TECHNOLOGIES MANAGEMENT INC

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Maitland, FL 32751

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Winter Park, FL

32790-0200

Tel: 407-740-8575

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April 14, 2008
Via Overnight Delivery

Ms. Blanca Bayo
Florida Public Service Commission
2540 Shumard Oak Boulevard
Commission Clerk and Admin. Svcs. Director
Tallahassee, FL 32399-0850

RE: ACN Communication Services, Inc
       FL CLEC Data Request
       State Code: TX707   *0₹0000*

Dear Ms. Bayo:

Enclosed please find a CD of the FL CLEC Data Request Tables, the FL specific portion of the FCC 477 and the FL CLEC Data Request, filed on behalf of ACN Communication Services, Inc. No check is enclosed as there are no remittance fees due.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Questions regarding this filing should be directed to my attention at 407-740-8575. Thank you for your assistance in this matter.

Sincerely,

CMP *CD Forwarded* Doug Forster

COM _____

CTR _____

ECR _____

GCL _____

OPC _____

RCA _____

SCR _____

SGA _____

SEC _____

OTH _____

Doug Forster
Compliance Reporting Specialist

cc: Lisa Lezotte - ACN Communication Services, Inc
file: ACN Communication Services, Inc - Reporting - Florida

DF/pa

DOCUMENT NUMBER-DATE

02927 APR 15 8

FPSC-COMMISSION CLERK

2008 Competitive Local Exchange Carrier (CLEC) Questionnaire
(Due by April 15, 2008)[1]

Legal Company Name: ACN Communication Services, Inc.

D/B/A:

FPSC Company Code (e.g., TX000)   TX707

Contact name & title: Doug Forster, Compliance Reporting Specialist

Telephone number: 407-740-8575

E-mail address: dforster@tminc.com

Stock Symbol (if company is publicly traded):

Services Offered in Florida

1. Do you offer local telephone service in Florida? Please check yes or no.

    X_____ Yes

    _____ No

2. How is your local service provisioned? Please mark the appropriate response(s).

    _____ Resale agreement with ILEC

    X_____ Agreement with ILEC for wholesale platform (formerly known as UNE-P).

    _____ Purchase some UNEs (other than wholesale platform) from ILEC

    _____ Purchase elements (e.g., loops, switching) from other than ILEC (e.g., other CLECs)

    _____ Completely self-provisioned

    _____ Other (please describe)_____

3. Please complete the data tables.

4. What services, other than local service, does your company offer in Florida? Check all that apply.

    _____ Private line/special access   _____ Wholesale loops

    _____ VoIP   _____ Paging service

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[1]The due date is set by Section 364.386(1)(b), Florida Statutes. Failure to comply with this rule may result in the Commission assessing penalties of up to $25,000 per offense, with each day of noncompliance constituting a separate offense per Section 364.285(1), Florida Statutes.

1

DOCUMENT NUMBER-DATE

02927 APR 15 8

FPSC-COMMISSION CLERK

	Wholesale transport		Cable television
X	Interexchange service		Satellite television
	Cellular/wireless service	X	Broadband Internet access

5. If you do not currently provide video services, do you have plans to offer video services in conjunction with other network services in the next three years?

6. This question concerns **prepaid** local telephone service in Florida. Please place a check by the response that most accurately reflects whether or not you offer prepaid local telephone service.

    _____ Company offers ONLY prepaid local telephone service in Florida
    _____ Company offers prepaid AND non-prepaid local telephone service in Florida
    X _____ Company does NOT offer prepaid local telephone service in Florida

Bundled Services

7. Do you offer bundled services to your Florida residential and business customers? For the purpose of this question, bundled services are specially priced packages that consist of local service plus at least one other feature (e.g., call waiting) or service (e.g., long distance or broadband or video). Please mark the applicable response(s).

    X _____ Yes - Residential
    _____ No - Residential
    _____ Yes - Business
    _____ No - Business

8. If you do offer bundled services, what is the percentage of your Florida residential and business customers that can purchase the bundles? Please provide the percentage below. If you do not offer bundled services, place a mark by "not applicable."

    100% ____ Residential
    N/A _____ Business
    _____ Not applicable

9. If you do offer bundled services, what percentage of your Florida residential and business customers purchase the bundles? Please provide the percentage below. If you do not offer bundled services, place a mark by "not applicable."
    100% ____ Residential
    N/A _____ Business
    _____ Not applicable

VoIP

10. Indicate below whether you are offering VoIP service to end users in Florida. VoIP service is defined as IP-based voice service provided over a digital connection. Check any that apply.

   X____ Not offering VoIP service to end users
   _____ Offering VoIP services to business end users
   _____ Offering VoIP services to residential end users

11. If you are offering VoIP service in Florida:

   a. Where are you offering VoIP service, e.g., specific cities, counties, statewide, etc.?
   _____

   b. What is the range of prices for residential VoIP service?
   _____

   c. What is the range of prices for business VoIP service?
   _____

   d. Please check all that apply to your VoIP service:
      _____ Offer wireless VoIP service
      _____ Offer wireline VoIP service
      _____ Optional power backup
      _____ Standard power backup
      _____ Contribute to Universal Service Fund
      _____ Peer-to-Peer only (no interconnection with PSTN).
      _____ Use of public Internet
      _____ Use of private IP network

   e. If you are not offering VoIP service to end-users in Florida, do you anticipate doing so? If yes, identify rollout month/year.
   No____

Broadband

12. Do you offer broadband to residential customers in Florida? Please check the applicable answer.

   X____ Yes
   _____ No

13. If you do offer broadband to residential customers in Florida, please provide your best estimate of the percentage of residential end user premises in your Florida service area for which your broadband services are available.
   __15 %__

14. For your Florida territory in which you currently do not offer broadband, what percentage of these customers do you plan to provide broadband availability in the next 5 years?
   __5%___

15. How many residential broadband subscribers do you have in Florida?
   __167___

16. Please list the method(s) of broadband provisioning utilized in Florida by your company (i.e. DSL, cable modem, fiber, etc.).
   Asymmetric xDSL

17. What are the typical downstream and upstream speeds for your most popular broadband service?
   256 Kbps upstream and 3.0 Mbps downstream

18. What is the monthly price for your most popular residential broadband service?
   $34.99

Fiber Deployment

19. Did you deploy fiber to homes or businesses in Florida between May 31, 2006 and December 31, 2007?

   _____ Yes
   __X____ No

20. If you answered **Yes** to question 19 above, please provide the following information:

   a. Location of each deployment (e.g., name of development, wire center, and exchange).

   b. Type of infrastructure for each deployment (e.g., Fiber to the Home/Fiber to the premises/Fiver to the Curb).

   c. Number of residential and business premises passed in each deployment and the number of residential and business subscribers for each. This includes Fiber to the Home, Fiber to the Premises, and Fiber to the Curb.

   _____ Residential premises passed
   _____ Residential subscribers
   _____ Business premises passed
   _____ Business subscribers

4

d. What services do you offer in each deployment?

21. Please provide your company's total statewide of residential and business subscribers currently served by Fiber to the Home, Fiber to the Premises, and\or Fiber to the Curb technology.

    <u> N/A </u>   Residential Subscribers
    <u> N/A </u>   Business Subscribers
    <u>   </u>   Total

Miscellaneous

22. In calendar year 2007, how much money did you invest in your network directly serving Florida's local service customers? Please check the applicable answer.

    <u> X </u> $1 - $249,999
    <u>   </u> $250,000 - $999,999
    <u>   </u> $1,000,000 - $9,999,999
    <u>   </u> $10,000,000 or more

23. Are you currently operating under Chapter 7 or Chapter 11 protection? Please check yes or no.

    <u>   </u> Yes
    <u> X </u> No

24. Please provide a copy of the Form 477 you filed with the FCC with data as of:
a. **June 30, 2007**
b. **December 31, 2007**

25. Did the relief requested in Verizon's petition for Forbearance deemed granted by operation of law, effective March 19, 2006, affect your business model going forward? If so, how?
The Company does not wish to comment at this time.

Comments

26. Have you experienced any significant barriers in entering Florida's local exchange markets? Please list and describe any major obstacles or barriers encountered that you believe may be impeding the growth of local competition in the state, along with any suggestions as to how to remove such obstacles. Any additional general comments or information you believe will assist staff in evaluating and reporting on the development of local exchange competition in Florida are welcome.
The Company does not wish to comment at this time.

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name: ACN Communication Services, Inc.

Company Code*: TX707

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THIS TABLE IS TO ONLY CAPTURE TRADITIONAL RETAIL SWITCHED ACCESS LINES. DO NOT INCLUDE LINES REPORTED IN TABLE 5.

Complete Table 1 if you provided *voice telephone service* to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or fixed wireless *VGE* channels. See FCC Form 477 definitions and instructions for *Line A.II-1* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP, or telecommunications carrier.

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ in two separate tables.

II.A. *Voice telephone service* provided to *end users*:

Total lines and channels you provided to *end users*:

(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*	(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
ARCHER	3	100%	N/A	N/A	100%	N/A	N/A	N/A
BALDWIN	1	100%	N/A	N/A	100%	N/A	N/A	N/A
BELLE GLADE	14	100%	N/A	N/A	100%	N/A	N/A	N/A
BOCA GRANDE	2	100%	N/A	N/A	100%	N/A	N/A	N/A
BOCA RATON	60	100%	N/A	N/A	100%	N/A	N/A	N/A
BONITA SPRINGS	8	100%	N/A	N/A	100%	N/A	N/A	N/A
BOYNTON BEACH	68	100%	N/A	N/A	100%	N/A	N/A	N/A
BRONSON	4	100%	N/A	N/A	100%	N/A	N/A	N/A
BROOKSVILLE	8	100%	N/A	N/A	100%	N/A	N/A	N/A
BUNNELL	10	100%	N/A	N/A	100%	N/A	N/A	N/A
CANTONMENT	3	100%	N/A	N/A	100%	N/A	N/A	N/A
CAPE CORAL	7	100%	N/A	N/A	100%	N/A	N/A	N/A
CHIPLEY	2	100%	N/A	N/A	100%	N/A	N/A	N/A
COCOA	44	100%	N/A	N/A	100%	N/A	N/A	N/A
COCOA BEACH	6	100%	N/A	N/A	100%	N/A	N/A	N/A
CORAL SPRINGS	71	100%	N/A	N/A	100%	N/A	N/A	N/A
DAYTONA BEACH	74	100%	N/A	N/A	100%	N/A	N/A	N/A
DE LEON SPRING	1	100%	N/A	N/A	100%	N/A	N/A	N/A
DEBARY	15	100%	N/A	N/A	100%	N/A	N/A	N/A
DEERFIELD BEAC	56	100%	N/A	N/A	100%	N/A	N/A	N/A
DELAND	8	100%	N/A	N/A	100%	N/A	N/A	N/A
DELRAY BEACH	79	100%	N/A	N/A	100%	N/A	N/A	N/A
DESTIN	5	100%	N/A	N/A	100%	N/A	N/A	N/A
DUNNELLON	13	100%	N/A	N/A	100%	N/A	N/A	N/A
EAST ORANGE	6	100%	N/A	N/A	100%	N/A	N/A	N/A
EAU GALLIE	20	100%	N/A	N/A	100%	N/A	N/A	N/A
FERNANDINA BE/	7	100%	N/A	N/A	100%	N/A	N/A	N/A
FLAGLER BEACH	2	100%	N/A	N/A	100%	N/A	N/A	N/A

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name: ACN Communication Services, Inc.

Company Code*: TX707

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THIS TABLE IS TO ONLY CAPTURE TRADITIONAL RETAIL SWITCHED ACCESS LINES. DO NOT INCLUDE LINES REPORTED IN TABLE 5.

Complete Table 1 if you provided *voice telephone service* to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or fixed wireless *VGE* channels. See FCC Form 477 definitions and instructions for *Line A.II-1* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP, or telecommunications carrier.

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ in two separate tables.

(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*	(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
			Percentages of lines and wireless channels reported in (a)**					
FORT LAUDERDA	593	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT MYERS	32	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT MYERS BE.	3	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT PIERCE	62	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT WALTON B	14	100%	N/A	N/A	100%	N/A	N/A	N/A
GAINESVILLE	17	100%	N/A	N/A	100%	N/A	N/A	N/A
GENEVA	3	100%	N/A	N/A	100%	N/A	N/A	N/A
GRACEVILLE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
GREEN COVE SP	2	100%	N/A	N/A	100%	N/A	N/A	N/A
GULF BREEZE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
HAVANA	6	100%	N/A	N/A	100%	N/A	N/A	N/A
HAWTHORNE	4	100%	N/A	N/A	100%	N/A	N/A	N/A
HOBE SOUND	2	100%	N/A	N/A	100%	N/A	N/A	N/A
HOLLEY NAVARR	4	100%	N/A	N/A	100%	N/A	N/A	N/A
HOLLYWOOD	336	100%	N/A	N/A	100%	N/A	N/A	N/A
HOMESTEAD	52	100%	N/A	N/A	100%	N/A	N/A	N/A
JACKSONVILLE	131	100%	N/A	N/A	100%	N/A	N/A	N/A
JACKSONVILLE B	6	100%	N/A	N/A	100%	N/A	N/A	N/A
JENSEN BEACH	4	100%	N/A	N/A	100%	N/A	N/A	N/A
JULINGTON	3	100%	N/A	N/A	100%	N/A	N/A	N/A
JUPITER	28	100%	N/A	N/A	100%	N/A	N/A	N/A
KEYS	8	100%	N/A	N/A	100%	N/A	N/A	N/A
KEYSTONE HEIG	8	100%	N/A	N/A	100%	N/A	N/A	N/A
KISSIMMEE	12	100%	N/A	N/A	100%	N/A	N/A	N/A
LADY LAKE	11	100%	N/A	N/A	100%	N/A	N/A	N/A
LAKE CITY	16	100%	N/A	N/A	100%	N/A	N/A	N/A
LYNN HAVEN	1	100%	N/A	N/A	100%	N/A	N/A	N/A
MELBOURNE	44	100%	N/A	N/A	100%	N/A	N/A	N/A
MIAMI	876	100%	N/A	N/A	100%	N/A	N/A	N/A

II.A. *Voice telephone service* provided to *end users* :

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name: ACN Communication Services, Inc.

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Each Exchange name and corresponding data must be entered in a separate row.

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Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ **in two separate tables.**

II.A. *Voice telephone service* provided to *end users*:

(1) Exchange	(a) Total VGE lines and VGE wireless channels in service	Percentages of lines and wireless channels reported in (a)**						
		(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
MIDDLEBURG	5	100%	N/A	N/A	100%	N/A	N/A	N/A
MILTON	7	100%	N/A	N/A	100%	N/A	N/A	N/A
NAPLES	6	100%	N/A	N/A	100%	N/A	N/A	N/A
NEW SMYRNA BE	30	100%	N/A	N/A	100%	N/A	N/A	N/A
NEWBERRY	2	100%	N/A	N/A	100%	N/A	N/A	N/A
NORTH DADE	382	100%	N/A	N/A	100%	N/A	N/A	N/A
NORTH NAPLES	23	100%	N/A	N/A	100%	N/A	N/A	N/A
OAK HILL	2	100%	N/A	N/A	100%	N/A	N/A	N/A
OCALA	5	100%	N/A	N/A	100%	N/A	N/A	N/A
OLD TOWN	2	100%	N/A	N/A	100%	N/A	N/A	N/A
ORANGE PARK	15	100%	N/A	N/A	100%	N/A	N/A	N/A
ORLANDO	385	100%	N/A	N/A	100%	N/A	N/A	N/A
OVIEDO	17	100%	N/A	N/A	100%	N/A	N/A	N/A
PACE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
PAHOKEE	4	100%	N/A	N/A	100%	N/A	N/A	N/A
PALATKA	66	100%	N/A	N/A	100%	N/A	N/A	N/A
PALM COAST	18	100%	N/A	N/A	100%	N/A	N/A	N/A
PANAMA CITY	6	100%	N/A	N/A	100%	N/A	N/A	N/A
PANAMA CITY BE	3	100%	N/A	N/A	100%	N/A	N/A	N/A
PENSACOLA	21	100%	N/A	N/A	100%	N/A	N/A	N/A
PERRINE	135	100%	N/A	N/A	100%	N/A	N/A	N/A
PIERSON	1	100%	N/A	N/A	100%	N/A	N/A	N/A
POMONA PARK	3	100%	N/A	N/A	100%	N/A	N/A	N/A
POMPANO BEACI	188	100%	N/A	N/A	100%	N/A	N/A	N/A
PONTE VEDRA BI	1	100%	N/A	N/A	100%	N/A	N/A	N/A
PORT ST LUCIE	36	100%	N/A	N/A	100%	N/A	N/A	N/A
SANFORD	42	100%	N/A	N/A	100%	N/A	N/A	N/A
SEBASTIAN	8	100%	N/A	N/A	100%	N/A	N/A	N/A
SHALIMAR	2	100%	N/A	N/A	100%	N/A	N/A	N/A

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name: ACN Communication Services, Inc.

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Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ **in two separate tables.**

II.A. *Voice telephone service* provided to *end users*:

(1) Exchange	(a) Total VGE lines and VGE wireless channels in service	(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
ST AUGUSTINE	13	100%	N/A	N/A	100%	N/A	N/A	N/A
STUART	9	100%	N/A	N/A	100%	N/A	N/A	N/A
SUNNY HILLS	2	100%	N/A	N/A	100%	N/A	N/A	N/A
TALLAHASSEE	36	100%	N/A	N/A	100%	N/A	N/A	N/A
TITUSVILLE	26	100%	N/A	N/A	100%	N/A	N/A	N/A
VALPARAISO	3	100%	N/A	N/A	100%	N/A	N/A	N/A
VERNON	1	100%	N/A	N/A	100%	N/A	N/A	N/A
VERO BEACH	16	100%	N/A	N/A	100%	N/A	N/A	N/A
WEEKIWACHEE S	16	100%	N/A	N/A	100%	N/A	N/A	N/A
WEIRSDALE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
WEST PALM BEA	276	100%	N/A	N/A	100%	N/A	N/A	N/A
WINDERMERE	4	100%	N/A	N/A	100%	N/A	N/A	N/A
WINTER GARDEN	21	100%	N/A	N/A	100%	N/A	N/A	N/A
WINTER PARK	59	100%	N/A	N/A	100%	N/A	N/A	N/A
YOUNGSTOWN-F	1	100%	N/A	N/A	100%	N/A	N/A	N/A
YULEE	3	100%	N/A	N/A	100%	N/A	N/A	N/A

Percentages of lines and wireless channels reported in (a)**

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

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Please provide data as of June 30, 2007 and as of December 31, 2007 in two separate tables.

(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*	(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
		Percentages of lines and wireless channels reported in (a)**						
ARCHER	3	100%	N/A	N/A	100%	N/A	N/A	N/A
BALDWIN	1	100%	N/A	N/A	100%	N/A	N/A	N/A
BELLE GLADE	9	100%	N/A	N/A	100%	N/A	N/A	N/A
BOCA GRANDE	2	100%	N/A	N/A	100%	N/A	N/A	N/A
BOCA RATON	53	100%	N/A	N/A	100%	N/A	N/A	N/A
BONITA SPRINGS	8	100%	N/A	N/A	100%	N/A	N/A	N/A
BOYNTON BEACH	48	100%	N/A	N/A	100%	N/A	N/A	N/A
BRONSON	3	100%	N/A	N/A	100%	N/A	N/A	N/A
BROOKSVILLE	4	100%	N/A	N/A	100%	N/A	N/A	N/A
BUNNELL	6	100%	N/A	N/A	100%	N/A	N/A	N/A
CANTONMENT	2	100%	N/A	N/A	100%	N/A	N/A	N/A
CAPE CORAL	3	100%	N/A	N/A	100%	N/A	N/A	N/A
CHIPLEY	3	100%	N/A	N/A	100%	N/A	N/A	N/A
COCOA	32	100%	N/A	N/A	100%	N/A	N/A	N/A
COCOA BEACH	4	100%	N/A	N/A	100%	N/A	N/A	N/A
CORAL SPRINGS	52	100%	N/A	N/A	100%	N/A	N/A	N/A
DAYTONA BEACH	59	100%	N/A	N/A	100%	N/A	N/A	N/A
DE LEON SPRING	2	100%	N/A	N/A	100%	N/A	N/A	N/A
DEBARY	11	100%	N/A	N/A	100%	N/A	N/A	N/A
DEERFIELD BEAC	46	100%	N/A	N/A	100%	N/A	N/A	N/A
DELAND	5	100%	N/A	N/A	100%	N/A	N/A	N/A
DELRAY BEACH	63	100%	N/A	N/A	100%	N/A	N/A	N/A
DESTIN	5	100%	N/A	N/A	100%	N/A	N/A	N/A
DUNNELLON	8	100%	N/A	N/A	100%	N/A	N/A	N/A
EAST ORANGE	4	100%	N/A	N/A	100%	N/A	N/A	N/A
EAU GALLIE	22	100%	N/A	N/A	100%	N/A	N/A	N/A
FERNANDINA BE	8	100%	N/A	N/A	100%	N/A	N/A	N/A
FLAGLER BEACH	2	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT LAUDERDA	491	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT MYERS	17	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT MYERS BE	3	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT PIERCE	41	100%	N/A	N/A	100%	N/A	N/A	N/A
FORT WALTON B	13	100%	N/A	N/A	100%	N/A	N/A	N/A
GAINESVILLE	51	100%	N/A	N/A	100%	N/A	N/A	N/A
GENEVA	2	100%	N/A	N/A	100%	N/A	N/A	N/A

II.A. *Voice telephone service* provided to *end users*:

Total lines and channels you provided to *end users*:

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE TRADITIONAL RETAIL SWITCHED ACCESS LINES. DO NOT INCLUDE LINES REPORTED IN TABLE 5.

Complete Table 1 if you provided *voice telephone service* to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or fixed wireless *VGE* channels. See FCC Form 477 definitions and instructions for *Line A.II-1* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP, or telecommunications carrier.

Please provide data ~~as of June 30, 2007 and~~ as of December 31, 2007 in two separate tables.

II.A. *Voice telephone service* provided to *end users* :

(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*	Percentages of lines and wireless channels reported in (a)**						
		(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
GRACEVILLE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
GREEN COVE SP	4	100%	N/A	N/A	100%	N/A	N/A	N/A
GULF BREEZE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
HAVANA	5	100%	N/A	N/A	100%	N/A	N/A	N/A
HAWTHORNE	2	100%	N/A	N/A	100%	N/A	N/A	N/A
HOBE SOUND	5	100%	N/A	N/A	100%	N/A	N/A	N/A
HOLLEY NAVARR	3	100%	N/A	N/A	100%	N/A	N/A	N/A
HOLLYWOOD	272	100%	N/A	N/A	100%	N/A	N/A	N/A
HOMESTEAD	40	100%	N/A	N/A	100%	N/A	N/A	N/A
JACKSONVILLE	113	100%	N/A	N/A	100%	N/A	N/A	N/A
JACKSONVILLE E	4	100%	N/A	N/A	100%	N/A	N/A	N/A
JENSEN BEACH	5	100%	N/A	N/A	100%	N/A	N/A	N/A
JULINGTON	2	100%	N/A	N/A	100%	N/A	N/A	N/A
JUPITER	21	100%	N/A	N/A	100%	N/A	N/A	N/A
KEYS	9	100%	N/A	N/A	100%	N/A	N/A	N/A
KEYSTONE HEIG	5	100%	N/A	N/A	100%	N/A	N/A	N/A
KISSIMMEE	9	100%	N/A	N/A	100%	N/A	N/A	N/A
LADY LAKE	12	100%	N/A	N/A	100%	N/A	N/A	N/A
LAKE CITY	15	100%	N/A	N/A	100%	N/A	N/A	N/A
LYNN HAVEN	1	100%	N/A	N/A	100%	N/A	N/A	N/A
MELBOURNE	40	100%	N/A	N/A	100%	N/A	N/A	N/A
MIAMI	690	100%	N/A	N/A	100%	N/A	N/A	N/A
MIDDLEBURG	5	100%	N/A	N/A	100%	N/A	N/A	N/A
MILTON	4	100%	N/A	N/A	100%	N/A	N/A	N/A
NAPLES	5	100%	N/A	N/A	100%	N/A	N/A	N/A
NEW SMYRNA BE	25	100%	N/A	N/A	100%	N/A	N/A	N/A
NEWBERRY	2	100%	N/A	N/A	100%	N/A	N/A	N/A
NORTH DADE	292	100%	N/A	N/A	100%	N/A	N/A	N/A
NORTH NAPLES	18	100%	N/A	N/A	100%	N/A	N/A	N/A
OAK HILL	2	100%	N/A	N/A	100%	N/A	N/A	N/A
OCALA	4	100%	N/A	N/A	100%	N/A	N/A	N/A
OLD TOWN	2	100%	N/A	N/A	100%	N/A	N/A	N/A
ORANGE PARK	15	100%	N/A	N/A	100%	N/A	N/A	N/A
ORLANDO	297	100%	N/A	N/A	100%	N/A	N/A	N/A
OVIEDO	15	100%	N/A	N/A	100%	N/A	N/A	N/A

Table 1: Traditional Retail Switched Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name: ACN Communication Services, Inc.

Company Code*: TX707

Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE TRADITIONAL RETAIL SWITCHED ACCESS LINES. DO NOT INCLUDE LINES REPORTED IN TABLE 5.

Complete Table 1 if you provided *voice telephone service* to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or fixed wireless VGE channels. See FCC Form 477 definitions and instructions for *line A.II-1* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP, or telecommunications carrier.

Please provide data ~~as of June 30, 2007 and~~ as of December 31, 2007 in two separate tables.

II.A. *Voice telephone service* provided to *end users*:

(1) Exchange	(a) Total VGE lines and VGE wireless channels in service	Percentages of lines and wireless channels reported in (a)**						
		(b) Residential lines	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises
PAHOKEE	2	100%	N/A	N/A	100%	N/A	N/A	N/A
PALATKA	53	100%	N/A	N/A	100%	N/A	N/A	N/A
PALM COAST	18	100%	N/A	N/A	100%	N/A	N/A	N/A
PANAMA CITY	4	100%	N/A	N/A	100%	N/A	N/A	N/A
PANAMA CITY BE	3	100%	N/A	N/A	100%	N/A	N/A	N/A
PENSACOLA	17	100%	N/A	N/A	100%	N/A	N/A	N/A
PERRINE	109	100%	N/A	N/A	100%	N/A	N/A	N/A
PIERSON	1	100%	N/A	N/A	100%	N/A	N/A	N/A
POMONA PARK	1	100%	N/A	N/A	100%	N/A	N/A	N/A
POMPANO BEAC	131	100%	N/A	N/A	100%	N/A	N/A	N/A
PONTE VEDRA B	1	100%	N/A	N/A	100%	N/A	N/A	N/A
PORT ST LUCIE	36	100%	N/A	N/A	100%	N/A	N/A	N/A
SANFORD	40	100%	N/A	N/A	100%	N/A	N/A	N/A
SEBASTIAN	5	100%	N/A	N/A	100%	N/A	N/A	N/A
SHALIMAR	2	100%	N/A	N/A	100%	N/A	N/A	N/A
ST AUGUSTINE	12	100%	N/A	N/A	100%	N/A	N/A	N/A
STUART	8	100%	N/A	N/A	100%	N/A	N/A	N/A
SUNNY HILLS	3	100%	N/A	N/A	100%	N/A	N/A	N/A
TALLAHASSEE	28	100%	N/A	N/A	100%	N/A	N/A	N/A
TITUSVILLE	24	100%	N/A	N/A	100%	N/A	N/A	N/A
VALPARAISO	3	100%	N/A	N/A	100%	N/A	N/A	N/A
VERNON	1	100%	N/A	N/A	100%	N/A	N/A	N/A
VERO BEACH	17	100%	N/A	N/A	100%	N/A	N/A	N/A
WEEKIWACHEE	10	100%	N/A	N/A	100%	N/A	N/A	N/A
WEIRSDALE	1	100%	N/A	N/A	100%	N/A	N/A	N/A
WEST PALM BEA	227	100%	N/A	N/A	100%	N/A	N/A	N/A
WINDERMERE	2	100%	N/A	N/A	100%	N/A	N/A	N/A
WINTER GARDEN	14	100%	N/A	N/A	100%	N/A	N/A	N/A
WINTER PARK	49	100%	N/A	N/A	100%	N/A	N/A	N/A
YOUNGSTOWN-F	1	100%	N/A	N/A	100%	N/A	N/A	N/A
YULEE	3	100%	N/A	N/A	100%	N/A	N/A	N/A

Table 2: Resold Lines Provided to Unaffiliated Telecommunications Carriers on a Voice-Grade Equivalent (VGE) Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE RESOLD LINES PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS.

Complete Table 2 if you provided one or more *voice-grade equivalent (VGE)* lines or fixed wireless *VGE* channels to *unaffiliated* telecommunications carriers, including those under *commercial* agreements, to enable the *unaffiliated* carriers to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line B.II-2* and *Line B.II-3* and complete this table accordingly, except that you should *not* report any UNE-Ps in this table.

Each Exchange name and corresponding data must be entered in a separate row.

Report all lines and channels under *resale* arrangements with *unaffiliated* carriers, including *other resale* arrangements under *commercial* agreements that replace, or substitute for, UNE arrangements or line-sharing. However, do *not* report any Local Platform (formerly known as UNE-P) loops in this table, as those should be reported in Table 4. Examples of *other resale* arrangements also include *Centrex/Centron* or *Special Access* service to enable the *unaffiliated* carriers to provide *local* telephone service to their end users. However, do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP or telecommunications carrier.

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ **in two separate tables.**

II.B. *Voice telephone service* that you provided to *unaffiliated* telecommunications carriers, categorized by:	(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*
Lines and channels under *Resale* arrangements	NONE	0

Table 2: Resold Lines Provided to Unaffiliated Telecommunications Carriers on a Voice-Grade Equivalent (VGE) Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE RESOLD LINES PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS.

Complete Table 2 if you provided one or more *voice-grade equivalent (VGE)* lines or fixed wireless *VGE* channels to *unaffiliated* telecommunications carriers, including those under *commercial* agreements, to enable the *unaffiliated* carriers to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line B.II-2* and *Line B.II-3* and complete this table accordingly, except that you should *not* report any UNE-Ps in this table.

Each Exchange name and corresponding data must be entered in a separate row.

Report all lines and channels under *resale* arrangements with *unaffiliated* carriers, including *other resale* arrangements under *commercial* agreements that replace, or substitute for, UNE arrangements or line-sharing. However, do *not* report any Local Platform (formerly known as UNE-P) loops in this table, as those should be reported in Table 4. Examples of *other resale* arrangements also include *Centrex/Centron* or *Special Access* service to enable the *unaffiliated* carriers to provide *local* telephone service to their end users. However, do *not* report special access lines or any high-capacity connections *between two locations of the same* end user, ISP or telecommunications carrier.

Please provide data ~~as of June 30, 2007 and~~ as of December 31, 2007 in two separate tables.

II.B. *Voice telephone service* that you provided to *unaffiliated* telecommunications carriers, categorized by:	(1) Exchange	(a) Total *VGE* lines and *VGE* wireless channels *in service*
Lines and channels under *Resale* arrangements	NONE	0

Table 3: UNE Loops <u>Without</u> Switching Provided to Unaffiliated Telecommunications Carriers - <u>Not</u> on VGE Basis

Company Name:

> ACN Communication Services, Inc.

Company Code*:

> TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE UNE LOOPS <u>WITHOUT</u> SWITCHING PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS.

Complete Table 3 if you provided circuits to *unaffiliated* telecommunications carriers under an *unbundled network element (UNE) loop* arrangement, including those under *commercial* agreements, to enable the *unaffiliated* carrier to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line C.II-4* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ **in two separate tables.**

II.C. UNE Loops that you provided to *unaffiliated* telecommunications carriers, categorized by:	(1) Exchange	(a) Total lines and wireless channels (do *not* convert to VGEs)
Lines and channels under a UNE loop arrangement, where you *did not provide switching* for the line.	NONE	0

Table 3: UNE Loops <u>Without</u> Switching Provided to Unaffiliated Telecommunications Carriers - <u>Not</u> on VGE Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE UNE LOOPS <u>WITHOUT</u> SWITCHING PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS.

Complete Table 3 if you provided circuits to *unaffiliated* telecommunications carriers under an *unbundled network element (UNE) loop* arrangement, including those under *commercial* agreements, to enable the *unaffiliated* carrier to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line C.II-4* and complete this table accordingly.

Each Exchange name and corresponding data must be entered in a separate row.

Please provide data as of June 30, 2007 and as of December 31, 2007 in two separate tables.

II.C. UNE Loops that you provided to *unaffiliated* telecommunications carriers, categorized by:	(1) Exchange	(a) Total lines and wireless channels (do *not* convert to VGEs)
Lines and channels under a UNE loop arrangement, where you *did not provide switching* for the line.	NONE	0

Table 4: UNE Loops <u>With</u> Switching (formerly known as UNE-P) Provided to Unaffiliated Telecommunications Carriers - <u>Not</u> on VGE Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE UNE LOOPS <u>WITH</u> SWITCHING PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS.

Complete Table 4 if you provided circuits to *unaffiliated* telecommunications carriers under a *Local Platform* (formerly known as *UNE-P*) arrangement, including those under *commercial* agreements, to enable the *unaffiliated* carriers to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line C.II-5* and complete this table accordingly, except that you should include the UNE-Ps governed by *commercial* agreements in this table, not in Table 2.

Each Exchange name and corresponding data must be entered in a separate row.

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ in two separate tables.

	(1) Exchange	(a) Total lines and wireless channels (do *not* convert to VGEs)
II.C. UNE Loops that you provided to *unaffiliated* telecommunications carriers, categorized by:		
Lines and channels under a UNE loop arrangement, where you also	NONE	0

Table 4: UNE Loops <u>With</u> Switching (formerly known as UNE-P) Provided to Unaffiliated Telecommunications Carriers - <u>Not</u> on VGE Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

| THIS TABLE IS TO ONLY CAPTURE UNE LOOPS <u>WITH</u> SWITCHING PROVIDED TO UNAFFILIATED TELECOMMUNICATIONS CARRIERS. |

Complete Table 4 if you provided circuits to *unaffiliated* telecommunications carriers under a *Local Platform* (formerly known as *UNE-P*) arrangement, including those under *commercial* agreements, to enable the *unaffiliated* carriers to provide *voice telephone service* to Florida end users. See FCC Form 477 definitions and instructions for *Line C.II-5* and complete this table accordingly, except that you should include the UNE-Ps governed by *commercial* agreements in this table, not in Table 2.

Each Exchange name and corresponding data must be entered in a separate row.

Please provide data ~~as of June 30, 2007 and~~ **as of December 31, 2007 in two separate tables.**

II.C. UNE Loops that you provided to *unaffiliated* telecommunications carriers, categorized by:	(1) Exchange	(a) Total lines and wireless channels (do *not* convert to VGEs)
Lines and channels under a UNE loop arrangement, where you also	NONE	0

Table 5: VoIP Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name:

> ACN Communication Services, Inc.

Company Code*:

> TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE VoIP LINES. DO <u>NOT</u> INCLUDE LINES REPORTED IN TABLE 1.

Complete Table 5 if you provided VoIP service to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or wireless *VGE* channels.

An access line connects the end user's customer premises equipment (CPE) to the serving switch and allows the end user to originate and/or terminate local telephone calls on the public switched telephone network (PSTN). The access line counts in Table 5 below must be based on **all** of your different types of access lines (including fixed wireless) that are used to provide VoIP service.

Each field must be populated. All entries must be made without quotation marks.

TABLE COLUMN INSTRUCTIONS:

Column (a). List Exchanges in alphabetical order corresponding to the primary location where service is provided. **Reported exchange data should not be based on secondary service locations (i.e., where service has been moved temporarily to a secondary location such as a vacation home).**

Column (b). Enter the abbreviation **Res** for Residential lines or **Bus** for Business lines. **Residential lines and business lines must be entered in separate rows.**

Column (c). Enter line count as *voice-grade equivalents (VGEs)*. Report *VGEs* based on how the customer is billed. If the customer is billed for a dynamic bandwidth VoIP product, the line count would be the maximum number of VoIP lines available. If the customer is billed for a specific number of VoIP lines, or a range of lines, the VoIP line count would be the number of VoIP lines or the highest number of the range, respectively. **Each line count must be entered in separate rows.**

Please provide data as of June 30, 2007 ~~and as of December 31, 2007~~ **in two separate tables.**

(a) Exchange	(b) Res or Bus	(c) Total *VGE* Lines
NONE	N/A	0
Grand Total		0

Table 5: VoIP Access Lines on a Voice-Grade Equivalent (VGE) Basis

Company Name:

ACN Communication Services, Inc.

Company Code*:

TX707

* Your Company code is shown on the label affixed to the envelope in which this was mailed and on the cover letter.

THIS TABLE IS TO ONLY CAPTURE VoIP LINES. DO NOT INCLUDE LINES REPORTED IN TABLE 1.

Complete Table 5 if you provided VoIP service to Florida *end users* via one or more *voice-grade equivalent (VGE)* lines or wireless *VGE* channels.

An access line connects the end user's customer premises equipment (CPE) to the serving switch and allows the end user to originate and/or terminate local telephone calls on the public switched telephone network (PSTN). The access line counts in Table 5 below must be based on **all** of your different types of access lines (including fixed wireless) that are used to provide VoIP service.

Each field must be populated. All entries must be made without quotation marks.

TABLE COLUMN INSTRUCTIONS:

Column (a). List Exchanges in alphabetical order corresponding to the primary location where service is provided. **Reported exchange data should not be based on secondary service locations (i.e., where service has been moved temporarily to a secondary location such as a vacation home).**

Column (b). Enter the abbreviation **Res** for Residential lines or **Bus** for Business lines. **Residential lines and business lines must be entered in separate rows.**

Column (c). Enter line count as *voice-grade equivalents (VGEs)*. Report *VGEs* based on how the customer is billed. If the customer is billed for a dynamic bandwidth VoIP product, the line count would be the maximum number of VoIP lines available. If the customer is billed for a specific number of VoIP lines, or a range of lines, the VoIP line count would be the number of VoIP lines or the highest number of the range, respectively. **Each line count must be entered in separate rows.**

Please provide data as of June 30, 2007 and as of December 31, 2007 in two separate tables.

(a) Exchange	(b) Res or Bus	(c) Total *VGE* Lines
NONE	N/A	0
Grand Total		0

EXPIRATION DATE: 05/31/2008

All filers must complete Items 1 through 8 of this Cover Page.   **Data as of:**   [June 30, 2007]

Review Instructions before completing this form. Instructions are posted at:

http://www.fcc.gov/Forms/Form477/477instr.pdf

1.   Company.   [ACN Communication Services, Inc]

2.   Filers must report data for ILEC and non-ILEC operations on separate forms.
Use the following drop-down box to indicate whether this worksheet contains data
for ILEC or for non-ILEC operations.
[Non-ILEC operations]

3.   Use the following drop-down box to select the name of your parent or controlling entity. If you are not
affiliated with any other filer, select your company name. Select "not shown" if no appropriate name
appears in the list. See Instructions section IV.B.1 for information on preparing file names.
[ACN, Inc.]

If you selected "not shown" above, then provide the following:
Parent or controlling entity name (if none, enter company name).
[   ]

4.   Filers must report data for different states in separate forms.
State.   [Florida]

5.   Contact person (person who prepared the data contained below).
[Patricia Peacock]

6.   Contact person telephone number and email address.
Phone.   [407-740-8575]

Email   [ppeacock@tminc.com]

7.   Indicate whether this is an original or revised filing.
[Original Filing]

8.   Indicate whether you request non-disclosure of some or all of the information in this file
because you believe that this information is privileged and confidential and public disclosure
of such information would likely cause substantial harm to the competitive position of the filer.
[Filer certifies that some data in this report is privileged and confidential]

Reminders:
1) Ensure files are virus free by using up-to-date virus detection software. Filers are
encouraged to submit files via email (address: FCC477@fcc.gov).

2) If you are filing original or revised data for an earlier
semi-annual reporting period, do not use this particular
form (which is only for data as of June 30, 2007).
See reminder 4.

3) You may not insert or delete columns or rows, move
cells, or edit text or numbers outside the cells provided
for data entries. Filers will be required to correct and resubmit any
files that cannot be opened in EXCEL 2003, any files whose
structure has been altered, and any files with improper names.

4) If you have questions about the form, contact the
Wireline Competition Bureau, Industry Analysis and
Technology Division at (202) 418-0940; via email
at 477INFO@fcc.gov; or via TTY at (202) 418-0484.

5) You must submit a Certification Statement signed by
an officer of your company. A single statement may
cover all files submitted. See Instructions sections IV & V.

6) Name your files as specified in Instructions section IV.B.1. To assist you, complete this Cover Page to
generate an "example" name, below. Replace the character "#" in this example name with a sequence
number as specified in Instructions. This number should be "1" unless using "1" would cause you to
submit more than one file with the identical file name.

Example >>> [FLA#J07ACN Communication Services, Inc .XLS]

ACN Communication Services, Inc   for Florida   June 30, 2007

Complete Part I.A if you provide one or more lines or wireless channels in the state that connect end users to the Internet at information transfer rates exceeding 200 kbps in at least one direction. For this purpose, include connections provided over your own local loop facilities or over lines or wireless channels you provisioned to enable information transfer at the end user location at rates exceeding 200 kbps in at least one direction. See Instructions for definitions of "broadband", "end user", "own local loop facilities", and "residential end user premises".

If you complete Part I.A, you must provide in Part V specified lists of 5-digit Zip Codes. See Instructions.

Do not report anywhere in the form any high-capacity connections between two locations of the same end user customer, ISP or communications carrier.

Data as of June 30, 2007

I.A.   Lines and wireless channels connecting end users to the Internet that you provided over your own local loop facilities, or over UNE loops or other lines and wireless channels that you obtained from unaffiliated entities and equipped as broadband, categorized by technology at the end user location.

	(a) Total connections to end users (information transfer rates exceeding 200 kbps in at least one direction)	Percentages of lines and wireless channels reported in (a), and			That have information transfer rates exceeding 200 kbps in both directions, and:					
		(b) Provided to residential end user premises	(c) Provided over your own local loop facilities or the wireless last-mile equivalent	(d) Billed (or incorporated in a service billed) to end users by you, or your affiliates or agents	(e) Provided to residential end user premises	(f) Have information transfer rates in the faster direction greater than 200 kbps and less than 2.5 mbps	(g) Have information transfer rates in the faster direction greater than or equal to 2.5 mbps and less than 10 mbps	(h) Have information transfer rates in the faster direction greater than or equal to 10 mbps and less than 25 mbps	(i) Have information transfer rates in the faster direction greater than or equal to 25 mbps and less than 100 mbps	(j) Have information transfer rates in the faster direction greater than or equal to 100 mbps
I - 1. Asymmetric xDSL.	214	100%	100%	0%	100%	100%	0%	0%	0%	0%
I - 2. Symmetric xDSL.										
I - 3. Traditional wireline such as T-carrier.										
I - 4. Cable modem.										
I - 5. Optical carrier (fiber to the end user).										
I - 6. Satellite.										
I - 7. Terrestrial fixed wireless (licensed or unlicensed).										
I - 8. Terrestrial mobile wireless (licensed or unlicensed).										
I - 9. Electric power line.										
I - 10. All other technologies. Report specific technology and the corresponding number of connections in the comment section of Part IV.										

Note: In Part I.A, report actual counts of connections. Do not report voice-grade equivalent measures.

FCC Form 477 -- **Local Telephone Competition and Broadband Reporting   Part I: Broadband (continued)**   OMB NO: 3060-0816

EXPIRATION DATE: 05/31/2008

ACN Communication Services, Inc   for Florida June 30, 2007

Complete Part I.B **ONLY IF** you are an ILEC (or an affiliate of an ILEC) that is reporting asymmetric or symmetric xDSL connections in Part I.A **OR** you are a cable system (or an affiliate of a cable system) that is reporting cable modem connections in Part I.A.

For the purposes of completing Part I.B:

(1) "Residential end user premises" include residential living units, individual living units in such institutional settings as college dormitories and nursing homes, and other end user locations to which you (including affiliates and agents) market broadband services that are primarily designed for residential use.

(2) The "service area" of an ILEC consists of those residential end user premises to which the ILEC can deliver telephone service over local loop facilities (or the fixed-wireless last mile equivalent) that it owns.

(3) The "service area" of a cable system consists of those residential end user premises to which the system can deliver cable service over cable plant that it owns.

I.B.   Report your best estimate of the percentage of residential end user premises in your service area, in this state, to which your broadband connections could be provided using installed distribution facilities.

(a)
Estimated % of residential end user premises

I - 11. Providers of xDSL (asymmetric or symmetric) connections should base responses on the service area of the affiliated ILECs.

I - 12. Providers of cable modem connections should base responses on the service area of the affiliated cable systems.

FCC Form 477 -- Local Telephone Competition and Broadband Reporting   Part II: Wireline and Fixed Wireless Local Telephone   OMB NO: 3060-0816

Complete Part II if you provided one or more voice-grade equivalent lines or wireless voice-grade equivalent channels used for local exchange or exchange access service in the state. See Instructions about including lines provisioned over channelized high-capacity facilities, including PRI circuits used to provide local connectivity to dial-up ISPs. Also see Instructions for definitions of "voice telephone service", "voice-grade equivalent", "end user", "residential lines", "presubscribed interstate long distance carrier", "own local loop facilities", and "UNE-Platform".

If in Part II you report voice-grade equivalent lines or voice-grade equivalent wireless channels for service provided to end users, you must provide in Part V a list containing the 5-digit Zip Codes of the locations to which you provide those lines or channels. See Instructions.

Do not report anywhere in the form special access lines or any high-capacity connections between two locations of the same end user customer, ISP or communications carrier. Note that competitive LECs (CLECs) typically do not provide either Total Service Resale or UNE arrangements. Therefore, on Line II-3 of Part II, CLECs typically report any wholesale switched voice lines and channels sold to unaffiliated communications carriers.

Data as of June 30, 2007

	(a) Total voice-grade equivalent lines and voice-grade equivalent wireless channels in service	Percentages of lines and wireless channels reported in (a)								
		(b) Residential lines	(c) For which you (including affiliates) are the presubscribed interstate long distance carrier	(d) Residential lines for which you (including affiliates) are the presubscribed interstate long distance carrier	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises

II.A. Voice telephone service provided to end users.

II - 1.   Total lines and channels you provided to end users.

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
4,780	100%	100%	100%	0%	0%	100%	0%	0%	0%

II.B. Voice telephone service that you provided to unaffiliated communications carriers, categorized by:

II - 2.   Lines and channels you provided to unaffiliated communications carriers under Total Service Resale arrangements.

II - 3.   Lines and channels you provided to unaffiliated communications carriers under other resale arrangements, such as resold Centrex or resold channelized special access service.

II.C. UNE loops that you provided to unaffiliated communications carriers, categorized by:

Total lines and wireless channels

II - 4.   Lines and channels that you provided to unaffiliated communications carriers under a UNE loop arrangement, where you did not provide switching for the line.

II - 5.   Lines and channels that you provided to unaffiliated communications carriers under a UNE loop arrangement, where you also provided switching for the line ("UNE-Platform").

ACN Communication Services, Inc   for Florida June 30, 2007

Complete Part III if you serve one or more mobile voice telephony subscribers in the state over your own facilities. See Instructions for definitions of "mobile voice telephony subscribers" and "own facilities".

Data as of June 30, 2007

	(a) Network telephone service subscribers	(b) Percentage of subscribers reported in (a) that are directly billed or pre-paid subscribers
III.A. Mobile voice telephony subscribers in service and served over your own facilities. (Include directly billed subscribers, pre-paid subscribers, and subscribers served via resellers.)		

III - 1. Cellular, PCS and other mobile telephony.

Note: In Part III, count a subscriber as a mobile handset, car-phone or other revenue-generating active voice unit that has a unique phone number and that can place and receive calls from the public switched network. Subscriber counts by state should be based on the area codes of the phone numbers provided to subscribers.

ACN Communication Services, Inc   for Florida   June 30, 2007

Space for comments or explanatory notes.

Part   Line   Comment

ACN Communication Services, Inc   for Florida June 30, 2007

Filers reporting broadband connections (Part I) must supply lists of the 5-digit Zip Codes in which the filer provided each type of broadband connection reported in Part I, **except that**: (1) filers reporting mobile wireless broadband connections must report in column (g) the Zip Codes that best represent the "coverage area" in which the filer's mobile wireless broadband service was deployed and offered for sale to end users; and (2) the traditional wireline and other categories are combined in column (i).

Filers reporting voice telephone service provided to end users (Line II-1 of Part II) must provide in column (j) a list of the Zip Codes in which the filer provided such service.

V - 1.   5-digit Zip Codes, in the state, that are associated with the information reported in Part I and Part II, as specified herein. (Do not provide customer counts by Zip Code.)

Data as of June 30, 2007

	(a) Asymmetric xDSL	(b) Symmetric xDSL	(c) Cable modem	(d) Optical carrier (fiber to the end user)	(e) Satellite	(f) Terrestrial fixed wireless	(g) Terrestrial mobile wireless	(h) Electric power line	(i) Other including traditional wireline	(j) Wireline and fixed wireless exchange telephone
1	32073									32003
2	32207									32024
3	32211									32025
4	32246									32034
5	32806									32043
6	32808									32055
7	32818									32056
8	32953									32065
9	33004									32068
10	33009									32073
11	33010									32080
12	33012									32081
13	33014									32082
14	33016									32084
15	33020									32086
16	33023									32091
17	33024									32092
18	33026									32097
19	33033									32110
20	33054									32112
21	33056									32114
22	33062									32115
23	33064									32117
24	33065									32118
25	33068									32119
26	33071									32127
27	33126									32128
28	33127									32129
29	33129									32130
30	33131									32131
31	33134									32132
32	33135									32136
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36	33144									32159
37	33147									32162
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39	33150										
40	33155										32168
41	33157										32169
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45	33165										32181
46	33166										32187
47	33167										32189
48	33168										32190
49	33169										32202
50	33174										32204
51	33176										32205
52	33179										32206
53	33183										32207
54	33186										32208
55	33193										32209
56	33309										32210
57	33311										32211
58	33312										32216
59	33313										32217
60	33315										32218
61	33317										32219
62	33319										32220
63	33321										32221
64	33322										32222
65	33324										32224
66	33334										32225
67	33351										32226
68	33404										32233
69	33405										32244
70	33407										32246
71	33411										32250
72	33426										32256
73	33435										32257
74	33441										32258
75	33444										32259
76	33445										32266
77	33458										32277
78	33460										32301
79	33463										32303
80	33469										32304
81	33483										32305
82	33484										32308
83	33487										32309
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FCC Form 477 -- Local Telephone Competition and Broadband Reporting   Cover Page: Name & Contact Information

All filers must complete Items 1 through 8 of this Cover Page.   **Data as of**:   [December 31, 2007]

Review Instructions before completing this form. Instructions are posted at:

http://www.fcc.gov/Forms/Form477/477instr.pdf

1.   Company. | ACN Communication Services, Inc. |

2.   Filers must report data for ILEC and non-ILEC operations on separate forms.
Use the following drop-down box to indicate whether this worksheet contains data
for ILEC or for non-ILEC operations.
| Non-ILEC operations |

3.   Use the following drop-down box to select the name of your parent or controlling entity. If you are not
affiliated with any other filer, select your company name. Select "not shown" if no appropriate name
appears in the list. See Instructions section IV.B.1 for information on preparing file names.
| ACN, Inc. |

If you selected "not shown" above, then provide the following:
Parent or controlling entity name (if none, enter company name).
| |

4.   Filers must report data for different states in separate forms.
State. | Florida |

5.   Contact person (person who prepared the data contained below).
| Doug Forster |

6.   Contact person telephone number and email address.
Phone. | 407-740-8575 |

Email. | dforster@tminc.com |

7.   Indicate whether this is an original or revised filing.
| Original Filing |

8.   Indicate whether you request non-disclosure of some or all of the information in this file
because you believe that this information is privileged and confidential and public disclosure
of such information would likely cause substantial harm to the competitive position of the filer.
| Filer certifies that some data in this report is privileged and confidential |

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Example >>> [FLA#D07ACN Communication Services, Inc. .XLS]

ACN Communication Services, Inc.   for Florida December 31, 2007

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If you complete Part I.A, you must provide in Part V specified lists of 5-digit Zip Codes. See Instructions.

Do not report anywhere in the form any high-capacity connections between two locations of the same end user customer, ISP or communications carrier.

Data as of December 31, 2007

I.A. Lines and wireless channels connecting end users to the Internet that you provided over your own local loop facilities, or over UNE loops or other lines and wireless channels that you obtained from unaffiliated entities and equipped as broadband, categorized by technology at the end user location.

	(a) Total connections to end users (information transfer rates exceeding 200 kbps in at least one direction)	(b) Provided to residential end user premises	(c) Provided over your own local loop facilities or the wireless last-mile equivalent	(d) Billed (or incorporated in a service billed) to end users by you, or your affiliates or agents	(e) Provided to residential end user premises	(f) Have information transfer rates in the faster direction greater than 200 kbps and less than 2.5 mbps	(g) Have information transfer rates in the faster direction greater than or equal to 2.5 mbps and less than 10 mbps	(h) Have information transfer rates in the faster direction greater than or equal to 10 mbps and less than 25 mbps	(i) Have information transfer rates in the faster direction greater than or equal to 25 mbps and less than 100 mbps	(j) Have information transfer rates in the faster direction greater than or equal to 100 mbps
I - 1. Asymmetric xDSL.	167	100%	100%	100%	100%	100%	0%	0%	0%	0%
I - 2. Symmetric xDSL.										
I - 3. Traditional wireline such as T-carrier.										
I - 4. Cable modem.										
I - 5. Optical carrier (fiber to the end user).										
I - 6. Satellite.										
I - 7. Terrestrial fixed wireless (licensed or unlicensed).										
I - 8. Terrestrial mobile wireless (licensed or unlicensed).										
I - 9. Electric power line.										
I - 10. All other technologies. Report specific technology and the corresponding number of connections in the comment section of Part IV.										

Percentages of lines and wireless channels reported in (a), and That have information transfer rates exceeding 200 kbps in both directions, and:

Note: In Part I.A, report actual counts of connections. Do not report voice-grade equivalent measures.

ACN Communication Services, Inc.   for Florida December 31, 2007

Complete Part I.B **ONLY IF** you are an ILEC (or an affiliate of an ILEC) that is reporting asymmetric or symmetric xDSL connections in Part I.A **OR** you are a cable system (or an affiliate of a cable system) that is reporting cable modem connections in Part I.A.

For the purposes of completing Part I.B:

(1) "Residential end user premises" include residential living units, individual living units in such institutional settings as college dormitories and nursing homes, and other end user locations to which you (including affiliates and agents) market broadband services that are primarily designed for residential use.

(2) The "service area" of an ILEC consists of those residential end user premises to which the ILEC can deliver telephone service over local loop facilities (or the fixed-wireless last mile equivalent) that it owns.

(3) The "service area" of a cable system consists of those residential end user premises to which the system can deliver cable service over cable plant that it owns.

(a)
Estimated % of residential end user premises

I.B.   Report your best estimate of the percentage of residential end user premises in your service area, in this state, to which your broadband connections could be provided using installed distribution facilities.

I - 11. Providers of xDSL (asymmetric or symmetric) connections should base responses on the service area of the affiliated ILECs.

I - 12. Providers of cable modem connections should base responses on the service area of the affiliated cable systems.

FCC Form 477 -- Local Telephone Competition and Broadband Reporting   Part II: Wireline and Fixed Wireless Local Telephone   OMB NO: 3060-0816

ACN Communication Services, Inc.   for Florida December 31, 2007   EXPIRATION DATE: 05/31/2008

Complete Part II if you provided one or more voice-grade equivalent lines or wireless voice-grade equivalent channels used for local exchange or exchange access service in the state. See Instructions about including lines provisioned over channelized high-capacity facilities, including PRI circuits used to provide local connectivity to dial-up ISPs. Also see Instructions for definitions of "voice telephone service", "voice-grade equivalent", "end user", "residential lines", "presubscribed interstate long distance carrier", "own local loop facilities", and "UNE-Platform".

If in Part II you report voice-grade equivalent lines or voice-grade equivalent wireless channels for service provided to end users, you must provide in Part V a list containing the 5-digit Zip Codes of the locations to which you provide those lines or channels. See Instructions.

Do not report anywhere in the form special access lines or any high-capacity connections between two locations of the same end user customer, ISP or communications carrier. Note that competitive LECs (CLECs) typically do not provide either Total Service Resale or UNE arrangements. Therefore, on Line II-3 of Part II, CLECs typically report any wholesale switched voice lines and channels sold to unaffiliated communications carriers.

Data as of December 31, 2007

	(a) Total voice-grade equivalent lines and voice-grade equivalent wireless channels in service	Percentages of lines and wireless channels reported in (a)								
		(b) Residential lines	(c) For which you (including affiliates) are the presubscribed interstate long distance carrier	(d) Residential lines for which you (including affiliates) are the presubscribed interstate long distance carrier	(e) Provided over your own local loop facilities or the fixed wireless last-mile equivalent	(f) Provided over UNE loops obtained without UNE switching	(g) Provided over UNE-Platform	(h) Provided by reselling another carrier's service (including Centrex/Centron or channelized special access service)	(i) Provided over coaxial cable at the end user premises ("cable telephony")	(j) Provided over fixed wireless at the end user premises

II.A. Voice telephone service provided to end users.

II - 1. Total lines and channels you provided to end users.

3,857	100%	100%	100%	0%	0%	100%	0%	0%	0%

II.B. Voice telephone service that you provided to unaffiliated communications carriers, categorized by:

II - 2. Lines and channels you provided to unaffiliated communications carriers under Total Service Resale arrangements.

II - 3. Lines and channels you provided to unaffiliated communications carriers under other resale arrangements, such as resold Centrex or resold channelized special access service.

II.C. UNE loops that you provided to unaffiliated communications carriers, categorized by:

Total lines and wireless channels

II - 4. Lines and channels that you provided to unaffiliated communications carriers under a UNE loop arrangement, where you did not provide switching for the line.

II - 5. Lines and channels that you provided to unaffiliated communications carriers under a UNE loop arrangement, where you also provided switching for the line ("UNE-Platform").

ACN Communication Services, Inc.   for Florida December 31, 2007

Complete Part III if you serve one or more mobile voice telephony subscribers in the state over your own facilities. See Instructions for definitions of "mobile voice telephony subscribers" and "own facilities".

Data as of December 31, 2007

	(a) Network telephone service subscribers	(b) Percentage of subscribers reported in (a) that are directly billed or pre-paid subscribers
III.A. Mobile voice telephony subscribers in service and served over your own facilities. (Include directly billed subscribers, pre-paid subscribers, and subscribers served via resellers.)		
III - 1. Cellular, PCS and other mobile telephony.		

Note: In Part III, count a subscriber as a mobile handset, car-phone or other revenue-generating active voice unit that has a unique phone number and that can place and receive calls from the public switched network. Subscriber counts by state should be based on the area codes of the phone numbers provided to subscribers.

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Space for comments or explanatory notes.

Part   Line   Comment

ACN Communication Services, Inc.   for Florida December 31, 2007

Filers reporting broadband connections (Part I) must supply lists of the 5-digit Zip Codes in which the filer provided each type of broadband connection reported in Part I, **except that**: (1) filers reporting mobile wireless broadband connections must report in column (g) the Zip Codes that best represent the "coverage area" in which the filer's mobile wireless broadband service was deployed and offered for sale to end users; and (2) the traditional wireline and other categories are combined in column (i).

Filers reporting voice telephone service provided to end users (Line II-1 of Part II) must provide in column (j) a list of the Zip Codes in which the filer provided such service.

V - 1. 5-digit Zip Codes, in the state, that are associated with the information reported in Part I and Part II, as specified herein. (Do not provide customer counts by Zip Code.)

Data as of December 31, 2007

	(a) Asymmetric xDSL	(b) Symmetric xDSL	(c) Cable modem	(d) Optical carrier (fiber to the end user)	(e) Satellite	(f) Terrestrial fixed wireless	(g) Terrestrial mobile wireless	(h) Electric power line	(i) Other including traditional wireline	(j) Wireline and fixed wireless exchange telephone
1	32073									32003
2	32207									32024
3	32211									32025
4	32246									32034
5	32808									32043
6	32818									32055
7	32953									32056
8	33009									32065
9	33010									32068
10	33012									32073
11	33014									32080
12	33019									32081
13	33020									32082
14	33023									32084
15	33024									32086
16	33026									32091
17	33033									32092
18	33054									32097
19	33056									32110
20	33060									32112
21	33062									32114
22	33064									32115
23	33065									32117
24	33068									32118
25	33071									32119
26	33126									32127
27	33127									32128
28	33129									32129
29	33131									32130
30	33134									32131
31	33135									32132
32	33137									32136
33	33138									32137
34	33142									32141
35	33144									32147
36	33149									32159
37	33150									32162
38	33155									32164

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39	33157										32168
40	33160										32169
41	33161										32174
42	33162										32176
43	33165										32177
44	33166										32187
45	33167										32189
46	33168										32190
47	33169										32202
48	33174										32204
49	33176										32205
50	33179										32206
51	33186										32207
52	33193										32208
53	33196										32209
54	33304										32210
55	33309										32211
56	33311										32216
57	33312										32218
58	33313										32219
59	33315										32220
60	33317										32221
61	33319										32222
62	33321										32224
63	33324										32225
64	33334										32226
65	33351										32233
66	33404										32244
67	33407										32246
68	33426										32250
69	33435										32256
70	33441										32257
71	33445										32258
72	33458										32259
73	33460										32266
74	33463										32277
75	33483										32301
76	33484										32303
77	33487										32305
78											32308
79											32309
80											32311
81											32317
82											32333
83											32401
84											32404
85											32405
86											32407
87											32411
88											32413
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90											32437
91											32440
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