

**BEFORE THE TENNESSEE REGULATORY AUTHORITY**

**NASHVILLE, TENNESSEE**

**December 14, 2007**

<b>IN RE:</b>	)	
	)	
<b>PETITION FOR AUTHORITY FOR ACCERIS</b>	)	<b>DOCKET NO.</b>
<b>MANAGEMENT AND ACQUISITION LLC TO</b>	)	<b>05-00169</b>
<b>ACQUIRE CERTAIN ASSETS OF ACCERIS</b>	)	
<b>COMMUNICATIONS CORP.</b>	)	<b>Company ID:</b>
		<b>128601</b>

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**ORDER GRANTING CANCELLATION OF AUTHORITY  
TO PROVIDE TELECOMMUNICATIONS SERVICES**

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This matter came before Chairman Eddie Roberson, Director Sara Kyle and Director Ron Jones of the Tennessee Regulatory Authority (“Authority” or “TRA”), the voting panel assigned to this docket, at a regularly scheduled Authority Conference held on December 3, 2007. Acceris Management and Acquisition LLC (the “Company”) originally filed an Application for authority to provide interexchange and/or local exchange telecommunications services in Tennessee on June 24, 2005 in conjunction with its filing to acquire all telecommunications assets and operations of Acceris Communications Corp., including its Certificate of Public Convenience and Necessity.<sup>1</sup> During a regularly scheduled Authority Conference held on July 11, 2005, a majority of the Directors<sup>2</sup> found that the Company had met all the requirements for certification and the requirements of Tenn. Comp. R. & Regs. 1220-4-2-.57, which was promulgated pursuant to, *inter alia*, Tenn. Code Ann. § 65-2-102 and Tenn. Code Ann. § 65-4-201, and approved the Application.

During a regularly scheduled Authority Conference held on February 26, 2007, the Authority approved a transfer of the Company’s assets to First Communications, LLC d/b/a First Communications of Ohio, LLC (“First Communications”) in Docket No. 06-00300.<sup>3</sup> On October 4, 2007, the Company

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<sup>1</sup> *Order Approving Transfer*, pp. 1-2 (August 24, 2005).

<sup>2</sup> *Id.* at 4.

<sup>3</sup> *See Order Approving Transfer of Assets*, Docket No. 06-00300 (May 24, 2007).

requested that the TRA cancel its authority stating that it had ceased to provide services to customers in Tennessee on March 1, 2007 following the sale of substantially all of its assets to First Communications. Based upon careful consideration of the entire record in this matter, the panel voted unanimously to grant the Company's request to cancel its authority.

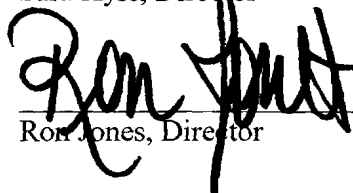
**IT IS SO ORDERED.**

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

Eddie Roberson, Chairman

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

Sara Kyle, Director

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

Ron Jones, Director