



Acceris Communications

9530 Padgett Street, Suite 101
San Diego, CA 92126

January 31, 2007

Ms. Melinda Watts
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Dear Ms. Watts:

This letter is to inform you and the Florida Public Service Commission of our intent to pay 2007 Annual Regulatory Assessment Fees for CLEC and IXC certificates.

These fees will be paid approximately 30 days after the sale of Acceris Management and Acquisition LLC to First Communications LLC is completed. We anticipate that this would be happening on or around February 28, 2007, but no later than March 31, 2007.

Should you have any questions regarding this or anything else, please contact Dave Odrey via phone at 412.254.2116, the address above, or email: dave.odrey@acceris.com

Sincerely,

Christine Gronewald
Regulatory and Compliance Manager

cc: Drew Backstrand, General Counsel, NCE