

Date: 24 April 2010

Sector: Technology

Industry: IT Services & Consulting

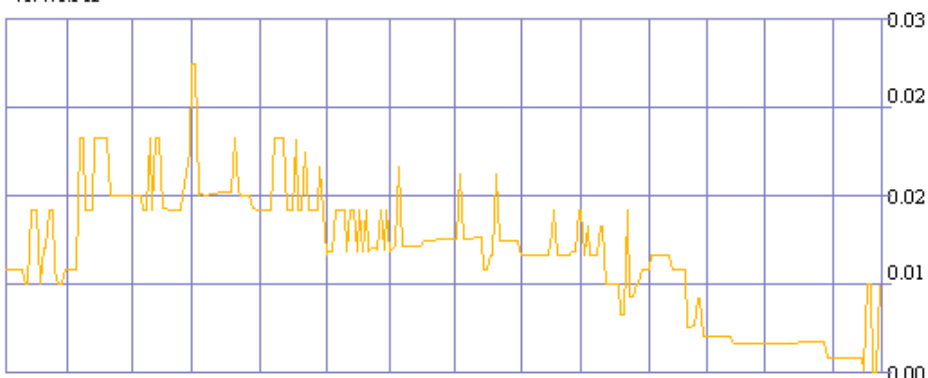
Business Summary

VIA NET.WORKS, Inc. (VIA) is a provider of Internet protocol-based business communication solutions to small and medium-sized enterprises (SMEs) in Europe and the United States. Through its three brands, VIA NET.WORKS, Amen and PSINet Europe, the Company offers a portfolio of business communications services, including Web hosting, security, connectivity, networks, voice and professional services. During the year ended December 31, 2004, the Company's focus is primarily on offering Web-hosting and Internet security services to its customers. VIA has primary markets in nine countries: France, Germany, Italy, the Netherlands, Portugal, Spain, Switzerland, Belgium, the United Kingdom and the United States. In March 2010, Peer 1 Network Enterprises Inc. acquired the Company.

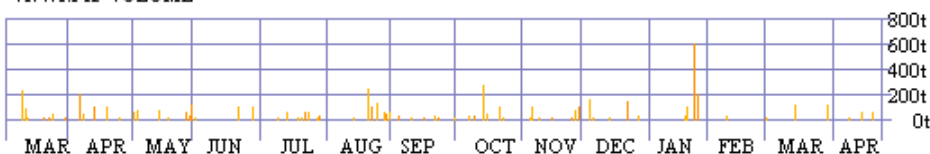
Share Performance

Price (\$): 0.00 **52 Week High:** 0.03 **Currency:** USD
Volume (millions): 0.0 **52 Week Low:** 0.00

VNWI.PK



VNWI.PK VOLUME

**Financial Summary**

BRIEF: For the nine months ended 30 September 2005, VIA NET.WORKS, Inc.'s revenues totaled \$43.2M, up from \$16.6M. Net loss from cont. ops. rose 41% to \$46.6M. Revenues reflect sales recorded by the PSI Net Europe business. Higher loss reflects increased internet services, higher selling, general & administrative expenses, an increase in impairment & restructuring charges, higher interest expense and an increase in net foreign currency loss.

Valuation Ratios

Price/Earnings (TTM)	--
Price/Sales (TTM)	0.01
Price/Book (MRQ)	0.05
Price/Cashflow (TTM)	--

Per Share Data

Earnings (TTM)	(0.97)
Sales (TTM)	1.04
Book Value (MRQ)	0.08
Cash Flow (TTM)	(0.82)
Cash (MRQ)	0.23

Profitability Ratios (%)

Gross Margin (TTM)	50.81
Operating Margin (TTM)	(71.75)
Net Profit Margin (TTM)	(86.33)

Management Effectiveness (%)

Return on Equity (TTM)	(203.38)
Return on Assets (TTM)	(66.83)
Return on Investment (TTM)	(171.26)

Financial Strength

Quick Ratio (MRQ)	0.34
Current Ratio (MRQ)	0.34
LT Debt/Equity (MRQ)	0.11
Total Debt/Equity (MRQ)	2.29

Dividend Information

Dividend Yield (%)	0.00
Dividend per Share (MRQ)	0.00
Payout Ratio (MRQ)	--

TTM: Trailing Twelve Months; **MRQ:** Most Recent Quarter; **MRI:** Most Recent Interim.

Latest fiscal year: 2004; Most recent quarter: 3; Fiscal year end month: N/A;

All Ratios are calculated for the latest fiscal year end unless otherwise indicated.

Data Source: Reuters Fundamentals



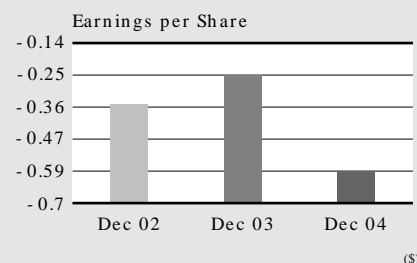
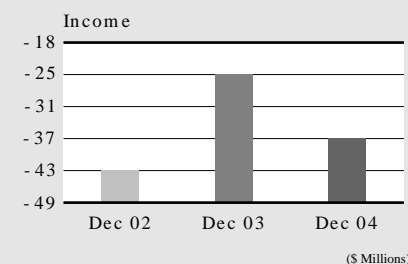
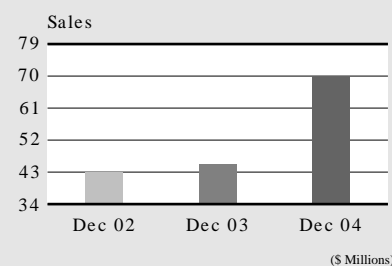
REUTERS

Via Net.Works Inc
 3565 Piedmont Road Bldg
 1 Suite 525
 Atlanta
 GA 30305
 United States

Mike Geczi (Investor Relations)

<http://www.vianetworks.com>

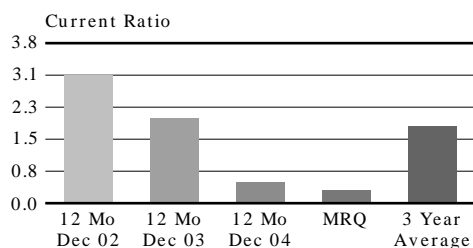
P/E: --
Employees: 404
 (Millions)
Market Cap: 0.43
Shares Outstanding: 108.27
Float: 105.10



Key Ratios & Statistics

Financial Strength

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	MRQ	3 Year Average
Quick Ratio	2.93	1.90	0.35	0.34	1.73
Current Ratio	3.06	2.04	0.49	0.34	1.86
LT Debt/Equity	0.00	0.00	0.01	0.11	0.00
Total Debt Equity	0.00	0.01	0.30	2.29	0.10



Quick Ratio: Cash plus Short Term Investments plus Accounts Receivable divided by the Total Current Liabilities for the same period. **Current Ratio:** Total Current Assets divided by Total Current Liabilities for the same period. **Long Term Debt To Total Equity:** Total Long Term Debt divided by Total Shareholder Equity. **Total Debt to Total Equity:** Total Debt divided by Total Shareholder Equity for the same period.

Financial Strength looks at business risk. The stronger a company is from a financial standpoint, the less risky it is. The Quick Ratio compares cash and short-term investments (investments that could be converted to cash very quickly) to the financial liabilities they expect to incur within a year's time.

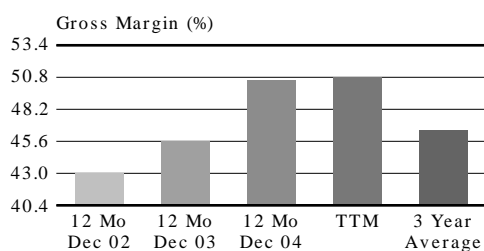
The Current Ratio compares year-ahead liabilities to cash on hand now plus other inflows (e.g. Accounts Receivable) the company is likely to realize over that same twelve-month period.

Current Ratio	0.49
Total Current Assets	41.48
Total Current Liabilities	84.86

The Long Term Debt/Equity Ratio looks at the company's capital base. A ratio of 1.00 means the company's long-term debt and equity are equal. The Total Debt/Equity Ratio includes long-term debt and short term debt.

Profitability

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	TTM	3 Year Average
Gross Margin (%)	43.02	45.59	50.56	50.81	46.39
Operating Margin (%)	(89.55)	(84.44)	(71.84)	(71.75)	(81.94)
Net Profit Margin (%)	(52.15)	(46.71)	(62.74)	(86.33)	(53.87)
Interest Coverage	(495.16)	(2,701.43)	(146.37)	--	(1,114.32)



Gross Margin: This value measures the percent of revenue left after paying all direct production expenses. It is calculated as Revenue minus the Cost of Goods Sold divided by the Revenue and multiplied by 100. **Operating Margin:** This value measures the percent of revenues remaining after paying all operating expenses. It is calculated as Operating Income divided by the Total Revenue, multiplied by 100. **Net Profit Margin:** Also known as Return on Sales, this value is the Income After Taxes divided by Total Revenue for the same period and is expressed as a percentage. **Interest Coverage:** The Operating Income divided by the company's interest obligations.

These ratios realize overall profitability, or the bottom line.

Gross Margin (%)	50.56 (%)
Gross Profit	35.23
Revenue	69.68

$\frac{35.23}{69.68} \times 100$

Gross Margin shows the amount of revenue left over after deducting direct costs of producing the goods or services. Operating Profit and Operating Margin trace the progress revenue down to another important level. From gross profit, we now subtract indirect costs, often referred to as overhead e.g. facilities and salaries associated with headquarters operations.

Finally, Profit Margin shows you how much of each revenue dollar is left after all costs, of any kind, are subtracted. These other costs include such items as interest on corporate debt and income taxes.

TTM: Trailing Twelve Months; MRQ: Most Recent Quarter; MRI: Most Recent Interim.

Latest fiscal year: 2004; Most recent quarter: 3; Fiscal year end month: N/A;

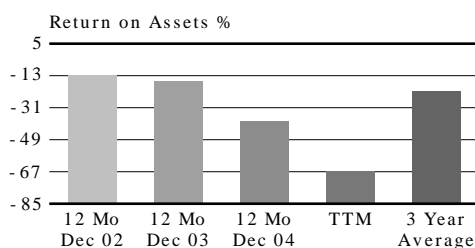
All Ratios are calculated for the latest fiscal year end unless otherwise indicated.

Data Source: Reuters Fundamentals

Key Ratios & Statistics (cont.)

Management Effectiveness (%)

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	TTM	3 Year Average
Return on Equity %	(17.03)	(24.22)	(86.77)	(203.38)	(42.67)
Return on Assets %	(12.89)	(16.31)	(37.83)	(66.83)	(22.34)
Return on Investments %	(16.79)	(23.71)	(84.01)	(171.26)	(41.50)



Return On Equity: Income Available to Common Stockholders divided by the Common Equity and expressed as a percentage. **Return on Assets:** This value is the Income After Taxes divided by the Average Total Assets, expressed as a percentage. **Return on Investments:** Income after taxes divided by the average total long term debt, other long term liabilities and shareholders equity, and expressed as a percentage.

Dividend Information

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	MRQ	3 Year Average
Payout Ratio (%)	(0.00)	(0.00)	(0.00)	--	--
Dividend Per Share	0.00	0.00	0.00	0.00	0.00

Dividend Per Share: Common Stock Cash Dividends divided by the shares outstanding. **Payout Ratio:** This ratio is the percentage of the Primary/Basic Earnings Per Share Excluding Extraordinary Items paid to common stockholders in the form of cash dividends.

A company's ability to operate profitably can be measured directly by measuring its return on assets. ROA (Return On Assets) is the ratio of a company's net profit to its total assets, expressed as a percentage.

$$\text{Return on Assets (\%)} = \frac{\text{Income After Taxes}}{\text{Average Total Assets}} \times 100 = \frac{(43.72)}{115.57} \times 100 = (37.83) (\%)$$

ROA measures how well a company's management uses its assets to generate profits. It is a better measure of operating efficiency than ROE, which only measures how much profit is generated on the shareholders equity but ignores debt funding. This ratio is particularly relevant for banks which typically have huge assets.

The annual dividend is the total amount(\$) of dividends you could expect to receive if you held the stock for a year (assuming no change in the company's dividend policy).

$$\text{Payout Ratio (\%)} = \frac{\text{Dividend Per Share}}{\text{Primary EPS}} \times 100 = \frac{0.00}{(0.72)} \times 100 = (0.00) (\%)$$

The dividend yield is the indicated annual dividend rate expressed as a percentage of the price of the stock, and could be compared to the coupon yield on a bond. The Payout Ratio tells you what percent of the company's earnings have been given to shareholders as cash dividends. A low payout ratio indicates that company has chosen to reinvest most of the profits back into the business.

TTM: Trailing Twelve Months; MRQ: Most Recent Quarter; MRI: Most Recent Interim.

Latest fiscal year: 2004; Most recent quarter: 3; Fiscal year end month: N/A;

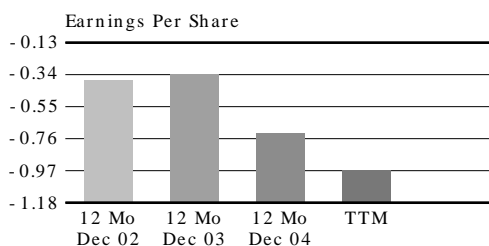
All Ratios are calculated for the latest fiscal year end unless otherwise indicated.

Data Source: Reuters Fundamentals

Key Ratios & Statistics (cont.)

Per Share Data

	12 Mo Dec 02	12 Mo Dec 03	12 Mo Dec 04	TTM	3 Year Growth
Earning Per Share	(0.37)	(0.34)	(0.72)	(0.97)	
Sales Per Share	0.71	0.73	1.14	1.04	0.02
Book Value	1.74	1.14	0.49	0.08	(0.43)
Cash Flow	(0.37)	(0.34)	(0.72)	(0.82)	
Cash Per Share	1.63	1.10	0.23	0.23	(0.53)



EPS Excluding Extraordinary Items: This is the adjusted income available to Common divided by the diluted weighted average shares outstanding. **Sales (Revenue) Per Share:** Total Revenue divided by the Average Diluted Shares Outstanding. **Book Value Per Share:** This is defined as the Common Shareholder's Equity divided by the Shares Outstanding. **Cash Flow:** Cash Flow is defined as the sum of Income After Taxes minus Preferred Dividends and General Partner Distributions plus Depreciation, Depletion and Amortization. **Cash Per Share:** This is the Total Cash plus Short Term Investments divided by the Shares Outstanding.

The most important Per-Share Data item is Earnings Per Share. That's because ultimately, the price of your stock is related in some way to the value of the stream of earnings attributable to that share.

Earnings Per Share	(0.72)
Adjusted Income Avail. to Common Shareholders	(43.72)
Diluted Weighted Average Shares	61.00

This section also includes the amount of Cash Per Share the company had at the time of its most recent quarterly or annual report. Most of the time, this number will be far below the stock price. In a healthy industrial company, a Cash Per Share figure that is close the stock price might suggest that investors are underestimating the worth of the company's ongoing business, thereby creating an interesting investment opportunity for you.

TTM: Trailing Twelve Months; **MRQ:** Most Recent Quarter; **MRI:** Most Recent Interim.

Latest fiscal year: 2004; Most recent quarter: 3; Fiscal year end month: N/A;

All Ratios are calculated for the latest fiscal year end unless otherwise indicated.

Data Source: Reuters Fundamentals

Consensus Estimates

Analyst Recommendations & Revisions	Current	As of 1 Week Ago	As of 4 Weeks Ago	As of 8 Weeks Ago	As of 13 Weeks Ago
Buy	--	--	--	--	--
Outperform	--	--	--	--	--
Hold	--	--	--	--	--
Underperform	--	--	--	--	--
Strong Sell	--	--	--	--	--
Mean Rating	--	--	--	--	--

Consensus Recommendation

Company Fiscal Year End Month
N/A

Last Updated
24 April 2010

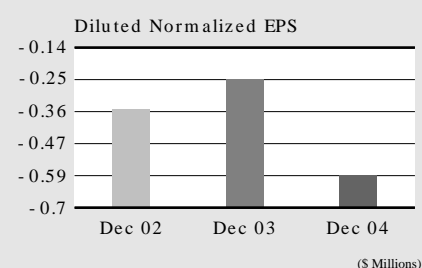
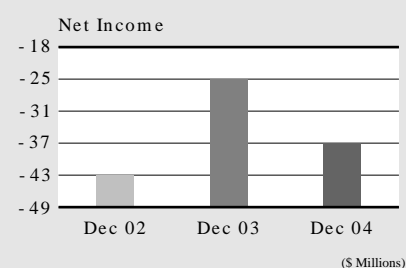
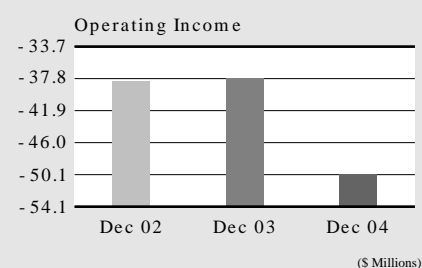
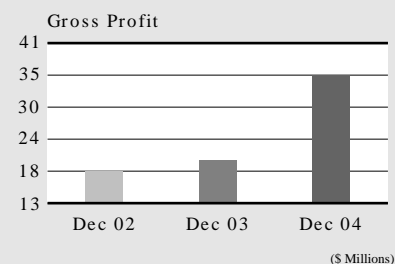
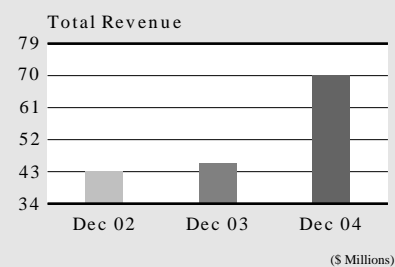
Consensus Estimate Trends	Current	As of 1 Week Ago	As of 4 Weeks Ago	As of 8 Weeks Ago	As of 13 Weeks Ago
Sales(Millions)					
Year Ending N/A	--	--	--	--	--
Year Ending N/A	--	--	--	--	--
Quarter Ending - N/A	--	--	--	--	--
Quarter Ending - N/A	--	--	--	--	--
Earnings (Per share)					
Year Ending N/A	--	--	--	--	--
Year Ending N/A	--	--	--	--	--
Quarter Ending - N/A	--	--	--	--	--
Quarter Ending - N/A	--	--	--	--	--

Consensus Estimate Analysis	No. of Estimates	Mean Estimate	High Estimate	Low Estimate
Sales(Millions)				
Year Ending N/A	--	--	--	--
Year Ending N/A	--	--	--	--
Quarter Ending - N/A	--	--	--	--
Quarter Ending - N/A	--	--	--	--
LT Growth Rate	--	--	--	--
Earnings (Per share)				
Year Ending N/A	--	--	--	--
Year Ending N/A	--	--	--	--
Quarter Ending - N/A	--	--	--	--
Quarter Ending - N/A	--	--	--	--
LT Growth Rate	--	--	--	--

Quarter Historical Surprises	Estimate	Actual	Difference	Surprise(%)
Sales(Millions)				
N/A	--	--	--	--
N/A	--	--	--	--
N/A	--	--	--	--
N/A	--	--	--	--
Earnings (Per share)				
N/A	--	--	--	--
N/A	--	--	--	--
N/A	--	--	--	--
N/A	--	--	--	--

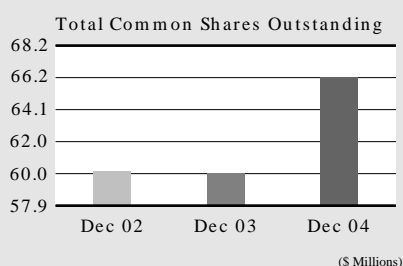
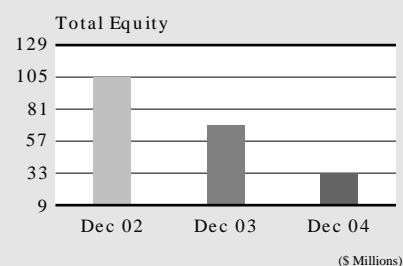
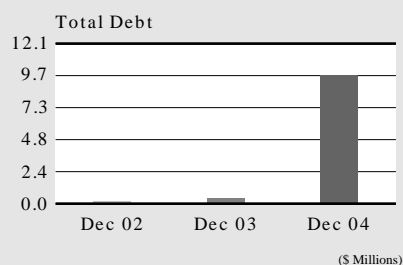
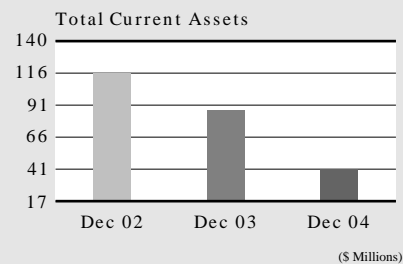
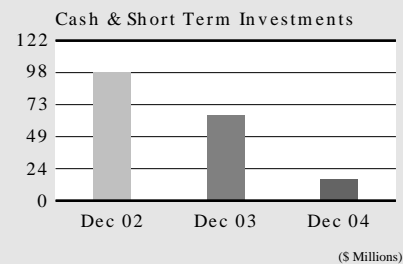
Annual Income Statement

	Type of Update	RES	RES	UPD
		(\$ Millions) 12Months 31 Dec 02	(\$ Millions) 12Months 31 Dec 03	(\$ Millions) 12Months 31 Dec 04
Total Revenue		42.6	44.8	69.7
Cost of Revenue, Total		24.3	24.4	34.5
Gross Profit		18.3	20.4	35.2
Selling/General/Admin. Expenses		47.8	43.3	64.9
Research & Development		--	--	--
Depreciation/Amortization		7.5	6.2	8.2
Interest Expense/Income Net Op.		--	--	--
Unusual Income/Expense		1.2	8.7	12.2
Other Operating Expenses, Total		--	--	--
Total Operating Expense		80.7	82.6	119.7
Operating Income		(38.1)	(37.8)	(50.1)
Interest Expense/Income Net Non Op.		--	--	--
Gain/(Loss) on Sale of Assets		--	--	--
Other, Net		0.2	(0.3)	0.4
Income Before Tax		(22.3)	(20.8)	(44.0)
Income Tax - Total		(0.1)	0.2	(0.3)
Income After Tax		(22.2)	(20.9)	(43.7)
Minority Interest		--	--	--
Equity In Affiliates		--	--	--
U.S. GAAP Adjustment		--	--	--
Net Income Before Extra. Items		(22.2)	(20.9)	(43.7)
Accounting Change		--	--	--
Discontinued Operations		(20.7)	(3.7)	7.0
Extraordinary Item		--	--	--
Tax on Extraordinary Items		--	--	--
Net Income		(43.0)	(24.6)	(36.7)
Preferred Dividends		--	--	--
General Partner's Distributions		--	--	--
Inc. Avail. to Common Excl. Extra. Items		(22.2)	(20.9)	(43.7)
Inc. Avail. to Common Incl. Extra. Items		(43.0)	(24.6)	(36.7)
Basic Weighted Average Shares		60.1	61.1	61.0
Basic EPS Excl. Extra. Items		(0.369)	(0.342)	(0.717)
Basic EPS Incl. Extra. Items		(0.714)	(0.402)	(0.602)
Dilution Adjustment		0.000	0.000	0.000
Diluted Net Income		(42.953)	(24.580)	(36.726)
Diluted Weighted Average Shares		60.148	61.136	61.002
Diluted EPS Excl. Extra. Items		(0.369)	(0.342)	(0.717)
Diluted EPS Incl. Extra. Items		(0.714)	(0.402)	(0.602)
Div's per Share - Common Stock		0.000	0.000	0.000
Gross Dividends - Common Stock		0.000	0.000	0.000
Interest Expense, Supplemental		0.077	0.014	0.342
Interest Capitalized, Supplemental		--	--	--
Depreciation, Supplemental		9.800	6.200	6.900
Total Special Items		1.153	8.723	12.247
Normalized Income Before Tax		(21.103)	(12.034)	(31.771)
Effect of Special Items on Inc. Taxes		0.404	3.053	4.286
Inc. Taxes Excl. Impact Special Items		0.353	3.218	3.986
Normalized Income After Tax		(21.456)	(15.252)	(35.757)
Normalized Income Available to Common		(21.456)	(15.252)	(35.757)
Basic Normalized EPS		(0.357)	(0.249)	(0.586)
Diluted Normalized EPS		(0.357)	(0.249)	(0.586)
Auditor		DHS	DHS	DHS
Auditor Opinion		UWE	UWE	UWE
Source Document		10-K	10-K	10-K



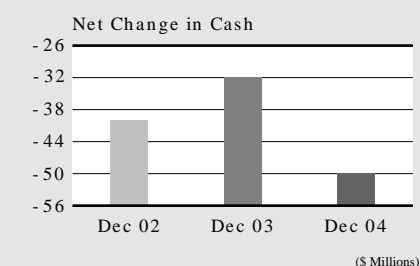
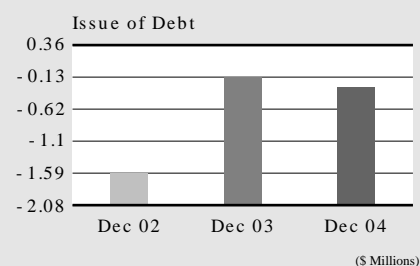
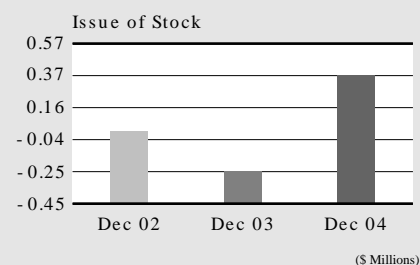
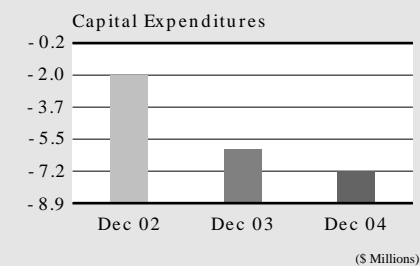
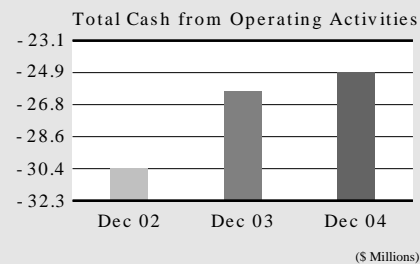
Annual Balance Sheet

	Type of Update	UPD	UPD	UPD
		(\$ Millions) 31 Dec 02	(\$ Millions) 31 Dec 03	(\$ Millions) 31 Dec 04
Cash		--	--	--
Cash and Equivalents		97.8	65.8	15.5
Short Term Investments		--	--	--
Cash and Short Term Investments		97.8	65.8	15.5
Accounts Receivable(Trade), Net		13.0	14.3	13.9
Notes Receivable - Short Term		--	--	--
Other Receivables		--	--	--
Total Receivables, Net		13.0	14.3	13.9
Total Inventory		--	--	--
Prepaid Expenses		--	--	--
Other Current Assets		4.8	5.9	12.1
Total Current Assets		115.6	86.0	41.5
Property/Plant/Equipment - Gross		45.0	43.9	46.3
Accumulated Depreciation		(31.3)	(31.9)	(33.3)
Property/Plant/Equip., Net		13.7	12.0	13.1
Goodwill, Net		9.2	3.1	42.5
Intangibles, Net		0.0	0.7	7.9
Long Term Investments		--	--	--
Note Receivable - Long Term		--	--	--
Other Long Term Assets, Total		7.3	8.8	15.5
Other Assets, Total		--	--	--
Total Assets		145.8	110.7	120.5
Accounts Payable		7.9	10.0	16.9
Payable/Accrued		--	--	--
Accrued Expenses		9.9	7.7	24.5
Notes Payable/Short Term Debt		0.0	0.0	0.0
Current Port. LT Debt/Capital Leases		0.1	0.2	9.3
Other Current Liabilities, Total		19.9	24.3	34.2
Total Current Liabilities		37.8	42.2	84.9
Long Term Debt		0.0	0.3	0.3
Capital Lease Obligations		--	--	--
Total Long Term Debt		0.0	0.3	0.3
Total Debt		0.1	0.5	9.7
Deferred Income Tax		--	0.0	2.6
Minority Interest		--	--	--
Other Liabilities, Total		3.4	0.0	--
Total Liabilities		41.2	42.5	87.8
Redeemable Preferred Stock		--	--	--
Preferred Stock(Non Redeemable), Net		--	--	--
Common Stock		0.1	0.1	0.1
Additional Paid-In Capital		555.6	556.1	557.9
Retained Earnings/Accum. Deficit		(427.6)	(452.2)	(488.9)
Treasury Stock - Common		(0.7)	(1.5)	(1.5)
ESOP Debt Guarantee		--	--	--
Unrealized Gain/Loss		--	--	--
Other Equity, Total		(22.7)	(34.3)	(35.0)
Total Equity		104.6	68.2	32.6
Total Liability & Shareholders' Equity		145.8	110.7	120.5
Total Common Shares Outstanding		60.1	60.0	66.2
Total Preferred Stock Shares Outs.		--	--	0.0
	Auditor	DHS	DHS	DHS
	Auditor Opinion	UWE	UNO	UWE
	Source Document	10-K	10-K	10-K



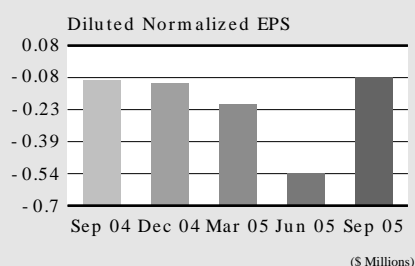
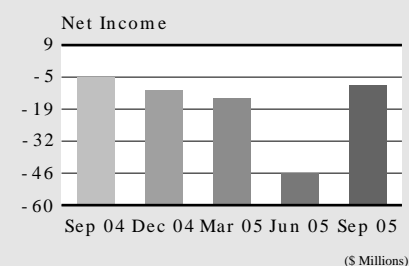
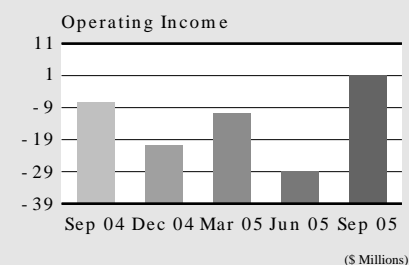
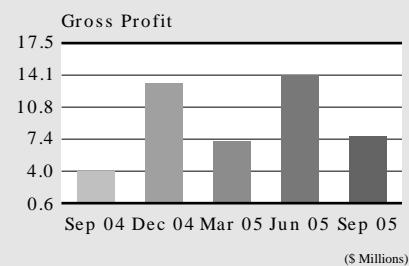
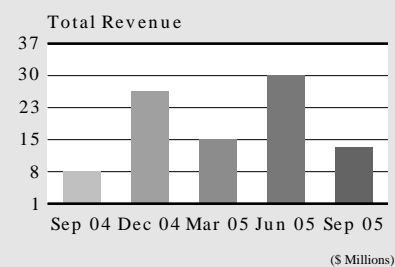
Annual Cash Flow Statement

Type of Update	CLA	CLA	UPD
	(\$ Millions) 12Months 31 Dec 02	(\$ Millions) 12Months 31 Dec 03	(\$ Millions) 12Months 31 Dec 04
Net Income/Starting Line	(22.2)	(20.9)	(43.7)
Depreciation/Depletion	7.5	6.2	8.2
Amortization	--	--	--
Deferred Taxes	--	--	--
Non-Cash Items	(15.9)	(8.6)	6.9
Cash Receipts	--	--	--
Cash Payments	--	--	--
Cash Taxes Paid	0.3	0.1	0.1
Cash Interest Paid	0.1	0.0	0.0
Changes in Working Capital	0.1	(2.7)	3.7
Total Cash from Operating Activities	(30.4)	(26.0)	(24.9)
Capital Expenditures	(2.0)	(6.0)	(7.2)
Other Investing Cash Flow Items, Total	(1.0)	(0.5)	(19.4)
Total Cash from Investing Activities	(3.0)	(6.6)	(26.6)
Financing Cash Flow Items	--	--	--
Total Cash Dividends Paid	--	--	--
Insurance/Retirement of Stock, Net	0.0	(0.2)	0.4
Insurance/Retirement of Debt, Net	(1.6)	(0.1)	(0.3)
Total Cash from Financing Activities	(1.6)	(0.4)	0.1
Foreign Exchange Effects	(5.0)	0.9	1.1
Net Change in Cash	(40.0)	(32.0)	(50.3)
Depreciation, Supplemental	7.5	6.2	8.2
Cash Interest Paid, Supplemental	0.1	0.0	0.0
Cash Taxes Paid, Supplemental	0.3	0.1	0.1
Auditor	DHS	DHS	DHS
Auditor Opinion	UWE	UWE	UWE
Source Document	10-K	10-K	10-K



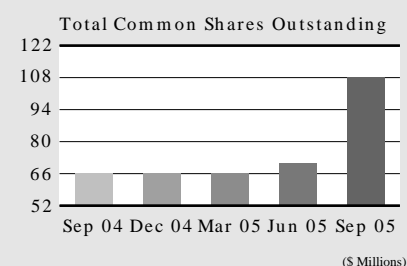
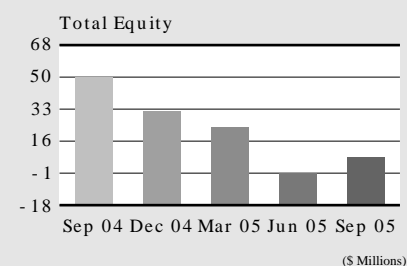
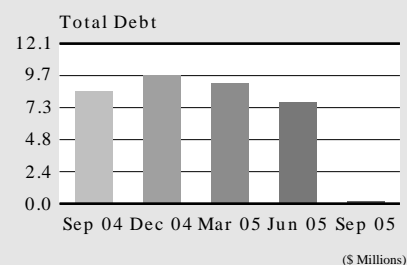
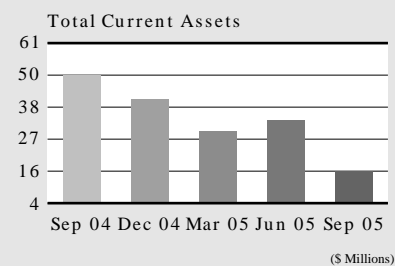
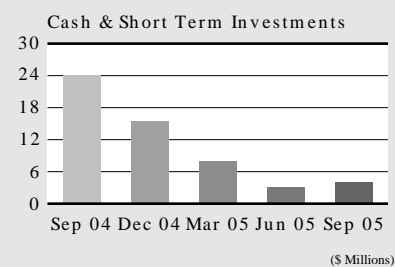
Quarterly Income Statement

Type of Update	RES	UPD	CCA	RSP	UPD
	(\$ Millions) 3Months 30 Sep 04	(\$ Millions) 3Months 31 Dec 04	(\$ Millions) 3Months 31 Mar 05	(\$ Millions) 6Months 30 Jun 05	(\$ Millions) 3Months 30 Sep 05
Total Revenue	8.4	25.8	15.5	29.6	13.6
Cost of Revenue, Total	4.4	12.4	8.4	15.5	6.0
Gross Profit	4.0	13.3	7.1	14.1	7.6
Selling/General/Admin. Expenses	9.6	21.6	15.2	28.6	5.0
Research & Development	--	--	--	--	--
Depreciation/Amortization	1.1	2.2	1.5	2.9	1.4
Interest Expense/Income Net Op.	--	--	--	--	--
Unusual Income/Expense	1.3	10.5	1.4	11.8	0.6
Other Operating Expenses, Total	--	--	--	--	--
Total Operating Expense	16.4	46.7	26.6	58.8	13.0
Operating Income	(8.0)	(20.9)	(11.1)	(29.2)	0.6
Interest Expense/Income Net Non Op.	--	--	--	--	--
Gain/(Loss) on Sale of Assets	--	--	--	--	--
Other, Net	(0.4)	0.6	(0.9)	0.3	0.3
Income Before Tax	(6.1)	(13.4)	(13.9)	(39.5)	(6.9)
Income Tax - Total	(0.0)	(0.4)	0.0	0.2	0.0
Income After Tax	(6.1)	(13.0)	(13.9)	(39.7)	(6.9)
Minority Interest	--	--	--	--	--
Equity In Affiliates	--	--	--	--	--
U.S. GAAP Adjustment	--	--	--	--	--
Net Income Before Extra. Items	(6.1)	(13.0)	(13.9)	(39.7)	(6.9)
Accounting Change	--	--	--	--	--
Discontinued Operations	1.5	2.2	0.1	(6.6)	(1.4)
Extraordinary Item	--	--	--	--	--
Tax on Extraordinary Items	--	--	--	--	--
Net Income	(4.6)	(10.8)	(13.8)	(46.4)	(8.2)
Preferred Dividends	--	--	--	--	--
General Partner's Distributions	--	--	--	--	--
Inc. Avail. to Common Excl. Extra. Items	(6.1)	(13.0)	(13.9)	(39.7)	(6.9)
Inc. Avail. to Common Incl. Extra. Items	(4.6)	(10.8)	(13.8)	(46.4)	(8.2)
Basic Weighted Average Shares	61.1	61.2	61.1	59.0	83.5
Basic EPS Excl. Extra. Items	(0.100)	(0.212)	(0.228)	(0.673)	(0.082)
Basic EPS Incl. Extra. Items	(0.076)	(0.176)	(0.227)	(0.785)	(0.099)
Dilution Adjustment	0.000	0.000	0.000	0.000	0.000
Diluted Net Income	(4.642)	(10.790)	(13.840)	(46.352)	(8.250)
Diluted Weighted Average Shares	61.104	61.182	61.104	59.023	83.479
Diluted EPS Excl. Extra. Items	(0.100)	(0.212)	(0.228)	(0.673)	(0.082)
Diluted EPS Incl. Extra. Items	(0.076)	(0.176)	(0.227)	(0.785)	(0.099)
Div's per Share - Common Stock	0.000	0.000	0.000	0.000	0.000
Gross Dividends - Common Stock	0.000	0.000	0.000	0.000	0.000
Interest Expense, Supplemental	0.080	0.242	0.160	0.333	0.155
Interest Capitalized, Supplemental	--	--	--	--	--
Depreciation, Supplemental	1.069	0.910	1.525	2.911	1.366
Total Special Items	1.293	10.459	1.429	11.846	0.609
Normalized Income Before Tax	(4.841)	(2.892)	(12.463)	(27.689)	(6.245)
Effect of Special Items on Inc. Taxes	0.453	3.661	0.500	4.146	0.213
Inc. Taxes Excl. Impact Special Items	--	--	--	--	--
Normalized Income After Tax	(5.293)	(6.155)	(12.973)	(32.007)	(6.481)
Normalized Income Available to Common	(5.293)	(6.155)	(12.973)	(32.007)	(6.481)
Basic Normalized EPS	(0.087)	(0.101)	(0.212)	(0.542)	(0.078)
Diluted Normalized EPS	(0.087)	(0.101)	(0.212)	(0.542)	(0.078)
Source Document	10-Q	10-K	10-Q	10-Q	10-Q
Fiscal Period	3	4	1	2	3



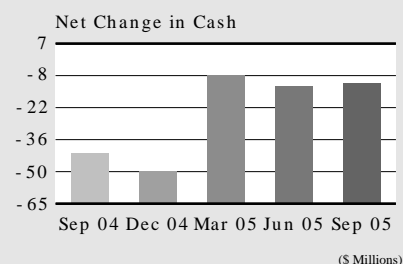
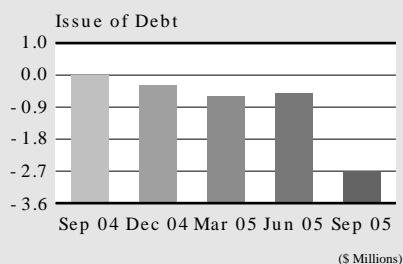
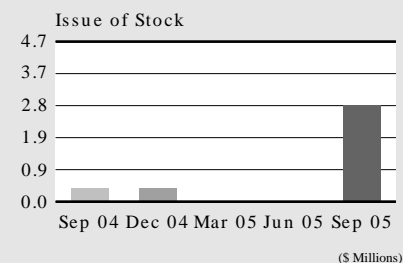
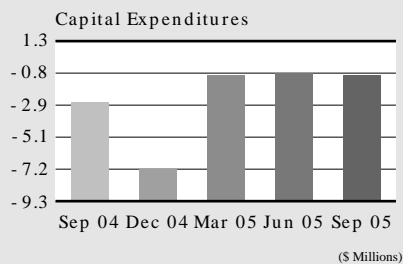
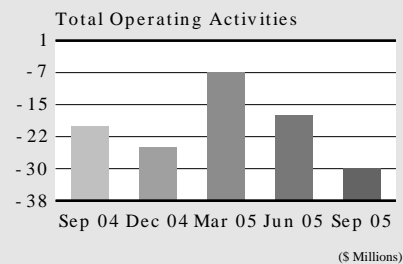
Quarterly Balance Sheet

Type of Update	UPD	UPD	UPD	UPD	UPD
	(\$ Millions)	(\$ Millions)	(\$ Millions)	(\$ Millions)	(\$ Millions)
	30 Sep 04	31 Dec 04	31 Mar 05	30 Jun 05	30 Sep 05
Cash	--	--	--	--	--
Cash and Equivalents	23.9	15.5	7.8	3.1	4.0
Short Term Investments	--	--	--	--	--
Cash and Short Term Investments	23.9	15.5	7.8	3.1	4.0
Accounts Receivable(Trade), Net	12.8	13.9	11.7	4.8	5.1
Notes Receivable - Short Term	--	--	--	--	--
Other Receivables	--	--	--	--	--
Total Receivables, Net	12.8	13.9	11.7	4.8	5.1
Total Inventory	--	--	--	--	--
Prepaid Expenses	5.2	--	--	--	--
Other Current Assets	7.8	12.1	10.7	26.0	6.7
Total Current Assets	49.8	41.5	30.1	34.0	15.8
Property/Plant/Equipment - Gross	47.2	46.3	44.2	27.2	24.9
Accumulated Depreciation	(32.3)	(33.3)	(33.0)	(21.0)	(19.8)
Property/Plant/Equip., Net	14.8	13.1	11.1	6.2	5.0
Goodwill, Net	40.4	42.5	40.6	18.8	18.6
Intangibles, Net	8.8	8.7	7.0	3.1	2.9
Long Term Investments	--	--	--	--	--
Note Receivable - Long Term	--	--	--	--	--
Other Long Term Assets, Total	8.4	14.7	17.9	14.6	13.8
Other Assets, Total	--	--	--	--	--
Total Assets	122.1	120.5	106.7	76.6	56.0
Accounts Payable	13.4	16.9	16.6	9.9	8.8
Payable/Accrued	--	--	--	--	--
Accrued Expenses	20.0	24.5	21.7	20.8	20.1
Notes Payable/Short Term Debt	0.0	0.0	0.0	0.0	0.0
Current Port. LT Debt/Capital Leases	1.0	9.3	8.8	7.5	0.2
Other Current Liabilities, Total	27.3	34.2	31.3	38.2	18.0
Total Current Liabilities	61.7	84.9	78.4	76.4	47.0
Long Term Debt	7.4	0.3	0.3	0.1	0.0
Capital Lease Obligations	--	--	--	--	--
Total Long Term Debt	7.4	0.3	0.3	0.1	0.0
Total Debt	8.4	9.7	9.1	7.6	0.2
Deferred Income Tax	2.6	2.6	1.8	0.9	0.9
Minority Interest	--	--	--	--	--
Other Liabilities, Total	--	--	2.8	--	--
Total Liabilities	71.7	87.8	83.2	77.5	47.9
Redeemable Preferred Stock	--	--	--	--	--
Preferred Stock(Non Redeemable), Net	--	0.0	--	--	0.0
Common Stock	0.1	0.1	0.1	0.1	0.1
Additional Paid-In Capital	557.9	557.9	557.9	558.5	563.8
Retained Earnings/Accum. Deficit	(480.1)	(488.9)	(500.3)	(535.2)	(543.5)
Treasury Stock - Common	(1.5)	(1.5)	(1.5)	(1.5)	(1.5)
ESOP Debt Guarantee	--	--	--	--	--
Unrealized Gain/Loss	--	--	--	--	--
Other Equity, Total	(25.9)	(35.0)	(32.6)	(22.7)	(10.8)
Total Equity	50.4	32.6	23.5	(0.9)	8.1
Total Liability & Shareholders' Equity	122.1	120.5	106.7	76.6	56.0
Total Common Shares Outstanding	66.2	66.2	66.2	70.3	108.3
Total Preferred Stock Shares Outs.	--	0.0	0.0	0.0	5.5
Source Document	10-Q	10-K	10-Q/A	10-Q	10-Q
Fiscal Period	3	4	1	2	3



Quarterly Cash Flow Statement

Type of Update	CLA	UPD	UPD	UPD	UPD
	(\$ Millions) 9Months 30 Sep 04	(\$ Millions) 12Months 31 Dec 04	(\$ Millions) 3Months 31 Mar 05	(\$ Millions) 6Months 30 Jun 05	(\$ Millions) 9Months 30 Sep 05
Net Income/Starting Line	(27.7)	(43.7)	(11.4)	(39.7)	(46.6)
Depreciation/Depletion	3.1	8.2	2.1	2.9	4.3
Amortization	--	--	--	--	--
Deferred Taxes	(0.0)	--	0.1	0.1	0.1
Non-Cash Items	9.4	6.9	2.9	18.7	25.1
Cash Receipts	--	--	--	--	--
Cash Payments	--	--	--	--	--
Cash Taxes Paid	0.0	0.1	--	--	0.2
Cash Interest Paid	0.1	0.0	--	--	0.5
Changes in Working Capital	(4.4)	3.7	(0.7)	0.6	(13.0)
Total Cash from Operating Activities	(19.6)	(24.9)	(7.0)	(17.3)	(30.2)
Capital Expenditures	(2.9)	(7.2)	(1.0)	(0.8)	(1.0)
Other Investing Cash Flow Items, Total	(18.7)	(19.4)	1.1	7.5	20.0
Total Cash from Investing Activities	(21.6)	(26.6)	0.0	6.7	19.0
Financing Cash Flow Items	(0.2)	--	0.0	(0.1)	(0.1)
Total Cash Dividends Paid	--	--	--	--	--
Insurance/Retirement of Stock, Net	0.4	0.4	0.0	0.0	2.8
Insurance/Retirement of Debt, Net	0.0	(0.3)	(0.5)	(0.5)	(2.7)
Total Cash from Financing Activities	--	--	--	--	--
Foreign Exchange Effects	(0.9)	1.1	(0.1)	(1.2)	(0.3)
Net Change in Cash	(41.9)	(50.3)	(7.7)	(12.4)	(11.5)
Depreciation, Supplemental	3.1	8.2	2.1	2.9	4.3
Cash Interest Paid, Supplemental	0.1	0.0	--	--	0.5
Cash Taxes Paid, Supplemental	0.0	0.1	--	--	0.2
Source Document	10-Q	10-K	10-Q/A	10-Q	10-Q
Fiscal Period	3	4	1	2	3



Further Information

Internet Information

Home Page: <http://www.vianetworks.com>
News Releases: <http://www.vianetworks.com/media.html>
Executives: http://www.vianetworks.com/executive_mgmt.html

Officers

Raymond Walsh Chief Executive Officer
Rebecca Markovits Vice President of Human Resources
Matt Nydell Senior Vice President, General Counsel, Secretary

Via Net.Works Inc Group Headquarters: 3565 Piedmont Road Bldg, 1 Suite 525, Atlanta, GA 30305, United States, Mike Geczi (Investor Relations)

Unless otherwise stated, this Report and its contents are © Thomson Reuters 2010. All rights reserved (including without limitation copyright and rights in databases). Republication or redistribution of Thomson Reuters content, including by framing or similar means, is expressly prohibited without the prior written consent of Thomson Reuters. 'Thomson Reuters' and the Thomson Reuters logo are registered trademarks and trademarks of Thomson Reuters and its affiliated companies.

This Report is provided solely for information and Thomson Reuters hereby grants to the recipient a personal, read-only license for such purpose. Any other use of this Report and of its contents is expressly prohibited.

This Report is not an invitation or inducement to engage in investment activity, nor is it an offer to buy or sell securities, and does not constitute tax, investment or other advice. Neither this Report nor the information contained in it should be relied upon.

Reuters does not aim to provide advice which is appropriate to the individual circumstances of the private investor. Use of this Report is not a substitute for obtaining proper investment advice from an authorized investment professional. While the information contained herein has been obtained from sources deemed reliable, neither Reuters nor any party through whom the reader obtains this Report guarantees that it is accurate or complete or makes any warranty or representation with regard to the results obtained from its use. In addition, the information contained in this Report may become inaccurate as a result of the passage of time and should therefore be read for historical information only. Potential investors are urged to consult their own authorized investment professional before entering into an investment agreement.

Reuters makes no warranty or representation that this Report or its contents are current or that they have been updated based on changes in the economic market or other factors. In particular, but without limiting the preceding sentence, statements of fact or opinion made by Reuters in this Report may not be up-to-date and may not represent the current opinion of Reuters.