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August 10, 2006

Ms. Blanca Bayo, Director
Bureau of Records and Reporting
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

060549-77

Re: Informational Notification of Acceris Management and Acquisition LLC and First Communications, LLC Regarding a Transfer of Assets, Including Customers, of Acceris Management and Acquisition LLC to First Communications, LLC – **Document #07032 Supplemental Filing**

Dear Ms. Bayo:

On August 7, 2006, First Communications, LLC (“First Communications”) and Acceris Management and Acquisition LLC (“Acceris”) (together, “Parties”), by their counsel and pursuant to Fla. Pub. Serv. Commission Rule 25-4.118, filed a notification letter advising the Florida Public Service Commission (“Commission”) of their intent to consummate a transaction involving the transfer of certain assets of Acceris to First Communications (**Document #07032**).

The Parties file this supplement in order to clarify that the Business being acquired is long distance resale only and that the Parties request a waiver of Rule 25-4.118 with respect to the long distance resale customers being transferred from Acceris to First Communications. The proposed transfer of customers to First Communications will have no adverse impact on customers. The Acceris 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 customer’s presubscribed carrier. A copy of a sample notification letter is appended hereto as **Exhibit A**.

DOCUMENT NUMBER-DATE

07220 AUG 11 06

FPSC-COMMISSION CLERK

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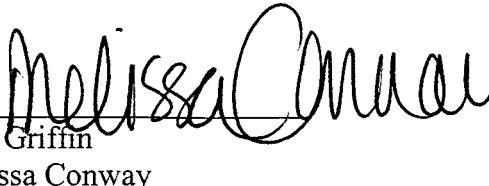
As noted in the previous notification filing, it is the Parties' understanding that no prior Commission approval is required to consummate the transfer of assets described in the notification. Should the Commission believe that any further action is required, the Parties respectfully request that the 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 self-addressed, postage-paid envelope provided. Should there be any questions regarding this matter, please contact Melissa Conway at (202) 342-8552.

Respectfully submitted,

**Acceris Management and Acquisition
LLC**

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cc: Ray Kennedy

EXHIBIT A

Customer Notice Letter



IMPORTANT INFORMATION REGARDING YOUR TELECOMMUNICATIONS SERVICE.

July 31, 2006

Dear _____ :

We are happy to share some exciting news about your telecommunications services. We are proud to announce that, beginning on or about September 5, 2006, your telecommunications services, formerly provided by Acceris 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.

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.

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 Acceris 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 September 5, 2006, 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.

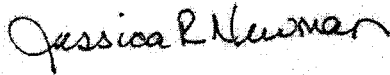
If you have any questions or concerns in regards to service needs, complaints or billing issues, you can also call First Communications at 1.800.860.2934 or prior to the transfer on September 5, 2006, call Acceris Communications at 1.800.447.2111, and a representative will assist you.

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