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T.R.A. DOCKET ROOM

Also Admitted in New York
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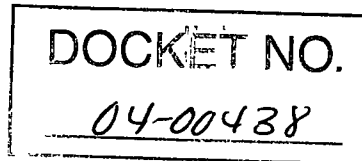
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December 16, 2004

VIA OVERNIGHT MAIL

Ms Sharla Dillon
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 32743-0505



Re: Acceris Communications Corp.

Dear Sharla:

Enclosed please find for filing an original and thirteen (13) copies of Exhibit E, Organizational Chart, that was inadvertently left out of Acceris Communications Corp.'s Application for a Certificate of Public Convenience and Necessity to Provide Competing Local Exchange Services in Tennessee.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope. If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me. Thank you.

Respectfully submitted,

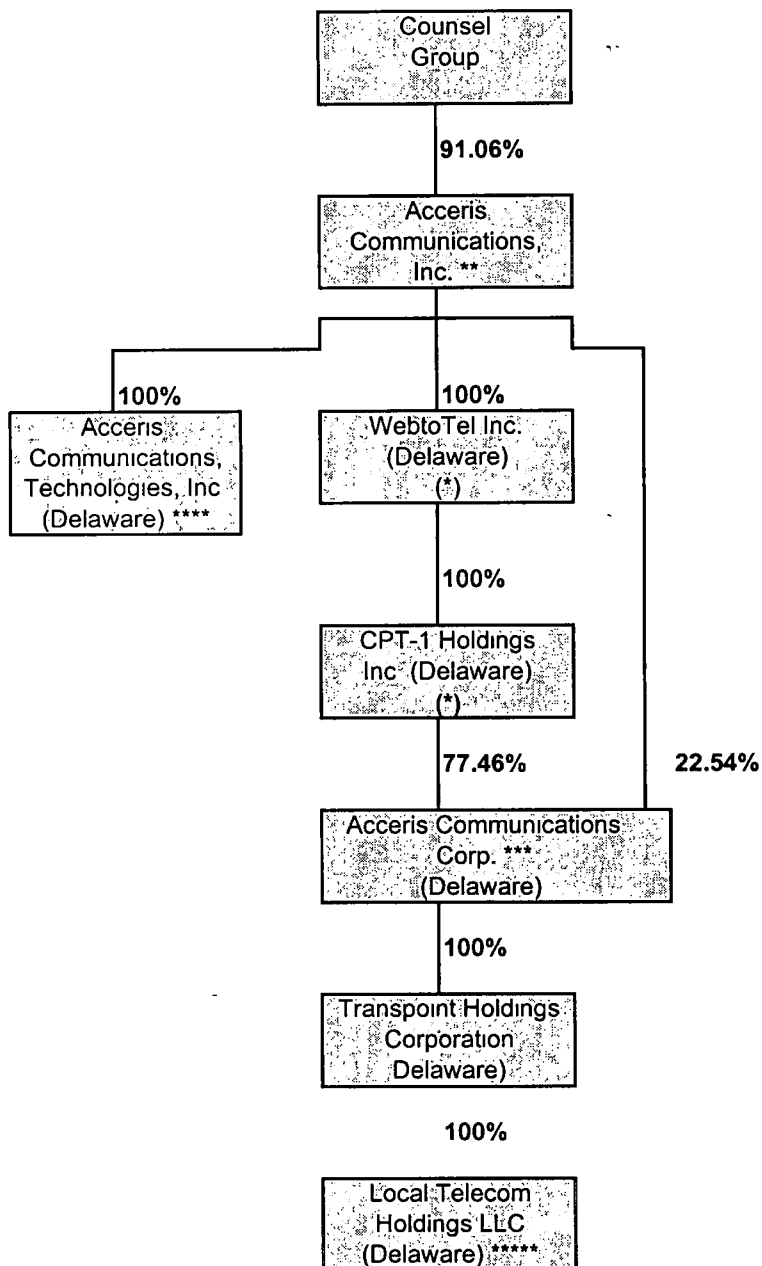
A handwritten signature in cursive script that reads "Charlotte Lacey". The signature is written in dark ink and is positioned above the printed name.

Charlotte Lacey
Legal Assistant to Lance J.M. Steinhart
Attorney for Acceris Communications Corp

Enclosures

cc: David Silverman (w/enc)

ACCERIS GROUP STRUCTURE
OPERATING BUSINESSES
DECEMBER 2004



* Inactive

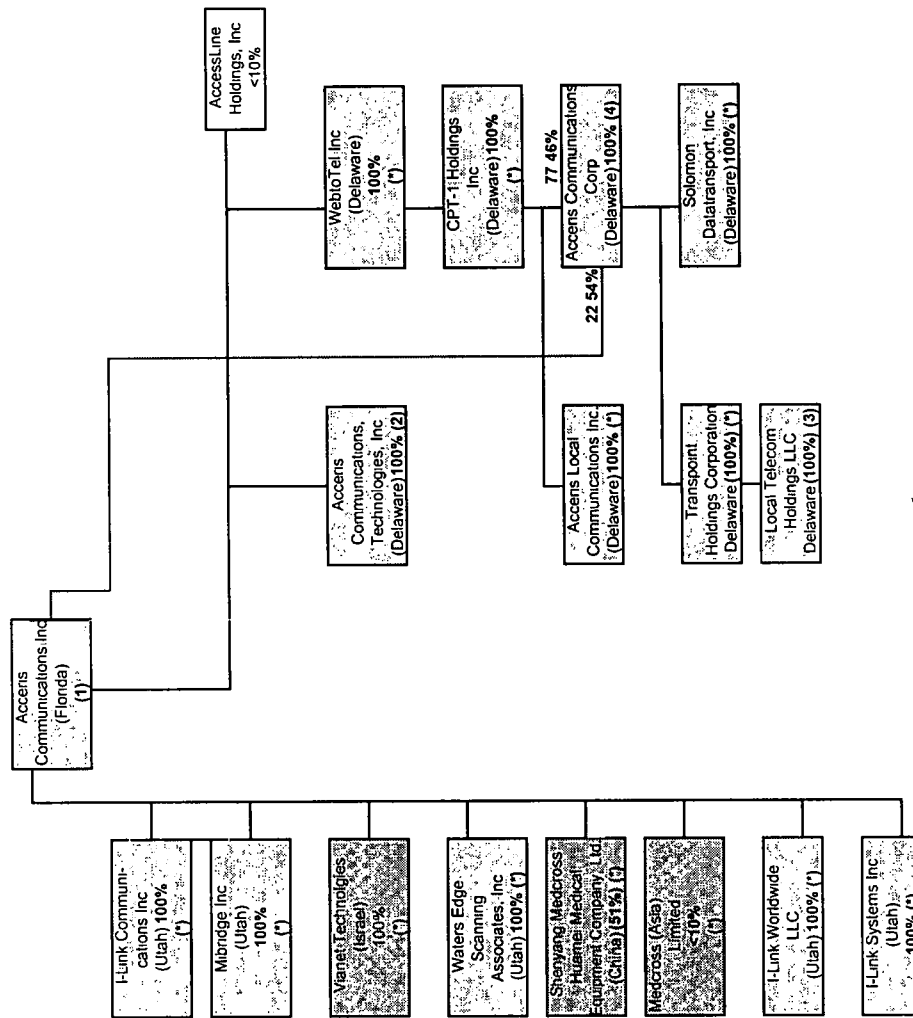
** Public company (Florida entity)

*** Formerly WorldxChange Corp.

**** Technology licensing business

***** Legal owner of the commercial business of Transpoint acquired in July 2003.

ACCERIS
CORPORATE ORGANIZATIONAL CHART AS AT DECEMBER 31, 2004



(*) Inactive / holding company

(1) Public company

(2) Technology licensing

(3) Owns Transport commercial business Residential business owned by Acceris Communications Corp

(4) Formerly WorldXChange Corp (facilities based telecommunications company)