yes	No		Yes	Yes	Asset
320000	Accum Dep: capital lease asset			Yes	No		Yes	Yes	Asset
330000	Accum Dep: Extended Svc Agrm'			Yes	No		Yes	Yes	Asset
400000	Current Liabilities			Yes	Yes		No	No	Liability
400001	A/P & Accrued Network Costs			Yes	Yes		No	No	Liability
400100	Accrued Network Costs			Yes	No		Yes	Yes	Liability
400101	System Accrued Network Costs			Yes	No		Yes	Yes	Liability
400102	SNET Ntwk Cost Accl Net Settle			Yes	No		Yes	Yes	Liability
410000	Accounts Payable			Yes	No		Yes	Yes	Liability

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
410001	Acc'ts Payable - DVN Timing			Yes	No	No	Yes	Yes	Liability
410002	AP Anex Purchases			Yes	No	No	Yes	Yes	Liability
410003	AP Exp Report Cash Timing Diff			Yes	No	No	Yes	Yes	Liability
410010	Notes payable			Yes	No	No	Yes	Yes	Liability
410011	Notes Payable - EFC Acquisition			Yes	No	No	Yes	Yes	Liability
410012	Notes Payable - CCCS Acquisitio			Yes	No	No	Yes	Yes	Liability
410013	Notes Payable - GMAC - DVN			Yes	No	No	Yes	Yes	Liability
410014	Notes Payable - Winstar Switch			Yes	No	No	Yes	Yes	Liability
410020	Advance billing and payments			Yes	No	No	Yes	Yes	Liability
410030	Customer deposits			Yes	No	No	Yes	Yes	Liability
410031	Customer Deposits - CCS			Yes	No	No	Yes	Yes	Liability
410032	Equipment Sales Deposits			Yes	No	No	Yes	Yes	Liability
410033	Student Refunds			Yes	No	No	Yes	Yes	Liability
410035	Line of Credit-Mainline-DVN			Yes	No	No	Yes	Yes	Liability
410040	Current maturities - long-term			Yes	No	No	Yes	Yes	Liability
410041	Curr Maturities - LF MARCAP			Yes	No	No	Yes	Yes	Liability
410042	Curr Maturities - LT Vehicles			Yes	No	No	Yes	Yes	Liability
410050	Current maturities - capital l			Yes	No	No	Yes	Yes	Liability
410060	Accrued payroll & related liab			Yes	No	No	No	No	Liability
410070	Accrued payroll			Yes	No	No	Yes	Yes	Liability
410080	Withholding and Payroll Tax			Yes	No	No	Yes	Yes	Liability
410090	Health Insurance Withholding			Yes	No	No	Yes	Yes	Liability
410095	Life Insurance Withholdings			Yes	No	No	Yes	No	Liability
410100	FSA Withholding Prior Yr			Yes	No	No	Yes	Yes	Liability
410105	FSA Withholdings - Current Yr			Yes	No	No	Yes	No	Liability
410110	401-k, employee withholding			Yes	No	No	Yes	Yes	Liability
410120	Accrued 401-k match			Yes	No	No	Yes	Yes	Liability
410125	401(k) Loans			Yes	No	No	Yes	Yes	Liability
410130	Garnishments			Yes	No	No	Yes	Yes	Liability
410140	United Way			Yes	No	No	Yes	Yes	Liability
410141	Charitable Contributions			Yes	No	No	Yes	Yes	Liability
410145	Make A Wish			Yes	No	No	Yes	No	Liability
410150	Acc'd commissions - direct sal			Yes	No	No	Yes	Yes	Liability
410152	Acc'd Qtrly Commissions			Yes	No	No	Yes	Yes	Liability
410160	Acc'd commissions - agent sale			Yes	No	No	Yes	Yes	Liability
410170	Acc'd commissions - customer			Yes	No	No	Yes	Yes	Liability
410180	Acc'd bonus			Yes	No	No	Yes	Yes	Liability
410190	Acc'd vacation			Yes	No	No	Yes	Yes	Liability
410200	Short Term Disability			Yes	No	No	Yes	Yes	Liability
410202	Long Term Disability			Yes	No	No	Yes	Yes	Liability
410210	Workers Compensation			Yes	No	No	Yes	Yes	Liability
410220	Sick leave Incentive			Yes	No	No	Yes	Yes	Liability
410230	Dental			Yes	No	No	Yes	Yes	Liability
410240	Other Benefits			Yes	No	No	Yes	Yes	Liability
410250	Accrued expenses			Yes	Yes	Yes	No	No	Liability
410252	Accrued Customer Refunds			Yes	No	No	Yes	Yes	Liability
410253	Accrued Customer Rebates			Yes	No	No	Yes	Yes	Liability
410255	Accrued Interest			Yes	No	No	Yes	No	Liability
410260	Accrued rent			Yes	No	No	Yes	Yes	Liability
410261	Accrued CAM Charges			Yes	No	No	Yes	Yes	Liability
410270	Accrued audit fees			Yes	No	No	Yes	Yes	Liability
410275	Accrued MIS Software Costs			Yes	No	No	Yes	Yes	Liability

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
410276	Accrued IT Billing Costs			Yes	No		Yes	Yes	Liability
410280	Accrued legal fees			Yes	No		Yes	Yes	Liability
410281	Accrued Outstanding Cap Ex Inv			Yes	No		Yes	Yes	Liability
410285	Accrued Charities			Yes	No		Yes	Yes	Liability
410290	Accrued Insurance			Yes	No		Yes	Yes	Liability
410293	Accrued Purchased AR Reimburse			Yes	No		Yes	Yes	Liability
410294	Accrued Dental Costs			Yes	No		Yes	Yes	Liability
410295	Accrued Health Care Costs			Yes	No		Yes	Yes	Liability
410296	Acc'd Life Insurance			Yes	No		Yes	Yes	Liability
410297	Acc'd Wker's Comp			Yes	No		Yes	Yes	Liability
410298	Acc'd Hlth Admin Costs			Yes	No		Yes	Yes	Liability
410300	Accrued - other			Yes	No		Yes	Yes	Liability
410301	Accrued Other - Parklink			Yes	No		Yes	Yes	Liability
410302	COCOT Surchg			Yes	No		Yes	No	Liability
410303	CCS Reimbursements			Yes	No		Yes	Yes	Liability
410304	911 Surcharge			Yes	No		Yes	No	Liability
410305	CPE Leasing Liability			Yes	No		Yes	Yes	Liability
410306	Travel Accruals			Yes	No		Yes	No	Liability
410307	Wagner Reimbursement - CCS			Yes	No		Yes	Yes	Liability
410308	ST Deferred Revenue - MRC			Yes	No		Yes	Yes	Liability
410309	School Reimbursement - CCS			Yes	No		Yes	Yes	Liability
410310	Loans from shareholders			Yes	No		Yes	Yes	Liability
410311	Escrow Liability			Yes	No		Yes	Yes	Liability
410312	CRB Reimbursement			Yes	No		Yes	Yes	Liability
410313	Deferred AXIS Mtce Rev - Pinna			Yes	No		Yes	Yes	Liability
410314	Oracle Mtce - PinnaCle			Yes	No		Yes	Yes	Liability
410315	Equip for Svcs Clearance			Yes	No		Yes	Yes	Liability
410316	Deferred RIT Mtce Rev - Pinnac			Yes	No		Yes	Yes	Liability
410317	ST NRC Deferred Revenue			Yes	No		Yes	Yes	Liability
410318	ST Deferred Revenue - Other			Yes	No		Yes	Yes	Liability
410319	CCS Billing Costs			Yes	No		Yes	Yes	Liability
410320	Accrued Taxes			Yes	Yes		No	No	Liability
410330	Acc'd income taxes - federal			Yes	No		Yes	Yes	Liability
410340	Acc'd income taxes - state & l			Yes	No		Yes	Yes	Liability
410341	Accrued Franchise Taxes			Yes	No		Yes	Yes	Liability
410345	Universal Administration Chgs			Yes	No		Yes	No	Liability
410346	Accrued Regulatory Fees			Yes	No		Yes	Yes	Liability
410350	Accrued taxes - Property Taxes			Yes	No		Yes	Yes	Liability
410351	Accrued Payroll Taxes			Yes	No		Yes	Yes	Liability
410360	Current deferred income taxes			Yes	No		Yes	Yes	Liability
410370	Accrued Use Taxes			Yes	Yes		No	No	Liability
410371	MA accrued use tax			Yes	No		Yes	Yes	Liability
410372	NY accrued use tax			Yes	No		Yes	Yes	Liability
410373	Recoverable Taxes			Yes	No		Yes	Yes	Liability
410374	Florida accrued use tax			Yes	No		Yes	Yes	Liability
410375	Cnty, State & Local Sales Tax			Yes	No		Yes	No	Liability
410376	Cnty, State & Local Surcharge			Yes	No		Yes	No	Liability
410377	Cnty, State & Local Special Ta			Yes	No		Yes	No	Liability
410378	Cnty, State & Local Excise Tax			Yes	No		Yes	No	Liability
410379	Cnty, State & Local Transit Ta			Yes	No		Yes	No	Liability
410380	Cnty, State & Local Service Ta			Yes	No		Yes	No	Liability
410381	Cnty, State & Local License Ta			Yes	No		Yes	No	Liability

16-JAN-02

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
410382	Cnty, State & Local GRS Tax			Yes	No		Yes	No	Liability
410383	Cnty, State & Local Tel Sales			Yes	No		Yes	No	Liability
410384	Cnty, State & Local PUC Tax Fe			Yes	No		Yes	No	Liability
410385	Cnty, State & Local 911 Tax			Yes	No		Yes	No	Liability
410386	Cnty, State & Local Bus & Occu			Yes	No		Yes	No	Liability
410387	Cnty, State & Local Utility Us			Yes	No		Yes	No	Liability
410388	Federal Excise Tax			Yes	No		Yes	No	Liability
410389	LA accrued use Tax.			Yes	No		Yes	Yes	Liability
410390	Federal License Tax			Yes	No		Yes	Yes	Liability
410391	Cnty District Tax			Yes	No		Yes	Yes	Liability
410392	Cnty, State & Local Telecom's			Yes	No		Yes	Yes	Liability
410393	Cnty, State & Local DEAF Surch			Yes	No		Yes	Yes	Liability
410394	Cnty, State & Local High Cost			Yes	No		Yes	Yes	Liability
410395	Cnty, State & Local Poison Con			Yes	No		Yes	Yes	Liability
410396	Cnty, State & Local Lifeline			Yes	No		Yes	Yes	Liability
410401	National Access Fee - P ICC			Yes	No		Yes	Yes	Liability
410402	State Non-Telecom Sales Tax			Yes	No		Yes	Yes	Liability
410403	Current Deferred Tax Liability			Yes	No		No	No	Liability
410404	Current Deferred Tax Liability			Yes	No		No	No	Liability
420000	Long-term debt			Yes	Yes		No	No	Liability
420010	Long-term debt			Yes	No		Yes	Yes	Liability
420011	Notes Payable - Shareholders			Yes	No		Yes	Yes	Liability
420012	Notes Payable - CIT			Yes	No		Yes	Yes	Liability
420013	Notes Payable - Marcap			Yes	No		Yes	Yes	Liability
420014	Swap adjustment			Yes	No		Yes	Yes	Liability
420020	Obligations under capital lease			Yes	No		Yes	Yes	Liability
420030	Other long-term debt			Yes	No		Yes	Yes	Liability
420040	I/C Payable - PaeTec Corp.		22-APR-99	Yes	No		Yes	Yes	Liability
420050	I/C Payable - Communications,		22-APR-99	Yes	No		Yes	Yes	Liability
420060	I/C Payable - International, I		22-APR-99	Yes	No		Yes	Yes	Liability
420070	I/C Payable - PaeTec Leasing,		22-APR-99	Yes	No		Yes	Yes	Liability
420080	I/C Payable - PaeTec Virginia		22-APR-99	Yes	No		Yes	Yes	Liability
420090	I/C Payable - PaeTec On Line		22-APR-99	Yes	No		Yes	Yes	Liability
421000	I/C Payables			Yes	Yes		No	Yes	Liability
421010	I/C Payables - PaeTec Corp			Yes	No		Yes	Yes	Liability
421020	I/C Payable - Communications			Yes	No		Yes	Yes	Liability
421030	I/C Payable - International			Yes	No		Yes	Yes	Liability
421040	I/C Payable - Capital Corp			Yes	No		Yes	Yes	Liability
421050	I/C Payable - Virginia			Yes	No		Yes	Yes	Liability
421060	I/C Payable - On-Line Inactiva			Yes	No		Yes	Yes	Expense
421061	I/C Payable - On-Line Correcte		31-DEC-99	Yes	No		Yes	Yes	Liability
421070	I/C Payable - Campuslink			Yes	No		Yes	Yes	Liability
421071	I/C Payable - Parklink			Yes	No		Yes	Yes	Liability
421075	I/C Payable - East Florida			Yes	No		Yes	Yes	Liability
421078	I/C Payable - Playa Vista			Yes	No		Yes	Yes	Liability
421079	I/C Payable - Finnacle			Yes	No		Yes	Yes	Liability
421080	I/C Payable - DWN			Yes	No		Yes	Yes	Liability
430000	Other liabilities and deferred			Yes	Yes		No	No	Liability
430010	Other long-term liabilities			Yes	No		Yes	Yes	Liability
430011	LT Liab - EFC Acquisition			Yes	No		Yes	Yes	Liability
430012	LT Liab -DWN Acquisition			Yes	No		Yes	Yes	Liability
430013	LT Liab - Preferred Stock Divi			Yes	No		Yes	Yes	Liability

Segment Values Listing

Paetec Corp
 Segment : Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
430014	LT Liab - Swap Adjustment			Yes	No		Yes	Yes	Liability
430015	LT Liab - NRC Deferral			Yes	No		Yes	Yes	Liability
430016	Long Term Deferred Tax Liabili			Yes	No		No	No	Liability
430017	Long Term Deferred Tax Liabili			Yes	No		No	No	Liability
450000	Stockholder's Equity			Yes	Yes		No	No	Owners' equity
450010	Common stock			Yes	Yes		No	No	Owners' equity
450020	Class A common stock			Yes	No		Yes	Yes	Owners' equity
450030	Class B common stock			Yes	No		Yes	Yes	Owners' equity
450040	Subsidiary common stock			Yes	No		Yes	Yes	Owners' equity
450100	Additional paid-in capital			Yes	No		Yes	Yes	Owners' equity
450110	Treasury stock			Yes	No		Yes	Yes	Owners' equity
450112	Options Grant Enhancement			Yes	No		Yes	Yes	Owners' equity
450113	Agent Warrants			Yes	No		Yes	Yes	Owners' equity
450114	Swap Adjustment			Yes	No		Yes	Yes	Owners' equity
450115	Stock Subscription Receivable		30-JUN-00	Yes	No		Yes	Yes	Owners' equity
450116	Stock Option Compensation			Yes	No		Yes	Yes	Owners' equity
450117	Change in Mkt Value of Investm		31-DEC-00	Yes	No		Yes	Yes	Owners' equity
450120	Preferred Stock Series A			Yes	No		Yes	Yes	Asset
450121	Preferred Stock Accretion			Yes	No		Yes	Yes	Owners' equity
450122	Preferred Stock Dividend			Yes	No		Yes	Yes	Owners' equity
451000	Retained earnings (accumulated			Yes	Yes		No	No	Owners' equity
451100	Retained earnings (accumulated			Yes	Yes		Yes	Yes	Owners' equity
451200	Current year income (loss)			Yes	No		Yes	Yes	Owners' equity
500000	Total Revenue			Yes	Yes		No	No	Revenue
500010	Total Long Distance Service			Yes	Yes		No	No	Revenue
500020	Tot Switched Inter'l & Domesti			Yes	Yes		No	No	Revenue
500100	Tot Switched Inter'l & Domesti			Yes	Yes		No	No	Revenue
500110	Switched Intrastate Calls-OnNe			Yes	No		Yes	Yes	Revenue
500120	Switched Interstate Calls-OnNe			Yes	No		Yes	Yes	Revenue
500130	Switched IntralATA Calls-OnNet			Yes	No		Yes	Yes	Revenue
500131	1 + Domestic Switched (On Net)			Yes	Yes		No	No	Revenue
500140	Switched Inter'l Calls-OnNet			Yes	No		Yes	Yes	Revenue
500150	Switched Toll Free Intrastate			Yes	No		Yes	Yes	Revenue
500160	Switched Toll Free Interstate			Yes	No		Yes	Yes	Revenue
500170	Switched Toll Free IntralATA C			Yes	No		Yes	Yes	Revenue
500171	1-800 Domestic Swit (On Net) -			Yes	Yes		No	No	Revenue
500300	Total Switched International a			Yes	Yes		No	No	Revenue
500310	Switched Intrastate Calls-OffN			Yes	No		Yes	Yes	Revenue
500320	Switched Interstate Calls-OffN			Yes	No		Yes	Yes	Revenue
500330	Switched IntralATA Calls-OffNe			Yes	No		Yes	Yes	Revenue
500331	1 +Domestic Swit (Off Net) - P			Yes	Yes		No	No	Revenue
500340	Switched International Calls-O			Yes	No		Yes	Yes	Revenue
500341	Switched International Toll Fr			Yes	No		Yes	Yes	Revenue
500350	Switched Toll Free Intrastate			Yes	No		Yes	Yes	Revenue
500360	Switched Toll Free Interstate			Yes	No		Yes	Yes	Revenue
500370	Switched Toll Free IntralATA C			Yes	No		Yes	Yes	Revenue
500371	1-800 Domestic Swit(Off Net) -			Yes	Yes		No	No	Revenue
500500	Total Dedicated LD Domestic (O			Yes	Yes		No	No	Revenue
500600	Total Dedicated LD Domestic (O			Yes	Yes		No	No	Revenue
500610	Dedicated Intrastate Calls-OnN			Yes	No		Yes	Yes	Revenue
500620	Dedicated Interstate Calls-OnN			Yes	No		Yes	Yes	Revenue
500630	Dedicated IntralATA Calls-OnNe			Yes	No		Yes	Yes	Revenue

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
500631	1-Domestic Dedicated (on Net) -			Yes	Yes	No	No	No	Revenue
500640	Dedicated Toll Free Intrastate			Yes	No	Yes	Yes	Yes	Revenue
500650	Dedicated Toll Free Interstate			Yes	No	Yes	Yes	Yes	Revenue
500655	1-800 Dedicated Intralata Toll			Yes	No	Yes	Yes	Yes	Revenue
500660	Dedicated Toll Free IntraLATA			Yes	No	Yes	Yes	Yes	Revenue
500661	1-800 Domestic Ded'd (On Net) -			Yes	Yes	No	No	No	Revenue
500670	Dedicated International Calls-			Yes	Yes	No	No	No	Revenue
500800	Total Dedicated LD Domestic (O			Yes	Yes	Yes	Yes	Yes	Revenue
500810	Dedicated Intrastate Calls-Off			Yes	No	Yes	Yes	Yes	Revenue
500820	Dedicated Interstate Calls-Off			Yes	No	Yes	Yes	Yes	Revenue
500830	Dedicated IntraLATA Calls-Offn			Yes	No	Yes	Yes	Yes	Revenue
500831	1-Domestic Ded'd (Off Net) Par			Yes	Yes	No	No	No	Revenue
500840	Dedicated Toll Free Intrastate			Yes	No	Yes	Yes	Yes	Revenue
500850	Dedicated Toll Free Interstate			Yes	No	Yes	Yes	Yes	Revenue
500860	Dedicated Toll Free IntraLATA			Yes	Yes	Yes	Yes	Yes	Revenue
500861	1-800 Domestic Ded'd (Off Net)			Yes	Yes	No	No	No	Revenue
500870	Dedicated International Calls-			Yes	No	Yes	Yes	Yes	Revenue
500871	Dedicated International Toll F			Yes	No	Yes	Yes	Yes	Revenue
501000	Total Other Usage			Yes	Yes	No	No	No	Revenue
501010	Calling Card Calls			Yes	No	Yes	Yes	Yes	Revenue
501011	Commitment Billing - Usage <			Yes	No	Yes	Yes	Yes	Revenue
501012	Conference Calling			Yes	No	Yes	Yes	Yes	Revenue
501013	Regulatory Assessment Fee			Yes	No	Yes	Yes	Yes	Revenue
501014	USF Regulatory Fee			Yes	No	Yes	Yes	Yes	Revenue
501015	Circuit Switched data - Usage			Yes	No	Yes	Yes	Yes	Revenue
501020	Internet Access - Usage			Yes	No	Yes	Yes	Yes	Revenue
501021	Other Usage - Parent			Yes	Yes	No	No	No	Revenue
501200	Tot Monthly Recurring Chgs			Yes	Yes	Yes	No	No	Revenue
501210	Local Loop Monthly Recurring C			Yes	No	Yes	Yes	Yes	Revenue
501220	Misc. Monthly Recurring Chgs			Yes	No	Yes	Yes	Yes	Revenue
501221	Flat Rate Bundled LD MRC			Yes	No	Yes	Yes	Yes	Revenue
501225	Daily Electronic Call Reports			Yes	No	Yes	Yes	Yes	Revenue
501230	Internet Access - MRC			Yes	No	Yes	Yes	Yes	Revenue
501240	Misc. Toll Free Charges			Yes	No	Yes	Yes	Yes	Revenue
501245	MUX Chgs - Equip for Ded LD			Yes	No	Yes	Yes	Yes	Revenue
501250	Late Payment Charge			Yes	No	Yes	Yes	Yes	Revenue
501260	800 Custom Routing			Yes	No	Yes	Yes	Yes	Revenue
501270	Remote Call Forwarding			Yes	No	Yes	Yes	Yes	Revenue
501310	LD CSO SCT PICC-Multi Line Bus			Yes	No	Yes	Yes	Yes	Revenue
501320	LD RSO PICC-Nonprimary Residen			Yes	No	Yes	Yes	Yes	Revenue
501330	LD CSO PICC-Multi Line Bus			Yes	No	Yes	Yes	Yes	Revenue
501331	LD PICC PBX/Centrex			Yes	No	Yes	Yes	Yes	Revenue
501340	LD RSO PICC-Single Line			Yes	No	Yes	Yes	Yes	Revenue
501341	LD Monthly Recurring Chgs - Pa			Yes	Yes	No	No	No	Revenue
501400	Misc. Nonrecurring Install Cha			Yes	No	Yes	Yes	Yes	Revenue
501700	Total L/D Credits			Yes	Yes	No	No	No	Revenue
501701	L/D - PIC Conversion Credit			Yes	Yes	Yes	Yes	Yes	Revenue
501703	L/D - Fraud/Hung Call Credits			Yes	No	Yes	Yes	Yes	Revenue
501705	LD - Repair Credit			Yes	No	Yes	Yes	Yes	Revenue
501710	L/D - Clear Balance			Yes	No	Yes	Yes	Yes	Revenue
501715	L/D - Goodwill Credit			Yes	No	Yes	Yes	Yes	Revenue
501720	L/D Svc Commitment Discounts			Yes	No	Yes	Yes	Yes	Revenue

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
501725	L/D Software Credit Subsidy			Yes	No		Yes	Yes	Revenue
501726	E-Rate Telecom Credit			Yes	No		Yes	Yes	Revenue
501727	L/D Barter Credit			Yes	No		Yes	Yes	Revenue
501799	LD Credits - Parent			Yes	Yes		No	No	Revenue
503000	Total Local Service			Yes	Yes		No	No	Revenue
503100	Total Switched Local Service			Yes	Yes		No	No	Revenue
503200	Total Usage Charges			Yes	Yes		No	No	Revenue
503210	Local Measured Service (LMS) U			Yes	No		Yes	Yes	Revenue
503212	Flat Rate T LMS			Yes	No		Yes	Yes	Revenue
503300	Total Interexchange Carrier Ac			Yes	Yes		No	No	Revenue
503305	IXC Access-Tot Originating			Yes	Yes		No	No	Revenue
503310	IXC Access-Orig-Interstate-Int			Yes	No		Yes	Yes	Revenue
503320	IXC Access-Orig-Interstate-Int			Yes	No		Yes	Yes	Revenue
503330	IXC Access-Orig-Intrastate-Int			Yes	No		Yes	Yes	Revenue
503340	IXC Access-Orig-Intrastate-Int			Yes	No		Yes	Yes	Revenue
503350	IXC Access - Total Terminating			Yes	Yes		No	No	Revenue
503360	IXC Access-Term-Interstate-Int			Yes	No		Yes	Yes	Revenue
503370	IXC Access-Term-Interstate-Int			Yes	No		Yes	Yes	Revenue
503380	IXC Access-Term-Intrastate-Int			Yes	No		Yes	Yes	Revenue
503390	IXC Access-Term-Intrastate-Int			Yes	No		Yes	Yes	Revenue
503400	IXC Access - LTA			Yes	No		Yes	Yes	Revenue
503410	IXC Access - 800 Origination			Yes	No		Yes	Yes	Revenue
503420	IXC Access - EUCL			Yes	No		Yes	Yes	Revenue
503430	IXC Access - Intralata Toll			Yes	No		Yes	Yes	Revenue
503500	Total Monthly Recurring Charge			Yes	Yes		No	No	Revenue
503501	Total ALL MRC's Lcl - Parent			Yes	Yes		No	No	Revenue
503510	Business Lines			Yes	No		Yes	Yes	Revenue
503520	Business Trunks			Yes	No		Yes	Yes	Revenue
503521	Business Trunks T-3			Yes	No		Yes	Yes	Revenue
503522	Flat Rate T MRC			Yes	No		Yes	Yes	Revenue
503523	DID DNIS MRC			Yes	No		Yes	Yes	Revenue
503525	Centrex Line Chg			Yes	No		Yes	Yes	Revenue
503526	Permanent Announcement - Reg &			Yes	No		Yes	Yes	Revenue
503530	DOD Trunks			Yes	No		Yes	Yes	Revenue
503531	Flat Rate Bundled Local MRC			Yes	No		Yes	Yes	Revenue
503540	DID Trunks			Yes	No		Yes	Yes	Revenue
503550	Residence Access Lines			Yes	No		Yes	Yes	Revenue
503551	E911 Enhanced Svc			Yes	No		Yes	Yes	Revenue
503552	LNP Chg			Yes	No		Yes	Yes	Revenue
503555	Inter Office Data Frame Relay			Yes	No		Yes	Yes	Revenue
503560	PRI Service			Yes	No		Yes	Yes	Revenue
503561	PRI Service T-3			Yes	No		Yes	Yes	Revenue
503565	Expanded Rate Ctrls			Yes	No		Yes	Yes	Revenue
503566	DS1 MRC			Yes	No		Yes	Yes	Revenue
503567	Local Loop MRC			Yes	No		Yes	Yes	Revenue
503568	Pt to Pt MRC			Yes	No		Yes	Yes	Revenue
503570	IXC Access - MRC's (Orig & Ter		01-JAN-00	Yes	No		Yes	Yes	Revenue
503700	Total Other MRC's			Yes	Yes		No	No	Revenue
503710	DID Number Blocks			Yes	No		Yes	Yes	Revenue
503720	Custom Calling Features			Yes	No		Yes	Yes	Revenue
503721	Lata Routing/Blocking			Yes	No		Yes	Yes	Revenue
503730	Co-location Rent			Yes	No		Yes	Yes	Revenue

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
503740	CPE - Customer Premise Equipme			Yes	No		Yes	Yes	Revenue
503742	CPE - Maintenance Services			Yes	No		Yes	Yes	Revenue
503750	Contra CPE Local Svc Rev			Yes	No		Yes	Yes	Revenue
503760	Local Flat Rate Usage Program			Yes	No		Yes	Yes	Revenue
503761	MRC Deferral Adjustment			Yes	No		Yes	Yes	Revenue
503900	Total Nonrecurring Charges			Yes	Yes		No	No	Revenue
503910	IXC Access-NRC Install Chgs (O		01-JAN-00	Yes	No		Yes	Yes	Revenue
503911	Install Permanent Announcement			Yes	No		Yes	Yes	Revenue
503912	800 Announcement - NRC			Yes	No		Yes	Yes	Revenue
503914	Routing Profile Change Chg - N			Yes	No		Yes	Yes	Revenue
503915	DID DNIA - NRC Install			Yes	No		Yes	Yes	Revenue
503920	Misc. Nonrecurring Install Cha			Yes	No		Yes	Yes	Revenue
503921	Measured Bus Line Install			Yes	No		Yes	Yes	Revenue
503922	PBX/Attendant Trunk Install			Yes	No		Yes	Yes	Revenue
503923	DOD Trunk Install			Yes	No		Yes	Yes	Revenue
503924	DID Trunk Install			Yes	No		Yes	Yes	Revenue
503925	PRI T1 Install			Yes	No		Yes	Yes	Revenue
503926	TecPath Install			Yes	No		Yes	Yes	Revenue
503927	COCOR Line Install			Yes	No		Yes	Yes	Revenue
503928	Centrex Line Install			Yes	No		Yes	Yes	Revenue
503929	Colocation Install			Yes	No		Yes	Yes	Revenue
503930	Local Tech Path T-3 Install			Yes	No		Yes	Yes	Revenue
503931	PRI T-3 Install			Yes	No		Yes	Yes	Revenue
503932	Local Number Portability - LNP			Yes	No		Yes	Yes	Revenue
503933	DID Termination Charge			Yes	No		Yes	Yes	Revenue
503934	Expedite Chg - Chgd back to Cu			Yes	No		Yes	Yes	Revenue
503935	Local Directory Assistance			Yes	No		Yes	Yes	Revenue
503936	Calling Party Number ID			Yes	No		Yes	Yes	Revenue
503937	Local Loop Install			Yes	No		Yes	Yes	Revenue
503938	Service Order Chg and Restoral			Yes	No		Yes	Yes	Revenue
503939	T1 Install			Yes	No		Yes	Yes	Revenue
503940	Contract Selling Cost NRC			Yes	No		Yes	Yes	Revenue
503955	Inter Office Data Frame Relay			Yes	No		Yes	Yes	Revenue
503956	E911 NRC			Yes	No		Yes	Yes	Revenue
504000	Total Resold Local Service			Yes	Yes		No	No	Revenue
504100	Total Usage Charges			Yes	Yes		No	No	Revenue
504200	Local Measured Services (LMS)			Yes	No		Yes	Yes	Revenue
504500	Total Monthly Recurring Charge			Yes	Yes		No	No	Revenue
504510	Business Lines			Yes	No		Yes	Yes	Revenue
504520	Business Trunks			Yes	No		Yes	Yes	Revenue
504530	DOD Trunks			Yes	No		Yes	Yes	Revenue
504540	DID Trunks			Yes	No		Yes	Yes	Revenue
504550	Residence Access Lines			Yes	No		Yes	Yes	Revenue
504560	PRI Service			Yes	No		Yes	Yes	Revenue
504570	IXC Access - MRC's (Orig & Ter			Yes	No		Yes	Yes	Revenue
504700	Total Other MRC's			Yes	Yes		No	No	Revenue
504710	DID Number Blocks			Yes	No		Yes	Yes	Revenue
504720	Custom Calling Features			Yes	No		Yes	Yes	Revenue
504725	Voice Mail			Yes	No		Yes	Yes	Revenue
504730	Co-location Rent			Yes	No		Yes	Yes	Revenue
504735	Daily Electronic Call Reports			Yes	No		Yes	Yes	Revenue
504740	CPE - Customer Premise Equipme			Yes	No		Yes	Yes	Revenue

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
504900	Total Nonrecurring Charges			Yes	Yes		No	No	Revenue
504910	IXC Access - NRC Install Chgs			Yes	No		Yes	Yes	Revenue
504912	Early Termination Chg			Yes	No		Yes	Yes	Revenue
504915	800 Release Charge			Yes	No		Yes	Yes	Revenue
504920	Misc. NRC Install Charges			Yes	No		Yes	Yes	Revenue
504935	Local Directory Assistance			Yes	No		Yes	Yes	Revenue
505700	Total Local Credits			Yes	Yes		No	No	Revenue
505705	Local - Repair Credit			Yes	No		Yes	Yes	Revenue
505710	Local - Clear Balance			Yes	No		Yes	Yes	Revenue
505715	Local - Goodwill Credits			Yes	No		Yes	Yes	Revenue
505720	Local - Corporate Network Cred		21-JUL-99	Yes	No		Yes	Yes	Revenue
505725	Local - CPE Customer Credit			Yes	No		Yes	Yes	Revenue
505726	Local - DS1 MRC Credit			Yes	No		Yes	Yes	Revenue
505727	Local - Local Loop Credit			Yes	No		Yes	Yes	Revenue
505728	Local - Pt to Pt MRC Credit			Yes	No		Yes	Yes	Revenue
505730	Local - Software Credit Subsid			Yes	No		Yes	Yes	Revenue
505798	Local - Customer Commission Cr			Yes	No		Yes	Yes	Revenue
506000	East Florida Revenues			Yes	Yes		No	No	Revenue
506100	Equipment Sales			Yes	Yes		No	Yes	Revenue
506101	Phone System Sales			Yes	No		Yes	Yes	Revenue
506102	Exempt System Sales			Yes	No		Yes	Yes	Revenue
506103	Cable Installations			Yes	No		Yes	Yes	Revenue
506104	Telephone Jack Install			Yes	No		Yes	Yes	Revenue
506105	Feature Phone Sales			Yes	No		Yes	Yes	Revenue
506106	Service Calls			Yes	No		Yes	Yes	Revenue
506107	Service Contracts			Yes	No		Yes	Yes	Revenue
506108	Service Calls - Parts			Yes	No		Yes	Yes	Revenue
506109	Adds/Moves/Changes			Yes	No		Yes	Yes	Revenue
506110	Factory Repaired Sets			Yes	No		Yes	Yes	Revenue
506111	Extended Warranty Sales			Yes	No		Yes	Yes	Revenue
506112	Phone System Leases			Yes	No		Yes	Yes	Revenue
506113	Phone System Installation			Yes	No		Yes	Yes	Revenue
506114	Voice Mail Sales			Yes	No		Yes	Yes	Revenue
506115	Telephone Components			Yes	No		Yes	Yes	Revenue
506116	Sales Returns & Allowances			Yes	No		Yes	Yes	Revenue
506117	Equip For Services Revenues			Yes	No		Yes	Yes	Revenue
506200	East Florida Sales			Yes	Yes		No	No	Revenue
506201	Monthly T-1 Fees			Yes	No		Yes	Yes	Revenue
506202	Private Lines			Yes	No		Yes	Yes	Revenue
506203	800 Directory Listings			Yes	No		Yes	Yes	Revenue
506204	800 Restriction Fee			Yes	No		Yes	Yes	Revenue
506205	Sales Commissions			Yes	No		Yes	Yes	Revenue
506206	Rebates & Co-op			Yes	No		Yes	Yes	Revenue
507000	Campuslink Revenues			Yes	Yes		No	No	Revenue
507100	Tech Fees - CCS			Yes	Yes		No	No	Revenue
507101	Dialtone - CCS			Yes	No		Yes	Yes	Revenue
507102	Technology Fee - Voice - CCS			Yes	No		Yes	Yes	Revenue
507103	Technology Fee - Data - CCS			Yes	No		Yes	Yes	Revenue
507104	Technology Fee - Cable - CCS			Yes	No		Yes	Yes	Revenue
507200	Dedicated Access - Usage - CCS			Yes	Yes		No	No	Revenue
507201	Local - CCS			Yes	No		Yes	Yes	Revenue
507202	Local Admin - CCS			Yes	No		Yes	Yes	Revenue

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
507203	Intralata - CCS			Yes	No		Yes	Yes	Revenue
507204	Intralata-Admin - CCS			Yes	No		Yes	Yes	Revenue
507205	Intrastate - CCS			Yes	No		Yes	Yes	Revenue
507206	Intrastate-Admin - CCS			Yes	No		Yes	Yes	Revenue
507207	Interstate - CCS			Yes	No		Yes	Yes	Revenue
507208	Interstate- Admin - CCS			Yes	No		Yes	Yes	Revenue
507209	Canada - CCS			Yes	No		Yes	Yes	Revenue
507210	Canada-Admin - CCS			Yes	No		Yes	Yes	Revenue
507211	International - CCS			Yes	No		Yes	Yes	Revenue
507212	International-Admin - CCS			Yes	No		Yes	Yes	Revenue
507213	Directory Assistance - CCS			Yes	No		Yes	Yes	Revenue
507214	Directory Assistance-Admin - C			Yes	No		Yes	Yes	Revenue
507215	Flat Rate Surcharge - CCS			Yes	No		Yes	Yes	Revenue
507300	Feature Revenue - CCS			Yes	Yes		No	No	Revenue
507301	Calling Card Usage Rev - CCS			Yes	No		Yes	Yes	Revenue
507302	Call Waiting - CCS			Yes	No		Yes	Yes	Revenue
507303	Cable TV - CCS			Yes	No		Yes	Yes	Revenue
507400	Other Campuslink Revenues			Yes	Yes		No	No	Revenue
507401	Management Fees - CCS			Yes	No		Yes	Yes	Revenue
507402	Pass Thru - CCS			Yes	No		Yes	Yes	Revenue
507403	Prepaid Cards - CCS			Yes	No		Yes	Yes	Revenue
507404	Credit Cards - CCS			Yes	No		Yes	Yes	Revenue
507405	Direct Termination - CCS			Yes	No		Yes	Yes	Revenue
507406	0 Plus Commissions - CCS			Yes	No		Yes	Yes	Revenue
507407	1 Plus Commission - CCS			Yes	No		Yes	Yes	Revenue
507408	800 Access Commission - CCS			Yes	No		Yes	Yes	Revenue
507409	Sprint Commission - CCS			Yes	No		Yes	Yes	Revenue
507410	Hot-Line Home Commission - CCS			Yes	No		Yes	Yes	Revenue
507411	Calling Card Commission - CCS			Yes	No		Yes	Yes	Revenue
507412	Network Mgmt - CCS			Yes	No		Yes	Yes	Revenue
507413	Miscellaneous Income - CCS			Yes	No		Yes	Yes	Revenue
507414	Sales Credits - CCS			Yes	No		Yes	Yes	Revenue
507415	Activation Fees - CCS			Yes	No		Yes	Yes	Revenue
507416	Installation Income - CCS			Yes	No		Yes	Yes	Revenue
507417	Free Minutes - Credit CCS			Yes	No		Yes	Yes	Revenue
508000	Other Revenue			Yes	Yes		No	No	Revenue
508100	Internet Revenue			Yes	Yes		No	No	Revenue
508101	Web Development Services			Yes	No		Yes	Yes	Revenue
508102	Internet Change Charge - NRC			Yes	No		Yes	Yes	Revenue
508103	DSL Port Chgs			Yes	No		Yes	Yes	Revenue
508104	Managed Router Fee			Yes	No		Yes	Yes	Revenue
508105	Flat Rate Bundled Internet MRC			Yes	No		Yes	Yes	Revenue
508110	MRC Internet Port Chgs			Yes	No		Yes	Yes	Revenue
508111	MRC Internet Channel Chgs			Yes	No		Yes	Yes	Revenue
508112	NRC Internet Set Up Fees			Yes	No		Yes	Yes	Revenue
508113	Internet Messaging			Yes	No		Yes	Yes	Revenue
508115	E-Rate Internet Credit			Yes	No		Yes	Yes	Revenue
508116	Email Scanning Services			Yes	No		Yes	Yes	Revenue
508200	Other Revenues			Yes	Yes		No	No	Revenue
508201	Operator Service			Yes	No		Yes	Yes	Revenue
508202	LD Directory Assistance			Yes	No		Yes	Yes	Revenue
508203	VPN Data Service			Yes	No		Yes	Yes	Revenue

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
508204	Teleblock Revenue			Yes	No		Yes	Yes	Revenue
508205	Fraud Research			Yes	No		Yes	Yes	Revenue
508206	Equipment Rental Income			Yes	No		Yes	Yes	Revenue
508207	Domain Name Sale			Yes	No		Yes	Yes	Revenue
508300	Total E-Commerce Revenue			Yes	Yes		No	No	Revenue
508301	On Net Mail Revenue			Yes	No		Yes	Yes	Revenue
508302	E-Commerce Revenue			Yes	No		Yes	Yes	Revenue
508400	Pinnacle Revenues			Yes	Yes		Yes	Yes	Revenue
508401	Pinnacle Rev Consulting			Yes	No		Yes	Yes	Revenue
508402	Pinnacle Rev Mtce			Yes	No		Yes	Yes	Revenue
508403	Pinnacle Rev Monthly Lease			Yes	No		Yes	Yes	Revenue
508404	Pinnacle Rev Product Sales			Yes	No		Yes	Yes	Revenue
508405	Pinnacle Rev Product Upgrades			Yes	No		Yes	Yes	Revenue
508406	Pinnacle Rev Usage Fees			Yes	No		Yes	Yes	Revenue
508407	Bundled Sales Blg Adj			Yes	No		Yes	Yes	Revenue
508408	ASP Fees			Yes	No		Yes	Yes	Revenue
508409	Documentation			Yes	No		Yes	Yes	Revenue
508411	Pinnacle Training			Yes	No		Yes	Yes	Revenue
508412	Pinnacle Training - Video Conf			Yes	No		Yes	Yes	Revenue
508421	Customer Refund Reserve			Yes	No		Yes	Yes	Revenue
508422	Other Revenues - Pinnacle			Yes	No		Yes	Yes	Revenue
508423	Other Pinnacle Revenues			Yes	No		Yes	Yes	Revenue
508424	Pinnacle PC Purchases			Yes	No		Yes	Yes	Revenue
508425	Pinnacle Rev Omnitronix Income			Yes	No		Yes	Yes	Revenue
508426	Uncategorized Income			Yes	No		Yes	Yes	Revenue
508427	Billed Travel Income			Yes	No		Yes	Yes	Revenue
508500	ISG Revenues			Yes	Yes		No	Yes	Revenue
508501	Revenues ISG			Yes	No		Yes	Yes	Revenue
508502	Revenues - Freight - ISG			Yes	No		Yes	Yes	Revenue
508503	Returns & Allowances - ISG			Yes	No		Yes	Yes	Revenue
508504	Commissions - Rev - ISG			Yes	No		Yes	Yes	Revenue
508505	Maintenance Rev - ISG			Yes	No		Yes	Yes	Revenue
508506	Managed Router Rev - ISG			Yes	No		Yes	Yes	Revenue
508507	IC Equipment Sales			Yes	No		Yes	Yes	Revenue
508508	IC Managed Router Sales			Yes	No		Yes	Yes	Revenue
540912	Acct Set up Error			Yes	No		Yes	Yes	Revenue
599001	1+Domestic LD Revenue			Yes	Yes		No	No	Revenue
599002	International LD Revenue			Yes	Yes		No	No	Revenue
599003	1-800 Domestic LD Revenue			Yes	Yes		No	No	Revenue
599004	Other Usage Revenue			Yes	Yes		No	No	Revenue
599005	LD MRC's			Yes	Yes		No	No	Revenue
599006	LD NRC's			Yes	Yes		No	No	Revenue
599007	LD Total Credits			Yes	Yes		No	No	Revenue
599021	LMS			Yes	Yes		No	No	Revenue
599022	EUCL			Yes	Yes		No	No	Revenue
599023	Local MRC's			Yes	Yes		No	No	Revenue
599024	Local NRC's			Yes	Yes		No	No	Revenue
599025	Local Credits			Yes	Yes		No	No	Revenue
599031	Directory Assistance Rev wo CC			Yes	Yes		No	No	Revenue
599999	MRC Total Parent			Yes	Yes		No	No	Revenue
600000	Total Network Costs			Yes	Yes		No	No	Expense
600010	Total Long Distance Service			Yes	Yes		No	No	Expense

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
600020	Tot Switched Intern'l & Domest			Yes	Yes		No	No	Expense
600100	Tot Switched Intern'l & Domest			Yes	Yes		No	No	Expense
600110	Swit Intra Calls-OnNet			Yes	No		Yes	Yes	Expense
600120	Swit Inter Calls-OnNet			Yes	No		Yes	Yes	Expense
600130	Swit IntralATA Calls-OnNet			Yes	No		Yes	Yes	Expense
600131	1-Domestic Swit (On Net) - Par			Yes	Yes		No	No	Expense
600140	Swit Intern'l Calls-OnNet			Yes	No		Yes	Yes	Expense
600150	Swit Toll Free Intras Calls-On			Yes	No		Yes	Yes	Expense
600160	Swit Toll Free Inter Calls-OnN			Yes	No		Yes	Yes	Expense
600170	Swit Toll Free IntralATA Calls			Yes	No		Yes	Yes	Expense
600171	1-800 Domestic Swit(On Net)-Pa			Yes	Yes		No	No	Expense
600180	Swit Toll Free Intern'l Calls-			Yes	No		Yes	Yes	Expense
600300	Tot Switched Intern'l & Domest			Yes	Yes		No	No	Expense
600310	Swit Intra Calls-OffNet			Yes	No		Yes	Yes	Expense
600320	Swit Inter Calls-OffNet			Yes	No		Yes	Yes	Expense
600330	Swit IntralATA Calls-OffNet			Yes	No		Yes	Yes	Expense
600331	1-Domestic Swit(Off Net) - Pat			Yes	Yes		No	No	Expense
600340	Swit Intern'l Calls-OffNet			Yes	No		Yes	Yes	Expense
600350	Swit Toll Free Intras Calls-Of			Yes	No		Yes	Yes	Expense
600360	Swit Toll Free Inter Calls-Off			Yes	No		Yes	Yes	Expense
600370	Swit Toll Free IntralATA Calls			Yes	No		Yes	Yes	Expense
600371	1-800 Domestic Swit(Off Net)-P			Yes	Yes		No	No	Expense
600500	Total Dedicated LD Domestic (O			Yes	Yes		No	No	Expense
600600	Total Dedicated LD Domestic (O			Yes	Yes		No	No	Expense
600610	Dedicated Intra Calls-OnNet			Yes	No		Yes	Yes	Expense
600620	Dedicated Inter Calls-OnNet			Yes	No		Yes	Yes	Expense
600630	Dedicated IntralATA Calls-OnNe			Yes	No		Yes	Yes	Expense
600631	1-Domestic Ded'd (On Net) -Pare			Yes	Yes		No	No	Expense
600640	Dedicated Toll Free Intra Call			Yes	No		Yes	Yes	Expense
600650	Dedicated Toll Free Inter Call			Yes	No		Yes	Yes	Expense
600655	1-800 Dedicated Intralata Toll			Yes	No		Yes	Yes	Expense
600660	Dedicated Toll Free IntralATA			Yes	No		Yes	Yes	Expense
600661	1-800 Domestic Ded'd(On Net)-P			Yes	Yes		No	No	Expense
600670	Dedicated International Calls-			Yes	No		Yes	Yes	Expense
600680	Dedicated Toll Free Internatio			Yes	No		Yes	Yes	Expense
600800	Total Dedicated LD Domestic (O			Yes	Yes		No	No	Expense
600810	Dedicated Intrastate Calls-Off			Yes	No		Yes	Yes	Expense
600820	Dedicated Interstate Calls-Off			Yes	No		Yes	Yes	Expense
600830	Dedicated IntralATA Calls-OffN			Yes	No		Yes	Yes	Expense
600831	1-Domestic Ded'd(Off Net) -Pare			Yes	Yes		No	No	Expense
600840	Ded Toll Free Intra Calls-OffN			Yes	No		Yes	Yes	Expense
600850	Ded Toll Free Intra Calls-OffN			Yes	No		Yes	Yes	Expense
600860	Ded Toll Free IntralATA Calls-			Yes	No		Yes	Yes	Expense
600861	1-800 Domestic Ded'd(Off Net)-			Yes	Yes		No	No	Expense
600870	Dedicated International Calls-			Yes	No		Yes	Yes	Expense
601000	Total Other Usage			Yes	Yes		No	No	Expense
601010	Calling Card Calls			Yes	No		Yes	Yes	Expense
601012	Conference Calling			Yes	No		Yes	Yes	Expense
601020	Internet Access - Usage			Yes	No		Yes	Yes	Expense
601021	Other Usage - Parent			Yes	Yes		No	No	Expense
601200	Tot Monthly Recurring Charges			Yes	Yes		No	No	Expense
601210	Local Loop MRC's (Dedicated)			Yes	No		Yes	Yes	Expense

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
601220	Misc. Monthly Recurring Charge			Yes	No		Yes	Yes	Expense
601225	Monthly PICC Charges			Yes	No		Yes	Yes	Expense
601230	Internet Access - MRC		17-FEB-00	Yes	No		Yes	Yes	Expense
601240	Misc. Toll Free Charges			Yes	No		Yes	Yes	Expense
601241	LD Monthly Recurring Chgs - Pa			Yes	No		No	No	Expense
601400	LD Network Install Chgs			Yes	No		Yes	Yes	Expense
601401	LD Customer Install Chgs			Yes	No		Yes	Yes	Expense
601405	LD Total Nonrecurring Install			Yes	Yes		No	No	Expense
602000	Unallocated Network Costs			Yes	Yes		No	No	Expense
602100	Unallocated Network Costs			Yes	No		Yes	Yes	Expense
603000	Total Local Service			Yes	Yes		No	No	Expense
603100	Total Switched Local Service			Yes	Yes		No	No	Expense
603200	Total Usage Charges			Yes	Yes		No	No	Expense
603210	Local Measured Service (IMS) U			Yes	Yes		Yes	Yes	Expense
603300	Total Interexchange Carrier AC			Yes	Yes		No	No	Expense
603310	IXC Access-800 Orig-Intrastate			Yes	No		Yes	Yes	Expense
603320	IXC Access 800 Orig-Interstate			Yes	Yes		Yes	Yes	Expense
603321	IXC Access - 800 Orig - Parent			Yes	No		No	No	Expense
603330	IXC Access-1+DOD-Intrastate Us			Yes	No		Yes	Yes	Expense
603340	IXC Access-1+DOD-Interstate Us			Yes	No		Yes	Yes	Expense
603341	IXC Access - Tot Orig DOD - Pa			Yes	Yes		No	No	Expense
603350	IXC Access-DID-Intrastate Usag			Yes	No		Yes	Yes	Expense
603360	IXC Access-DID-Interstate Usag			Yes	No		Yes	Yes	Expense
603361	IXC Access - Tot Term DID - Pa			Yes	Yes		No	No	Expense
603370	Local Terminating Access			Yes	No		Yes	Yes	Expense
603380	IntralATA Terminating Access			Yes	No		Yes	Yes	Expense
603381	Local Term Acss -Parent			Yes	Yes		No	No	Expense
603500	Total Monthly Recurring Charge			Yes	Yes		No	No	Expense
603501	Total ALL MRC Chgs -Parent			Yes	Yes		No	No	Expense
603510	Business Lines			Yes	No		Yes	Yes	Expense
603520	Business Trunks			Yes	No		Yes	Yes	Expense
603530	DOD Trunks			Yes	No		Yes	Yes	Expense
603540	DID Trunks			Yes	No		Yes	Yes	Expense
603550	Residence Access Lines			Yes	No		Yes	Yes	Expense
603560	PRI Service			Yes	No		Yes	Yes	Expense
603570	IXC Access - MRC's (Originatin		01-JAN-00	Yes	No		Yes	Yes	Expense
603580	Frame Relay Recurring Costs			Yes	No		Yes	Yes	Expense
603590	UNE-P MRC Costs			Yes	No		Yes	Yes	Expense
603700	Total Other Monthly Recurring			Yes	Yes		No	No	Expense
603705	Local Customer Local Loop			Yes	No		Yes	Yes	Expense
603710	DID Number Blocks			Yes	No		Yes	Yes	Expense
603720	Custom Calling Features			Yes	No		Yes	Yes	Expense
603730	Co-location Rent			Yes	No		Yes	Yes	Expense
603740	CPB - Customer Premise Equipm			Yes	No		Yes	Yes	Expense
603900	Total Nonrecurring Charges			Yes	Yes		No	No	Expense
603910	IXC Access - NRC Install Chgs		01-JAN-00	Yes	No		Yes	Yes	Expense
603920	Local Network Install Chgs			Yes	No		Yes	Yes	Expense
603925	Local Customer Install Chgs			Yes	No		Yes	Yes	Expense
603930	Local NRC Cancellations & Pena			Yes	No		Yes	Yes	Expense
603950	Unallocated Local Network Cost			Yes	No		Yes	Yes	Expense
604000	Total Resold Local Service			Yes	Yes		No	No	Expense

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
604100	Total Usage Charges			Yes	Yes		No	No	Expense
604500	Total Monthly Recurring Charge			Yes	Yes		No	No	Expense
604510	Business Lines			Yes	No		Yes	Yes	Expense
604520	Business Trunks			Yes	No		Yes	Yes	Expense
604530	DOD Trunks			Yes	No		Yes	Yes	Expense
604540	DID Trunks			Yes	No		Yes	Yes	Expense
604550	Residence Access Lines			Yes	No		Yes	Yes	Expense
604560	PRI Service			Yes	No		Yes	Yes	Expense
604565	End User Common Line			Yes	No		Yes	Yes	Revenue
604570	IXC Access - MRC's			Yes	No		Yes	Yes	Expense
604700	Total Other MRC's			Yes	Yes		No	No	Expense
604710	DID Number Blocks			Yes	No		Yes	Yes	Expense
604720	Custom Calling Feature			Yes	No		Yes	Yes	Expense
604730	Co-location Rent			Yes	No		Yes	Yes	Expense
604740	CPE - Customer Premise Equipme			Yes	No		Yes	Yes	Expense
604900	Total Nonrecurring Charges			Yes	Yes		No	No	Expense
604910	IXC Access - MRC Install Chgs			Yes	No		Yes	Yes	Expense
604920	Misc. MRC Install Charges			Yes	No		Yes	Yes	Expense
605000	Unallocated Network Costs			Yes	Yes		No	No	Expense
605100	Unallocated Network Costs			Yes	No		Yes	Yes	Expense
606100	Equipment Sales Cost - East Fl			Yes	Yes		No	No	Expense
606101	Purchase Returns & Allowances			Yes	No		Yes	Yes	Expense
606102	Contract Labor - Install			Yes	No		Yes	Yes	Expense
606103	Installation Supplies			Yes	No		Yes	Yes	Expense
606104	Extended Warranties			Yes	No		Yes	Yes	Expense
606105	Incoming Watts			Yes	No		Yes	Yes	Expense
606106	Outgoing Watts			Yes	No		Yes	Yes	Expense
606107	Tel Equipment for Resale			Yes	No		Yes	Yes	Expense
606108	Equip For Services COGS			Yes	No		Yes	Yes	Expense
607000	Campuslink Cost of Sales			Yes	Yes		Yes	Yes	Expense
607100	Tech Fee Cost of Sales			Yes	Yes		No	No	Expense
607101	Trunking - CCS			Yes	No		Yes	Yes	Expense
607102	800/888 Trunking - CCS			Yes	No		Yes	Yes	Expense
607103	Local Trunking - CCS			Yes	No		Yes	Yes	Expense
607104	Long Distance Trunking - CCS			Yes	No		Yes	Yes	Expense
607105	Internet Trunking - CCS			Yes	No		Yes	Yes	Expense
607106	CAMA Trunking (911) - CCS			Yes	No		Yes	Yes	Expense
607200	Dedicated Access Usage - CCS			Yes	Yes		No	No	Expense
607201	Local - CCS			Yes	No		Yes	Yes	Expense
607202	Local-Admin - CCS			Yes	No		Yes	Yes	Expense
607203	IntraLata - CCS			Yes	No		Yes	Yes	Expense
607204	IntraLata-Admin - CCS			Yes	No		Yes	Yes	Expense
607205	Intrastate - CCS			Yes	No		Yes	Yes	Expense
607206	Intrastate-Admin - CCS			Yes	No		Yes	Yes	Expense
607207	Interstate - CCS			Yes	No		Yes	Yes	Expense
607208	Interstate-Admin - CCS			Yes	No		Yes	Yes	Expense
607209	Canada - CCS			Yes	No		Yes	Yes	Expense
607210	Canada-Admin - CCS			Yes	No		Yes	Yes	Expense
607211	International - CCS			Yes	No		Yes	Yes	Expense
607212	International-Admin - CCS			Yes	No		Yes	Yes	Expense
607213	Directory Assistance - CCS			Yes	No		Yes	Yes	Expense
607214	Directory Assistance-Admin - C			Yes	No		Yes	Yes	Expense

ACCT.	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
607300	Other Cost of Sales - CCS			Yes	Yes	No	No	No	Expense
607301	Cable TV - CCC			Yes	No	Yes	Yes	Yes	Expense
607302	Marketing Expense - CCS			Yes	No	Yes	Yes	Yes	Expense
607303	Prepaid Cards - CCS			Yes	No	Yes	Yes	Yes	Expense
607304	Installation - CCS			Yes	No	Yes	Yes	Yes	Expense
607305	Admin Usage - CCS			Yes	No	Yes	Yes	Yes	Expense
607306	Billable R&M - CCS			Yes	No	Yes	Yes	Yes	Expense
607307	Set Up Expenses - CCS			Yes	No	Yes	Yes	Yes	Expense
607308	Mtce Costs - Voice - CCS			Yes	No	Yes	Yes	Yes	Expense
607309	Mtce Costs - Voice Mail - CCS			Yes	No	Yes	Yes	Yes	Expense
607310	Mtce Costs - Cable - CCS			Yes	No	Yes	Yes	Yes	Expense
607311	Mtce Costs - Infrastructure -			Yes	No	Yes	Yes	Yes	Expense
607312	Maintenance Costs - Data - CCS			Yes	No	Yes	Yes	Yes	Expense
608000	Other Cost Of Sales			Yes	Yes	No	Yes	Yes	Expense
608100	Internet Cost of Sales			Yes	Yes	No	No	Yes	Expense
608101	Reserved Future COS		01-JAN-00	Yes	No	Yes	Yes	Yes	Expense
608102	Reserved Future COS		01-JAN-00	Yes	No	Yes	Yes	Yes	Expense
608103	DSL Port Chgs			Yes	No	Yes	Yes	Yes	Expense
608110	Internet Port Chgs			Yes	No	Yes	Yes	Yes	Expense
608111	Internet Channel Chgs			Yes	No	Yes	Yes	Yes	Expense
608112	NRC - Customer Internet Set Ch			Yes	No	Yes	Yes	Yes	Expense
608113	NRC - Network Internet Set Up			Yes	No	Yes	Yes	Yes	Expense
608114	Internet Network Costs			Yes	No	Yes	Yes	Yes	Expense
608115	Internet Dedicated Local Loop			Yes	No	Yes	Yes	Yes	Expense
608116	Internet Allocation			Yes	No	Yes	Yes	Yes	Expense
608117	Message Labs Virus Scan Costs			Yes	No	Yes	Yes	Yes	Expense
608200	Other Cost Of Sales			Yes	Yes	No	No	Yes	Expense
608201	Operator Services Exp			Yes	No	Yes	Yes	Yes	Expense
608202	Directory Assistance			Yes	No	Yes	Yes	Yes	Expense
608203	Directory Assistance Accrued			Yes	No	Yes	Yes	Yes	Expense
608300	Total E-Commerce COS			Yes	Yes	No	No	No	Expense
608301	On Net Mall COS			Yes	No	Yes	Yes	Yes	Expense
608302	E-Commerce Cost			Yes	No	Yes	Yes	Yes	Expense
609001	Pinnacle Cost of Sales			Yes	Yes	Yes	Yes	Yes	Expense
609002	Implementation Costs - Salarie			Yes	No	Yes	Yes	Yes	Expense
609010	Pinnacle Pass Thrus			Yes	Yes	Yes	Yes	Yes	Expense
609011	Customer PC Purchase			Yes	No	Yes	Yes	Yes	Expense
609012	Finders Fee			Yes	No	Yes	Yes	Yes	Expense
609013	Production Consultants			Yes	No	Yes	Yes	Yes	Expense
609014	Omins Royalties			Yes	No	Yes	Yes	Yes	Expense
609015	Oracle Customer Mtce			Yes	No	Yes	Yes	Yes	Expense
609016	Oracle Product Sales			Yes	No	Yes	Yes	Yes	Expense
609017	Oracle Royalties			Yes	No	Yes	Yes	Yes	Expense
609018	Crystal Report Product Sales			Yes	No	Yes	Yes	Yes	Expense
609019	Software Mtce			Yes	No	Yes	Yes	Yes	Expense
609020	Production Costs Pinnacle			Yes	Yes	Yes	Yes	Yes	Expense
609040	Pinnacle Cost of Sales			Yes	Yes	Yes	Yes	Yes	Expense
609041	Pinnacle PC Purchases for Resa			Yes	No	Yes	Yes	Yes	Expense
609042	Pinnacle Ominitronix Box for R			Yes	No	Yes	Yes	Yes	Expense
609043	Pinnacle Training - Expense			Yes	No	Yes	Yes	Yes	Expense
609500	ISG Cost of Sales - Parent			Yes	Yes	Yes	Yes	Yes	Expense
609501	Cost of Sales - ISG			Yes	No	Yes	Yes	Yes	Expense

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
609502	Cost of Goods Sold - ISG			Yes	No		Yes	Yes	Expense
609503	Installation Costs - ISG			Yes	No		Yes	Yes	Expense
609504	Subcontractors ISG			Yes	No		Yes	Yes	Expense
609505	Freight In - ISG			Yes	No		Yes	Yes	Expense
609506	Freight Out - ISG			Yes	No		Yes	Yes	Expense
609507	IC Cost of Sales			Yes	No		Yes	Yes	Expense
609508	IC Router Cost of Sales			Yes	No		Yes	Yes	Expense
699031	Directory Assistance Ntwk Cost			Yes	Yes		No	No	Expense
700000	Operating Expenses (excl depr)			Yes	Yes		No	No	Expense
700001	Operating Expenses			Yes	Yes		No	No	Expense
710000	Sales and Marketing			Yes	Yes		No	No	Expense
710010	Tradeshows			Yes	No		Yes	Yes	Expense
710020	Conferences			Yes	No		Yes	Yes	Expense
710030	Market Research			Yes	No		Yes	Yes	Expense
710040	Advertising			Yes	No		Yes	Yes	Expense
710050	Print Media			Yes	No		Yes	Yes	Expense
710060	Radio			Yes	No		Yes	Yes	Expense
710070	Television			Yes	No		Yes	Yes	Expense
710080	Other Media			Yes	No		Yes	Yes	Expense
710090	Direct Mailing			Yes	No		Yes	Yes	Expense
710100	Ad. Agency Fees			Yes	No		Yes	Yes	Expense
710110	Promotional			Yes	No		Yes	Yes	Expense
710120	Display Supplies			Yes	No		Yes	Yes	Expense
710130	Promotional Giveaways			Yes	No		Yes	Yes	Expense
710140	Event Promotion			Yes	No		Yes	Yes	Expense
710145	Sales Recognition Awards			Yes	No		Yes	Yes	Expense
710150	Public Relations			Yes	No		Yes	Yes	Expense
710160	Marketing Materials			Yes	No		Yes	Yes	Expense
710165	Commissions - Customers	01-JAN-00		Yes	No		Yes	Yes	Expense
710168	Contract Selling Expense			Yes	No		Yes	Yes	Expense
710170	Customer Relations			Yes	No		Yes	Yes	Expense
710175	Commissions - O/S Agents	01-JAN-00		Yes	No		Yes	Yes	Expense
710176	O/S Agent - Warrants			Yes	No		Yes	Yes	Expense
710177	Stock Option Compensation			Yes	No		Yes	Yes	Expense
710180	Outsourced Telemarketing			Yes	No		Yes	Yes	Expense
710190	Customer Sales Referral			Yes	No		Yes	Yes	Expense
720000	Total Labor			Yes	Yes		No	No	Expense
720001	Total Labor w/ Bonus - Parent			Yes	Yes		No	No	Expense
720010	Salaries and Wages			Yes	No		Yes	Yes	Expense
720015	Separation			Yes	No		Yes	Yes	Expense
720020	Overtime			Yes	No		Yes	Yes	Expense
720022	Relocation			Yes	No		Yes	Yes	Expense
720025	Car Allowance			Yes	No		Yes	Yes	Expense
720030	Bonuses			Yes	No		Yes	Yes	Expense
720035	Community Service Award			Yes	No		Yes	Yes	Expense
720040	Commission-Direct Salesforce			Yes	No		Yes	Yes	Expense
720050	Commission-Agent Managers			Yes	No		Yes	Yes	Expense
720060	Comm-Customers 800 orig	01-JAN-99		Yes	No		Yes	Yes	Expense
720065	Comm-O/S Agents (non employee)	01-JAN-00		Yes	No		Yes	Yes	Expense
720070	Commission Bridge Guarantees			Yes	No		Yes	Yes	Expense
720075	Commission-Employee Referral			Yes	No		Yes	Yes	Expense
720076	Employee Customer Sales Referr			Yes	No		Yes	Yes	Expense

Segment Values Listing

Paeftec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
720080	Signing Bonus			Yes	No	No	Yes	Yes	Expense
720090	Contract Labor			Yes	No	No	Yes	Yes	Expense
720100	Temps / Casual Help	01-JAN-00		Yes	No	No	Yes	Yes	Expense
720110	Vacation Pay			Yes	No	No	Yes	Yes	Expense
720120	Sick Pay			Yes	No	No	Yes	Yes	Expense
720130	Holiday Pay			Yes	No	No	Yes	Yes	Expense
725000	Total Benefits			Yes	Yes	No	No	No	Expense
725010	Workers Compensation			Yes	No	No	Yes	Yes	Expense
725020	Health Insurance			Yes	No	No	Yes	Yes	Expense
725030	Officer's Life Insurance			Yes	No	No	Yes	Yes	Expense
725040	Dental Insurance			Yes	No	No	Yes	Yes	Expense
725050	Life Insurance			Yes	No	No	Yes	Yes	Expense
725051	Short-term Disability			Yes	No	No	Yes	Yes	Expense
725052	Long-term Disability			Yes	No	No	Yes	Yes	Expense
725060	401-K Matching Expense			Yes	No	No	Yes	Yes	Expense
725070	FICA			Yes	No	No	Yes	Yes	Expense
725080	FUTA			Yes	No	No	Yes	Yes	Expense
725090	SUTA			Yes	No	No	Yes	Yes	Expense
725099	Benefit Allocation Acct			Yes	No	No	Yes	Yes	Expense
725100	Other Payroll Taxes			Yes	No	No	Yes	Yes	Expense
725110	Training and Education	01-JAN-00		Yes	No	No	Yes	Yes	Expense
725120	Tuition Reimbursement	01-JAN-00		Yes	No	No	Yes	Yes	Expense
725130	Employee Relations	01-JAN-00		Yes	No	No	Yes	Yes	Expense
725140	Moving Expenses	01-JAN-00		Yes	No	No	Yes	Yes	Expense
725150	Other Benefits			Yes	No	No	Yes	Yes	Expense
725160	Employee Stock Options	01-JAN-00		Yes	No	No	Yes	Yes	Expense
730000	Total Facilities			Yes	Yes	No	No	No	Expense
730010	Rent-Sales Office			Yes	No	No	Yes	Yes	Expense
730011	Rent-Sale Office Acctg Adj			Yes	No	No	Yes	Yes	Expense
730020	Rent-Switch Site			Yes	No	No	Yes	Yes	Expense
730021	Rent-Switch Site Acctg Adj			Yes	No	No	Yes	Yes	Expense
730025	Rent-Other			Yes	No	No	Yes	Yes	Expense
730030	Insurance	01-JAN-00		Yes	No	No	Yes	Yes	Expense
730040	Real Estate Taxes			Yes	No	No	Yes	Yes	Expense
730050	Property Taxes			Yes	No	No	Yes	Yes	Expense
730060	Utilities-Sales Office			Yes	No	No	Yes	Yes	Expense
730070	Utilities-Switch Site			Yes	No	No	Yes	Yes	Expense
730080	Tel Expense - Equipment			Yes	No	No	Yes	Yes	Expense
730081	Wireless Hardware			Yes	No	No	Yes	Yes	Expense
730090	Tel Expense - Office			Yes	No	No	Yes	Yes	Expense
730100	Tel Expense - Cellular			Yes	No	No	Yes	Yes	Expense
730101	Wireless PDA Service			Yes	No	No	Yes	Yes	Expense
730110	Tel Expense - Pager			Yes	No	No	Yes	Yes	Expense
730115	Internet Access - Employees			Yes	No	No	Yes	Yes	Expense
730116	AOL Chgs for AXIS Staff			Yes	No	No	Yes	Yes	Expense
730120	Garbage Removal			Yes	No	No	Yes	Yes	Expense
730125	Janitorial Service - DVN			Yes	No	No	Yes	Yes	Expense
730130	Vending Supplies			Yes	No	No	Yes	Yes	Expense
730140	Security			Yes	No	No	Yes	Yes	Expense
730150	Office Equipment			Yes	No	No	Yes	Yes	Expense
730160	Equipment Leasing			Yes	No	No	Yes	Yes	Expense
730162	CPE Leasing Expense			Yes	No	No	Yes	Yes	Expense

Segment Values Listing

PaeTec Corp
 Segment: Account

ACCT	Description	Start Date	End Date	Enabled	Parent	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
730170	Maintenance			Yes	No		Yes	Yes	Expense
730171	Repairs			Yes	No		Yes	Yes	Expense
730180	Small Tools and Equipment			Yes	No		Yes	Yes	Expense
730190	T-1 WAN Backhaul			Yes	No		Yes	Yes	Expense
740000	Total Outside Services			Yes	Yes		No	No	Expense
740010	Legal Fees - Legal Dept			Yes	No		Yes	Yes	Expense
740011	Legal Fees - Regulatory			Yes	No		Yes	Yes	Expense
740015	IPO Costs			Yes	No		Yes	Yes	Expense
740020	Regulatory Fees			Yes	No		Yes	Yes	Expense
740021	USF Fees			Yes	No		Yes	Yes	Expense
740025	Filing Fees			Yes	No		Yes	Yes	Expense
740030	Accounting / Audit Fees			Yes	No		Yes	Yes	Expense
740040	Consulting Fees			Yes	No		Yes	Yes	Expense
740041	CCMI V&H Services			Yes	No		Yes	Yes	Expense
740050	Recruitment Fees			Yes	No		Yes	Yes	Expense
740060	Director Fees			Yes	No		Yes	Yes	Expense
740065	Product Advisory Group			Yes	No		Yes	Yes	Expense
740070	Payroll Service Fee			Yes	No		Yes	Yes	Expense
740075	Management Fee			Yes	No		Yes	Yes	Expense
740080	Other Outside Services			Yes	No		Yes	Yes	Expense
740085	Contract Labor			Yes	No		Yes	Yes	Expense
740089	3rd Party - Printing Service			Yes	No		Yes	Yes	Expense
740090	3rd Party Billing Svc Fees			Yes	No		Yes	Yes	Expense
745000	Total Travel			Yes	Yes		No	No	Expense
745010	Airfare			Yes	No		Yes	Yes	Expense
745020	Lodging			Yes	No		Yes	Yes	Expense
745030	Auto Rental			Yes	No		Yes	Yes	Expense
745040	Tolls/Taxi/Park			Yes	No		Yes	Yes	Expense
745050	Other Travel Expenses			Yes	No		Yes	Yes	Expense
745052	M&A Travel			Yes	No		Yes	Yes	Expense
745054	IPO Travel			Yes	No		Yes	Yes	Expense
745056	Bd of Directors' Mtgs Travel			Yes	No		Yes	Yes	Expense
745060	Mileage Reimbursement			Yes	No		Yes	Yes	Expense
745070	Meals			Yes	No		Yes	Yes	Expense
745080	Entertainment			Yes	No		Yes	Yes	Expense
745081	T&E Last Yr Reimbt - Pinnacle			Yes	No		Yes	Yes	Expense
745082	T&E Reimbt Adjustment			Yes	No		Yes	Yes	Expense
750000	Total General and Administrati			Yes	Yes		No	No	Expense
750001	Total General and Administrati			Yes	Yes		No	No	Expense
750010	Office Supplies			Yes	No		Yes	Yes	Expense
750011	Billing - Paper			Yes	No		Yes	Yes	Expense
750012	Billing - CD'S			Yes	No		Yes	Yes	Expense
750015	Office Expense			Yes	No		Yes	Yes	Expense
750020	Postage			Yes	No		Yes	Yes	Expense
750021	Shipping Conferences			Yes	No		Yes	Yes	Expense
750030	Express Mail			Yes	No		Yes	Yes	Expense
750040	Courier Expense			Yes	No		Yes	Yes	Expense
750050	Computer Hardware Mtce			Yes	No		Yes	Yes	Expense
750055	Computer Hardware Exp			Yes	No		Yes	Yes	Expense
750060	Computer Software Mtce			Yes	No		Yes	Yes	Expense
750061	Oracle Platform Mtce			Yes	No		Yes	Yes	Expense
750062	Sterling Software Mtce			Yes	No		Yes	Yes	Expense

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup	Posting Allowed	Budgeting Allowed	Account Type
750063	Omnis Mtce			Yes	No	No	Yes	Yes	Expense
750065	Computer Supplies			Yes	No	No	Yes	Yes	Expense
750070	Software Purchases			Yes	No	No	Yes	Yes	Expense
750071	Software & related Documentati			Yes	No	No	Yes	Yes	Expense
750080	Copier Expense			Yes	No	No	Yes	Yes	Expense
750090	Printing Expense			Yes	No	No	Yes	Yes	Expense
750091	Toner Expense			Yes	No	No	Yes	Yes	Expense
750092	Printer Maintenance			Yes	No	No	Yes	Yes	Expense
750100	Freight Expense			Yes	No	No	Yes	Yes	Expense
750110	Credit Card Fees			Yes	No	No	Yes	Yes	Expense
750120	Dues and Subscriptions			Yes	No	No	Yes	Yes	Expense
750125	Documentation - System			Yes	No	No	Yes	Yes	Expense
750126	Documentation - Pinnacle			Yes	No	No	Yes	Yes	Expense
750127	Documentation - Credits - Pinn			Yes	No	No	Yes	Yes	Expense
750128	Data Conversion			Yes	No	No	Yes	Yes	Expense
750130	License Fees			Yes	No	No	Yes	Yes	Expense
750140	Bank Service Charges			Yes	No	No	Yes	Yes	Expense
750145	Bank Administration Fees			Yes	No	No	Yes	Yes	Expense
750150	Bad Debt Expense			Yes	No	No	Yes	Yes	Expense
750155	Purchase Price Variance			Yes	No	No	Yes	Yes	Expense
750156	Invoice Price Variance			Yes	No	No	Yes	Yes	Expense
750160	Collections Expense			Yes	No	No	Yes	Yes	Expense
750170	Ins-Property & Casualty			Yes	No	No	Yes	Yes	Expense
750180	Ins-Umbrella/Excess Liability			Yes	No	No	Yes	Yes	Expense
750190	Ins-Directors' & Officers' Lia			Yes	No	No	Yes	Yes	Expense
750200	Insurance - Other			Yes	No	No	Yes	Yes	Expense
750210	Employee Lunches			Yes	No	No	Yes	Yes	Expense
750220	Employee Social Functions			Yes	No	No	Yes	Yes	Expense
750230	Employee Store			Yes	No	No	Yes	Yes	Expense
750240	Donations/Charitable Contribut			Yes	No	No	Yes	Yes	Expense
750241	Political Contributions			Yes	No	No	Yes	Yes	Expense
750250	Gifts Expense			Yes	No	No	Yes	Yes	Expense
750251	Non-Compete			Yes	No	No	Yes	Yes	Expense
750255	Maestro Award/Employee Appreci			Yes	No	No	Yes	Yes	Expense
750256	CCS SG&A Allocation			Yes	No	No	Yes	Yes	Expense
750259	Tuition Reimbursement	01-JAN-00		Yes	No	No	Yes	Yes	Expense
750260	Training	01-JAN-00		Yes	No	No	Yes	Yes	Expense
750261	Employee Relations	01-JAN-00		Yes	No	No	Yes	Yes	Expense
750262	Moving Expenses	01-JAN-00		Yes	No	No	Yes	Yes	Expense
750263	Employee Stock Options	01-JAN-00		Yes	No	No	Yes	Yes	Expense
750265	Users Groups Credits			Yes	No	No	Yes	Yes	Expense
750266	Users Groups Expenses			Yes	No	No	Yes	Yes	Expense
750267	Payment Discounts			Yes	No	No	Yes	Yes	Expense
750301	Other Operating Taxes			Yes	No	No	Yes	Yes	Expense
750302	Sales Tax Collection Allowance			Yes	No	No	Yes	Yes	Expense
750303	Payment Penalties			Yes	No	No	Yes	Yes	Expense
760000	Total Depreciation & Amortizat			Yes	Yes	Yes	No	No	Expense
760010	Dep Exp: Switch Equipment			Yes	No	No	Yes	Yes	Expense
760020	Dep Exp: Other Switch-Related			Yes	No	No	Yes	Yes	Expense
760025	Dep Exp: Ntwk Non-Recurr Costs			Yes	No	No	Yes	Yes	Expense
760026	Dep Exp:Non Ntwk NRCs			Yes	No	No	Yes	Yes	Expense
760030	Dep Exp: Leasehold Improvement			Yes	No	No	Yes	Yes	Expense

ACCT	Description	Start Date	End Date	Enabled	Parent Group	Rollup Group	Posting Allowed	Budgeting Allowed	Account Type
760040	Dep Exp: Computer - Hardware			Yes	No		Yes	Yes	Expense
760050	Dep Exp: Computer - Software			Yes	No		Yes	Yes	Expense
760060	Dep Exp: Furniture and Fixture			Yes	No		Yes	Yes	Expense
760070	Dep Exp: CPE			Yes	No		Yes	Yes	Expense
760071	Dep Exp: CPE - X			Yes	No		Yes	Yes	Expense
760080	Dep Exp: Capital Lease Assets			Yes	No		Yes	Yes	Expense
760081	Dep Exp: Test Equip			Yes	No		Yes	Yes	Expense
760082	Dep Exp: Vehicles			Yes	No		Yes	Yes	Expense
760090	Dep Exp: Office Equipment			Yes	No		Yes	Yes	Expense
760095	Dep Exp: IRU			Yes	No		Yes	Yes	Expense
760100	Amortization Expense			Yes	No		Yes	Yes	Expense
760101	Amortization of Debt Issuance			Yes	No		Yes	Yes	Expense
760300	Dep Exp: Extended Svc Agreements			Yes	No		Yes	Yes	Expense
800000	Total Interest Expense, Net			Yes	Yes		No	No	Expense
800010	Interest Income			Yes	No		Yes	Yes	Revenue
800011	Earned Interest Txb1			Yes	No		Yes	Yes	Revenue
800020	Interest Expense			Yes	No		Yes	Yes	Expense
800021	Accretion of Preferred Stock t			Yes	No		Yes	Yes	Expense
800022	SWAP Adjustment			Yes	No		Yes	Yes	Expense
800023	Interest Exp Debt Cost Amort			Yes	No		Yes	Yes	Expense
800030	Amortization of Debt Issue Cos			Yes	No		Yes	Yes	Expense
820000	Total Income Tax Expense, Net		31-MAR-00	Yes	Yes		No	No	Expense
820010	Curr Tax Exp - Federal			Yes	No		Yes	Yes	Expense
820020	Curr Tax Exp - State and Local			Yes	No		Yes	Yes	Expense
820030	Def'd Tax Exp - Federal			Yes	No		Yes	Yes	Expense
820040	Def'd Tax Exp- State/Local			Yes	No		Yes	Yes	Expense
820045	Tax Penalties			Yes	No		Yes	Yes	Expense
820050	Sales Tax Collection Allowance			Yes	No		Yes	Yes	Expense
820060	Franchise Taxes			Yes	No		Yes	Yes	Expense
820070	Gross Receipts Tax			Yes	No		Yes	Yes	Expense
820080	Other Taxes			Yes	No		Yes	Yes	Expense
830000	Tot Other Income/Expense, Net			Yes	Yes		No	No	Expense
830010	Other Income			Yes	No		Yes	Yes	Revenue
830011	Other Income - NSF Pmt Billing			Yes	No		Yes	Yes	Revenue
830020	Other Expense			Yes	No		Yes	Yes	Expense
830021	Cumulative Effect of Accountin			Yes	No		Yes	Yes	Expense
830030	Suspense Accounts			Yes	No		Yes	Yes	Expense
830040	Intercompany Accounts			Yes	No		Yes	Yes	Expense
830041	AP Subledger Clearance			Yes	No		Yes	Yes	Expense
830050	Gain/Loss Asset Disposal			Yes	No		Yes	Yes	Expense
830051	Proceeds on Sale of Fixed Asse			Yes	No		Yes	Yes	Expense
839999	Account Balance Transfers-SCI			Yes	No		Yes	Yes	Revenue
900000	Statistical Accounts			Yes	No		No	No	Expense
900001	EBITDA			Yes	Yes		No	No	Revenue
900002	NET INCOME - CCS			Yes	Yes		No	No	Revenue
900010	Commercial Customer Usage (Min			Yes	No		Yes	Yes	Expense
900020	Residential Customer Usage (MI			Yes	No		Yes	Yes	Expense
999001	Net Income Parent			Yes	Yes		No	No	Revenue
999002	Pre Tax Net Income			Yes	Yes		No	No	Revenue

EXHIBIT D

Financial Statements of PAETEC Corp.

[CONFIDENTIAL]

EXHIBIT E

Letter of Keith M. Wilson, EVP, CFO in Support of Financial Statements

August 12, 2004

Julie Orchard
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, Utah 84111

Re: Application of PAETEC Communications, Inc., for Authority to Provide Facilities-Based Local Exchange Service

Dear Ms. Orchard:

On behalf of PAETEC Communications, Inc., (“PAETEC”), the applicant in the above-referenced proceeding, this letter is submitted as an exhibit to PAETEC’s application in accordance with R746-349-3(A)(9).

I am the Executive Vice President and Chief Financial Officer for PAETEC. I have the requisite knowledge to make the following attestation and I am authorized to do so.

I attest to the accuracy, integrity, and objectivity of the financial statements attached as Exhibit D to PAETEC’s application. I also attest that the financial statements were prepared in accordance with Generally Accepted Accounting Principles (“GAAP”).

Sincerely yours,



Keith M. Wilson
Executive Vice President and Chief Financial Officer

EXHIBIT F

Five-Year Projection of Expected Operations

[CONFIDENTIAL]

EXHIBIT G

Evidence of Certification in Other Jurisdictions

CERTIFICATION

International and Interstate (Switched and Resold)	Date Approved
International Long Distance	August 6, 1998
Interstate Long Distance	August 6, 1998

Resold Intrastate Long Distance	Date Approved
New Jersey	July 20, 1998
Texas	July 31, 1998
Massachusetts	August 20, 1998
Michigan	August 24, 1998
Rhode Island	August 25, 1998
New Hampshire	September 3, 1998
California	September 8, 1998
Virginia	September 11, 1998
Iowa	September 17, 1998
Ohio	September 24, 1998
Delaware	September 29, 1998
Colorado	October 1, 1998
Indiana	October 1, 1998
New York	October 1, 1998
Montana	October 2, 1998
Nevada	October 3, 1998
Maine	October 5, 1998
Pennsylvania	October 13, 1998
Maryland	October 29, 1998
Washington	October 29, 1998
Florida	November 3, 1998
Oregon	November 16, 1998
Utah	November 16, 1998
Mississippi	November 19, 1998
Tennessee	December 1, 1998
Alabama	December 2, 1998
Connecticut	December 2, 1998
Illinois	December 15, 1998
Wisconsin	December 21, 1998
Vermont	December 22, 1998
Arkansas	January 11, 1999
North Carolina	January 22, 1999
West Virginia	February 2, 1999
Wyoming	February 2, 1999
South Dakota	February 3, 1999
South Carolina	February 5, 1999
Idaho	February 5, 1999
Georgia	February 17, 1999
Arizona	March 2, 1999

CERTIFICATION

Resold Intrastate Long Distance	Date Approved
Kentucky	March 3, 1999
Kansas	March 4, 1999
North Dakota	March 17, 1999
Nebraska	March 16, 1999
Missouri	May 17, 1999
Minnesota	May 15, 1999
Oklahoma	May 5, 1999
Louisiana	March 29, 1999
New Mexico	October 5, 1999

Switched Intrastate Long Distance	Date Approved
New Jersey	July 20, 1998
Texas	July 31, 1998
New York	October 1, 1998
Pennsylvania	October 13, 1998
Maryland	October 29, 1998
Massachusetts	December 30, 1999
California	February 15, 1999
Florida	February 15, 1999

Competitive Local Exchange	Date Approved
Massachusetts	August 20, 1998
New Jersey	September 30, 1998
New York	October 27, 1998
Pennsylvania	October 13, 1998
Maryland	October 29, 1998
Rhode Island	October 30, 1998
Florida	November 3, 1998
New Hampshire	November 27, 1998
Connecticut	December 2, 1998
Illinois	December 15, 1998
California	December 17, 1998
District of Columbia	March 17, 1999
Delaware	February 17, 1999
Virginia	April 19, 1999
Texas	July 16, 1999
Ohio	July 20, 2000
Nevada	May 14, 1999
North Carolina	July 15, 1999
Vermont	July 27, 1999
Louisiana	May 15, 2000
Georgia	March 11, 2000
Colorado	September 8, 1999
Michigan	January 15, 2000

CERTIFICATION

Kansas	March 20, 2000
Wisconsin	December 21, 1998
Indiana	November 20, 2001

EXHIBIT H

PAETEC Customer Deposit Language

Section 2 - GENERAL RULES AND REGULATIONS

2.10 ADDITIONAL PROVISIONS APPLICABLE TO RESIDENTIAL CUSTOMERS (Cont'd)

2.10.3 Deposits

a. General

Except as provided in (b) following, the Company may require a deposit, as described in Section 2.3.2 of this Tariff, from a residential customer who is applying for service if the customer: 1) has had service terminated for nonpayment once within the preceding six-month period, or 2) is delinquent in payment. A customer is delinquent in payment if that customer has received two consecutive telephone bills without making payment of at least one-half the total arrears due on the due date of the second bill. A customer is not considered delinquent, however, if an amount in dispute is not paid before the dispute is resolved.

An existing customer is an applicant for service who was a customer of the Company within twelve months of making the request, provided that prior service was not terminated for nonpayment, unless service is requested within 10 days of such termination for nonpayment. Applicants for residential service and existing residential customers are permitted to pay deposits in installments over a period not to exceed 6 months.

A new customer is an applicant for service who has not been a customer of the Company within twelve months of making the request for service. A new customer shall not be required to post a security deposit as a condition of receiving telephone service.

A seasonal customer is an individual who applies for and receives telephone service periodically each year, intermittently during the year or at other regular intervals scheduled at the time of application. A seasonal customer may be required to post a deposit

b. Customers Exempt from Deposits

1. A new customer or existing customer who is 62 years of age or older shall be exempt from any deposit requirement unless such person's telephone service was terminated for nonpayment during the preceding six months. Proof of age will be required from any person claiming exemption from deposit requirements because of

age. If the proof requested by the Company is not received within 30 days from the date service is connected, or 30 days from the date that verification of age is requested from an existing customer, the Company may suspend or terminate service unless the customer pays the required deposit. Any new customer or existing customer 62 years of age or older shall be permitted to pay a deposit in installments over a period not to exceed 12 months.

2. The Company shall not require any person it knows to be a recipient of public assistance, supplemental security income or additional state payments to post a deposit.

c. Recent Payment History

A customer who has a recent payment history (within the preceding twelve months) with the Company are entitled to service without payment of a deposit unless their records indicate that they are delinquent in payment or have had service terminated for nonpayment. A customer who still owes money to the Company for residential service on a prior account shall be offered a deferred payment plan provided that the customer had service for three months and was not terminated for nonpayment during that period. (See Deferred Payment Agreements, 2.10.7 below.)

New deposits from a residential customer is reviewed after the first 3 monthly bills have been rendered; if too much has been taken, the excess is returned. The entire deposit is returned to a residential customer after 1 year, unless the customer is delinquent in payment, in which case the Company may continue to retain the deposit until the delinquency is satisfied. If the service is discontinued, the deposit is applied against the final bill, and any balance is returned to the customer.

EXHIBIT I

FCC IC No. 01-S66203 and Related Correspondence

Before the
Federal Communications Commission
Washington, D.C. 20554

In the Matter of)	
)	
Pae Tec Communications, Inc.)	IC No. 01-S66203
)	
Complaint Regarding)	
Unauthorized Change of)	
Subscriber's Telecommunications Carrier)	

ORDER

Adopted: May 12, 2003

Released: May 15, 2003

By the Acting Deputy Chief, Policy Division, Consumer & Governmental Affairs Bureau:

1. In this Order, we consider the complaint filed by Complainant¹ alleging that Pae Tec Communications, Inc. (Pae Tec) changed Complainant's telecommunications service provider without obtaining authorization and verification from Complainant in violation of the Commission's rules.² We conclude that Pae Tec's actions did result in an unauthorized change in Complainant's telecommunications service provider and we grant Complainant's complaint.

2. In December 1998, the Commission released the *Section 258 Order* in which it adopted rules to implement Section 258 of the Communications Act of 1934 (Act), as amended by the Telecommunications Act of 1996 (1996 Act).³ Section 258 prohibits the practice of "slamming," the submission or execution of an unauthorized change in a subscriber's selection of

¹ Informal Complaint No. IC 01-S66203, filed October 1, 2001.

² See 47 C.F.R. §§ 64.1100 – 64.1190.

³ 47 U.S.C. § 258(a); Telecommunications Act of 1996, Pub. L. No. 104-104, 110 Stat. 56 (1996); *Implementation of the Subscriber Carrier Selection Changes Provisions of the Telecommunications Act of 1996; Policies and Rules Concerning Unauthorized Changes of Consumers' Long Distance Carriers*, CC Docket No. 94-129, Second Report and Order and Further Notice of Proposed Rule Making, 14 FCC Rcd 1508 (1998) (*Section 258 Order*), *stayed in part*, *MCI WorldCom v. FCC*, No. 99-1125 (D.C. Cir. May 18, 1999); First Order on Reconsideration, 15 FCC Rcd 8158 (2000); *stay lifted*, *MCI WorldCom v. FCC*, No. 99-1125 (D.C. Cir. June 27, 2000); Third Report and Order and Second Order on Reconsideration, 15 FCC Rcd 15996 (2000), Errata, DA No. 00-2163 (rel. Sept. 25, 2000), Erratum, DA No. 00-2192 (rel. Oct. 4, 2000), Order, FCC 01-67 (rel. Feb. 22, 2001); *reconsideration pending*. Prior to the adoption of Section 258, the Commission had taken various steps to address the slamming problem. See, e.g., *Policies and Rules Concerning Unauthorized Changes of Consumers' Long Distance Carriers*, CC Docket No. 94-129, Report and Order, 10 FCC Rcd 9560 (1995), *stayed in part*, 11 FCC Rcd 856 (1995); *Policies and Rules Concerning Changing Long Distance Carriers*, CC Docket No. 91-64, 7 FCC Rcd 1038 (1992), *reconsideration denied*, 8 FCC Rcd 3215 (1993); *Investigation of Access and Divestiture Related Tariffs*, CC Docket No. 83-1145, Phase I, 101 F.C.C.2d 911, 101 F.C.C.2d 935, *reconsideration denied*, 102 F.C.C.2d 503 (1985).

a provider of telephone exchange service or telephone toll service.⁴ In the *Section 258 Order*, the Commission adopted aggressive new rules designed to take the profit out of slamming, broadened the scope of the slamming rules to encompass all carriers, and modified its existing requirements for the authorization and verification of preferred carrier changes. The rules require, among other things, that a carrier receive individual subscriber consent before a carrier change may occur.⁵ Pursuant to Section 258, carriers are absolutely barred from changing a customer's preferred local or long distance carrier without first complying with one of the Commission's verification procedures.⁶ Specifically, a carrier must: (1) obtain the subscriber's written or electronically signed authorization in a format that meets the requirements of Section 64.1130 authorization; (2) obtain confirmation from the subscriber via a toll-free number provided exclusively for the purpose of confirming orders electronically; or (3) utilize an independent third party to verify the subscriber's order.⁷

3. The Commission also has adopted liability rules. These rules require the carrier to absolve the subscriber where the subscriber has not paid his or her bill. In that context, if the subscriber has not already paid charges to the unauthorized carrier, the subscriber is absolved of liability for charges imposed by the unauthorized carrier for service provided during the first 30 days after the unauthorized change.⁸ Where the subscriber has paid charges to the unauthorized carrier, the Commission's rules require that the unauthorized carrier pay 150% of those charges to the authorized carrier, and the authorized carrier shall refund or credit to the subscriber 50% of all charges paid by the subscriber to the unauthorized carrier.⁹ Carriers should note that our actions in this order do not preclude the Commission from taking additional action, if warranted, pursuant to Section 503 of the Act.¹⁰

4. We received Complainant's complaint on October 1, 2001, alleging that Complainant's telecommunications service had been changed from Teligent to Pae Tec without Complainant's authorization. Pursuant to Sections 1.719 and 64.1150 of our rules,¹¹ we notified Pae

⁴ 47 U.S.C. § 258(a).

⁵ See 47 C.F.R. § 64.1120.

⁶ 47 U.S.C. § 258(a).

⁷ See 47 C.F.R. § 64.1120(c). Section 64.1130 details the requirements for letter of agency form and content for written or electronically signed authorizations. 47 C.F.R. § 64.1130.

⁸ See 47 C.F.R. §§ 64.1140, 64.1160. Any charges imposed by the unauthorized carrier on the subscriber for service provided after this 30-day period shall be paid by the subscriber to the authorized carrier at the rates the subscriber was paying to the authorized carrier at the time of the unauthorized change. *Id.*

⁹ See 47 C.F.R. §§ 64.1140, 64.1170.

¹⁰ See 47 U.S.C. § 503.

¹¹ 47 C.F.R. § 1.719 (Commission procedure for informal complaints filed pursuant to Section 258 of the Act); 47 C.F.R. § 64.1150 (procedures for resolution of unauthorized changes in preferred carrier).

Tec of the complaint and Pae Tec responded on March 7, 2002.¹² Pae Tec has submitted a letter of agency (LOA) as evidence of an authorized change in Complainant's service provider. The LOA does not state that the subscriber understands that only one telecommunications carrier may be designated as the subscriber's interstate or interlata preferred interexchange carrier for any one telephone number or that the subscriber may consult with the carrier as to whether a fee will apply to the change in the subscriber's preferred carrier as required by our rules.¹³ We find that Pae Tec has failed to produce clear and convincing evidence that Complainant authorized a carrier change.¹⁴ Therefore, we find that Pae Tec's actions resulted in an unauthorized change in Complainant's telecommunications service provider and we discuss Pae Tec's liability below.¹⁵

5. Pursuant to Section 64.1170(b) our rules, Pae Tec must forward to Complainant's authorized carrier, Teligent an amount equal to 150% of all charges paid by the subscriber to Pae Tec.¹⁶ Therefore, Pae Tec must forward to Teligent 150% of the amount, along with copies of any telephone bills issued from the company to the Complainant.¹⁷ Within ten days of receipt of this amount, Teligent shall provide a refund or credit to Complainant in the amount of 50% of all charges paid by Complainant to Pae Tec. Complainant has the option of asking Teligent to re-rate Pae Tec's charges based on Teligent's rates and, on behalf of Complainant, seek from Pae Tec, any re-rated amount exceeding 50% of all charges paid by Complainant to Pae Tec. Complainant's must also send a notice to the Commission, referencing this Order, stating that is has given a refund or credit to Complainant.¹⁸ If Teligent has not received the reimbursement required from Pae Tec within 45 days of the release of this Order, Teligent must notify the Commission and Complainant accordingly. Complainant also must notify the Complainant of his or her right to pursue a claim against Pae Tec for a refund of all charges paid to Pae Tec.¹⁹

¹² Pae Tac Communications, Inc.'s Response to Informal Complaint No. IC 01-S66203, filed March 7, 2002.

¹³ See 47 C.F.R. § 64.1130(e)(4),(5).

¹⁴ See 47 C.F.R. § 64.1150(d).

¹⁵ If Complainant is unsatisfied with the resolution of this complaint, Complainant may file a formal complaint with the Commission pursuant to Section 1.721 of the Commission's rules, 47 C.F.R. § 1.721. Such filing will be deemed to relate back to the filing date of Complainant's informal complaint so long as the formal complaint is filed within 45 days from the date this order is mailed or delivered electronically to Complainant. See 47 C.F.R. § 1.719.

¹⁶ 47 C.F.R. § 64.1170(b).

¹⁷ *Id.*

¹⁸ See 47 C.F.R. § 64.1170(c).

¹⁹ See 47 C.F.R. § 64.1170(e).

6. Accordingly, IT IS ORDERED that, pursuant to Section 258 of the Communications Act of 1934, as amended, 47 U.S.C. § 258, and Sections 0.141, 0.361 and 1.719 of the Commission's rules, 47 C.F.R. §§ 0.141, 0.361, 1.719, the complaint filed by Complainant against Pae Tec Communications, Inc. IS GRANTED.

7. IT IS FURTHER ORDERED that, pursuant to Section 64.1170(b) of the Commission's rules, 47 C.F.R. § 64.1170(b), that Pae Tec must forward to Teligent an amount equal to 150% of all charges paid by the subscriber along with copies of any telephone bills issued from the company to the Complainant within ten (10) days of the release of this order.

8. IT IS FURTHER ORDERED that this Order is effective upon release.

FEDERAL COMMUNICATIONS COMMISSION

Nancy A. Stevenson, Acting Deputy Chief
Policy Division
Consumer & Governmental Affairs Bureau

May 30, 2003

David S. Turetsky
Vice President
Law and Regulatory Affairs
Teligent, Inc.
460 Herndon Parkway
Suite 100
Herndon, Virginia 20170

RE: Compliance With Federal Communications Commission ("FCC") Order in Informal
Complaint No. 01-S66203, May 15, 2003

Dear Mr. Turetsky:

On May 15, 2003, the Policy Division of the Consumer and Governmental Affairs Bureau of the FCC issued an Order regarding an informal complaint filed by a company called Facility Maintenance Services. That complaint was docketed as Informal Complaint Number 01-S66203.¹

In compliance with that Order, PAETEC Communications, Inc. ("PAETEC") hereby notifies you of its actions in the matter and encloses a check for \$940.43. This amount represents 150% of all charges paid by Facility Maintenance Services to PAETEC for telecommunications services described in the informal complaint. Upon receipt of this amount, Teligent is to provide a refund or credit to Facility Maintenance Services in the amount of 50% of all charges paid by Facility Maintenance Services to PAETEC.

Also enclosed, pursuant to the same Order, are copies of all telephone bills issued by PAETEC to Facility Maintenance Services during the applicable period under dispute.

If you should have any questions, please feel free to contact me at (585) 340-2631.

Sincerely,

Sarah C. Bucher
Regulatory Analyst

Enclosures

Cc: Federal Communications Commission, Consumer & Governmental Affairs Bureau
Facility Maintenance Services, Richard Carinci

¹ IC No. 01-S66203, *In the Matter of PAETEC Communications, Inc. Complaint Regarding Unauthorized Change of Subscriber's Telecommunications Carrier*, DA 03-1587, May 15, 2003.

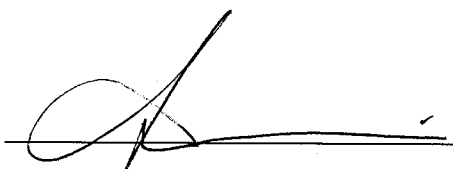
VERIFICATION

VERIFICATION

State of New York)
) s/s
County of Monroe)

I, John T. Ambrosi, being first duly sworn, depose and state that I am Vice President, Carrier and Government Relations of PAETEC Communications, Inc., the Applicant in the subject proceeding; that I am authorized to make this Verification on its behalf; that I have read the foregoing application and exhibits and know the content thereof; that the same are true and correct to the best of my knowledge, information, and belief.

Executed on this 13th day of August 2004.

By: 
Name: John T. Ambrosi
Title: Vice President, Carrier and Government Relations
Company: PAETEC Communications, Inc.

Subscribed to and sworn before me this 13th day of August 2004.


Notary Public

My Commission expires on 11/30/06.

KAREN F. FERRINI
Notary Public, State of New York
No. 4765553
Qualified in Monroe County
Commission Expires Nov. 30, 06