



Accountable Business Solutions

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September 18, 2012

Docket No. 10-2287-01

Re: Conversion of DeltaCom, Inc. to DeltaCom, LLC – FEIN 63-0832070

To Whom It May Concern:

Please accept this letter and attached Written Consent from the Board of Directors of DeltaCom, Inc., as verification the DeltaCom, Inc. legal entity was converted to DeltaCom, LLC effective August 27, 2012. As such, we will begin filing sales and use tax returns as DeltaCom, LLC effective with the September due October 2012 returns.

Please note, there was no change in the FEIN.

Let me know if you have any questions or need additional information. I can be reached on (404) 748-7861 or (770) 712-9693.

Thank you.

Clay Robinson – Vice President of Tax
EarthLink, Inc.
1375 Peachtree Street
Level A
Atlanta, GA 30309

**WRITTEN CONSENT OF THE
BOARD OF DIRECTORS OF
DELTACOM, INC.**

The undersigned, being all of the members of the Board of Directors (the "Board") of DeltaCom, Inc., an Alabama corporation (the "Corporation"), by written consent pursuant to Section 10A-2-8.21 of the Alabama Business and Nonprofit Entity Code (the "Code"), do hereby adopt as of August 27, 2012, the following actions and resolutions:

Conversion to Alabama Limited Liability Company.

WHEREAS, the Board believes it to be in the best interests of the Corporation that the Corporation convert to a limited liability company formed in the State of Alabama under the name "DeltaCom, LLC" (the "Conversion");

WHEREAS, pursuant to the Conversion, the sole stockholder would become the sole member of such newly formed limited liability company;

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby: (a) authorizes and approves the Conversion; (b) approves of and adopts the (i) Articles of Dissolution and Statement of Conversion in substantially the form presented to the Board; (ii) Certificate of Formation and Statement of Conversion in substantially the form presented to the Board; (iii) Limited Liability Company Agreement of DeltaCom, LLC in substantially the form presented to the Board; and (iv) any other documentation necessary to effect the Conversion (collectively, the "Conversion Documents"); and (c) submits the Conversion and the Conversion Documents to the sole stockholder of the Corporation for approval thereof;

FURTHER RESOLVED, that the Board hereby recommends that the sole stockholder of the Corporation approve the Conversion and the Conversion Documents;

FURTHER RESOLVED, that, upon the effective time of the Conversion and by virtue of the Conversion without any further action by any party, the sole stockholder will be deemed the sole member of DeltaCom, LLC;

FURTHER RESOLVED, that, upon the effective time of the Conversion and by virtue of the Conversion without any further action by any party, all of the shares of capital stock of the Corporation held by the sole stockholder will be converted into the right to receive 100% of the membership interests in DeltaCom, LLC;

FURTHER RESOLVED, that the officers of the Corporation immediately prior to the Conversion shall continue to serve as the officers of DeltaCom, LLC at the pleasure of the sole member;

FURTHER RESOLVED, that, in the event the Conversion and the Conversion Documents are approved by the sole shareholder of the Corporation, the officers of the Corporation are hereby authorized and directed to take any and all actions that such officers, or any of them, deem necessary or appropriate to effect the Conversion, including, without limitation, filing the Articles of Dissolution and Statement of Conversion and the Certificate of Formation and Statement of Conversion with the appropriate authorities in the State of Alabama and the execution of the Limited Liability Company Agreement;

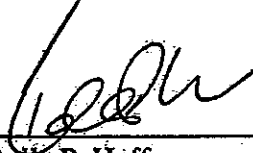
General Ratification and Authorization Matters.

FURTHER RESOLVED, that all actions taken and all agreements, instruments, reports and documents executed, delivered or filed through the date hereof by any officer, in the name and on behalf of the Corporation in connection with the foregoing resolutions and the other transactions contemplated thereby, hereby are approved, ratified and confirmed in all respects; and

FURTHER RESOLVED, that, consistent with the foregoing resolutions, the officers, or any one of them, hereby are authorized, empowered and directed, in the name and on behalf of the Corporation, to execute and deliver such instruments and other documents and agreements and to take such other actions as such officer or officers shall determine to be necessary or appropriate in order to effectuate the foregoing resolutions or otherwise in connection with the subject matter of these resolutions and the transactions contemplated thereby (such determination to be conclusively, but not exclusively, evidenced by the taking of such actions or the execution, delivery and filing of such documents or instruments by any such officer without any further action by the Board).

[Signature Page to Follow]


IN WITNESS WHEREOF, the undersigned have executed this written consent as of the day and year first above written.



Rolf P. Huff



Bradley A. Ferguson



Joseph M. Wetzel