



7037 Old Madison Pike ☐ Huntsville, AL 35806 ☐

**VIA OVERNIGHT MAIL**

March 30, 2006

Ms. Beth O'Donnell  
Executive Director  
Kentucky Public Service Commission  
211 Sower Boulevard  
P. O. Box 615  
Frankfort, KY 40602-0615

RE: Notification of the Name Change of ITC^DeltaCom Communications, Inc.  
to DeltaCom, Inc.

Dear Ms. O'Donnell:

ITC^DeltaCom Communications, Inc. hereby respectfully notifies the Kentucky Public Service Commission (the "Commission") of the name change of ITC^DeltaCom Communications, Inc. to "DeltaCom, Inc." The name change is being undertaken to enable Applicant to simplify and to align its legal corporate name with how Applicant is today identified to, and recognized by, its customers and the general public and as furthered described below.

**A. Description of Applicant**

DeltaCom, Inc. is a corporation created and existing under the laws of the State of Alabama, with its principal office located at 7037 Old Madison Pike, Huntsville, Alabama. DeltaCom, Inc. provides international and domestic interstate, intrastate and local telecommunications services. The Commission granted Applicant authority to operate as a reseller of telecommunications services under Case No. 94-201 and local exchange service by virtue of its filing a tariff revision to include local services. Additional information about Applicant is available at [www.deltacom.com](http://www.deltacom.com).

## **B. CONTACT INFORMATION**

Correspondence or communications concerning this notification may be directed to:

D. Anthony Mastando, Jr.  
Vice President, Regulatory/Senior Regulatory Attorney  
DeltaCom, Inc.  
7037 Old Madison Pike  
Huntsville, Alabama 35806  
Telephone: 256-382-3856  
Email: [tony.mastando@itcdeltacom.com](mailto:tony.mastando@itcdeltacom.com)

## **C. CORPORATE NAME CHANGE**

On February 21, 2006, ITC^DeltaCom filed in the Probate Court of Marshall County, Alabama, an Articles of Amendment to Articles of Incorporation changing its name to DeltaCom, Inc., as was duly approved by the company's Board of Directors. Adoption of DeltaCom, Inc. as Applicant's legal corporate name was certified by the Office of the Secretary of State of the State of Alabama, Applicant's State of incorporation, as evidenced by the Alabama Secretary of State's Certificate of Authority, attached hereto as Exhibit A. Applicant has further registered its new corporate name with the Kentucky Secretary of State, as evidenced by the State registration document attached hereto as Exhibit B.

The purpose of Applicant's name change is to enable Applicant to simplify and to align its legal corporate name with how Applicant is today identified to, and recognized by, its customers and the general public. The requested name change authority exclusively entails a change in legal corporate name and is not sought in conjunction with any merger, acquisition, consolidation or other change in corporate structure or ownership that would require separate Commission authority.

Applicant requests that the Commission change the certificates of public convenience and necessity held by ITC^DeltaCom Communications, Inc. to reflect the name change to "DeltaCom, Inc." As the name change is completed, DeltaCom will file revised tariff sheets as appropriate in connection with the name change. These tariff changes will not revise the rates, terms or conditions of any services currently offered.

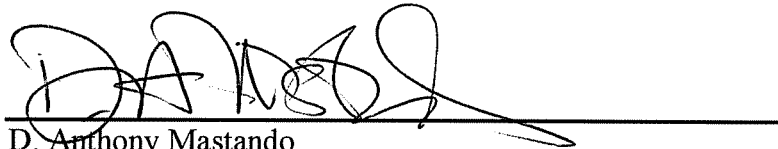
**D. EFFECT OF NAME CHANGE**

The name change will have no impact on customers or services. Customers will be provided notice of the name change via a message on their bill or other written communication. Applicant expects to be using the new name on or about April 3, 2006.

**E. CONCLUSION**

DeltaCom respectfully submits that the public interest, convenience and necessity would be furthered by this name change. An original and the requisite number of copies of this notification are enclosed.

Respectfully submitted this 30<sup>th</sup> day of March, 2006.

A handwritten signature in black ink, appearing to read 'D. Mastando', is written over a solid horizontal line.

D. Anthony Mastando  
Vice President, Regulatory/Senior Regulatory Attorney  
DeltaCom, Inc.  
7037 Old Madison Pike  
Huntsville, Alabama 35806  
Telephone: 256-382-3856  
Email: [tony.mastando@itcdeltacom.com](mailto:tony.mastando@itcdeltacom.com)

**ITC**  **DELTA****COM**<sup>®</sup>

7037 Old Madison Pike  Huntsville, AL 35806 

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## EXHIBIT A

Nancy L. Worley  
Secretary of State

P.O. Box 5616  
Montgomery, AL 36103-5616

# STATE OF ALABAMA

I, Nancy L. Worley, Secretary of State of the State of Alabama, having custody of the Great and Principal Seal of said State, do hereby certify that

that the domestic corporate records on file in this office disclose that ITC<sup>^</sup> DeltaCom Communications, Inc. incorporated in Marshall County on April 7, 1982; that on February 21, 2006 the name was changed to DeltaCom, Inc. I further certify that the records do not disclose that said DeltaCom, Inc. has dissolved.



In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State, at the Capitol, in the City of Montgomery, on this day.

03/08/06

Date

A handwritten signature in cursive script, reading "Nancy L. Worley".

Nancy L. Worley

Secretary of State

EXHIBIT B

ITC^DELTA COM, INC.

MINUTES OF A MEETING  
OF THE AUDIT COMMITTEE OF THE  
BOARD OF DIRECTORS

March 8, 2004

A meeting of the Audit Committee (the "Committee") of the Board of Directors of ITC^DeltaCom, Inc. (the "Corporation") was held on March 8, 2004.

The following Committee members were present and participated in the meeting:

John J. Delucca  
Robert Taylor  
R. Gerald McCarley

Being all the members of the Committee.

Also participating were Jay Goldman and David Parker of BDO Seidman as well as Doug Shumate, Sara Plunkett, Lee Ray, Denise Hards, and Tom Mullis. Mr. Delucca, Chairman of the Committee, called the meeting to order and declared a quorum to be present. Mr. Mullis served as Secretary.

Minutes

Minutes of prior meetings of the Committee, held on November 10 and December 1, 2003, were approved as written upon motion made, duly seconded, and upon roll call, unanimously adopted.

Legal and Regulatory Compliance

The committee then engaged in detailed discussion regarding developments with respect to private and governmental legal proceedings affecting the Corporation and how management was addressing these matters to ensure that they are, to the extent necessary or advisable, reflected on the books, records and/or financial statements of the Corporation. Ms. Plunkett and Mr. Shumate discussed management's approach to these issues and ensured the committee that, following consultation with BDO Seidman LLP, the Corporation's auditor, the procedures and reporting employed with respect to these matters conformed with applicable accounting principles and disclosure requirements. In closing, the committee expressed its concern that this issue should be closely watched by management and that the committee should be updated as necessary with respect to potential liabilities relating to these matters.

## Management Review of 2003 Audited Financial Statements

A review of, and discussion concerning, the 2003 audited financial statements and the 2003 Form 10-K was then led by Mr. Shumate and Ms. Hards. Following questions by the committee and additional discussion, Shumate updated the Committee on the status of the proposed refinancing project.

## Revised Purchase Order Approvals

The Committee then considered revised purchase order approvals, limits, and process. The Committee requested internal auditor Lee Ray to review the purchase order process and report back to the Committee. Following further discussion, the purchase order approval protocol, a copy of which is attached hereto as Exhibit 1, was approved as presented upon motion made, duly seconded and, upon roll call, unanimously adopted.

## External Audit

Mr. Goldman presented the BDO Seidman annual report to the Committee, a copy of which is attached hereto as Exhibit 2, and discussed, among other items:

- ξ the results of the audit
- ξ significant components of the financial statements and footnotes
- ξ recent accounting pronouncements affecting the Company in 2002 and 2003
- ξ the latest rules issued by the SEC resulting from Sarbanes-Oxley that affect the independent accountants and their relationship with the Company and the audit committee
- ξ reporting issues and judgments made and critical accounting policies employed in connection with the audit and preparation of the Form 10-K
- ξ the formal written statement of all relationships between BDO Seidman and the Corporation (consistent with auditor independence required by Independence Standards Board Standard No. 1)
- ξ the matters required by SAS 61 relating to the conduct of the 2003 audit
- ξ recommendations to management resulting from the 2003 audit work.

The Committee engaged in a detailed discussion of certain items, in particular the proposed adjustments to the financial statements that were not recorded by the Company including a \$170,000 item that had not been recorded on the BTI books. Discussion revealed that the \$170,000 items was not an expense item but an amortization, that cash flow is not affected, and that the amount, considering the overall circumstances of the Company, is immaterial. It was noted that the adjustments will be included in financial statements going forward. Upon



completion of the discussion, and upon motion made, duly seconded and, upon roll call, unanimously approved, the following resolutions were adopted:

#### **Inclusion of 2002 Audited Financial Statements in Form 10-K**

WHEREAS, the Committee has reviewed and discussed the Corporation's audited financial statements for the fiscal year ended December 31, 2003 with the Corporation's management;

WHEREAS, the Committee has discussed with the Corporation's independent auditors, BDO Seidman, LLP, the matters required to be discussed by Statement of Auditing Standards No. 61, as modified or supplemented; and

WHEREAS, the Committee has received from BDO Seidman disclosures regarding BDO Seidman's independence required by Independence Standards Board Standard No. 1 and discussed with BDO Seidman its independence;

**NOW, THEREFORE, BE IT**

**RESOLVED**, that, based on the review and discussions noted above, the Committee hereby recommends to the Board of Directors that the audited financial statements for the fiscal year ended December 31, 2003 be included in the Corporation's Form 10-K for the fiscal year ended December 31, 2003.

#### **Audit Committee Report**

WHEREAS, SEC rules require the Committee to prepare a report that will be included in the Corporation's proxy statement relating to the 2004 annual meeting of the Corporation's stockholders;

WHEREAS, the Committee has reviewed and discussed the Corporation's audited financial statements for the fiscal year ended December 31, 2003 with the Corporation's management;

WHEREAS, the Committee has discussed with the Corporation's independent auditors, BDO Seidman, LLP, the matters required to be discussed by Statement on Auditing Standards No. 61, as modified or supplemented; and

WHEREAS, the Committee has received from BDO Seidman disclosures regarding BDO Seidman's independence required by Independence Standards Board Standard No. 1 and discussed with BDO Seidman its independence;

**NOW, THEREFORE, BE IT**

**RESOLVED**, that the Committee hereby adopts the Committee Report, in the form attached to the minutes of this meeting as Exhibit 3, and authorizes the

Corporation to include a copy of the Committee Report in the Corporation's proxy statement relating to the 2004 annual meeting of the Corporation's stockholders.

## **AUDITOR ENGAGEMENTS AND PRE-APPROVAL POLICIES AND PROCEDURES**

The committee then discussed the engagement of an independent auditor in connection with the 2004 financial statements and related non-audit services that may need to be provided by the 2004 independent auditor. Following committee discussion, an overview by Mr. Sieving of new pre-approval requirements that would soon apply to the Corporation and management's views on the auditor selection process and the expected engagements that would be required of the auditor, and upon motion made, duly seconded and, upon roll call unanimously approved, the following resolutions were adopted:

### **Approval of Existing BDO Seidman Engagements**

WHEREAS, BDO Seidman, LLP has served as the Corporation's auditor in connection with its financial statements for the fiscal year ended December 31, 2003;

WHEREAS, it has been proposed that BDO Seidman serve as the Corporation's auditor in connection with its financial statements for the fiscal year ending December 31, 2004;

WHEREAS, BDO Seidman has provided during 2003, or continues to provide, certain non-audit services to the Corporation;

WHEREAS, the Committee has considered whether BDO Seidman's provision of the foregoing non-audit services has impaired or reasonably could be expected to impair the independence of BDO Seidman under rules of the Securities and Exchange Commission (the "SEC");

WHEREAS, the Committee has determined that BDO Seidman's provision of the foregoing non-audit services has not resulted, and is not reasonably expected to result in, BDO Seidman (1) functioning in the role of the Corporation's management, (2) auditing its own work or (3) serving in an advocacy role for the Corporation; and

WHEREAS, the Committee has determined that none of the foregoing non-audit services constitutes a prohibited non-audit service under rules of the SEC;

**NOW, THEREFORE, BE IT**

**RESOLVED**, that, based on, among other factors, the considerations and determinations noted above, the Committee hereby authorizes, confirms, ratifies

and approves the non-audit services BDO Seidman provided during 2003, or continues to provide, and the performance thereof by BDO Seidman; and

RESOLVED FURTHER, that, based on, among other factors, the considerations and determinations noted above, the Committee hereby authorizes and approves the engagement of BDO Seidman as the Corporation's auditor in connection with the Corporation's financial statements for its fiscal year ending December 31, 2004, subject to ratification by the full Board of Directors.

**Pre-Approval Policies and Procedures for the Engagement of the Corporation's Independent Auditors**

WHEREAS, new SEC rules require the Committee to pre-approve all auditor engagements for the provision of audit, review and attest services ("Audit Services") and all non-audit services ("Permitted Non-Audit Services") that are not among the services the SEC has prohibited the Corporation's auditor from providing to the Corporation, as set forth in the SEC's Regulation S-X; and

WHEREAS, the new rules provide that, in addition to pre-approval by the full Committee on an engagement-by-engagement basis, the Committee may discharge its pre-approval duties by either of the two following means:

1. pre-approval on an engagement-by-engagement basis by delegation of the Committee's pre-approval authority to one or more Committee members; or
2. pre-approval pursuant to detailed policies and procedures established by the Committee that would authorize management, consistent with those policies and procedures, to engage the Corporation's auditor to perform the covered services and to report those engagements on a timely basis to the full Committee;

NOW, THEREFORE, BE IT

RESOLVED, that the Committee hereby adopts the Audit and Non-Audit Services Pre-Approval Policy in the form attached to the minutes of a meeting of this Committee held on March 19, 2003 (the "Pre-Approval Policy");

RESOLVED FURTHER, that the Committee hereby reconstitutes a subcommittee (the "Subcommittee") consisting of Mr. DeLucca, and hereby authorizes and empowers the Subcommittee, in the name and on behalf of the Committee, to pre-approve engagements for the provision of certain Audit Services and Permitted Non-Audit Services by BDO Seidman pursuant to and in accordance with the Pre-Approval Policy;

RESOLVED FURTHER, that the Subcommittee shall have the full power and authority of the Committee to pre-approve, in accordance with the Pre-Approval Policy, all engagements for the provision of the Audit Services and Permitted Non-Audit Services that are subject to and specified as permissible in the Pre-Approval Policy; and

RESOLVED FURTHER, that the authority vested in the Subcommittee by these resolutions shall expire one year following the effective date of these resolutions, unless earlier terminated by the Committee.

#### General

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

RESOLVED FURTHER, that the officers of the Corporation, or any of them, hereby are authorized in the name and on behalf of the Corporation to execute and deliver all such other instruments and documents and take all such actions as such officers shall determine to be necessary or appropriate to carry out the intent and purposes of the foregoing resolutions (such determination to be conclusively, but not exclusively, evidenced by the execution and delivery of such instruments and documents or the taking of such actions).

\* \* \*

#### Executive Session

The Committee then met in executive session with the representatives of BDO Seidman and discussed a number of matters. Among the matters discussed and requested by the Committee to be noted in the minutes were the following items:

1. In response to a request that BDO Seidman provide an assessment of the Company staff responsible for financial matters, Mr. Goldman replied that the Company has personnel with appropriate experience, qualifications, and back-up.
2. In response to questioning of BDO Seidman representatives concerning the recent departure of the BDO partner responsible for the Company's account, Mr. Goldman assured the Committee that the change had no impact or affect on the Company and that there was nothing that the Committee should be aware of or concerned about in this regard. Mr. Goldman further advised that future

changes, if any, would be communicated directly to the audit committee.

### Sarbanes Oxley Section 404 Project Update

Ms. Hards made a presentation to the Committee on the status of the project initiated for purpose of complying with Section 404 of the Sarbanes Oxley Act. The discussion included, among other things, a timeline for the project, identification of accomplishments to date and next steps, a review of Phase I and Phase II of the project, a discussion concerning the costs of compliance in general, resource requirements, roles and responsibilities, and key success factors and milestones.

### Internal Audit

Mr. Ray then reported to the Committee on the following matters:

- ξ Alertline Reports. It was noted that all reports from Alertline pertained to human relations issues and there were no reports pertaining to financial matters or financial reporting.
- ξ Senior Management Expense Report. Ray provided a recently completed report pertaining to expenses of senior management which prompted a discussion concerning IRS reporting, disclosure, and GAAP requirements in regard to the CEO's use of the co-owned aircraft of the Company. No issues were noted.
- ξ Sales Order Processing Review. No issues were noted.
- ξ Warehouse Physical Inventory. No issues were noted.
- ξ Internal Audits in Progress. Related Party Transactions and Financial Reporting are in progress.
- ξ Review of Internal Audit Function. Mr. Ray reported on 2004 Revised Audit Plan, Risk scores associated with reviews, the risk model and audit universe.
- ξ Co-sourcing the Internal Audit Function. Proposals have been received from two sources, Protiviti and Deloitte. They will be requested to make a presentation to the audit committee at its April meeting.

The Committee then met in executive session with each of the internal auditor and the chief financial officer.

\* \* \*

Nancy L. Worley  
Secretary of State

P.O. Box 5616  
Montgomery, AL 36103-5616

# STATE OF ALABAMA

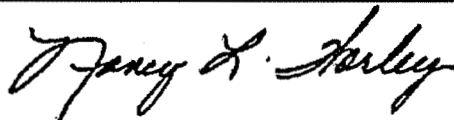
I, Nancy L. Worley, Secretary of State of the State of Alabama, having custody of the Great and Principal Seal of said State, do hereby certify that

that the domestic corporate records on file in this office disclose that ITC ^ DeltaCom Communications, Inc. incorporated in Marshall County on April 7, 1982; that on February 21, 2006 the name was changed to DeltaCom, Inc. I further certify that the records do not disclose that said DeltaCom, Inc. has dissolved.

In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State, at the Capitol, in the City of Montgomery, on this day.

03/15/06

Date



Nancy L. Worley

Secretary of State



COMMONWEALTH OF KENTUCKY  
TREY GRAYSON  
SECRETARY OF STATE



FRANKLIN COUNTY  
A65 Pg 185

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Trey Grayson P102  
Secretary of State  
Received and Filed  
03/13/2006 1:19:40 PM  
Fee Receipt: \$40.00

APPLICATION FOR AMENDED CERTIFICATE OF AUTHORITY

Pursuant to the provisions of KRS Chapter 271B, 273 or 274, the undersigned hereby applies for an amended certificate of authority on behalf of the corporation named below and for that purpose submits the following statements:

1. The corporation is  a business corporation (KRS 271B).  
 a nonprofit corporation (KRS 273).  
 a professional service corporation (KRS 274).

2. ITC^DeltaCom Communications, Inc.

(Name of corporation or fictitious name adopted for use in Kentucky)

is a corporation organized and existing under the laws of the state or country of Alabama

and received authority to transact business in Kentucky on 01/24/2005

3. The corporation's name in the state or country of incorporation has been changed to  
DeltaCom, Inc.

The name of the corporation to be used in Kentucky is

(If "real name" is unavailable for use)

4. The corporation's period of duration has been changed to no change

5. The corporation's state or country of incorporation has been changed to no change

6. A certificate of existence duly authenticated by the Secretary of State accompanies this application.

7. This application will be effective upon filing, unless a delayed effective date and/or time is specified:

(Delayed effective date and/or time)

Signature

Donald J. Hellwege, Vice President

Type or Print Name & Title

Date: March 3, 2006

Nancy L. Worley  
Secretary of State

P.O. Box 5616  
Montgomery, AL 36103-5616

# STATE OF ALABAMA

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DOCUMENT NO: 296890  
RECORDED ON: MARCH 13, 2006 03:06:32PM  
TOTAL FEES: \$9.00  
COUNTY CLERK: GUY ZEIGLER  
COUNTY: FRANKLIN COUNTY CLERK  
DEPUTY CLERK: PATSY MCCHESENEY  
BOOK A65 PAGES 185 - 186



In Testimony Whereof, I have hereunto set my hand and affixed the Great Seal of the State, at the Capitol, in the City of Montgomery, on this day.

03/08/06

Date

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Nancy L. Worley

Secretary of State



COMMONWEALTH OF KENTUCKY  
TREY GRAYSON  
SECRETARY OF STATE



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P102

Trey Grayson  
Secretary of State  
Received and Filed  
03/13/2006 1:19:40 PM  
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is a corporation organized and existing under the laws of the state or country of Alabama

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7. This application will be effective upon filing, unless a delayed effective date and/or time is specified:

(Delayed effective date and/or time)

Donald J. Hellwege, Vice President

Type or Print Name & Title

Date: March 3, 20 06