

REBOUL, MACMURRAY, HEWITT, MAYNARD & KRISTOL

SUITE 406

45 ROCKEFELLER PLAZA

NEW YORK, N.Y. 10111

TELEPHONE: (212) 841-5700

TELECOPIER: (212) 841-5725

1111 NINETEENTH STREET, N.W.

WASHINGTON, D. C. 20036

TELEPHONE: (202) 429-0004

TELECOPIER: (202) 429-8743

SUITE 1500

1801 CENTURY PARK EAST

LOS ANGELES, CALIF. 90067

TELEPHONE: (310) 551-3070

TELECOPIER: (310) 551-3071

January 20, 2000

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243

VIA FEDERAL EXPRESS

00-00043

Re: Application for Certificate to Resell Telecommunications
Services for ACN Communication Services, Inc.

Dear Mr. Waddell:

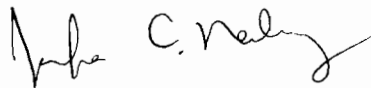
On behalf of ACN Communication Services, Inc. ("ACN"), we hereby submit the enclosed Application for a Certificate to Resell Telecommunication Services within the State of Tennessee. An original and one (1) copy are provided.

Further, one copy of the financial information for ACN's parent, American Communications Network, Inc., is enclosed in a separate sealed envelope marked "CONFIDENTIAL." ACN hereby requests that the enclosed financial documents not be disclosed to the public.

Also enclosed is a check made payable to the Tennessee Regulatory Authority in the amount of \$50 for the requisite filing fee. We have attached an extra copy of this transmittal. Please date stamp and return it to the undersigned in the attached self-addressed, stamped envelope.

Should you have any questions or require additional information, please do not hesitate to contact the undersigned at (202) 429-0004.

Respectfully Submitted,



Jennifer A. Newberry
Counsel for ACN Communication Services, Inc.

Enclosures

00-00043
JAN 21 11 23 AM '00

TENNESSEE REGULATORY AUTHORITY

Lynn Greer, Chairman
Sara Kyle, Director
Melvin Malone, Director



460 James Robertson Parkway
Nashville, Tennessee 37243-0505

APPLICATION FOR CERTIFICATE TO PROVIDE OPERATOR SERVICES AND/OR RESELL TELECOMMUNICATION SERVICES IN TENNESSEE [RULE 1220-4-2-.57]

SECTION A

Part 1: General Information

A. Name of Applicant ACN Communication Services, Inc.
Address 32991 Hamilton Court City Farmington Hills
State MI Zip Code 48334 Phone No. (248) 699-4000

B. Owner, Partners, or Corporate Officer

NAME	ADDRESS	CITY	STATE	ZIP CODE
Greg Provenzana	11515 Vanstory Dr. Ste. 140	Huntersville	NC	28078
Jayne Diorka	32991 Hamilton Ct.	Farmington Hills	MI	48334

C. Name and telephone number of contact person authorized to respond to Authority inquiries regarding company operations Monday through Friday.
Eric Shapiro (248) 699 - 3333 (248) 489 - 8837
Name Phone No. Fax No.

Name and telephone number of contact person authorized to respond to Authority inquiries regarding this filing Monday through Friday.
Kristie Stokes Hassett (202) 429 - 0004 (202) 429 - 8743
Name Phone No. Fax No.

D. List a toll-free telephone number that consumers can call to report service problems and/or request refunds or adjustments. A toll free number will be provided on customers' bills. The Applicant will notify the Regulatory Authority of this

E. Check the type of telecommunication services you plan to provide in Tennessee. number prior to commencing service
☒ Resell Interexchange long distance services
☐ Operator Services
☐ Resell local services
☐ Other (describe) _____

(To be filled out by TRA)
Company ID Number _____
Date Approved _____
Evaluator _____

Mail the completed application and a check for \$50.00 to: Tennessee Regulatory Authority, P.O. Box 198907, Nashville, TN 37219-8907. Should you have any questions, call (615)741-7489, ext. 163.

F. If providing operator services, list company name, address and contact person for all reseller carriers you serve in Tennessee. Provide the above information on Appendix I.

N/A

G. List the state(s) that the applicant is authorized to operate in at this time. N/A

For the above states, list the number and types of complaint(s) filed against applicant, and the complaint(s)' current status. Provide this information on a separate attachment, if necessary.

If applicant has affiliate(s) engaged in providing telecommunications services, provide the above requested information for the affiliate(s), as well as for the applicant.

N/A

H. List any states that the applicant has been denied authority to provide service.

N/A

If applicant has affiliate(s) engaged in providing telecommunications services, provide the above requested information for the affiliate(s), as well as for the applicant.

N/A

I. Areas in Tennessee to be served.

Statewide

J. What type of customers will the applicant serve?

a. Business X

b. Residential X

c. Aggregators

(e.g. Hotels, Payphones)

d. Other (specify) _____

K. Does the applicant allow a property imposed fee (PIF) to be added to the price of intrastate telephone calls over its network? If yes, specify amount. No

L. Are your prices for intrastate services plus any PIF equal to or less than the dominant carriers' price for similar services? Yes _____ No _____ N/A

M. Describe the type of services and price that the applicant will be offering in Tennessee on the Informational Tariff Form found in Appendix II¹. **See Attached Rate Sheet.**

N. What is the applicant's 10XXX or 800 access code, if applicable? N/A

O. Does the applicant now have or plan to have any telecommunication's facilities (e.g. switches, fiber lines) in Tennessee? No

P. What facility-based network(s) will the applicant be reselling? Applicant will be using Qwest and other certificated carriers.

Q. Will the applicant be utilizing the local telephone company's billing system or billing customers directly²? Applicant will bill directly to its customers. However, it will bill through the LEC for casual calling CDR. A copy of Applicant's sample bill will be submitted under separate cover.

¹Applicant is required to fill out an Informational Tariff form. Failure to fill out this form will cause the applicant's request to be rejected.

²A copy of a bill is required if the applicant is going to bill the customer directly.

- R. Describe briefly how the applicant plans to market their services in Tennessee? If an independent telemarketer is going to be used, state company name and address.

See Attachment A.

- S. Describe the procedures the applicant will use to switch a consumer's preferred interexchange service, if applicable. Applicant will require and maintain a signed Letter of Authorization for every customer that signs up for long distance services.
-
-

- T. Applicant has the ability and agrees to honor the form of call blocking that the consumer has subscribed to with their local telephone company. Yes X No

- U. Applicant gives permission to the local telephone company to provide the Authority a periodic sample of the reseller's intrastate toll calls. The purpose of this analysis is to audit the reseller's rates to assure they are at or below the dominant carrier's tariffed rates. Yes X No

Part II: Organization Structure

- A. Type of Organization

 Individual X Corporation

 Partnership Other (Explain on separate sheet)

- B. If partnership and/or Non-resident

- (1) Attach a copy of Articles of Incorporation and current by-laws. **See Attachment B.**
(2) Attach a copy of Certification of Authority issued by Tennessee Secretary of State showing corporation's authority to engage in business in Tennessee. **See Attachment C.**

Part III: Financial Information

- A. Attach a current financial statement showing in detail the applicant's financial condition, including balance sheet and income statement, or a copy of IRS form 1120 or 1065 filed by your business for the previous year. Attach, if available, a copy of your company's 10K and/or stockholder reports. **See Attachment D, where we have attached financial statements for Applicant's parent.**

Part IV: Display Card

~~If applicable, attach a copy of the display card to be placed on the aggregators telephone which shows what operator services are to be provided. The card must contain all required information listed in the attached Rule (1220-4-2-.57, B)³, which includes a toll-free number consumers can call for service problems and refunds.~~ **N/A**

³It is the responsibility of the reseller or operator service provider to assure that the appropriate display card is affixed to the aggregates telephones.

Part V: Rule Compliance Agreement

- A. The Reseller or Operator Service Provider applicant, hereby, affirms the following:
- Has received, read, and understands the Tennessee Regulatory Authority's (TRA) Reseller Rules and Regulations, (Appendix III)
 - Understands the penalties for non-compliance, and all associated fees to provide such service.
 - Will comply with the TRA Reseller Rules and all other applicable Authority Rules and state laws, including T.C.A. Section 65-5-206 (Appendix IV),
 - That all information provided in the attached registration document is true to the best of my knowledge.

ACN Communication Services, Inc.

Company Name

Date

Jayne Diorka

Company Official

Title

Jayne Diorka, Vice President, Secretary and
Treasurer

Subscribed and sworn
before me this 20th day
of May, 2000

L. M. Leggett

Notary Public -

Wayne County, MI

my Commission expires 2-24-04

seal

**BYLAWS
OF
ACN COMMUNICATION SERVICES, INC.**

Incorporated Under the Laws of the State of Michigan

**ARTICLE I
CORPORATE OFFICE**

SECTION 1.01

Offices

The registered office of the Corporation shall be located at 32991 Hamilton Court, Farmington Hills, Michigan 48334, or at such other location as shall be designated from time to time by the shareholders.

SECTION 1.02

Other Offices

The Corporation may also have offices at such other places as the shareholders may from time to time appoint, or as the business of the Corporation may require.

**ARTICLE II
SHAREHOLDERS' MEETINGS**

SECTION 2.01

Place of Meetings

The place of all meetings of the shareholders shall be at the registered office of the Corporation or at such other place as shall be determined from time to time by the shareholders, and the place at which such meeting shall be held shall be stated in the notice and call of the meeting. A change in the place of a meeting shall not be made within ten (10) days immediately preceding the day on which an election of directors is to be held, and a notice of any such change must be given at least ten (10) days before the election is to be held.

SECTION 2.02

Annual Meeting

(a) The annual meeting of the shareholders of the Corporation for the election of directors to succeed those whose terms expire and for the transaction of such other business as may properly come before the meeting, shall be held each year at ten o'clock (10:00) on June 1, if not a legal holiday, and if a legal holiday, then at the same time on the next business day thereafter, unless such action is taken by written consent as permitted by the laws of the State of Michigan, or unless the Board of Directors shall designate a different day. If the Board of Directors exercises its authority hereunder, such different day shall be no earlier than the 1st day of May and no later than the last day of July in the year in question.

(b) If the election of directors shall not occur, either by written consent or by meeting, on the day here designated for any annual meeting, or at any adjournment of such meeting, the President or, in his or her absence, the Vice President or a majority of the shareholders shall call a special meeting of the shareholders as soon as conveniently possible thereafter. At such meeting the election of directors shall take place, and such election and any other business transacted thereat shall have the same force and effect as an annual meeting duly called and held.

SECTION 2.03

Special Meetings

Special meetings of the shareholders, for any purpose or purposes unless otherwise prescribed by statute, may be called by the President or, in his or her absence, by the Vice President or by a majority of the shareholders and shall be called at any time by the President, or the Vice President, or the Secretary, or the Treasurer, upon the request of shareholders owning not less than fifty (50%) percent of the issued and outstanding stock of the Corporation entitled to vote at such meeting. Business transacted at all special meetings shall be confined to the matters stated in the call. It shall be the duty of the Secretary to send out notices of such meeting in accordance with the provisions set forth in Section 2.04 of these Bylaws.

SECTION 2.04

Notice of Meetings

(a) Notice of the time and place of the annual or a special meeting of the shareholders and of the purpose of a special meeting shall be by prepaid telegram, certified mail, return receipt requested, or personal delivery, at least ten (10) days, and not more than sixty (60) days, prior to the meeting, to each shareholder of record of the Corporation entitled to vote at such meeting. If mailed or telegraphed, the notice shall be directed to the shareholder's address as

it appears on the books of the Corporation unless the shareholder shall have requested the Secretary in writing that notice intended for him or her be mailed to some other address, in which case the notice shall be transmitted to the address so designated. No publication of the notice of meeting shall be required.

(b) Whenever any notice is required to be given a shareholder under law or under the provisions of the Articles of Incorporation or these Bylaws, a waiver thereof in writing signed by the shareholder entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice. In the case of notice for special meetings, any written waiver of such notice must state the business to be transacted and the purpose of such meeting, and the waiver is only valid as to the matter so stated. Attendance of a person at a meeting of shareholders, in person or by proxy, constitutes a waiver of notice of the meeting, except where the shareholder objects at the meeting to consideration of a particular matter at or before the time the matter is presented.

SECTION 2.05

Record Date for Determination of Shareholders

Only persons in whose names shares appear on the share transfer book of the Corporation on the day before notice of a meeting is mailed shall be entitled to notice of or to vote at such meeting.

SECTION 2.06

Voting List

The officer or agent having charge of the transfer book for shares of the Corporation shall make and certify a complete list of the shareholders entitled to vote at any shareholders' meeting. The list shall be arranged alphabetically within each class and series, with the address of, and the number of shares held by, each shareholder. It shall be produced at the time and place of the meeting and be subject to inspection by any shareholder during the whole time of the meeting. The list shall be prima facie evidence of the shareholders entitled to examine the list or to vote at the meeting.

SECTION 2.07

Quorum

A quorum at any annual or special meeting of shareholders shall consist of fifty-one (51%) percent of all shareholders representing, either in person or by proxy, all of the outstanding capital stock of the Corporation entitled to vote at such meeting, except as otherwise specifically provided by law or in the Articles of Incorporation.

SECTION 2.08

Conduct of Meetings

At every meeting of the shareholders, the President, or in his or her absence, the officer designated by him or her, or in the absence of such a designation, such other person (who shall be one of the officers, if any is present) chosen by a majority of the shareholders of the Corporation present in person or by proxy and entitled to vote, shall act as Chairman. The Secretary of the Corporation, or in his or her absence, such other person as the Chairman may appoint, shall act as Secretary of the meeting.

SECTION 2.09

Voting

(a) At every meeting of the shareholders, each shareholder of the Corporation entitled to vote at such meeting shall have, as to each matter submitted to a vote, one vote in person or by proxy for each share of stock having voting rights registered in his or her name on the books of the Corporation. A shareholder may vote his or her shares through a proxy appointed by a written instrument signed by the shareholder or by his or her duly authorized attorney-in-fact and delivered to the Secretary of the meeting. No such proxy shall be valid after three (3) years from the date of its execution unless otherwise provided in the proxy.

(b) The voting at all meetings of shareholders may be by voice vote or by written ballot, including the election of directors, but upon the request of qualified voters holding at least ten (10%) percent of the issued and outstanding stock of the Corporation, such vote shall be taken by written ballot, each of which shall state the name of the shareholder voting and the number of shares voted by such person, and if such ballot be cast by proxy, it shall state the name of the holder of such proxy.

(c) If a quorum is present, the affirmative vote of fifty-one (51%) percent of all of the votes cast shall be the act of the shareholders. In the absence of a quorum, any meeting may be adjourned from time to time by the vote of a majority of the shares present, but no other matters may be voted upon until a quorum is established. Once a quorum is established, the shareholders present in person or by proxy may continue to do business and vote until adjournment, notwithstanding the withdrawal of enough shareholders to leave less than a quorum.

(d) In all elections for Directors, every shareholder shall have the right to vote, in person or by proxy, the number of shares owned by him or her for as many persons as there are Directors to be elected, or to cumulate such shares, and give one candidate as many votes as the number of Directors multiplied by the number of his or her shares shall equal, or to distribute them on the same principle among as many candidates as he or she shall see fit. The following formula shall be used for ascertaining the minimum number of shares required to elect a member of the Board of Directors:

Shares entitled to vote

number of directors + 1 = shares required to elect

SECTION 2.10

Inspector of Election

At any meeting of shareholders, the Chairman of the meeting may, or upon the request of any shareholder present in person or by proxy and entitled to vote shall, appoint one inspector of election for such meeting. The inspector shall determine the number of shares represented at the meeting; the existence of a quorum; the validity and effect of proxies; and shall receive votes, ballots, or consents; hear and determine challenges and questions arising in connection with the right to vote; count and tabulate votes, ballots, or consents; determine the results; and do such other acts as are proper to conduct the election or vote with fairness to all shareholders. The inspector shall report in writing to the meeting on any of the facts found by him or her or matters determined by him or her, such report to be signed by the inspector. The report of the inspector is prima facie evidence of the facts stated and of the vote as certified by the inspector.

SECTION 2.11

Action Without Meeting

Any action required by statute to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting, without prior notice, and without a vote, if consents in writing, setting forth the action so taken, are signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all shares entitled to vote on the action were present and voted. The written consents shall bear the date of signature of each shareholder who signs the consent. No written consents shall be effective to take the corporate action referred to unless, within sixty (60) days after the record date for determining shareholders entitled to express consent to or to dissent from a proposal without a meeting, written consents signed by a sufficient number of shareholders to take the action are delivered to the Corporation. Delivery shall be to the Corporation's registered office, its principal place of business, or an officer or agent of the Corporation having custody of the minutes of the proceedings of its shareholders. Delivery made to the Corporation's registered office shall be by hand or by certified or registered mail, return receipt requested. Prompt notice of the action taken without a meeting by less than unanimous written consent shall be given to shareholders who have not consented in writing.

ARTICLE III
MANAGEMENT OF CORPORATION

SECTION 3.01

Powers

The business and affairs of the Corporation shall be managed by, and all corporate powers shall be exercised by or under the authority of, the Board of Directors, subject to limitations imposed by law, the Articles of Incorporation, or these Bylaws as to action that requires authorization or approval by the shareholders.

SECTION 3.02

Number and Term of Directors

(a) The maximum number of directors of this Corporation shall be five (5), none of whom need be a shareholder of this Corporation or a resident of the State of Michigan.

(b) The directors shall be elected at each annual meeting of the shareholders and shall hold office until their successors are elected and qualify.

(c) The number of directors may at any time be increased or decreased by a vote of a majority of the directors or shareholders entitled to vote, at any regular or special meeting, if the notice of the meeting contains a statement of the proposed increase or decrease. In case of any increase, the shareholders at any annual or special meeting shall have the power to elect additional directors to hold office until the next annual meeting of the shareholders and until their successors are elected and qualify.

SECTION 3.03

Resignation and Removal

(a) A director may resign by giving written notice to the Corporation at its registered office. The resignation shall be effective upon its receipt by the Corporation or at such later date as shall be set forth in the notice of resignation.

(b) Vacancies created by the death or resignation of a director may be filled by the remaining members of the Board of Directors, and the person appointed to fill any vacancy shall serve until a successor is elected, at either the next annual meeting of the shareholders or at a special meeting called for that purpose, and is qualified.

(c) At any meeting of the shareholders, any director or directors may be removed from office, without assignment or any reason therefor, by a majority vote of the shares or class of shares, as the case may be, which elected the director or directors to be removed; provided, however, that if less than all of the directors are to be removed, no individual director shall be removed if the number of votes cast against his or her removal would be sufficient, if cumulatively voted at an election of the entire board, to elect one or more directors.

(d) When any director or directors are removed, new directors may be elected at the same meeting of the shareholders for the unexpired term of the director or directors removed. If the shareholders fail to elect persons to fill the unexpired term or terms of the director or directors removed, the unexpired terms shall be considered vacancies on the Board to be filled by the remaining directors.

SECTION 3.04

Meetings of Directors

Regular meetings of the Board of Directors shall be held, without call or notice, immediately following each annual meeting of the shareholders and at such other times as the directors may determine. Special meetings shall be called by the President or by any director; and written notice of the meeting, stating the time, place, and purpose of it, shall be delivered to each director, either personally or by mail, at least three days prior to the date set for the meeting. The directors shall designate the location of any Board meeting by resolution or by written consent of all the members; but if no designation is made, meetings shall be held at the registered office of the Corporation. The Board of Directors may conduct the regular, special or annual meetings by telephone provided that the quorum and voting requirements are otherwise met as provided herein.

SECTION 3.05

Quorum

A majority of the actual number of directors elected and qualified shall be necessary to constitute a quorum for the transaction of any business except the filing of vacancies.

SECTION 3.06

Majority Action

Every act or decision done or made by a majority of the directors present at a duly held meeting at which a quorum is present is the act of the Board of Directors, unless a greater number is required by statute, the Articles of Incorporation, or these Bylaws. If there is less than

a quorum present, a majority of those present may adjourn the meeting, without further notice, from time to time until the quorum shall have been obtained.

SECTION 3.07

Conduct of Meetings

At every meeting of the Board of Directors, the President, or in his or her absence, the Vice President, or in his or her absence, a Chairman chosen by a majority of the directors present, shall preside. The Secretary of the Corporation shall act as Secretary of the Board. In the absence of the Secretary, the President may appoint any person to act as Secretary of the meeting.

SECTION 3.08

Committees

(a) The Board of Directors, by resolution adopted by a majority of the Directors actually elected and qualified, may designate one or more directors to constitute an executive committee, and may appoint such other committees from among its members as it deems necessary. Each such committee shall have an exercise such powers as shall be conferred or authorized by the resolution appointing it. A majority of any such committee may determine its action and may fix the time and place of its meetings unless otherwise provided by the Board of Directors shall have the power at any time to fill vacancies in, to change the size or membership of, and to discharge any such committee.

(b) Each committee shall keep a written record of its acts and proceedings, and shall submit such record to the Board of Directors at such times as requested by the Board of Directors.

SECTION 3.09

Compensation

The Board of Directors, by the affirmative vote of a majority of the directors then in office and irrespective of any personal interest of any of its members, may establish reasonable compensation of all directors for services rendered to the Corporation as directors, officers, or otherwise.

SECTION 3.10

Validation of Meeting Defectively Called or Noticed

The actions taken at any meeting of the Board of Directors, however called or noticed or wherever held, are as valid as if they had been taken at a duly called and noticed meeting if a quorum is present and if, either before or after the meeting, each of the directors not present signs a waiver of notice or a consent to holding the meeting. All such waivers or consents shall be made part of the minutes of the meeting. Attendance of a director at any meeting shall constitute a waiver of notice of such meeting, except where his or her attendance is for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

SECTION 3.11

Action Without Meeting

Any action required by law to be taken at a meeting of the Board of Directors or any other action which may be taken at a meeting of the Board may be taken without a meeting if consent in writing, setting forth the action to be taken, is signed by all of the directors.

SECTION 3.12

Indemnification

(a) Third Party Proceeding Any present or future director, officer or employee of the Corporation, and any present or future director, officer or employee of any other corporation who shall have served as such by reason of the Corporation's interest in such other corporation (any such other corporation being called "another corporation") and the legal representatives of any such director, officer or employee, shall be indemnified and held harmless by the Corporation from and against any and all loss, cost, liability and expense which may be imposed upon, or which may be paid or incurred by him, in connection with or resulting from any claim, action, suit or proceeding, in which he may be or become involved, as a party or otherwise, by reason of his being or having been, a director, officer or employee of the Corporation, or of another corporation, whether or not he continues to be such at the time such loss, cost, liability or expense have been imposed, paid or incurred, if the person acted in good faith and in a manner that he or she reasonably believed to be in or not opposed to the interests of the Corporation or its shareholders, and the person submits a written claim as herein provided. The provisions of this Section 3.12 are intended to constitute and shall be construed to constitute not only as the grant to the directors, officers and employees of the Corporation, or of another corporation, and their respective legal representatives, of the right to be indemnified as in this Section provided, but also as granting to the Corporation the power, and as imposing on it the obligation, to indemnify the directors, officers and employees of the Corporation, or of another corporation,

and their respective legal representatives, as in this Section provided. The power and obligations of the Corporation to indemnify, and the right of indemnification of, directors, officers and employees of the Corporation, or of another corporation, and their respective legal representatives, set forth in this Section shall not be exclusive of any other power or obligation which the Corporation may have to indemnify any director, officer or employee of the Corporation, or of another corporation, or his legal representatives, or exclusive of any other rights to which any director, officer or employee of the Corporation or of another corporation, or his legal representatives, or any of them, may have or to which he or they may be entitled as a matter of law or which may be lawfully granted to him, or them; and the right of indemnification granted in this Section by the Corporation shall be in addition to, and not in restriction or limitation of, any other obligation, right, privilege or power which the Corporation may have or lawfully exercise with respect to the indemnification or reimbursement of directors, officers or employees of the Corporation, or of another corporation, or their respective legal representatives. The termination of an action, suit, or proceeding by judgment, order, settlement, conviction, or upon a plea of nolo contendere or its equivalent, does not, of itself, create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in or not opposed to the best interests of the Corporation or its shareholders, and, with respect to a criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful. The right to indemnification conferred in this Section shall be a contract right.

(b) Derivative Shareholder Liability. The Corporation shall indemnify any person who was or is a party to or is threatened to be made a party to a threatened, pending, or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that he or she is or was a director or officer of the Corporation, or is or was serving at the request of the Corporation as a director, officer, partner, or trustee of another foreign or domestic corporation, partnership, joint venture, trust, or other enterprise, whether for profit or not, against expenses, including actual and reasonable attorneys' fees, and amounts paid in settlement incurred by the person in connection with the action or suit, if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation or its shareholders, and the person submits a written claim of indemnification as hereinafter provided. However, indemnification shall not be made for a claim, issue, or matter in which the person has been found liable to the Corporation unless and only to the extent that the court in which the action or suit was brought has determined upon application that, despite the adjudication of liability but in view of all circumstances of the case, the person is fairly and reasonably entitled to indemnification for the expenses which the court considers proper. The right to indemnification conferred in this Section shall be a contract right.

The Corporation may, by action of its Board of Directors, or by action of any person to whom the Board of Directors has delegated such authority, provide indemnification to employees and agents of the Corporation with the same scope and effect as the foregoing indemnification of directors and officers.

(c) Determination of Indemnification. An indemnification under paragraph (a) or (b), unless ordered by a court, shall be made by the Corporation only as authorized in the specific

case upon a determination that indemnification of the director or officer is proper in the circumstances because he or she has met the applicable standard of conduct set forth in paragraph (a) or (b). This determination shall occur within 30 days after a written claim for indemnification has been received by the Corporation, and shall be made in any of the following ways:

(1) By a majority vote of a quorum of the board consisting of directors who were not parties to the action, suit, or proceeding;

(2) If the quorum described in subparagraph (1) is not obtainable, then by a majority vote of a committee of directors who are not parties to the action. The committee shall consist of not less than two disinterested directors;

(3) By independent legal counsel in a written opinion; and

(4) By the shareholders.

If a person is entitled to indemnification under paragraph (a) or (b) for a portion of expenses including attorney's fees, judgments, penalties, fines, and amounts paid in settlement, but not for the total amount thereof, the Corporation shall indemnify the person for the portion of the expenses, judgments, penalties, fines, or amounts paid in settlement for which the person is entitled to be indemnified.

(d) Payment of Defense Expenses in Advance. Expenses incurred in defending a civil or criminal action, suit, or proceeding described in paragraph (a) or (b) shall be paid by the Corporation in advance of the final disposition of the action, suit, or proceeding upon receipt of a written claim for indemnification and upon receipt of an undertaking by or on behalf of the director or officer to repay the expenses if it is ultimately determined that the person is not entitled to be indemnified by the Corporation. The undertaking shall be by unlimited general obligation of the person on whose behalf advances are made but need not be secured.

(e) Right of Officer or Director to Bring Suit. If a claim for indemnification is not paid in full by the Corporation within forty-five (45) days after a written claim has been received by the Corporation, the officer or director who submitted the claim (hereinafter the "indemnitee") may at any time thereafter bring suit against the Corporation to recover the unpaid amount of the claim. If successful in whole or in part in any such suit or in a suit brought by the Corporation to recover advances, the indemnitee shall also be entitled to reimbursement of the expense of prosecuting or defending such claim. If any action brought by the indemnitee to enforce a right hereunder (other than an action brought to enforce a claim for expenses incurred in defending any proceeding in advance of its final disposition where the required undertaking, if any, has been tendered to the Corporation) it shall be a defense that, and in any action brought by the Corporation to recover advances the Corporation shall be entitled to recover such advances if, the indemnitee has not met the applicable standard of conduct set forth in paragraph (a) or (b). Neither the failure of the Corporation (including its Board of Directors, independent legal counsel, or its shareholders) to have made a determination prior to the commencement of such action

that indemnification of the indemnitee is proper in the circumstances because the indemnitee has met the applicable standard of conduct set forth in paragraph (a) or (b), nor an actual determination by the Corporation (including its Board of Directors, independent legal counsel, or its shareholders) that the indemnitee has not met such applicable standard of conduct, shall be a defense to an action brought by the indemnitee or create a presumption that the indemnitee has not met the applicable standard of conduct. In any action brought by the indemnitee to enforce a right hereunder or by the Corporation to recover payments by the Corporation of advances, the burden of proof shall be on the Corporation.

(f) Other Indemnification. The indemnification or advancement of expenses provided under paragraphs (a) through (e) is not exclusive of other rights to which a person seeking indemnification or advancement of expenses may be entitled under the Corporation's Articles of Incorporation, Bylaws, or a contractual agreement. However, the total amount of expenses advanced or indemnified from all sources combined shall not exceed the amount of actual expenses incurred by the person seeking indemnification or advancement of expenses.

The indemnification provided for in paragraphs (a) through (f) continues as to a person who ceases to be a director, officer, partner, or trustee and shall inure to the benefit of the heirs, executors, and administrators of the person.

(g) Liability Insurance. The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him or her and incurred by him or her in any such capacity or arising out of his or her status as such, whether or not the Corporation would have power to indemnify him or her against such liability under the Michigan Business Corporation Act or paragraphs (a) through (f).

(h) Definitions. As used herein, "Corporation" includes all constituent corporations absorbed in a consolidation or merger and the resulting or surviving corporation, so that a person who is or was a director, officer, employee, or agent of the constituent corporation or is or was serving at the request of the constituent corporation as a director, officer, partner, trustee, employee, or agent of another foreign or domestic corporation, partnership, joint venture, trust or other enterprise whether for profit or not shall stand in the same position under the provisions of this paragraph with respect to the resulting or surviving corporation as the person would if he or she had served the resulting or surviving corporation in the same capacity.

As used herein, "other enterprises" shall include employee benefit plans; "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and "serving at the request of the Corporation" shall include any service as a director or officer of the Corporation which imposes duties on, or involves services by, the director or officer with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner he or she reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be considered to have acted in

a manner "not opposed to the best interest of the Corporation or its shareholders" as referred to in paragraphs (a) and (b).

As used herein (1) the words "claim, action, suit or proceeding" shall mean any claim, action, suit or proceeding, whether civil, criminal or otherwise; (2) the right of indemnification conferred thereby shall extend to any threatened action, suit or proceeding and a failure to institute it shall be deemed its final determination; (3) the termination of an action, suit or proceeding by a plea of nolo contendere or other like pleas, or a demure or like plea or procedure, shall not constitute a final determination on the merits; (4) a conviction or judgment (whether based on a plea of guilty, or nolo contendere or its equivalent or after trial or otherwise) of or against any director, officer or employee of the Corporation, or of another corporation, in a criminal action, suit or proceeding shall not be deemed (unless the court or other tribunal in which such conviction shall have occurred, or which shall have entered such judgment, expressly and specifically so finds and determines) a determination that such director, officer or employee has been derelict in the performance of his duties and obligations as a director, officer or employee of the Corporation, or of another corporation, if independent and disinterested legal counsel selected by, or in the manner determined by, the Board of Directors of the Corporation shall, substantially concurrently with such conviction or judgment, render to the Corporation a written opinion to the effect that, in or in connection with the transaction or transactions involved in the criminal action, suit or proceedings resulting in such conviction or judgment, such director, officer or employee of the Corporation, or of another corporation, was acting in good faith and that he had reasonable cause to believe that his conduct was lawful; (5) the words "loss, cost, liability or expense" shall include, but shall not be limited to, fees and disbursements of legal counsel, amounts of judgments, fines or penalties against, the Corporation, or of another corporation, who is involved, in any claim, suit or proceeding and (6) advances may be made by the Corporation against, and on account of, any loss, cost, liability or expense as and when, and upon such terms and conditions, as shall be determined by the Board of Directors of the Corporation.

ARTICLE IV **CORPORATE OFFICERS**

SECTION 4.01

Number and Titles

The officers of the Corporation shall be a Chairman of the Board, a President, one or more Vice Presidents, a Secretary, and a Treasurer. The Board of Directors may appoint such other officers and agents as it deems necessary, each of whom shall hold office for such period, have such authority, and perform such duties in the management of the Corporation as may be provided in these Bylaws, or as may be determined by resolution of the Board of Directors not inconsistent with these Bylaws. The Board of Directors may delegate to any officer or committee the power to appoint any subordinate officers, committees, or agents; to specify their duties and authority; and to determine their compensation.

SECTION 4.02

Election

The officers of the Corporation shall be chosen annually by the Board of Directors and each shall hold his or her office until he or she shall resign or shall be removed or otherwise disqualified to serve, or his or her successor shall be elected and qualified. One person may be elected to hold two or more offices. However, an officer may not execute, acknowledge, or verify an instrument in more than one capacity if the instrument is required by law, the Articles of Incorporation, or these Bylaws to be executed, acknowledged, or verified by two or more officers.

SECTION 4.03

Duties

(a) The Chairman of the Board shall preside at all meetings of the Board of Directors at which he or she is present and shall perform such other duties as may be assigned to him or her from time to time by the Board of Directors.

(b) The President shall preside at all meetings of shareholders, shall have general supervision of the affairs of the Corporation, shall sign or countersign all certificates and other instruments of the Corporation as authorized by the Board of Directors, shall make reports to the Board of Directors and shall perform all other duties incident to the office or which are properly required of him or her by the Board of Directors.

(c) The Vice Presidents, if any, in the order designated by the Board of Directors, shall exercise the functions of the President during the absence or disability of the President. Each Vice President shall have such powers and discharge such duties which may be assigned to him or her from time to time by the Board of Directors.

(d) The Secretary shall issue notices for all meetings, as provided in these Bylaws, shall keep minutes of all meetings, shall have charge of the seal and the corporate books, and shall make such reports and perform such other duties which are incident to his or her office or which are properly required of him or her by the Board of Directors.

(e) The Treasurer shall have the custody of all moneys and securities of the Corporation and shall keep regular books of account. He or she shall disburse the funds of the Corporation in payment of the just demands against the Corporation or as may be ordered by the Board of Directors, taking proper vouchers for such disbursements, and shall render to the Board of Directors from time to time as may be required, an account of all his or her transactions as Treasurer and of the financial condition of the Corporation. The Treasurer shall perform all duties incident to his or her office or which are properly required by the Board of Directors.

(f) Other subordinate officers appointed by the Board of Directors shall exercise such powers and perform such duties as may be delegated to them by the resolutions appointing them or by any subsequent resolutions adopted from time to time.

(g) In case of the absence or disability of any officer of the Corporation and of any person hereby authorized to act in his or her place during such period of absence or disability, the Board of Directors may from time to time delegate the powers and duties of such officer to any other officer or any shareholder or any other person whom it may select.

SECTION 4.04

Removal and Resignation

Any officer or agent may be removed by the Board of Directors whenever in the Board's judgment the best interests of the Corporation will be served thereby; provided, however, that such removal shall be without prejudice to the contract rights, if any, of the person so removed. Any officer may resign at any time by giving written notice to the Board of Directors or to the Chairman of the Board or to the Secretary of the Corporation. Any such resignation shall take effect at the date of the receipt of such notice or at any later time specified therein; and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

SECTION 4.05

Vacancies

If the office of the Chairman of the Board, President, Vice President, Secretary, or Treasurer becomes vacant by reason of death, resignation, removal, or otherwise, the Board of Directors shall elect a successor who shall hold office for the unexpired term, and until his or her successor is elected.

SECTION 4.06

Salaries

The salaries of all officers of the Corporation shall be fixed by the Board of Directors.

SECTION 4.07

Bonds

The Board of Directors may, by resolution, require any and all of the officers to give bonds to the Corporation, with sufficient surety or sureties, conditioned for the faithful performance of the duties of their respective offices, and to comply with such other conditions as may from time to time be required by the shareholders.

ARTICLE V **EXECUTION OF INSTRUMENTS**

SECTION 5.01

Authority for Execution of Instruments

The Board of Directors, except as otherwise provided in these Bylaws, may authorize any officer or officers and any agent or agents to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation and such authority may be general or confined to specific instances. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the Corporation by any contract or engagement or to pledge its credit or to render it liable pecuniarily for any purpose or in any amount.

SECTION 5.02

Execution of Instruments

Unless otherwise specifically determined by the Board of Directors or otherwise required by law, formal contracts of the Corporation, promissory notes, deeds of trust, mortgages, and other evidences of indebtedness of the Corporation, and other corporate instruments or documents, shall be executed, signed, or endorsed by the President or any Vice President and may have the corporate seal affixed thereto.

ARTICLE VI
SHARE CERTIFICATES

SECTION 6.01

Form

(a) The interest of each shareholder of the Corporation shall be evidenced by certificates for shares of stock, certifying the number of shares represented thereby and in such form not inconsistent with the Articles of Incorporation, as the Board of Directors may from time to time prescribe.

(b) All share certificates must be signed by the Chairman of the Board, President or Vice President of the Corporation. If the certificate is countersigned by a transfer agent or registrar, any other signatures on the certificate may be facsimiles. Such facsimile signatures remain valid after any officer ceases to hold his or her position, and the certificate may be issued by the Corporation thereafter.

SECTION 6.02

Consideration

The consideration for the issuance of shares may be paid, in whole or in part, in money or other property, tangible or intangible, or in services performed or to be performed for the Corporation or for its benefit, or in its organization or reorganization.

SECTION 6.03

Subscriptions for Shares

Unless the subscription agreement provides otherwise, subscriptions for shares, regardless of the time when they are made, shall be paid in full at such time, or in such installments and such periods, as shall be specified by the Board of Directors. All calls for payments on subscriptions shall carry the same terms with regard to all shares of the same class.

SECTION 6.04

Transfers

(a) Transfers of shares of the capital stock of the Corporation shall be made only on the books of the Corporation by the registered owner thereof, or by his or her duly authorized attorney, with a transfer clerk or transfer agent appointed as provided in Section 6.05 of these Bylaws, and on surrender of the certificate or certificates for such shares properly endorsed and with all taxes thereon, if any, paid.

(b) The person in whose name shares of stock stand on the books of the Corporation shall be deemed by the Corporation to be the owner thereof for all purposes. However, if any transfer of shares is made only for the purpose of furnishing collateral security, and such fact is made known to the Secretary of the Corporation or to the Corporation's transfer clerk or transfer agent, the entry of the transfer shall record such fact.

(c) No stock of the Corporation shall be sold or transferred until such shares are first offered to the Corporation. Should the Corporation refuse to purchase the offered shares, the shares shall then be offered on a pro rata basis to the existing shareholders of the Corporation in proportion to the then existing percentage of stock ownership. Thereafter, such shares may be offered a third party(s) on terms no more favorable than those offered to the Corporation and shareholders and as long as such a transfer shall not constitute a violation of the Michigan Blue Sky Laws or other applicable state or federal securities laws.

SECTION 6.05

Transfer Agents and Registrars

The Board of Directors may appoint one or more transfer agents and one or more registrars which shall be an incorporated bank or trust company, either domestic or foreign.

SECTION 6.06

Lost or Destroyed Shares

Where the holder of a share certificate claims that the certificate has been lost, destroyed, or wrongfully taken, the Corporation shall issue a new certificate if the owner so requests; but it may require that the holder post an indemnity bond to protect against any claim that may be asserted on account of the alleged lost or destroyed certificate. If the owner fails to notify the Corporation within a reasonable time of the fact of such loss or alleged destruction or theft and if the Corporation registers a transfer of the shares represented by the certificate before receiving such a notification, the owner is precluded from asserting any claim against the Corporation for registering the transfer of any claim to a new certificate.

SECTION 6.07

Fractional Shares

The Corporation, with the approval of the Board of Directors, may issue certificates for fractions of a share where necessary to effect share transfers, share distributions, or a reclassification, merger, consolidation, or reorganization which shall entitle the holders, in proportion to their fractional holdings, to exercise voting rights, receive dividends, and participate in liquidating distributions. As an alternative, the Corporation, with the approval of the Board of Directors, may pay in cash the fair value of fractions of a share as of the time when those entitled to receive the fractions are determined. As another alternative, the Corporation, with the approval of the shareholders, may issue scrip in registered or bearer form over the manual or facsimile signature of an officer of the Corporation or of its agent, exchangeable as therein provided for full shares, but such scrip shall not entitle the holder to any right of a shareholder, except as therein provided. The scrip shall be issued subject to the condition that it becomes void, if not exchanged for certificates representing full shares, before a specified date. The scrip may be subject to the condition that the shares for which the scrip is exchangeable may be sold by the Corporation and the proceeds thereof distributed to the holders of the scrip or subject to any other condition which the shareholders may determine. The Corporation may provide reasonable opportunity for persons entitled to fractions of a share or scrip to sell them or to purchase additional fractions of a share or scrip needed to acquire a full share.

SECTION 6.08

Section 1244 Stock

The shareholders and the Board of Directors shall take such action as will permit the Corporation to issue "Section 1244 Stock" as such term is defined in the Internal Revenue Code of 1986, as amended, and the regulations issued thereunder.

SECTION 6.09

S Corporation

The shareholders and the Board of Directors, if they deem it desirable, will take such necessary steps, during all appropriate periods, to be treated as a small business corporation under Sub-chapter S of the Internal Revenue Code and to have the income of the Corporation taxed directly to the shareholders. Nothing contained herein shall preclude the shareholders and the Board of Directors from modifying the election for Sub-chapter S status.

ARTICLE VII
DIVIDENDS, FINANCE AND INVESTMENTS

SECTION 7.01

Dividends

(a) Dividends may be declared by the Board of Directors and paid out of any funds legally available for the payment of dividends and in any manner the Board of Directors deems proper, subject to the conditions and limitations imposed by law, the Articles of Incorporation of the Corporation and any Agreement between Shareholders and/or the Corporation.

(b) Before making any distribution of profits, there may be set aside out of the net profits of the Corporation, such sum or sums as the Board of Directors from time to time, in their absolute discretion, may deem expedient as a reserve fund to meet contingencies or for equalizing dividends or for maintaining any property of the Corporation or for any other purpose; and any profits of any year not distributed as dividends shall be deemed to have been thus set apart until otherwise disposed of by the Board of Directors.

SECTION 7.02

Bank Accounts and Deposits

(a) All funds of the Corporation shall be deposited from time to time to the credit of the Corporation with such banks, bankers, trust companies, or other depositories as the shareholders may select or as may be selected by any officer or officers or any agent or agents of the Corporation to whom such power may be delegated from time to time by the Board of Directors.

(b) Endorsements for deposit of commercial paper to the credit of the Corporation in any of its duly authorized depositories may be made without countersignature by the Chairman of the Board, President or any Vice President, or the Treasurer or any Assistant Treasurer, or by any other officer or agent of the Corporation to whom the Board of Directors, by resolution, shall have delegated such power, or by hand-stamping impression in the name of the Corporation.

(c) All checks, drafts, or other order for payment of money, notes, or other evidences of indebtedness issued in the name of or payable to the Corporation shall be signed or endorsed by such person or persons and in such manner as shall be determined from time to time by resolution of the Board of Directors and/or the Shareholders.

SECTION 7.03

Fiscal Year

The fiscal year of the Corporation shall begin on the first day of January in each year unless otherwise provided by the Board of Directors.

SECTION 7.04

Voting Securities Held by the Corporation

Unless otherwise ordered by the shareholders, the President shall have full power and authority on behalf of the Corporation to attend and to act and to vote at any meeting of security holders of other corporations in which the Corporation may hold securities. At such meeting the President shall possess and may exercise any and all rights and powers incident to the ownership of such securities which the Corporation might have possessed and exercised if it had been present. The Board of Directors may, from time to time, confer like powers upon any other person or persons.

ARTICLE VIII **CORPORATE RECORDS, REPORTS AND SEAL**

SECTION 8.01

Records

The Corporation shall keep at its registered office a book of minutes of all meetings of shareholders and Board of Directors, books of account, and a share register. The book of minutes shall note the time and place of each meeting, whether it was regular or special and, if special, how it was called, the notice given, the names of those present, the number of shares represented at a shareholder's meeting, and the proceedings thereof. The books of account shall cover the Corporation's property and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains, losses, capital, surplus, and shares. The share register shall contain the names and addresses of each shareholder, the number and classes of shares held by each, the number and date of certificates issued to each, and the number and date of cancellation of every certificate surrendered for cancellation.

SECTION 8.02

Inspection of Records by Shareholders and Directors

All books, records, and lists of shareholders of the Corporation shall be open to inspection and examination during normal business hours for all proper purposes by every shareholder or director of the Corporation or his or her duly authorized agent or attorney.

SECTION 8.03

Annual Report to Shareholders

The President shall cause an annual report to be sent to the shareholders not later than four months after the close of its fiscal year. Such report shall contain financial statements covering in detail its assets and liabilities, its profits and losses from its business operations, and such other information as the Board of Directors may choose to include.

SECTION 8.04

Corporate Seal

The shareholders may adopt, use, and thereafter alter, a corporate seal. However, use of a corporate seal or a facsimile thereof shall not be required and shall not affect the validity of any instrument whatsoever.

ARTICLE IX **AMENDMENT OF BYLAWS**

SECTION 9.01

Adoption, Amendment, and Repeal

The shareholders of the Corporation may amend or repeal the Bylaws or adopt new Bylaws so long as such Bylaws, as amended or adopted, are not inconsistent with the Articles of Incorporation or with the law. A change in the Bylaws shall require the affirmative vote of fifty-one (51%) percent of all of the shares outstanding.

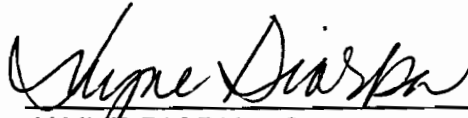
APPROVED AND ADOPTED:

Dated: _____



DAVID L. STEINBERG, Incorporator

CERTIFIED:

A handwritten signature in black ink, appearing to read "Jayne Diorka", written over a horizontal line.

JAYNE DIORKA, Secretary

...American\Holding\ACN Communication...\Bylaws.wpd

ATTACHMENT C

CERTIFICATE OF AUTHORITY

Secretary of State

Corporations Section

**James K. Polk Building, Suite 1800
Nashville, Tennessee 37243-0306**

ISSUANCE DATE: 11/24/1999
REQUEST NUMBER: 99328110

CHARTER/QUALIFICATION DATE: 11/24/1999
STATUS: ACTIVE
CORPORATE EXPIRATION DATE: PERPETUAL
CONTROL NUMBER: 0380389
JURISDICTION: MICHIGAN

TO:
CAPITAL FILING SERVICE, INC.
7051 HIGHWAY 70 SO.
NO. 333
NASHVILLE, TN 37221

REQUESTED BY:
CAPITAL FILING SERVICE, INC.
7051 HIGHWAY 70 SO.
NO. 333
NASHVILLE, TN 37221

I, RILEY C DARNELL, SECRETARY OF STATE OF THE STATE OF TENNESSEE DO HEREBY CERTIFY THAT

"ACN COMMUNICATION SERVICES, INC."

WAS INCORPORATED OR QUALIFIED TO DO BUSINESS IN THE STATE OF TENNESSEE ON THE
ABOVE DATE, AND THAT THE ATTACHED DOCUMENT(S) WAS/WERE FILED IN OFFICE ON THE
DATE(S) AS BELOW INDICATED:

REFERENCE NUMBER	DATE FILED	FILING TYPE	FILING ACTION
3771-0145	11/24/1999	QUAL-PROFIT	NAM DUR STK PRN OFC AGT INC MAL FYC

FOR: REQUEST FOR COPIES

ON DATE: 11/24/99

FEES

FROM:
CAPITAL FILING SERVICE, INC.
PMB 333
7051 HWY 70 SOUTH
NASHVILLE, TN 37221-0000

RECEIVED: \$200.00 \$0.00
TOTAL PAYMENT RECEIVED: \$200.00

RECEIPT NUMBER: 00002576080
ACCOUNT NUMBER: 00101230



Riley C Darnell

**RILEY C. DARNELL
SECRETARY OF STATE**

APPLICATION FOR CERTIFICATE OF AUTHORITY FOR

ACN COMMUNICATION SERVICES, INC.

To the Secretary of State of the State of Tennessee:

Pursuant to the provisions of Section 48-25-103 of the Tennessee Business Corporation Act, the undersigned corporation hereby applies for a certificate of authority to transact business in the State of Tennessee, and for that purpose sets forth:

1. The name of the corporation is ACN COMMUNICATION SERVICES, INC.

If different, the name under which the certificate of authority is to be obtained is _____

[NOTE: The Secretary of State of the State of Tennessee may not issue a certificate of authority to a foreign corporation for profit if its name does not comply with the requirements of Section 48-14-101 of the Tennessee Business Corporation Act. If obtaining a certificate of authority under an assumed corporate name, an application must be filed pursuant to Section 48-14-101(d).]

2. The state or country under whose law it is incorporated is Michigan

3. The date of its incorporation is April 30, 1999 (must be month, day, and year), and the period of duration, if other than perpetual, is _____

4. The complete street address (including zip code) of its principal office is _____

32991 Hamilton Court, Farmington Hills, Michigan 48334

Street	City	State/Country	Zip Code
--------	------	---------------	----------

5. The complete street address (including the county and the zip code) of its registered office in this state is

c/o C T Corporation System, 530 Gay Street, Knoxville, Tennessee, County of Knox

Street	City/State	County	Zip Code
--------	------------	--------	----------

The name of its registered agent at that office is

C T Corporation System

6. The names and complete business addresses (including zip code) of its current officers are: (Attach separate sheet if necessary.)

Greg Provenzano, 11515 Vanstory Drive Ste 140, Huntersville, North Carolina

28078, President

Jayne Diorka, 32991 Hamilton Court, Farmington Hills, Michigan 48334, Secretary

and Treasurer



American Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

||||xxxxx||||xxxxx|x|xx|x|x|x|x|x|xxxxxxxx||||

ABC International Corporation
12345 Main Street
Beverly Hills, CA 90210

Account History

Previous Balance	\$102.09
Payments Applied	\$0.00
Adjustments Applied	\$125.00
Balance Forward	-\$22.91
<u>Late Payment Charge</u>	<u>\$0.00</u>
Balance Outstanding	-\$22.91

Current Charges

Long Distance	\$10.91
Local Service	\$70.00
Monthly Recurring Charge	\$10.00
<u>Taxes & Surcharges</u>	<u>\$4.40</u>
Current Charges	\$94.54

Total Amount Due on 3-26-2000 \$71.63

All past due balances are subject to a 1.5% finance charge.

Billing Date 02/29/20000

Customer Number 123456789

Customer Service Information

Customer Service 1-800-ACN-1010

Web site <http://www.acninc.com>

Email service@acninc.com

Fax 1-888-999-9999

Take advantage of our limited time offer to new customers!

Remember to enclose your return portion with payment to ensure proper credit to your account.

Visit us online at www.acninc.com and get the latest information on special services and offers anytime.

Please detach this portion and return with payment.



American Communications Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334



Address Change

Check this box and note changes or corrections on back of this form.

ABC International Corporation
12345 Main Street
Beverly Hills, CA 90210-0234

||||xxxxx||||xxxxx|x|xx|x|x|x|x|x|xxxxxxxx||||

Customer Number 123456789
Payment Due By 03-26-2000

Total Amount Due \$71.63

Amount Enclosed

\$

ACN American Communications Services, Inc.
Box 1234
Chicago, Illinois 60101-1234

||||xxxxx||||xxxxx|x|xx|x|x|x|x|x|xxxxxxxx||||



American Communications Services, Inc.

Billing Date	02-29-2000
Customer Number	123456789
Sub-Account Number	234567890

Long Distance Call Detail

Calls Billed to 248-699-4000

From 248-699-3302

Date	Time	Place Called	Number Called	Rate	Duration	Amount
Jan 1	2:41:33 pm	Glen Lake MI	231-334-8888	All Day	1.32	1.17
Jan 15	9:55:01 am	Palm Beach FL	561-225-9876	All Day	60.22	42.75
Feb 28	10:15:16 am	Boston MA	508-777-1234	All Day	72.38	38.44
Subtotal 248-699-3302					133.92	\$82.36
Total for 248-699-4000					133.92	\$82.36

Calling Card Calls from 248-699-3302

Date	Time	Place Called	Number Called	Rate	Duration	Amount
Jan 1	2:41:33 pm	Glen Lake MI	231-334-8888	All Day	1.32	1.17
Jan 15	9:55:01 am	Palm Beach FL	561-225-9876	All Day	60.22	42.75
Feb 28	10:15:16 am	Boston MA	508-777-1234	All Day	72.38	38.44
Subtotal 248-699-3302					133.92	\$82.36

Toll-Free Calls to 800-555-4444

Date	Time	Originating From	Originating Number	Rate	Duration	Amount
Jan 1	2:41:33 pm	Glen Lake MI	231-334-8888	All Day	1.32	1.17
Jan 15	9:55:01 am	Palm Beach FL	561-225-9876	All Day	60.22	42.75
Feb 28	10:15:16 am	Boston MA	508-777-1234	All Day	72.38	38.44
Subtotal 800-555-4444					133.92	\$82.36

Appendix to Tennessee
Application for Certificate of Authority

RECEIVED
STATE OF TENNESSEE
JUN 17 1999

Directors of
ACN COMMUNICATION SERVICES, INC.

WILLIAM R. SWEET
SECRETARY OF STATE

1. Greg Provenzano
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
2. Robert Stevanovski
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
3. Anthony Cupisz
32991 Hamilton Court
Farmington Hills, Michigan 48334
4. J.D. Sullivan
32991 Hamilton Court
Farmington Hills, Michigan 48334
5. David Stevanovski
32991 Hamilton Court
Farmington Hills, Michigan 48334



Michigan Department of Consumer and Industry Services

Lansing, Michigan

This is to Certify That

ACN COMMUNICATION SERVICES, INC.

*was validly incorporated on April 30, 1999, as a Michigan profit corporation,
and said corporation is validly in existence under the laws of this State.*

*This certificate is issued to attest to the fact that the corporation is in good standing
in this office as of this date and is duly authorized to transact business or conduct
affairs in Michigan and for no other purpose. It is in the usual form, made by me
as the proper officer, and is entitled to have full faith and credit given it in every
court and office within the United States.*

*In testimony whereof, I have hereunto set my
hand and affixed the Seal of the Department,
in the City of Lansing, this 19th day
of November, 1999.*

Julie Croll

, Director

173 0461785

Corporation, Securities and Land Development Bureau



2600 Maitland Center Pkwy.
Suite 300
Maitland, FL 32751
P.O. Drawer 200
Winter Park, FL
32790-0200
Tel: 407-740-8575
Fax: 407-740-0613
www.tminc.com

August 11, 2008
Via Overnight Delivery

Ms. Sharla Dillon
Dockets and Records Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, Tennessee 37243-0505

**RE: Regulatory Contact and Address Update Information for
ACN Communication Services, Inc.
Provider of Local Exchange, Interexchange, and Access Telecommunications
Services in the State of Tennessee**

Dear Ms. Dillon:

Enclosed are the original and thirteen (13) copies of this letter to update the Commission that effective immediately, ACN Communication Services, Inc., provider of local exchange, interexchange, and access telecommunications services, is relocating to a new address. To ensure that the Commission has the Company's current contact information, please update your records with the information provided below and distribute it to the appropriate departments and personnel so that all complaints, notices, orders, invoices, correspondence and other regulatory documents are directed to the Company's new address and proper contacts listed herein.

Company Corporate Address

ACN Communication Services, Inc.
1000 Progress Place NE
Concord, NC 28025
Telephone: 704-370-5541
Facsimile: 704-632-8072
website: www.acninc.com

Commission Contact Regulatory Correspondence, Formal/Informal Complaints, Inquiries

Keith Kuder, North American General Counsel
ACN Communication Services, Inc.
1000 Progress Place NE
Concord, NC 28025
Telephone: 704-370-5541
Facsimile: 704-632-8072
Email: kkuder@acninc.com

Monique Byrnes, Consultant
Technologies Management, Inc.
2500 Maitland Center Parkway, Suite 300
Maitland, FL 32751
Telephone: 407-740-3005
Facsimile: 407-740-0613
Email: mbyrnes@tminc.com

File

2008 AUG 12 AM 9:59

T.R.A. DOCKET ROOM

RECEIVED

AUG 12 2008

TN REGULATORY AUTHORITY
UTILITIES DIVISION

RECEIVED

AUG 13 2008

TN REGULATORY AUTHORITY
UTILITIES DIVISION