

PAC-WEST TELECOMM INC

Form 10-Q/A

March 17, 2003

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**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

FORM 10-Q/A

(Amendment No. 1)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the Quarterly Period Ended September 30, 2002

OR

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

Commission File Number: 000-27743

PAC-WEST TELECOMM, INC.

(Exact name of registrant as specified in its charter)

California

68-0383568

(State or other jurisdiction of
incorporation or organization) (I.R.S. Employer
Identification No.) **1776 W. March Lane,
Suite 250 Stockton, California 95207**(Address of
principal executive offices) (Zip Code)

(209) 926-3300

(Registrant's telephone number, including area code)

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

As of October 31, 2002, the Company had an aggregate of 36,398,531 shares of common stock issued and outstanding.

Explanatory Note

This amendment is being filed in order to refine and clarify certain disclosure provided under Item 4 Controls and Procedures in the Company's Quarterly Report on Form 10-Q for the quarter ended September 30, 2002 filed on November 14, 2002. These refinements and clarifications consist of (i) a clarification that the Chief Executive Officer and the Chief Financial Officer not only concluded that the Company was in compliance with Rule 13a-15(a) of the Securities Exchange Act of 1934, as amended, as it relates to disclosure controls and procedures, but that they also concluded that such disclosure controls and procedures are effective, and (ii) a clarification that the Company believes that its internal controls are designed to provide it with a reasonable assurance of achieving their intended effect.

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This amendment to the Company's Quarterly Report on Form 10-Q amends and restates only those provisions of the previously filed Quarterly Report on Form 10-Q for the same period, which have been affected by the refinements described above and set forth in Item 4 Controls and Procedures.

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