KELLEY DRYE & WARREN LLP

A LIMITED LIABILITY PARTNERSHIP

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KATHERINE E BARKER MARSHALL

DIRECT LINE: (202) 342-8519

EMAIL: kbarker@kelieydrye.com

August 31, 2006

VIA UPS

NEW YORK, NY

TYSONS CORNER, VA

CHICAGO, IL

STAMFORD, CT

PARSIPPANY, NJ

BRUSSELS, BELGIUM

AFFILIATE OFFICES
MUMBAI, INDIA

Ms. Sara Kyle, Chairman Attn: Sharla Dillion, Docketing Tennessee Regulatory Authority 460 James Robertson Parkway Nashville, TN 37243

Re: Application for a Transfer of Assets, Including Customers from Acceris
Management and Acquisition LLC to First Communications, LLC, Docket No. 06-00214

Dear Ms. Dillion:

Enclosed please find, one original and thirteen (13) copies of the Response of First Communications, LLC ("First") and Acceris Management and Acquisition, LLC ("Acceris", together "the Parties") in the above captioned matter. Please note that *Exhibit C* contains confidential, proprietary trade secret information, the disclosure of which could materially harm the Parties. Disclosure of this information could provide competitors with valuable insight into the financial structure of the Parties and their activities to date. Because this material represents highly confidential and proprietary information, and because the harm to First resulting from disclosure is real not speculative, the Parties submit *Exhibit C under seal* and respectfully requests that the Authority not disclose this information publicly.

Please date stamp the duplicates of these filings and return in the self-addressed, postage prepaid envelope. Thank you for your assistance in this matter and please do not hesitate to contact me at (202) 342-8519 if you have any questions or concerns.

Respectfully submitted,

Lauttuw Bulle Naishall

Katherine E. Barker Marshall

Enclosures

1) Have the applicants filed similar applications or notices in other states? If so, please provide a listing of states and actions taken.

Answer:

The Applicants have filed applications or notices, as applicable, in the following jurisdictions: Alabama, Arkansas, Arizona, California, Colorado, Connecticut, Delaware, Florida, Georgia, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Hampshire, New Jersey, New York, North Carolina, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, South Carolina, South Dakota, Texas, Utah, Virginia, Washington, West Virginia and Wisconsin. As of this filing, the transaction has been approved or effectively approved in cases where notification is required in the following jurisdictions: Colorado, Kentucky, Illinois, Massachusetts, Michigan, Montana, Pennsylvania, Utah, Virginia, Washington and Wisconsin. Approval from a number of the other jurisdictions is expected in the coming weeks.

2) As required by CC Rules in CC Docket No. 00-257, provide a copy of the self-certification letter filed with the FCC regarding transfer transactions.

Answer: Please see Exhibit A.

Provide the number of enterprise business customers that Acceris Management and Acquisition LLC ("Acceris") currently has in Tennessee.

Answer: Acceris has eleven (11) customers at seventy (70) locations throughout the State of Tennessee.

4) Will all Acceris business customers in Tennessee be transferred to First Communications, LLC d/b/a First Communications or Ohio, LLC ("First Communications")?

Answer: Yes.

Page 5 of the Joint Application file with the Authority on August 22, 2006, certifies that a copy of the notification letter that will be sent to the affected business customers will be provided to the Authority upon request. Consistent with TRA Rule 1220-4-2-.56(2)(d), provide a current customer notification that meet the requirements and/or complies with the above-referenced rule (see attachment).

Answer: See Exhibit B.

Page 1 of the Joint Application, certifies that First Communications and Acceris entered into an Asset Purchase Agreement ("Agreement") dated July 11, 2006. File and/or provide the Authority with a copy of the Agreement.

Answer: Please see Exhibit C, filed under seal.

Exhibit A

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AFFILIATE OFFICES MUMBAI, INDIA

August 2, 2006

DATE STAMP & RETURN

BY HAND DELIVERY

Marlene H. Dortch, Secretary Federal Communications Commission 445 12th Street, S.W. Washington, D.C. 20554

RECEIVED

AUG - 2 2006

Federal Communications Commission Office of Secretary

Re: Notification of Transfer of Subscribers from Acceris Management and Acquisition LLC to First Communications, LLC -- CC Docket No. 00-257

Dear Secretary Dortch:

Pursuant to Section 64.1120 of the Commission's rules, 47 C.F.R. § 64.1120, First Communications, LLC ("First Communications"), by its attorneys, respectfully notifies the Commission that, in furtherance of a transaction whereby First Communications will acquire certain assets of Acceris Management and Acquisition LLC ("Acceris"), First Communications intends to acquire certain customers of Acceris. First Communications is complying with the Commission's rules and procedures governing compliance with section 258 of the Communications Act of 1934, as amended, including the provision of advanced written notice to all affected customers.

Pursuant to the terms of an Asset Purchase Agreement ("Agreement") dated July 11, 2006, between First Communications and Acceris, First Communications will acquire certain of the assets of Acceris related to its large business customer enterprise business.

KELLEY DRYE & WARREN LLP

By HAND DELIVERY

Marlene H. Dortch, Secretary August 2, 2006 Page Two

In conformity with Commission rules, First Communications provides the following information:

Parties to the Transaction: The parties involved in the transaction are First Communications, LLC, the transferee, and Acceris Management and Acquisition LLC, the transferor.

Types of Telecommunications Services Provided to the Affected Subscribers: The assets being acquired by First Communications are only those related to its large business customer enterprise business. Acceris provides long distance resale telecommunications services to the business customers being acquired by First Communications. First Communications will provide the same services to the affected subscribers.

Date of Transfer of the Subscribers to Acquiring Carrier: Acceris anticipates transferring the affected subscribers to First Communications beginning on September 5, 2006, or as soon thereafter as the necessary regulatory approvals have been obtained.

Attached to this letter are (a) First Communications' certification of compliance with the requirements of the Commission governing transfers of subscribers, and (b) a copy of the customer notice, as required under the rules.

Please contact the undersigned if you have any questions concerning this notification.

Respectfully submitted,

Steve Augustino

Melissa Conway

Kelley Drye & Warren LLP 3050 K Street, NW, Suite 400 Washington, D.C. 20007

(202) 342-8552

Counsel for First Communications, LLC

Attachments

ATTACHMENT A

CERTIFICATION OF COMPLIANCE

CERTIFICATION OF FIRST COMMUNICATIONS, LLC

The undersigned hereby certifies as follows:

- 1. I have read the foregoing document and hereby verify that the statements therein are true, complete and correct to the best of my knowledge.
- 2. In accordance with Section 64.1120(e) of the Commission's rules, 47 C.F.R. §64.1120, First Communications, LLC will comply with the required FCC procedures for the acquisition of the affected customers of Acceris Management and Acquisition LLC including the provision of advanced written notice to all affected subscribers.

FIRST COMMUNICATIONS, LLC

By: Joe Morris

Name:

Title:

Date: July 27 2006

Sworn and subscribed to before me this 27 day of July 2006.

Notary Public

My Commission expires: Jan 8, 2008

ATTACHMENT B

CUSTOMER NOTICE





IMPORTANT INFORMATION REGARDING YOUR TELECOMMUNICATIONS SERVICE.

July 31, 2006

Dear

We are happy to share some exciting news about your telecommunications services. We are proud to announce that, beginning on or about September 5, 2006, your telecommunications services, formerly provided by Acceris Communications will be provided by First Communications.

Who is First Communications?

First Communications is a full service, facilities-based telecommunications provider located in Northeast Ohio. First Communications serves more than 130,000 business and residential customers across the U.S. with the majority located in Ohio, Michigan and Indiana. First Communications is a solid financial company with 23 straight quarters of profitable growth with a strong equity base, including a Fortune 100 company. For more information about First Communications, please visit the First Communications website www.firstcomm.com.

What does this mean?

First Communications is purchasing the proprietary rights to many of Acceris Communications products, including long distance and circuits. The initial period of transition will involve your account migration to First Communications billing system. Therefore, once the migration is complete, First Communications will support your telecommunications needs.

What happens to my services?

Your services will not be affected during this transition. In fact, from the first day of the transitional period you will experience a superior quality of service led by First Communications veteran staff of Client Care management. During this transition, there will be **NO** change to your rates, service options, or the way that you dial and **NO** interruption in service. Please, also be assured that the operations of Acceris Communications Network Operations Center (NOC) will remain fully functional during this period. Therefore, you will continue to be able to request changes to your service, submit trouble tickets and receive timely troubleshooting resolutions.

Any future changes in rates, terms and conditions of service will be done as prescribed by the Federal Communications Commission (FCC) and your applicable state regulatory commission.

Will I be charged for this change?

Absolutely **NOT!** There will be no charge or fee as a result of this change to First Communications. Please contact First Communications if a charge does appear on your bill. The only difference that you will notice will be the name of your carrier and the look of your new monthly bill.

When will this Change Occur?

No further action is required on your part. First Communications anticipates that the transfer will occur on or about September 5, 2006, provided that the necessary regulatory approvals have been obtained. Beginning on or after that date, First Communications will be providing your service and Acceris Communications will no longer be your service provider. First

Communications is confident that you will find that remaining with us is the smart choice to meet your telecommunications needs; however, First Communications realizes that you have a choice of service providers, and you may choose another carrier at any point, subject to any applicable termination provisions in your contract.

All subscribers receiving this notice, even those who had arranged preferred carrier freezes through their local service providers on the service(s) involved in the transfer, will be transferred to First Communications, unless they select a different carrier before the transfer date. Existing preferred carrier freezes on the service(s) involved in the transfer will be lifted. You must contact your new local service provider (First Communications or other local service provider that you choose) to arrange a new freeze to protect you from unauthorized carrier changes after the transfer.

If you have any questions or concerns in regards to service needs, complaints or billing issues, you can also call First Communications at 1.800.860.2934 or prior to the transfer on September 5, 2006, call Acceris Communications at 1.800.447.2111, and a representative will assist you.

Welcome to First Communications and thank you for your time.

Sincerely,

Ray Hexamer

Chief Executive Officer First Communications

Jessica R. Newman

Chief Executive Officer

Acceris Management and Acquisition LLC

d/b/a Acceris Communications

Jassica R. Numar

Exhibit B





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Ray Hexamer

Chief Executive Officer First Communications

Jessica R. Newman

Chief Executive Officer

Acceris Management and Acquisition LLC

d/b/a Acceris Communications

Jassica R. Newman

Exhibit C

Confidential and Proprietary Trade Secret Material Filed Under Seal