

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name EarthLink, Inc.		2 Issuer's employer identification number (EIN) 58-2511877	
3 Name of contact for additional information Trey Huffman	4 Telephone No. of contact 404-748-7996	5 Email address of contact investorrelations@corp.earthlink.net	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 1375 Peachtree Street, NE		7 City, town, or post office, state, and Zip code of contact Atlanta, GA 30248	
8 Date of action Payment Dates 4/5, 6/21, 9/13, 12/20/2013		9 Classification and description Distributions to holder's of the Issuer's common stock.	
10 CUSIP number 270321102	11 Serial number(s)	12 Ticker symbol ELNK	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ During 2013, EarthLink distributed cash in an aggregate amount of \$0.20 per share of common stock to its stockholders as follows:

\$0.05 per share on April 5, 2013;

\$0.05 per share on June 21, 2013;

\$0.05 per share on September 13, 2013 and

\$0.05 per share on December 20, 2013.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ EarthLink has determined that of the cash distributions described above, the entire amount will be treated as a return of capital under Section 301(c)(2). Generally, a distribution of common stock that is treated as a return of capital should reduce the tax basis in the shares of common stock up to a holder's adjusted basis in the common stock, with any excess treated as capital gains pursuant to Section 301(c)(3).

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ As described above, EarthLink has determined that the entire amount of cash distributed to common stock holder's is a return of capital under Section 301(c).

Payment Date	Per Share Distribution	Taxable Dividend	Return of Capital
04/05/2013	\$0.05	\$0.00	\$0.05
06/21/2013	\$0.05	\$0.00	\$0.05
09/13/2013	\$0.05	\$0.00	\$0.05
12/20/2013	\$0.05	\$0.00	\$0.05

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶
Sections 301(c) and 316(a)

18 Can any resulting loss be recognized? ▶ N/A

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ N/A

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶ Clay Robinson Date ▶ 3/6/2014

Print your name ▶ Clay Robinson Title ▶ Vice President, Tax

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	