

## **Exhibit 91**

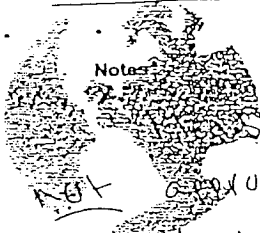
MCIWORLD.COM

~~Asynchronous transmission~~

Trey Block - 703-341-4620      703-341-9166  
 Juan Lynch - 703-341-4620

To: Kenny Avelly      Fax: 3196  
 From: Stephanie Scott      Date: 1-20-2000  
 Re:      Pages: counting this page  
 cc: Ron Lomenzo      770-625-6782

- Urgent
- For Review
- Please Comment
- Please Reply
- Please Recycle



NOT approved. See the attached. I have  
 provided the attached list as  
 provided to Ron Lomenzo. It is  
 in appropriate to make changes to  
 schedules after I approved and assess  
 to others that the schedules have a  
 biasing.

Stephanie S.

If you do not receive all pages of this fax please call LUI Ralston at 601-460-8185.

MCI WorldCom - 500 Clinton Center Drive - Clinton, MS 39056 - ph 601-460-8185 - fax 601-460-8247

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AE-5

SIC 042627  
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WCM614 0374

**EXHIBIT**  
 2005  
 6/10/64 ajs/B

Fax # 770-619-0782

WCI WorldCom  
 Washington, DC Audit Team PBC Request  
 Arthur Andersen Contact: Terry Block  
 MCI - 703-341-4011 (VXNET 235-4620)  
 Office - 703-943-3974

Request #	Area	MCI Control Period	AA Control Period	Requested Item	Date Needed
1	Financial Reporting	Lisa Soderstrom	Terry Block	General Ledger as of 12/31/99	
2	Financial Reporting	Jean Sebastian	Terry Block	Communications Services Division Income Statement and Legacy MCI Business Sheet (if applicable) as of 12/31/99 and 12/31/98.	
6a	AR - Business Markets	Lisa Teravio	Mark DiChristina	Company's analysis of AR reserve requirements and other reserve components by regional and reserve type for 12/31/99 and 12/31/98, including BCA's process, including BCA's process, and billing adjustments, as of 12/31/99.	
7a	AR - Business Markets	Lisa Teravio	Mark DiChristina	Schedule supporting the calculations of high-end, low-end, and parity for other reserve components, including BCA's process, and billing adjustments as of 12/31/99.	Don't not apply - Saw, Madison CO.
8a	AR - Business Markets	Lisa Teravio	Mark DiChristina	Rollforward of other reserve balances, including BCA's process and billing adjustments, by type from 9/30/99 to 12/31/99.	
9	AR - Business Markets	Lisa Teravio	Mark DiChristina	Schedule of One-Time Billing Adjustments as of 12/31/99.	
10	AR - Business Markets	Lisa Teravio	Mark DiChristina	Schedule for Billing Adjustments Represented Calculation for December 1999 (Internal and External Billing Adjustments)	
11	AR - Business Markets	Lisa Teravio	Mark DiChristina	Calculation of unbillable AR and revenue as of 12/31/99 and related supporting calculations for the five largest products.	
12	AR - Business Markets	Lisa Teravio	Mark DiChristina	Support for promissory reserve balance as of 12/31/99.	
17a	AR - Business Markets	Lisa Teravio	Brian Dutton	Rollforward and supporting calculations for the billable adjustments as of December 31, 1999.	
18	AR - Business Markets	Lisa Teravio	Brian Dutton	Reconciliation of Small Business promotions to the general ledger as of 12/31/99.	

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ARTLR ANDRSEN

WCIWORLD.COM

01/20/00 15:44 FAX 770 625 6742  
 01/18/00 TUE 10:22 PLE 7033418100

01/20/00 10:04 FAX 974 8217

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WCM614 0376

SIC 042629  
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MCI WorldCom  
Washington, DC Audit Team PBC Request  
Arthur Andersen Contacts: Terry Block  
MCI - 703-541-4620 (VHRT 235 4630)  
Office - 703-942-3774

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Del. MCI's to Corp. 1/1/00

Request #	Area	MCI Capital Period	AA Contact Period	Requested User	Dist Method
22	AR - Mktg Market Accounts Payable	Lisa Tirone	Brian Barkers	Calculation of unbillable A/R and reserves as of 12/31/99 and related support for three largest products. Recognition of A/R schedule as of 12/31/99	
23	Accounts Payable	Brian Tice	Mark D'Onofrio	Review of A/R schedule for all divisions except for all divisions greater than \$10 million from 1/1/00 through 2/1/00.	
24	Accounts Payable	Brian Tice	Todd Thomas	Lead schedule of contract and non-contract other than balances submitted by business divisions or sales offices (balance as of 12/31/99 and 9/30/99, variance and percentage change) (WA will be making further requests once we receive the lead schedule)	
25	Other Assets	Jana Swadlow	Brian Barkers	Lead schedule of contract and non-contract other than balances submitted by business divisions or sales offices (balance as of 12/31/99 and 9/30/99, variance and percentage change) (WA will be making further requests once we receive the lead schedule)	
27	Other Liabilities and contingencies	Jana Swadlow	Brian Barkers	Lead schedule of contract and non-contract other than balances submitted by business divisions or sales offices (balance as of 12/31/99 and 9/30/99, variance and percentage change) (WA will be making further requests once we receive the lead schedule)	
31	Other Liabilities and contingencies	Jana Swadlow	Brian Barkers	Summary information of all largest MCI corporate reserves (if applicable) from 9/30/99 to 12/31/99 and detail of legal reserves as of 12/31/99.	
29	Legal	Tom O'Neil	Terry Block	Legal representation letters (to be provided)	
30	Reserves	Lin Douglas	Mark D'Onofrio Brian Barkers	For the 6 largest business divisions and main market products (balance as of 12/31/99 and 9/30/99, variance and percentage change) (WA will be making further requests once we receive the lead schedule)	

NO

ARTUR ANDERSEN

01/20/00 16:05 FAX 974 8247  
01/18/00 15:46 FAX 770 626 6782  
01/18/00 15:16 FAX 703 449 1866

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SIC 042630  
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WCM614 0377

MCI WorldCom  
Washington, DC Audit Team Preliminary PUC Request

Arlbar Anderson Contacts: Trey Block  
MCI - 783-341-4620  
Office - 703-943-3774

Request #	Area	MCI Contact Person	AA Contact Person	Requested Item	Reason for Request
1	Financial Reporting	Jason Swanson	Trey Block	General Ledger as of 9/30/99	
2	Financial Reporting	Jason Swanson	Trey Block	Balance Sheet and Income Statement of Communications Services Group (CSG) as of 9/30/99	
64	AR - Business Market	Lisa Turner	Mark DiChino	Company's analysis of AR reserve requirement and over/under provision by region and reserve type for other reserves, including SCAs, prepaids, and billing adjustments as of 9/30/99	
74	AR - Business Market	Lisa Turner	Mark DiChino	Schedule supporting the calculations of high-end, low-end, and average of other reserve components, including SCAs, prepaids, and billing adjustments as of 9/30/99	
84	AR - Business Market	Lisa Turner	Mark DiChino	Analysis of other reserve balances, including SCAs, prepaids and billing adjustments, by type from 1/1/99 to 9/30/99	Used for specific billing adjustments that need to be reserved for in addition to calculated reserves requirements using MCI WorldCom methodology
9	AR - Business Market	Lisa Turner	Mark DiChino	Schedule of On-Top Bill by Adjustments as of 9/30/99	Schedule to be used to calculate the billing adjustment reserve using MCI WorldCom methodology
10	AR - Business Market	Lisa Turner	Mark DiChino	Schedule for Billing Adjustment Requirement Calculated for September 1999 (Internal and External Billing Adjustments)	Used to determine the total AR balance
11	AR - Business Market	Lisa Turner	Mark DiChino	Calculation of adjusted AR and revenue as of 9/30/99 and related supporting calculations for the five largest products	

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ARLBAR ANDERSON

01/20/00 15:45 FAX 770 625 6782  
01/18/00 TUE 10:23 FAX 7033419180

MCI:WORLD.COM

01/20/00 18:05 FAX 974 8247

MCI WorldCom  
Washington, DC Audit Team Preliminary PIC Request

Arthur Andersen Contact: Trey Block  
MCI - 703-341-4610  
Office - 703-943-3974

Re que st #	Area	MCI Contact Person	AA Contact Person	Requested Item	Reason for Request
17	A/R - Business Markets	Lisa Terzano	Mark D'Onofrio	Please explain variance between audited and actual September revenue greater than \$20 million.	Schedule supports the reserve requirements for the promotional reserve.
19	A/R - Mass Markets	Lisa Terzano	Brian Beckler	Support for promotional reserve balance as of 9/30/99 Reconciliation of Small Business provisions to the general ledger as of 9/30/99.	Schedule supports the reserve requirements for the promotional reserve.
22	A/R - Mass Market	Lisa Terzano	Brian Beckler	Calculations of audited A/R and revenues as of 9/30/99 and related support for large larger products. Please explain any variance greater than \$20 million from estimate to actual.	Used to test the audited A/R balance
23	Other Assets	Jason Sanderson	Brian Beckler	Lead schedule of current and non-current other asset balances maintained by business revenue or asset schedule (balance as of 9/30/99 and 12/31/98, variance and percentage change). (We will be making further requests once we receive the lead schedule.)	
24	Other Liabilities and contingencies	Jason Sanderson	Brian Beckler	Lead schedule of current and non-current other liabilities maintained by business revenue or asset schedule (balance as of 9/30/99 and 12/31/98, variance and percentage change). (We will be making further requests once we receive the lead schedule.)	
25	Other	Becky Yuen	Brian Beckler	Summary reconciliation of all Legacy MCI	

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ARTUR ANDERSEN

MCI\*WORLD\*COM

01/20/00 15:46 FAX 170 625 6732  
01/18/00 TUE 16:23 FAX 703D1818

01/20/00 16:06 FAX 974 6247

MCI WorldCom  
 Washington, DC Audit Team Preliminary PBC Request

Arthur Andersen Contact: Troy Black  
 MCI - 703-341-4620  
 Office - 703-60-3774

Re qu est id #	Area	MCI Contact Person	AA Contact Person	Requested Item	Reason for Request
	Liabilities and contingencies			Corporate reserves (if applicable) from 12/31/00 to 3/31/01 and detail of legal reserves at 3/31/01.	

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MCI WORLD COM  
 ALTRIX AGREEMENT

01/20/00 15:48 FAX 970 874 8267  
 01/18/00 15:48 FAX 970 874 8267  
 01/20/00 15:07 FAX 974 8267

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## **Exhibit 92**



01/20/00 18:04 FAX 874 8247  
01/20/00 18:43 FAX 770 828 6782  
01/18/00 TUE 10:22 FAX 7033418188

MCIWORLD.COM

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ARTHUR ANDERSEN

Steph Scott  
601-460  
FAX 8247

# ARTHUR ANDERSEN

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Arthur Andersen LLP

8000 Towers Crescent Dr.  
Vienna, VA 22182  
703 942 2100 Telephone  
Facsimile

To (name)	<u>Ron Lomenzo/Lisa Taranto</u>	From (name)	<u>Trey Block</u>
At (company)	<u>MCI WorldCom</u>	From (tel no.)	<u>703-341-4620 (VNET 235-4620)</u>
Facsimile number	<u>770-625-6782</u>	Charge number	<u>MCI12921</u>
Date	<u>January 19, 2000</u>	Return original to	
No. of pages to follow	<u>5</u>	Priority:	<u>IMMEDIATE</u>

IF UNREADABLE OR INCOMPLETE PLEASE CALL  
703-341-4620 (VNET 235-4620)

### Subject/Special Instructions

Ron/Lisa -

Attached is our listing of documents that we would like to review. This list was approved by Stephanie Scott and distributed by Jason Sanderson. I believe that all of these schedules are prepared in the normal course of business by your people.

Lisa - I am about to send you an e-mail listing the types of information that we would like to discuss with you as part of the revenue and reserve work.

If you have any questions, I can be reached at 703-341-4620. (VNET 235-4620). Joan Lynch can be reached at 703-962-3936.

Thank you -

Trey Block  
Arthur Andersen

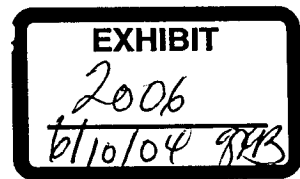
Kenny - Trey and Joan Lynch -  
This is NOT what I approved.  
Ron Lomenzo will provide support for accounts, but it will be in the Folmer WorldCom format. Ron will send to me and I will approve before AA is give a copy Stephanie

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## **Exhibit 93**

Arthur Andersen  
Audit and Business Advisory

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To: Gerald A. Hahn@ANDERSEN WO, Joan E. Lynch@ANDERSEN WO, Sam T. Block III@ANDERSEN WO, W. Scott Clark@ANDERSEN WO, Kevin W. Ferguson@ANDERSEN WO, Donald T. Robinson@ANDERSEN WO, Angela R. Jackson@ANDERSEN WO, Mark L. Schoppet, Charles A. Villar@ANDERSEN WO, Alex R. Butterworth@ANDERSEN WO, Pamela S. Caudill@ANDERSEN WO

CC:

Date: 11/01/99 05:18 PM

From: Kenneth M. Avery, Jackson, 592 / 1403 +1.601.592.1403

Subject: Audit Planning Meeting

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I met today with Stephanie Scott and David Myers to discuss our 1999 audit approach and timing. In general they have accepted our approach in Revenues, line costs and capital expenditures. Stephanie and David will notify the heads in each area and will then notify us as to whom we should begin the planning discussions with. Once we have received that notification we can proceed with setting up the timing of our process reviews. I would expect to receive those phone calls in the next 3 - 4 days. Secondly, concerning the substantive testing or balance sheet reviews we need to forward all PBC request lists to me and I will give them to Stephanie and David they will then disburse the requests to the appropriate individuals who will then return the completed PBC to Stephanie and David. Once approved Stephanie will notify us or deliver to us the PBC. Additionally, during the course of fieldwork you will probably identify additional areas that may require PBCs, in the event that you do the same line of command is to be followed (request to me, then to Stephanie, Stephanie to local contact and then ok). It is imperative that we follow the applicable chain of command in order to keep the firm out of hot water and limit the number of personal chewings I receive to 2-3 a day. On a lighter note both Stephanie and David informed me of the continuing political war that is occurring between MCI - UUNet and WorldCom. I told Stephanie/David that I personally believed that AA was being put in the middle of numerous situations of which were not our own doing - to which they both concurred. The approach discussed above is a by product of two things: (1) politics and (2) Jackson management wanting to know what is going on in detail at each location - which is back to politics. The positive side of the equation is we have an opportunity to provide value to Stephanie/David by keeping them informed of what is going on out in the field. Of course, I realize that what is done with that information can sometimes harm our relationships in the field but make no mistake Stephanie/David have significant influence with Scott Sullivan.

With the upcoming Sprint merger the desire for control will be even greater. We must demonstrate that we can provide the information they need in the manner they need such that they will be loyal supporters during what will most likely be at least an attempt by E&Y for the audit.

I need each of you to send me the September 1999 PBC request list for all entities covered: WorldCom, MCI, UUNet and the UK and any other list where you might be requesting information from the client.

I realize at times this client pushes our patience and sanity to the limit - in the end though we are all part of one of the largest telecommunications clients in the world, one that will have on a pro forma basis \$55 billion in revenues when the Sprint merger is completed. Additionally, as each of you know this is a high profile client for the firm and the telecommunications practice as a whole. In the next couple of weeks we will be sending out a firm fiscal 1999 report card to give you an idea of the impact and recognition the client receives throughout the firm. I am confident that we have a good plan and the right assets to execute it. Thanks to all of you on the front end and if we pull it off this year who knows where the 2000 client service team meeting will be.

If you have any questions, please contact me at 601 460 5380.

**AA071434**  
Confidential Treatment Requested  
By Arthur Andersen LLP

## **Exhibit 94**

## **Exhibit 95**

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