

ORIGINAL

HANIFY & KING DISTRIBUTION CENTER
PROFESSIONAL CORPORATION
COUNSELLORS AT LAW

01 AUG 23 AM 8:13

ONE FEDERAL STREET
BOSTON, MASSACHUSETTS 02110-2007
TELEPHONE (617) 423-0400
TELEFAX (617) 423-0498

JAMES COYNE KING
JOHN D. HANIFY
HAROLD B. MURPHY
DAVID LEE EVANS
DANIEL J. LYNE
TIMOTHY P. O'NEILL
TERENCE P. MCCOURT
JEFFREY J. UPTON
MICHAEL R. PERRY
ROBERT E. RICHARDS, JR.
CHARLES R. BENNETT, JR.
BARBARA W. PYRMAN
GERARD P. RICHER
THOMAS P. HARRISON
KATHLEEN E. CROSS
ANDREW G. LIZOTTE

D. ETHAN JEFFERY
KAREN A. WHITLEY
DAVID C. KRAVITZ
KATHLEEN R. CRUCKSHANK
DANIEL J. DWYER
ALEX M. RODOLAKIS
TODD NEWMAN
SHARON H. PATTON
LAURIE J. HURTT
DAVID C. JOHNSON
MATTHEW T. CONNOLLY
ANDREW D. KANG
MATTHEW J. GINSBURG
CHRISTINE M. ANTONELLI
C. NATHAN DEE

August 20, 2001

BY HAND

Clerk's Office
United States Bankruptcy Court
Thomas P. O'Neill Federal Building
10 Causeway Street
Boston, MA 02222-1074

Re: **Essential.com, Inc.**
Chapter 11 Case No. 01-15339-WCH

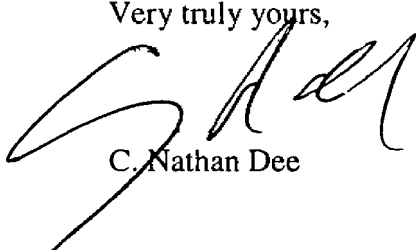
Dear Sir or Madam:

Enclosed for filing please find the following documents:

1. Debtor's Supplement To Motion To Implement Key Employee Retention Program;
2. Debtor's Objection To Motion By Cummings Properties LLC For An Order Directing The Debtor To Pay Administrative Rent; and
3. Certificates of Service.

Kindly file these documents and return a time-stamped copy to the awaiting messenger. Thank you in advance for your assistance.

Very truly yours,


C. Nathan Dee

CND/js
Enclosures
310702

DOCUMENT NUMBER-DATE

10487 AUG 23 2001

FPSC-COMMISSION CLERK

APP _____
CAF _____
CMP _____
COM _____
CTR _____
ECR _____
LEG _____
OPC _____
PAI _____
RGO _____
SEC I
SER _____
OTH Flag
Nonnye

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION**

In re:

ESSENTIAL.COM, INC.,

Debtor.

Chapter 11

Case No. 01-15339-WCH

**DEBTOR'S SUPPLEMENT TO MOTION
TO IMPLEMENT KEY EMPLOYEE RETENTION PROGRAM**

To the Honorable William C. Hillman, Chief United States Bankruptcy Judge:

Essential.com, Inc., the debtor and debtor-in-possession (the "Debtor"), respectfully submits this supplement to the *Debtor's Motion for Authorization to Implement Key Employee Retention Program ("KERP") and for Authority to Reject Employment Agreement* (the "KERP Motion") originally filed August 6, 2001. Due to the Debtor's sale of its customer base, aggressive collection of its accounts receivable post-petition and rapid winding down of its affairs, the Debtor estimates a distribution to unsecured non-priority creditors of approximately 50% of claims, without consideration of certain causes of action, including preference actions. In light of this potential recovery, the proposed KERP payment of \$334,555 to employees who remained with the Debtor after the bankruptcy filing to effect the asset sales and wind down the operations is both reasonable and in the best interests of the estate.

In further support hereof, the Debtor states as follows:

I. BACKGROUND

1. On June 29, 2001 (the "Petition Date"), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code ("Bankruptcy Code") in this Court.

DOCUMENT NUMBER-DATE

10486 AUG 23 01

FPSC-COMMISSION CLERK

2. The Debtor continues to operate as a debtor-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code. On July 18, 2001, the United States Trustee appointed an official committee of unsecured creditors (the "Committee").

3. The Debtor was in the business of reselling telecommunications services. As of the Petition Date, the Debtor had approximately 70,000 active subscribers in its customer base ("Customer Base") consisting predominately of households and small businesses.

4. On August 9, 2001, the Court approved the private sale ("Private Sale") of all of the Debtor's Customer Base, its trade names and URLs to United Systems Access, Inc. ("USA") for \$1,300,000. The Private Sale closed on August 10, 2001.

5. Pursuant to the Private Sale, the Debtor will also receive payments from USA for receivables generated, billed and unbilled, by the Debtor prior to the closing of the Private Sale. Since the Petition Date, the Debtor has collected in excess of \$2,500,000 from accounts receivable existing as of the Petition Date or generated postpetition.

6. On August 8, 2001, the Debtor filed a motion to auction ("Auction Motion") certain of its personal property including computer equipment and furniture and to solicit bids for the assignment of the lease for its Burlington headquarters. A hearing on the Auction Motion is scheduled for September 5, 2001. The Auction is scheduled to take place on September 6, 2001, at the Burlington headquarters.

7. Through the Private Sale and the Auction Motion, the Debtor is proceeding with the rapid and orderly liquidation of its Estate. The Debtor anticipates that its operations will substantially cease after the Auction. The Debtor has continued to reduce its staff as appropriate.

8. The Debtor anticipates filing a liquidating plan of reorganization in September 2001.

II. LIQUIDATION ANALYSIS

9. The Debtor currently projects a potential distribution to unsecured creditors of approximately 50% of claims. A copy of the liquidation analysis is attached as Exhibit A.

10. This material dividend is only possible as a result of the employees' efforts in the Private Sale, Auction and processing and collection of accounts receivable after the Petition Date.

III. NECESSITY AND VALUE OF THE KERP

11. The KERP was designed to provide the Debtor's critical employees with competitive financial incentives to, among other things, (a) remain in the Debtor's employ through proposed termination dates, (b) assume the additional administrative and operational burdens imposed on the Debtor by its Chapter 11 case and (c) use their best efforts to ensure the maximization of estate assets for the benefit of creditors. The KERP payment ranges from four (4) weeks to eight (8) weeks of qualified employees' regular salary.

12. In addition, the KERP provides for the release of certain claims against the Debtor's estate. Certain of the Debtor's executive management have employment agreements and incentive plans with the Debtor providing for payments based on the termination of employment or the sale of the Debtor's assets. Under such agreements, these employees are entitled to claims against the Debtor for between \$36,250 and \$260,000 and collectively exceeding \$470,000. With a projected 50% dividend to unsecured creditors, the claims of the executive management would be entitled to \$235,000. Pursuant to the KERP, however, these employees have agreed to accept payments of approximately \$150,000.¹

¹ As set forth in the KERP Motion, by participation in the KERP, each employee shall waive any rights or claims arising under any prepetition agreements with the Debtor. Any employee electing not to participate in the KERP will retain any rights or claims arising under such prepetition agreements with the Debtor

13. A motivation of executive management in drafting the KERP was to provide those employees without the benefit of such employment agreements with severance and retention payments to, among other thing, maintain their focus and motivation throughout the Chapter 11 process. Indeed, in early June 2001, the Debtor's board of directors authorized a prior KERP providing employees retention bonuses and severance benefits in excess of \$900,000.

14. The projected 50% recovery to creditors in this case must be contrasted with the outlook shortly prior to the filing of the KERP Motion: the initial "stalking horse" for the Private Sale had terminated its agreement to purchase the Customer Base and the United States Trustee filed a motion to convert the Debtor's case to a proceeding under Chapter 7. Notwithstanding these issues, the Debtor's employees continued their efforts to generate a recovery for creditors.

15. In the context of the Private Sale, the Debtor's employees dedicated their efforts to attracting potential buyers for the Customer Base and assisting with due diligence. These efforts resulted in attracting two additional bidders for the Customer Base. Ultimately, the Customer Base was sold for \$375,000 more than the initial offers and to a bidder obtained only after the filing of the Private Sale motion.

16. Since the Private Sale, the Debtor's employees have worked diligently to assure the seamless transition of telephone services for customers. Certain of the Debtor's employees have also provided assistance to USA with respect to its provision of services to the Debtor's customers, and the Debtor is being reimbursed by USA for all such costs.

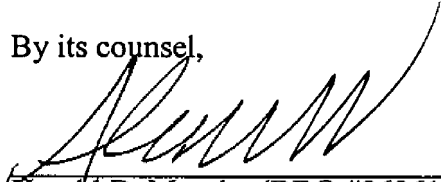
17. The Debtor's employees continue to undertake efforts with respect to the Auction including removing sensitive information from computer equipment to be sold at the Auction. The Debtor's employees are also assisting the Committee's accountants in winding down operations, and assessing the Debtor's liabilities and potential assets.

18. As set forth in the KERP Motion, the Debtor believes that the implementation of the KERP will accomplish a "sound business purpose." The retention and other incentive measures in the KERP Motion were designed to ensure the retention of the Debtor's key employees. The measures included in the KERP are designed to address specific employee retention needs. They are designed to keep employees focused on the overarching goals of the smooth transition into Chapter 11 and ultimate reorganization. The Debtor believes that the KERP measures are necessary to maximize the effectiveness of its remaining employees.

Respectfully Submitted,

ESSENTIAL.COM, INC.,

By its counsel,



Harold B. Murphy (BBO #362610)

Alex M. Rodolakis (BBO #567781)

Hanify & King

Professional Corporation

One Federal Street

Boston, MA 02110

(617) 423-0400

Fax: (617) 565-8985

Dated: August 20, 2001

::ODMA\PCDOCS\DOCS\311945\1

EXHIBIT A

ESSENTIAL.COM, INC.
LIQUIDATION ANALYSIS

Cash as of August 16, 2001	\$	2,600
Proceeds from Sale of Customer Base (Net)	\$	1,242
Other Cash Proceeds		
Collection of AR by Essential - Through 8/31	\$	150
Collection of AR by USA	\$	500
Other Collections	\$	250
Released of Surety Bond Restricted Cash	\$	150
Reimbursement of Sundial LC	\$	340
Public Auction net of expenses	\$	100
Released of SVB/Imperial Restricted Cash	\$	400
(Secured by Certificates of Deposit - 40% recovery)		
Total Cash	\$	5,732
Projected Disbursements Thru 9/7/2001		
Wages & Salaries (Net of USA Reimbursements)	\$	(80)
Post Petition Accounts Payable	\$	(175)
Cost of Goods Sold through 8/10/2001	\$	(150)
Exclusive of Prepaid Deposits as of 8/10/2001		
September Expenses Through 9/7/2001	\$	(100)
Post Petition Sales & Use Taxes	\$	(275)
Consulting - Post 9/1/01	\$	(50)
Other - Contingency	\$	(250)
Customer Refunds and charge backs -through 8/31/01	\$	(60)
Sub Total Projected Disbursements	\$	(1,140)
Estimated Administrative Expenses		
Legal - Company	\$	(150)
Legal - Creditors' Committee	\$	(50)
Accountants - Creditors' Committee	\$	(50)
Priority Unsecured Claims	\$	(71)
Total Estimated Administrative Expenses and Priority	\$	(321)
Total Cash for Distribution To Unsecured Creditors	\$	4,271
Pre-Petition Unsecured Liabilities	\$	5,500
Employment Agreement Rejection Claims	\$	470
Lease Rejection Claims (Potential)	\$	2,200
Total Unsecured Claims	\$	8,170
 Potential Unsecured Dividend		 52.3%

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION**

In re:)	
)	
ESSENTIAL.COM, INC.,)	Chapter 11
)	Case No. 01-15339-WCH
Debtor.)	

**DEBTOR'S OBJECTION TO MOTION
BY CUMMINGS PROPERTIES LLC FOR AN ORDER DIRECTING THE
DEBTOR TO PAY ADMINISTRATIVE RENT**

To the Honorable William C. Hillman, Chief United States Bankruptcy Judge:

Essential.com, Inc., the debtor and debtor-in-possession (the "Debtor"), objects to the Motion by Cummings Properties, LLC ("Cummings") for an Order Directing the Debtor to Pay Administrative Rent (the "Rent Motion") pursuant to 11 U.S.C. § 365 (d)(3) for a commercial space located at 52-D Cummings Park, Woburn, MA (the "Woburn Property"). The Debtor has filed a motion to reject the Woburn Property (the "Rejection Motion") which has remained empty and unused by the Debtor since before June 29, 2001. In further support hereof, the Debtor states as follows:

I. BACKGROUND

1. On June 29, 2001, (the "Petition Date"), the Debtor filed a voluntary petition for relief under Chapter 11 of the Bankruptcy Code ("Bankruptcy Code") in this Court.
2. The Debtor continues to operate as a debtor-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code. On July 18, 2001, the United States Trustee appointed an official committee of unsecured creditors (the "Committee").

3. The Debtor was in the business of reselling telecommunications services. As of the Petition Date, the Debtor had approximately 70,000 active subscribers in its customer base ("Customer Base") consisting predominately of households and small businesses.

4. Pursuant to the Woburn Property lease, the Debtor had occupied 1,915 square feet of office space in a non-residential office building. The Debtor formerly used the Woburn Property primarily for storage purposes but the space has remained unused and empty since before the Petition Date.

5. On August 8, 2001, Cummings filed the Rent Motion seeking an Order to compel the Trustee to pay administrative rent for the months of July and August and also to pay rent from the month of September forward until the lease is assumed or rejected.

6. On August 8, 2001, the Debtor filed the Rejection Motion seeking to reject the Woburn Property as of the date of the filing of the Rejection Motion.

7. The Debtor has also requested that on date of the filing of the Rejection Motion, that the Debtor be deemed to have surrendered possession of the Property and that the landlord be free to retake possession and relet the property.

8. This Court has scheduled a hearing on both the Rejection Motion and the Rent Motion for August 22, 2001.

9. In light of the Debtor's pending hearing on the Rejection Motion, the Debtor believes that Cummings is not entitled to the payment of any administrative rent from August 8, 2001 forward. The Debtor shall pay Cummings for post-petition rent through August 8, 2001.

[THIS SPACE INTENTIONALLY LEFT BLANK]

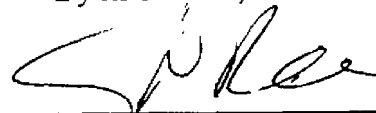
WHEREFORE, the Debtor respectfully requests that the Court enter an Order:

- (a) Deny the Rent Motion; and
- (b) Granting the Debtor such other relief as is just and proper.

Respectfully Submitted,

ESSENTIAL.COM, INC.,

By its counsel,



Harold B. Murphy (BBO #362610)

Alex M. Rodolakis (BBO #567781)

C. Nathan Dee (BBO#646621)

Hanify & King

Professional Corporation

One Federal Street

Boston, MA 02110

(617) 423-0400

Fax: (617) 565-8985

Dated: August 20, 2001

312036

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MASSACHUSETTS
EASTERN DIVISION

In re:

ESSENTIAL.COM, INC.

Debtor.

Chapter 11

Case No. 01-15339-WCH

CERTIFICATE OF SERVICE

I, C. Nathan Dee, hereby certify that on August 20, 2001, I gave notice of the
Debtor's Supplement To Motion To Implement Key Employee Retention Program and
*Debtor's Objection To Motion By Cummings Properties LLC For An Order Directing
The Debtor To Pay Administrative Rent* via first class mail, postage prepaid, to the
parties listed on the attached list.



C. Nathan Dee (BBO#646621)
HANIFY & KING
Professional Corporation
One Federal Street
Boston, MA 02110
(617) 423-0400

Dated: August 20, 2001
310698

**ESSENTIAL.COM, INC.
SHORT SERVICE LIST
310128**

Peter Butler
Senior Attorney
1600 7th Avenue, #3206
Seattle, WA 98191

USW
Director Interconnection Compliance
1801 California, Room 2410
Denver, CO 80202

Executive Secretary
Minnesota Public Utilities Commission
121 Seventh Place East, Suite 350
St. Paul, MN 55101-2147

Douglas L. Smart, President & CEO
MDI, Inc. d/b/a NorthWay Internet
11 Hodges Street
North Andover, MA 01895

Verizon
Tracey George
Bankruptcy Department
185 Franklin Street, Room 903
Boston, MA 02110

Tom Connor, President
500 A Abbott Drive
Bromall, PA 19008

Office of the United States Trustee
Federal Building, Room 1184
10 Causeway Street
Boston, MA 02222

Don Mason
Director – Oregon Regulatory
421 SW Oak Street, #8S9
Portland, OR 97204

U S WEST Law Department
Attn: General Counsel, Interconnection
1801 California Street, 51st Street
Denver, CO 80202

COMDISCO, INC.
6111 North River Road
Rosemont, IL 60018
Attn: Venture Group

SBC
Contract Administration
Attn: Notices Manager
311 S. Akard, 9th Floor
Dallas, TX 75202-5398

Vicki Harry
Account Executive
AT&T Corp.
300 Atrium Drive, Room 3W079
Somerset, NJ 08873

Lucent Technologies Inc.
100 Burt Road
Andover, MA 01810

Dennis A. Clarke
Cummings Properties LLC
200 West Cummings Park
Woburn, MA 01803

Burlington Woods Office Trust No. 1
C/o Finard & Company, LLC
Three Burlington Woods Drive
Burlington, MA 01803

Finard & Company LLC
P.O. Box 845391
Boston, MA 02284-5394

Christine Jagde, Esq.
Raniero D'Aversa Jr., Esq.
Mayer, Brown & Platt
1675 Broadway
New York, NY 10019

Debbie Howard
Contract Administrator
Exodus Communications, Inc.
2831 Mission College Blvd.
Santa Clara, CA 95054-1838

New England Copy Specialists Inc.
39 Sixth Road
Woburn, MA 01888

Share Group, Inc.
99 Dover Street
Somerville, MA 02144

August Fromuth
AGF Direct Gas Sales & Servicing, Inc.
1000 Elm Street, 12th Floor
Manchester, NH 03101

Linda Monico
NYSEG Solutions, Inc.
2 Court Street
Binghamton, NY 13901

Mr. Michael Fusco
ServicEdge Partners, Inc.
62 Second Avenue
Burlington, MA 01803

Shell Energy
1221 Lamar St., Suite 1000
Houston, TX 77010

Bernie Bilski, President
WeatherWise USA Inc.
One North Shore Center
Pittsburgh, PA 15212

EarthLink Network, Inc.
3100 New York Drive
Pasadena, CA 91107

Julie S. Mantis
EarthLink Networks, Inc.
3100 New York Drive
Pasadena, CA 91107

Mr. Raymond E. Disch, President
Power Works, L.L.C.
160 West State Street
Trenton, NJ 08608

Linkshare Corporation
215 Park Avenue South, Eight Floor
New York, NY 10003

Gerald N. Rhodes, President
Exelon Energy
2600 Monroe Blvd.
Norristown, PA 19403

Linda G. Applestein
Director, Marketing
Exelon Energy
2600 Monroe Blvd.
Norristown, PA 19403

Mr. David Cuthbert
Nexus EnergyGuide, Inc.
16 Laurel Avenue, Suite 100
Wellesley Hills, MA 02481

John Butler, Jr. Esq.
Scadden Arps, et al.
333 West Wacker Drive
Chicago, IL 60606
(Counsel to Comdisco)

Charles Dale, III, Esq.
Alex Mattera, Esq.
Gadsby Hannah LLP
225 Franklin Street
Boston, MA 02110

Petroleum Heat & Power
385 University Ave
Westwood, MA 02090

Valerie F. Finneran
Suburban Propane, L.P.
240 Route 10 West
Whippany, NJ 07981

Michael DeBerdine III
Rhodes Energy Corporation
1300 Loop Road
Lancaster, PA 17601

Mr. Dave Manly
EnergyUSA
2000 West Park Drive, Suite 300
Westborough, MA 01581

Mr. John Sutherland
KeySpan Energy Services, Inc.
14-04 111 Street
College Point, NY 11356

Mr. Rick Kohl
Preferred Energy Services, Inc.
151 Bernal Road, Suite 1
San Jose, CA 95119

Ms. Linda D. Ratchford
Conectiv
252 Chapman Road
P.O. Box 6066
Newark, DE 19714

Consolidated Edison Company of New York, Inc.
4 Irving Place, 9th Floor
New York, NY 10017
Attn: Section Manager

Mantiss, an Extant Company (Extant, Inc.)
Suite 2450
200 North LaSalle
Chicago, IL 60601
Attn: President

PECO Energy Company
2301 Market Street
Philadelphia, PA 19103
Attn: Carlo L. Ciabattoni
Supplier Administration Group, N4-4

PJM Interconnection, LLC
955 Jefferson Avenue
Valley Forge Corporate Center
Norristown, PA 19403

Mr. James P. Townsend
Townsend Oil Company, Inc.
3 Oak Street
Beverly Farms, MA 01915

Energy Services Group, LLC
33 Riverside Drive, Suite 100
Pembroke, MA 02359

Mr. J. Leonard Bicknell
Alvin Hollis & Company, Inc.
1 Hollis Street
So. Weymouth, MA 02190

Mr. William G. O'Brien
AllEnergy Marketing Company, LLC
95 Sawyer Road
Waltham, MA 02453

Storage Networks, Inc.
Rep: Kara Sims, Esq.
225 Wyman Street
Waltham, MA 02154

Smart Energy, Inc.
Rep: Anna Blumkin, Esq.
300 Unicorn Park
Woburn, MA 01801

Info Directions, Inc.
Rep: Susan Sharp
833 Phillips Rd.
Victory, NY 14564

Mary L. Cottrell
Executive Secretary
Massachusetts Dept. of Telecommunications &
Energy
One South Station
Boston, MA 02110

Hon. Debra Renner
Secretary to the Commission
New York State Public Service Commission
Three Empire State Plaza
Albany, NY 12223

James J. McNulty, Secretary
Pennsylvania Public Utility Commission
B-20 North Office Building
Harrisburg, PA 17120

Felecia L. Greer
Executive Secretary
Public Service Commission of the State of
Maryland
6 St. Paul Street
Baltimore, MD 21202

Ms. Karen Nickerson, Secretary
The Public Service Commission of Delaware
861 Silver Lake Boulevard
Cannon Building, Suite 100
Dover, DE 19904

Commonwealth of Massachusetts
Division of Employment & Training
Attn: Chief Counsel
Hurley Building-Government Center
Boston, MA 02114

Massachusetts Department of Revenue
P.O. Box 7046
Boston, MA 02204

Internal Revenue Service
James Spinale, MS 20800
JFK Federal Building
P.O. Box 9112
Boston, MA 02203

TMNG
P.O. Box 911376
Dallas, TX 75391-1376

Jonathan M. Feigenbaum, Esq.
Phillips & Angley
One Bowdoin Square
Boston, MA 02114

Frances L. Smith, Secretary
New Jersey Board of Public Utilities
Two Gateway Center
Newark, NJ 07102

Jesse P. Clay, Jr., Commission Secretary
Public Service Commission of the District of
Columbia
717 14th Street
Washington, D.C. 20005

Office of the Attorney General
Commonwealth of Massachusetts
Consumer Protection Division
One Ashburton Place
Boston, MA 02108

TCN
Leigh Tucker
20 University Road
Cambridge, MA 02138

Qwest Communication Services
Wholesale Services
P.O. box 36481
Louisville, KY 40233-6481

Paul Reiss
Essex Communications, Inc.,
543 Main Street,
New Rochelle, NY 10801

Kevin T. Lamb, Esq.
Testa Hurwitz & Thibault, LLP
125 High Street
Boston, MA 02110

Pamela S. Kogut, Esq
Glenn Kaplan, Esq
Office of Attorney General
Consumer Protection and AntiTrust Division
One Ashburton Place
Boston, MA 02108

InfoDirections, Inc.
833 Phillips Road
Victor, NY 14564

Francis Morrissey, Esq.
Hutchins, Wheeler Dittmar
101 Federal Street
Boston, 02110

Verizon
P.O. Box 4833
Trenton, NJ 08650-4833
(acct# VERNJ12Y)

Connecticut Department of Public Utility Control
Ten Franklin Square,
New Britain, CT 06051

Smartenery
300 Unicorn Park Drive
Woburn, MA 01801

Exodus Communications, Inc.
Dept CH 10729
Palatine, IL 60055-0729

Storage Networks
100 Fifth Avenue
Waltham, MA 02451

Linkshare Corporation
215 Park Avenue South – 8th Floor
New York, NY 10003

Globe Tech, Inc.
76 Northeastern Blvd.
Suite 30B
Nashua, NH 03062

ComDisco, Inc.
Attn: Carrie Loepke
6111 North River Road
Rosemont, IL 60018

Verisign
1600 Bridge Parkway
Suite 201
Redwood City, CA 94065

BlanketMail.com, Inc.
200 E. Buffalo Street
Suite 301
Ithaca, NY 14850

Steven D. Pohl, Esq.
Brown, Rudnick, Freed & Gesmer, P.C.
One Financial Center
Boston, MA 02111
Counsel to Zone

Kana Communications, Inc.
Dept. CH 10825
Palatine, IL 60055-0825

Securities & Exchange Commission
450 Fifth Street, N.W.
Washington, DC 20549

Securities and Exchange Commission
Boston District Office
73 Tremont Street – Suite 600
Boston, MA 02108

U.S. Attorney
U.S. Court House – Suite 9200
One Court House Way
Boston, MA 02210

William Baldiga
Attorney for Simplexity, Inc.
Brown, Rudnick, Freed & Gesmer
One Financial Center
Boston, MA 02111

John C. LaLiberte
Kenneth D. Small
Sherin & Logden, LLP
100 Summer Street
Boston, MA 02110

Darrel S. Laddin, Esq.
Felton E. Parrish, Esq.
Arnall Golden & Gregory, LLP
2800 One Atlantic Center
1201 W. Peachtree Street
Atlanta, GA 30309-3450

Federal Communications Commission
Office of the General Counsel
Jane E. Mago
445 12th St. S.W.
Washington, DC 20554

Richard Stubbs
EVulkan, Inc.
17 Massasoit Street
Northampton, MA 01060

John S. Rodman
180 Canal Street, Suite 400
Boston, MA 02114

Jeffrey A. Kitaeff
565 Turnpike
N. Andover, MA 01845

Christine Jagde
Edward A. Davis
Mayer, Brown & Platt
1675 Broadway
New York, NY 10019
Counsel to Broadview

Public Utilities Commission
100 N. Union Street, Suite 850
Montgomery, Alabama 36104

Colorado Public Utilities Commission
1580 Logan Street, Office Level 2
Denver, CO 80203

Florida Public Service Commission
2540 Shumard Oak Blvd
Tallahassee, FL 32399-0850

Rhode Island Division of Public Utilities
89 Jefferson BLvd
Warwick, Rhode Island 02888

Jonathan D. Yellin, Esq.
Riemer & Braunstein LLP
Three Center Plaza
Boston, MA 02108

Darrel S. Laddin, Esq.
Counsel to Verizon
Arnall, Golden & Greegory, LLP
2800 One Atlantic Center
1201 W. Peachtree Street
Atlanta, GA 30309-3450

Office of Attorney General
Alabama State House
11 South Union Street, Third Floor
Montgomery, AL 36130

Office of Attorney General
The Capitol
Tallahassee, FL 32399-1050

Office of Attorney General
MS Attorney General's Office
P.O. Box 220
Jackson, MS 39205

Kentucky Public Service Commission
P.O Box 615
211 Sower Blvd
Frankfort, Kentucky 40602-0615

Shelley L. Forrest, Esq.
Missouri Department of Revenue
General Counsel's Office
301 W. High Street, Room 670
PO Box 475
Jefferson City, MO 65105-0475

Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

Vermont Department of Public Service
112 State Street, Draw 20
Montpelier, VT

Office of Attorney General
1525 Sherman Street, 7th Floor
Denver, CO 80203

Office of the Attorney General
1024 Capital Center Drive
Frankfort, KY 40601

Office of Attorney General
New York, The Capitol
Albany, NY 1222400341

Department of the Attorney General
150 South Main Street
Providence, Rhode Island 02903

Office of Attorney General
Rembert Dennis Building
1000 Assembly Street, Room 501
Columbia, SC 29211

Office of Attorney General
425 5th Ave
Nashville, TN 37243

Utah State Attorney General
Administration Office
160 East 300 South, 6th Fl
Heber Wells Building,
Salt Lake City, UT 84114

James Cornblatt, Esq.
Servisense.com, Inc.
180 Wells Avenue
Newton, MA 02459

John S. Rodman, Esq
180 Canal Street
Suite 400
Boston, MA 02114

Shell Energy
1221 Lamar Street, Suite 1000
Houston, TX 77010

NY Telecommunications and Energy
120 Broadway
New York, New York 10271

Pennsylvania Attorney General
16th Floor, Strawberry Square
Harrisburg, PA 17120

Office of the Attorney General
P.O. Box 080
Trenton, NJ 08625-0080

Department of Consumer and Regulatory Affairs
941 North Capitol Street, NE
Washington, DC 20002

Office of Attorney General
200 St. Paul Place
Baltimore, MD 21202

Office of the Attorney General
Carvel State Office Building
820 N. French Street
Wilmington, DE 19801

Assistant Attorney General
Office of The Attorney General
Bankruptcy and Collection Division
P.O. Box 20207
Nashville, TN 37202-0207

PacBell/SNET
Attn: Notices Manager
311 S. Allad, 9th Floor
Dallas, TX 75202-5398

Rhoads Energy Corporation
1300 Loop Road
Lancaster, PA 17601

Mr. Rick Kohl
Preferred Energy Service, Inc.
151 Bernal Road, Suite 1
San Jose, CA 95119

AT&T Wierless
15 East Midland Avenue
Paramus, NJ 07652

RCN/Case Save
105 Carnegin Center
Princeton, NJ

American Voice Mail, Inc.
Mark Gordon, President
2310 S. Sepulveda Blvd.
Los Angeles, CA 90064

Ameritech
240 North Meridian Street
Indianapolis, IN 46204

Omnipoint Communications Services, LLC
16 Wing Drive
Cedor Knolls, NJ 07297

Evan Smiley, Esq.
Albert, Weiland, and Golden
650 Town Center Drive
Costa Mesa, Ca 92626

Metrocall, Inc.
6677 Richmond Highway
Alexandria, VA 22306

Internet Connect
Tom O'Connor President
500 Abbott Drive
Broomill, PA 19008

Ziplink, LLC
900 Chelmsford Street
Lowell, MA 01851

Bell South Corporate Headquarters
1155 Peachtree St., NE
Atlanta, GA 30309-3610

Amerigas
Legal Department
460 North Gulph Road
King of Prussia, PA 19406

Basil Pallone
Essential.com, Inc.
One Burlington Woods Drive
Burlington, MA 01803