



Acceris Communications

9530 Padgett Street, Suite 101  
San Diego, CA 92126

October 4, 2007

Tennessee Regulatory Authority  
Commission Secretary  
460 James Robertson Parkway  
Nashville, TN 37243-0505

filed electronically in docket office on 10/04/07

Re: Docket No (s): 05-00169  
Withdrawal of certificate or certificates due to sale of substantially all assets of Acceris  
Management and Acquisition LLC to First Communications LLC.

Ladies or Gentlemen::

Acceris Management and Acquisition LLC ("Acceris") hereby surrenders the above telecommunications certifications that approved its ability to provide telecommunications services in your state in the above named docket. Acceris ceased to provide services to customers in your state on March 1, 2007 due to a sale of substantially all of its assets, including the customer base and related assets to First Communications LLC, a licensed telecommunications carrier in your state. Acceris is not intending now, or in the future to provide telecommunications services in your state.

Please return a file stamped copy of this letter as proof of filing in the attached prepaid return envelope.

Should you require any additional filings or report requirements, please contact Christine Gronewald at 612.465.0271 or via email at [gronewald@ncequity.net](mailto:gronewald@ncequity.net).

Please also be advised that the current and final address for Acceris is 60 South 6<sup>th</sup> Street, Suite 2535, Minneapolis, MN 55402.

Sincerely,

A handwritten signature in cursive script, appearing to read "Gronewald".

Christine Gronewald  
Regulatory and Compliance Manager