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(1922 - 2001)
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June 30, 2005

Blanca Bayó
Florida Public Service Commission
Capital Circle Office Center
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

050453-77

Re: Acceris Management and Acquisition LLC

Dear Ms. Bayó:

Enclosed herewith for filing with the Commission, please find an original and six (6) copies of the above captioned corporation's IXC REGISTRATION FORM and Florida Tariff No. 1.

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate received and return same in the postage-paid envelope attached thereto.

Please contact me if you have additional questions or concerns.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.


Patrick D. Crocker

PDC/tlb

DOCUMENT NUMBER-DATE

06223 JUL-1 05

FPSC-COMMISSION CLERK

IXC REGISTRATION FORM

Company Name ACCERIS MANAGEMENT AND ACQUISITION LLC

Florida Secretary of State Registration No. M05000003575

Fictitious Name(s) as filed at Fla. Sec. of State _____

Company Mailing Name ACCERIS MANAGEMENT AND ACQUISITION LLC

Mailing Address 60 South Sixth Street, Suite 2535

Minneapolis, MN 55402

Web Address _____

E-mail Address _____

Physical Address 60 South Sixth Street, Suite 2535

Minneapolis, MN 55402

Company Liaison Drew Backstrand

Title General Counsel

Phone (612) 465-0265

Fax (612) 465-1022

E-mail address backstrand@ncequity.net

Consumer Liaison Drew Backstrand

Title General Counsel

Address 60 South Sixth Street, Suite 2535, Minneapolis, MN 55402

Phone (612) 465-0265

Fax (612) 465-1022

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My company's tariff as required in Section 364.04, Florida Statutes, is enclosed with this form. I understand that my company must notify the Commission of any changes to the above information pursuant to Section 364.02, Florida Statutes. My company will owe Regulatory Assessment Fees for each year or partial year my registration is active pursuant to Section 364.336, Florida Statutes. My company will comply with Section 364.603, Florida Statutes, concerning carrier selection requirements, and Section 364.604, Florida Statutes, concerning billing practices.

Signature of Company Representative

Patrick D. Crocker
Printed/Typed Name of Representative

June 30, 2005
Date