

ORIGINAL

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A LIMITED LIABILITY PARTNERSHIP

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MUMBAI, INDIA

December 6, 2006

VIA UPS

Blanca S. Bayó  
Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

060781-T1

RECEIVED-FPSC  
06 DEC -7 PM 08:10 -7 AM 10:51  
COMMISSION INFORMATION CENTER  
CLERK

Re: *Informational Filing* Regarding the Transfer of Assets of Acceris Management and Acquisition LLC and New Access Communications LLC to First Communications, LLC and the Voluntary Surrender of the Authorizations of Acceris Management and Acquisition LLC and New Access Communications LLC and Request for Waiver of Fla. Pub. Serv. Commission Rule 25-4.118

Dear Ms. Bayó:

First Communications, LLC ("First"), Acceris Management and Acquisition LLC ("Acceris") and New Access Communications LLC ("New Access") (collectively, "Parties"), by their counsel and pursuant to Fla. Pub. Serv. Commission Rule 25-4.118, hereby respectfully advise the Florida Public Service Commission ("Commission") of their intent to consummate transactions involving the transfer of assets of Acceris and New Access to First. After consummation of the transactions, First will provide telecommunications services to all of the former customers of Acceris and New Access. Acceris and New Access will cease operations in Florida and surrender their authorizations. The Parties also request waiver of Fla. Pub. Serv. Commission Rule 25-4.118, to allow for the transfer of the customers of Acceris and New Access to First.

On August 7, 2006, in Document #07032, the Commission was notified of the transfer of Acceris' large business customer enterprise business ("Business") to First. At that time, Acceris did not surrender its authorization to provide telecommunications services in Florida because it

Original Transf. forwarded to Clerk.  
DC01/BARKK/260484.1

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11222 DEC-7 06  
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intended to continue to serve customers apart from the Business. First obtained authorization, where necessary, to provide long distance resale service to the Business customers it intended to acquire from Acceris. Now, the Parties have agreed that First will also acquire certain of the remaining assets of Acceris, including the remaining long distance resale customers. First is already authorized to provide long distance resale services in Florida and is ready, willing and able to acquire the assets and continue serving the remaining Acceris customers in a seamless manner. Upon consummation of the transfer of customers from Acceris to First, Acceris would like to voluntarily surrender its authorization to provide telecommunications services in Florida.

In addition to the acquisition of the remaining Acceris customers, the Parties have agreed that First will acquire certain of the assets and all of the customers of New Access, an authorized telecommunications carrier in Florida. The customers that First intends to acquire from New Access are long distance resale customers. First is already authorized to provide long distance resale services in Florida and is ready, willing and able to acquire the assets and continue serving the New Access customers in a seamless manner. Upon consummation of the transfer of customers from New Access to First, New Access would like to voluntarily surrender its authorization to provide telecommunications services in Florida.

After consummation of the transactions, First will provide service to the Acceris and New Access customers. These customers will not experience any loss or impairment of service. They will continue to receive their existing services at the same rates, terms and conditions as at present. Future changes in the rates, terms and conditions of service will be made consistent with Commission requirements. The only material change will be in the customers' service provider. Notice of the change will be provided to customers in accordance with Commission and federal rules. It is the Parties' understanding that no prior Commission approval is required to consummate the transactions described herein. Thus, the Parties submit this information for the Commission's information only and request that it be retained in the appropriate file.

The Parties state that the Business being acquired consists of both competitive local exchange and long distance resale services and that the Parties request a waiver of Rule 25-4.118 with respect to the customers being transferred from New Access and Acceris to First Communications. The proposed transfer of customers to First Communications will have no adverse impact on customers. The Customers will continue to receive their existing services at the same rates, terms and conditions that they have prior to the transfer and any future changes in the rates, terms and conditions of service will be made consistent with Commission requirements. To ensure a seamless transition and avoid customer confusion or inconvenience, First Communications has provided advance written notice to the affected customers at least thirty (30) days prior to the transfer, explaining the change in service provider in accordance with applicable Federal Communications Commission and Commission requirements for changing a

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customer's presubscribed carrier. A copy of a sample notification letter is appended hereto as *Exhibit A*.

**The Parties**

**First Communications, LLC.** First is a privately held Ohio limited liability company headquartered at 3340 West Market Street, Akron, Ohio, 44333, (330) 835-2323. First was formed on July 1, 1998 under the laws of the State of Ohio. Currently, McKinley Communications, LLC holds a 51% ownership interest in First, First Energy Corp. holds a 32% interest in First and Boich Investment Group, Ltd. Holds a 17% interest in First. No other entity holds a 10% or greater ownership interest in First.

First is a common carrier that provides local, private line and long distance services to both business and residential customers in several states. Currently, First provides telecommunications services to approximately 100,000 customers located primarily in Ohio, Michigan, Indiana, Illinois, Pennsylvania and Florida. First's services include, in addition to traditional local and long distance services, toll-free services, conference calling packages, calling cards, prepaid calling cards, Internet access and dedicated and private line services. First's telecommunications services are provided primarily on a resale basis using the facilities and switches that are owned and operated by other telecommunications carriers.

First currently is authorized to provide intrastate long distance telecommunications services in all contiguous states except for the following states in which authority is pending: Arizona, Louisiana, North Dakota, Oklahoma, South Carolina, Vermont and Wyoming. First is authorized to provide intrastate long distance and competitive local exchange telecommunications services in Illinois, Indiana, Michigan, New Jersey, New York, Ohio, Pennsylvania, and Wisconsin. In Florida, First is authorized to provide long distance resale services.<sup>1</sup> First has also filed an Application to provide competitive local exchange service on November 29, 2006, which has been assigned Docket No. 060771-TX. With years of experience in the states mentioned above, First has the financial, managerial and technical qualifications needed to provide quality telecommunications services to the customers to be acquired from Acceris and New Access. Indeed, the Commission has already examined the qualifications of First to be an authorized telecommunications provider in Florida.

**Acceris Management and Acquisition LLC.** Acceris is a Minnesota limited liability company also conducting business as Acceris Communications or WorldxChange, is headquartered at 9530 Padgett Street, Suite 101, San Diego, CA 92126, (858) 547-5700. Acceris is a direct, wholly owned subsidiary of North Central Equity LLC ("North Central"), a privately

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<sup>1</sup> See Docket No. 000614-TI, Order No. PSC-01-0536-CO-TI, March 7, 2001.

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held Minnesota holding company established in 2004, whose executives have many years of experience in the telecommunications industry. Mr. Elam Baer, CEO of North Central, holds approximately 53% of the ownership interests in Acceris indirectly through his holdings in North Central. No other entity holds a 10% or greater ownership interest in Acceris. Acceris is a broad based communications company, serving residential, small and medium-sized business and large enterprise customers throughout the United States. The company provides a range of products from domestic and international long distance voice services to fully managed and integrated data services and enhanced services.

Currently, Acceris is authorized to provide long distance telecommunications services in the contiguous 48 states, Hawaii and the District of Columbia, including Florida,<sup>2</sup> except in Alaska. Acceris also is authorized to provide long distance and competitive local exchange telecommunications services in California, Pennsylvania, New York, New Jersey, Florida and Massachusetts. After consummation of the transactions, Acceris will surrender its telecommunications authorization in Florida.

**New Access Communications LLC.** New Access is a Minnesota limited liability company, is headquartered at 801 Nicollet Mall, Suite 350, Minneapolis, MN 55402, (858) 547-5700. New Access is a wholly owned subsidiary of North Central. Mr. Elam Baer, CEO of North Central, holds approximately 53% of the ownership interests in New Access indirectly through his holdings in North Central. No other entity holds a 10% or greater ownership interest in New Access. New Access provides competitive local and long distance telecommunications services to primarily residential customers throughout the United States.

Currently, New Access is authorized to provide long distance resale telecommunications services in the contiguous 48 states, Hawaii and the District of Columbia, not including Connecticut, Delaware, Maryland, New Hampshire, South Carolina, Tennessee and West Virginia. New Access is authorized to provide local services on a resale or facilities-based basis in the following states: Alabama, Arkansas, California, Colorado, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Massachusetts, Michigan, Minnesota, Montana, Nebraska, Nevada, North Dakota, Ohio, Oregon, South Dakota, Texas, Virginia, Washington, Wisconsin and Wyoming. In Florida,<sup>3</sup> New Access provides long distance resale services. After consummation of the transactions, New Access will surrender its telecommunications authorization in Florida.

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<sup>2</sup> See Docket No. 050428-TP, Order PSC-05-1195-CO-TP.

<sup>3</sup> See Docket No. 010282-TI, Order No. PSC-01-1102-CO-TI (IXC) and Docket No. 010281-TX, Order No. PSC-01-1100-CO-TX.

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### **Description of the Transactions**

The Parties have reached an agreement providing for (i) the acquisition by First of certain of the remaining assets of Acceris (except for certain cash equivalent assets retained by Acceris), including the remaining long distance resale customers and any remaining personal property; and (ii) the acquisition by First of certain of the assets of New Access (except for certain cash equivalent assets retained by Acceris), including all local and long distance customers and any personal property such as equipment, switches, and a certain level of working capital (excluding accounts receivable), but not including any federal or state telecommunications authorizations. In Florida, the customers being acquired are long distance resale customers only. After consummation of the transactions, Acceris and New Access will surrender their telecommunications authorizations, and First will provide telecommunication services to the Acceris and New Access customers directly pursuant to its own telecommunications authorizations.

The proposed transfer of customers to First will have no adverse impact on customers. The affected customers will continue to receive their existing services at the same rates, terms and conditions that they have prior to the transfer and any future changes in the rates, terms and conditions of service will be made consistent with Commission requirements. To ensure a seamless transition and avoid customer confusion or inconvenience, First will provide advance written notice to the affected customers at least thirty (30) days prior to the transfer, explaining the change in service provider in accordance with applicable Federal Communications Commission and Commission requirements for changing a customer's presubscribed carrier.

### **Tariff**

Appended hereto as *Exhibit B*, please find First's revised interexchange tariff. The interexchange tariff has been revised to include the same services, rates, terms and conditions as in the existing Acceris and New Access tariffs for the interexchange customers being acquired by First. Thus, the customers being transferred from Acceris and New Access to First will not experience any change in their telecommunications services. The only change will be the new service provider: First Communications, LLC. Upon consummation of the customers transfers, Acceris and New Access would like to withdraw their existing tariffs in connection with the surrender of their telecommunications authorizations in Florida.

### **Public Interest Considerations**

The transfer of assets to First will serve the public interest. Acceris and New Access have determined that their continuation as telecommunications service providers is no longer

KELLEY DRYE & WARREN LLP

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consistent with their long term interests. First is a strong company that will continue to provide high quality services to the Acceris and New Access customers. First's purchase of the Acceris and New Access assets will strengthen First, enable it to expand and better ensure that it remains a viable long-term competitor in the telecommunications marketplace.

At the same time, the proposed transfer of assets does not present any anti-competitive issues. The Parties emphasize that, following the transfer, the former Acceris and New Access customers will continue to receive services from an experienced and qualified carrier, which services will be consistent with the quality of services currently provided by Acceris and New Access. First has extensive experience in providing both local exchange and long distance telecommunications services. The Parties anticipate that customers will experience a seamless transition of service provider. Further, these customers will be sufficiently notified of the transaction and their rights.

As noted above, it is the Parties' understanding that no prior Commission approval is required to consummate the transfer of assets described herein. Should the Commission believe that any further action is required, the Parties respectfully request that the Commission notify the undersigned at its earliest convenience. Enclosed please find a duplicate of this letter and three (3) copies. Please date-stamp the duplicate upon receipt and return it in the envelope provided. Should there be any questions regarding this matter, please contact Katherine Barker Marshall at (202) 342-8519.

Respectfully submitted,

**Acceris Management and  
Acquisition LLC**

**New Access  
Communications LLC**

**First Communications,  
LLC**

By: Drew Backstrand (KDM)  
Drew S. Backstrand  
General Counsel  
Acceris Management and  
Acquisition LLC  
60 South Sixth Street, Suite  
2535  
Minneapolis, MN 55402  
Tel: (612) 465-0260  
Fax: (612) 455-1022

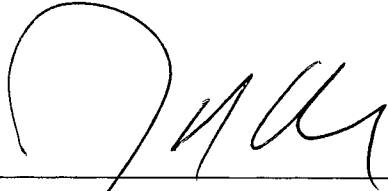
By: Drew Backstrand (KDM)  
Drew S. Backstrand  
General Counsel  
New Access Communications  
LLC  
60 South Sixth Street, Suite  
2535  
Minneapolis, MN 55402  
Tel: (612) 465-0260  
Fax: (612) 455-1022

By: Katherine Barker Marshall  
Steve Augustino  
Melissa Conway  
Katherine Barker Marshall  
Kelley, Drye & Warren LLP  
3050 K Street, NY, Suite 400  
Washington, D.C. 20007  
Tel. (202) 342-8519  
Fax: (202) 342-8415

# Verification

I, Joseph R. Morris, am the Chief Operating Officer of First Communications, LLC and am authorized to represent it and to make this verification in their behalf. The statements in the foregoing documents relating to First Communications, LLC, except as otherwise specifically attributed, are true and correct to the best of my knowledge and belief.

I declare under penalty of perjury that the foregoing is true and correct.



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Subscribed and sworn to before me this 17<sup>th</sup> day of November, 2006.

  
Notary Public

**MARY CEGELSKI**  
NOTARY PUBLIC • STATE OF OHIO  
Recorded in Cuyahoga Cty.  
My commission expires Oct. 18, 2011

My Commission expires: \_\_\_\_\_

## VERIFICATION

I, Drew S. Backstrand, am General Counsel of Acceris Management and Acquisition LLC and am authorized to represent it and its affiliates, and to make this verification on their behalf. The statements in the foregoing document relating to Acceris Management and Acquisition LLC and its affiliates, except as otherwise specifically attributed, are true and correct to the best of my knowledge and belief.

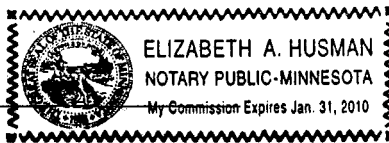
I declare under penalty of perjury that the foregoing is true and correct.

Drew S. Backstrand

Subscribed and sworn to before me this 22<sup>nd</sup> day of  
November 2006.

Elizabeth A. Husman  
Notary Public

My Commission expires: \_\_\_\_\_





## VERIFICATION

I, Drew Backstrand, am the General Counsel of New Access Communications LLC and am authorized to represent it and its affiliates, and to make this verification on their behalf. The statements in the foregoing document relating to New Access Communications LLC and its affiliates, except as otherwise specifically attributed, are true and correct to the best of my knowledge and belief.

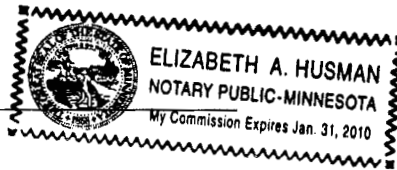
I declare under penalty of perjury that the foregoing is true and correct.

Drew S. Backstrand

Subscribed and sworn to before me this 22<sup>nd</sup> day of  
November 2006.

Elizabeth A. Husman  
Notary Public

My Commission expires: \_\_\_\_\_



**Exhibit A**  
**Tariff Revisions**

**CHECK SHEET**

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	31	Original	61	Original
2	Original	32	Original	62	Original
3	1 <sup>st</sup> Revised*	33	Original	63	Original
4	1 <sup>st</sup> Revised*	34	Original	64	Original
5	Original	35	Original	65	Original
6	Original	36	Original	66	Original
7	Original	37	Original	67	Original
8	Original	38	Original	68	Original
9	Original	39	Original	69	Original
10	Original	40	Original	70	Original
11	Original	41	Original	71	Original
12	Original	42	Original	72	Original
13	Original	43	Original	73	Original
14	Original	44	Original	74	Original
15	Original	45	Original	75	Original
16	Original	46	Original	76	Original
17	Original	47	Original	77	Original
18	Original	48	Original	78	Original
19	Original	49	Original	79	Original
20	Original	50	Original	80	Original
21	Original	51	Original	81	Original
22	Original	52	Original	82	Original
23	Original	53	Original	83	Original
24	Original	54	Original	84	Original
25	Original	55	Original	85	Original
26	Original	56	Original	86	Original
27	Original	57	Original	87	Original
28	Original	58	Original	88	Original
29	Original	59	Original	89	Original
30	Original	60	Original	90	Original

\* New or Revised Sheet

Issued: August 7, 2006  
Issued by:

Joseph R. Morris  
Chief Operating Officer  
First Communications, LLC  
3440 W. Market St.  
Akron, OH 44333

Effective: August 8, 2006

**CHECK SHEET** (continued)

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
91	Original	121	Original
92	Original	122	Original
93	Original	123	Original
94	Original	124	Original
95	Original	125	Original
96	Original	126	Original
97	Original	127	Original
98	Original	128	Original
99	Original	129	Original
100	Original	130	Original
101	Original	131	Original
102	Original	132	Original
103	Original	133	Original
104	Original	134	Original
105	Original	135	Original
106	Original	136	Original
107	Original	137	Original
108	Original	138	Original
109	Original	139	Original
110	Original	140	Original
111	Original	141	Original
112	Original	142	Original
113	Original	143	Original
114	Original	144	Original
115	Original	145	Original *
116	Original	146	Original *
117	Original	147	Original *
118	Original		
119	Original		
120	Original		

Issued: December 7, 2006

Effective: December 8, 2006

Issued by:

Joseph R. Morris  
 Chief Operating Officer  
 First Communications, LLC  
 3440 W. Market St.  
 Akron, OH 44333

**SECTION 5 – MISCELLANEOUS GRANDFATHERED SERVICES**

5.0 Grandfathered New Access Communications Services – not available to new customers

5.1 Long Distance Interexchange Services

A. Chargeable Time

Chargeable time begins when the connection is established between the calling station and the called station. Chargeable time ends when either side of the connection is terminated. Chargeable time does not include time lost because of faults or defects in the service.

B. Determination of Mileage

Calls are not billed on a mileage sensitive basis.

C. Calculation of Charges

Calls are billed at a flat, per minute rate. All calls are billed in one-minute increments, with a minimum of one minute per completed call.

5.2 LD Rates

	<u>Per Minute of Use</u>	<u>MRC</u>
Plan 1		
Intrastate Rates	\$.12	None
Plan 2		
Intrastate Rates	\$.089	\$4.95
Plan 3		
Intrastate Rates	\$.055	\$7.95

5.3 Calling Card Rates

	<u>Per Call Surcharge</u>	<u>Per Minute of Use</u>
Intrastate Rates	\$.35	\$.25

Issued: December 7, 2006

Effective: December 8, 2006

Issued by:

Joseph R. Morris  
Chief Operating Officer  
First Communications, LLC  
3440 W. Market St.  
Akron, OH 44333

**SECTION 6 – MISCELLANEOUS GRANDFATHERED SERVICES**

**Grandfathered Cognigen Services**

6.0 Grandfathered Cognigen Networks Services – not available to new customers

6.1 Long Distance Service

Cogniphone One Plus Service

**DAY/EVENING/NIGHT/WEEKEND**

Mileage	Initial 60 Seconds	Additional 60 Seconds
ALL	\$0.15	\$0.15

6.2 Calling Card Service

**DAY/EVENING/NIGHT/WEEKEND**

Mileage	Initial 60 Seconds	Additional 60 Seconds
ALL	\$0.099	\$0.099

6.3 Recurring Charges

Customers will incur the following monthly Recurring Charges:

	<b>SWITCHED</b>
	<b>ACCESS</b>
Per 800 Number	\$1.50
Monthly Recurring Charge Per T-1	\$300.00
Monthly Billing Charge	\$1.99 if paper bill is requested with usage less than \$20.00; otherwise, N/C

Issued: December 7, 2006

Effective: December 8, 2006

Issued by:

Joseph R. Morris  
Chief Operating Officer  
First Communications, LLC  
3440 W. Market St.  
Akron, OH 44333

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**SECTION 6 – MISCELLANEOUS GRANDFATHERED SERVICES**

**Grandfathered Cognigen Services**

N/C for online bill

**6.0 Grandfathered Cognigen Networks Services – not available to new customers**

**6.4 Payment of Calls**

**6.4.1 Late Payment Charges**

A late payment charge of 1.5% per month will be assessed on all unpaid balances more than thirty days old.

**6.4.2 Return Check Charges**

A return check charge of \$10.00 will be assessed for checks returned for insufficient funds.

**6.5 Restoration of Service**

A reconnection fee of \$25.00 per occurrence is charged when service is re-established for Customers who had been disconnected for nonpayment.

**6.6 Payphone Use Service Charge**

A Payphone Use Service Charge applies to each completed interLATA and intraLATA non-sent paid message made over a pay phone owned by a utility or Customer Owned Pay Telephone (COPT) Service. This includes calling card service, collect calls, calls billed to a third number, completed calls to Directory Assistance and Prepaid Card Service calls. This charge is collected on behalf of the pay phone owner. All Customers will pay the Company a per call service charge of \$0.29.

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Issued: December 7, 2006

Effective: December 8, 2006

Issued by:

Joseph R. Morris  
Chief Operating Officer  
First Communications, LLC  
3440 W. Market St.  
Akron, OH 44333

## **Exhibit B**

### **Customer Notices**





**IMPORTANT INFORMATION REGARDING YOUR TELECOMMUNICATIONS SERVICE.**

December 5, 2006

Dear \_\_\_\_\_ :

We are happy to share some exciting news about your telecommunications services. We are proud to announce that, beginning on or about March 1, 2007, your telecommunications services, formerly provided by New Access Communications will be provided by First Communications.

**Who is First Communications?**

First Communications is a full service, facilities-based telecommunications provider located in Northeast Ohio. First Communications serves more than 130,000 business and residential customers across the U.S. with the majority located in Ohio, Michigan and Indiana. First Communications is a solid financial company with 23 straight quarters of profitable growth with a strong equity base, including a Fortune 100 company. For more information about First Communications, please visit the First Communications website [www.firstcomm.com](http://www.firstcomm.com).

**What does this mean?**

First Communications is purchasing the proprietary rights to many of New Access Communications products, including long distance and circuits. The initial period of transition will involve your account migration to First Communications billing system. Therefore, once the migration is complete, First Communications will support your telecommunications needs.

**What happens to my services?**

Your services will not be affected during this transition. In fact, from the first day of the transitional period you will experience a superior quality of service led by First Communications veteran staff of Client Care management. During this transition, there will be **NO** change to your rates, service options, or the way that you dial and **NO** interruption in service. Please, also be assured that the operations of New Access Communications Network Operations Center (NOC) will remain fully functional during this period. Therefore, you will continue to be able to request changes to your service, submit trouble tickets and receive timely troubleshooting resolutions.

Any future changes in rates, terms and conditions of service will be done as prescribed by the Federal Communications Commission (FCC) and your applicable state regulatory commission.

**Will I be charged for this change?**

Absolutely **NOT!** There will be no charge or fee as a result of this change to First Communications. Please contact First Communications if a charge does appear on your bill. The only difference that you will notice will be the name of your carrier and the look of your new monthly bill.

**When will this Change Occur?**

*No further action is required on your part.* First Communications anticipates that the transfer will occur on or about March 1, 2007, provided that the necessary regulatory approvals have been obtained. Beginning on or after that date, First Communications will be providing your service and New Access Communications will no longer be your service provider. First Communications is

confident that you will find that remaining with us is the smart choice to meet your telecommunications needs; however, First Communications realizes that you have a choice of service providers, and you may choose another carrier at any point, subject to any applicable termination provisions in your contract.

All subscribers receiving this notice, even those who had arranged preferred carrier freezes through their local service providers on the service(s) involved in the transfer, will be transferred to First Communications, unless they select a different carrier before the transfer date. Existing preferred carrier freezes on the service(s) involved in the transfer will be lifted. You must contact your new local service provider (First Communications or other local service provider that you choose) to arrange a new freeze to protect you from unauthorized carrier changes after the transfer.

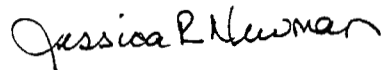
If you have any questions or concerns in regards to service needs, complaints or billing issues, you can also call First Communications at 1.800.274.1015 or prior to the transfer on or around March 1, 2007, call New Access Communications at 1.877.613.7487, and a representative will assist you.

Welcome to First Communications and thank you for your time.

Sincerely,



Ray Hexamer  
Chief Executive Officer  
First Communications



Jessica R. Newman  
Chief Executive Officer  
New Access Communications



**IMPORTANT INFORMATION REGARDING YOUR TELECOMMUNICATIONS SERVICE.**

December 5, 2006

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**What does this mean?**

First Communications is purchasing the proprietary rights to many of Acceris Communications products, including long distance and circuits. The initial period of transition will involve your account migration to First Communications billing system. Therefore, once the migration is complete, First Communications will support your telecommunications needs.

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*No further action is required on your part.* First Communications anticipates that the transfer will occur on or about March 1, 2007, provided that the necessary regulatory approvals have been obtained. Beginning on or after that date, First Communications will be providing your service and Acceris Communications will no longer be your service provider. First Communications is

confident that you will find that remaining with us is the smart choice to meet your telecommunications needs; however, First Communications realizes that you have a choice of service providers, and you may choose another carrier at any point, subject to any applicable termination provisions in your contract.

All subscribers receiving this notice, even those who had arranged preferred carrier freezes through their local service providers on the service(s) involved in the transfer, will be transferred to First Communications, unless they select a different carrier before the transfer date. Existing preferred carrier freezes on the service(s) involved in the transfer will be lifted. You must contact your new local service provider (First Communications or other local service provider that you choose) to arrange a new freeze to protect you from unauthorized carrier changes after the transfer.

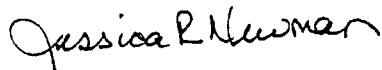
If you have any questions or concerns in regards to service needs, complaints or billing issues, you can also call First Communications at 1.800.274.1015 or prior to the transfer on or around March 1, 2007, call Acceris Communications at 1.800.852.7023, and a representative will assist you.

Welcome to First Communications and thank you for your time.

Sincerely,



Ray Hexamer  
Chief Executive Officer  
First Communications



Jessica R. Newman  
Chief Executive Officer  
Acceris Management and Acquisition LLC  
d/b/a Acceris Communications