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filed electronically in docket office on 10/25/06

October 25, 2006

**VIA UPS
VIA ELECTRONIC FILING**

Ms. Sara Kyle, Chairman
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243

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

Dear Ms. Kyle:

As per the request of Jerry Kettles, attached please find a revised proposed customer notice to be sent to the affected customers of Acceris Management and Acquisition LLC ("Acceris"), who will be transferred to First Communications, LLC ("First") upon closing of the Transaction described in the above-captioned Application. Please note, the Transaction has not closed in Tennessee as of the date of this filing and will not close until regulatory approval is granted. The proposed customer notice, filed with this letter, will be sent to the affected customers, with the Acceris name on the envelope, pursuant to Authority Rules, upon the approval of the TRA.

Enclosed please find one original and four (4) copies of this filing. Additionally, please date stamp the duplicate 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,



Katherine E. Barker Marshall

Enclosures

cc: Carlos Black, Tennessee Regulatory Authority
Jerry Kettles, Tennessee Regulatory Authority



IMPORTANT INFORMATION REGARDING YOUR TELECOMMUNICATIONS SERVICE.

October 9, 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. In addition, First Communications will provide a 30-day notification for any pricing changes within 90 days of the acquisition.

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.

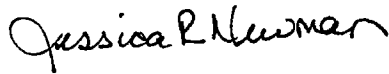
If you have any questions or concerns in regards to service needs, complaints or billing issues, you can also call First Communications at 1.800.860.2934 or prior to the transfer on September 5, 2006, call Acceris Communications at 1.800.447.2111, and a representative will assist you.

Welcome to First Communications and thank you for your time.

Sincerely,

A handwritten signature in black ink, appearing to read "Ray Hexamer".

Ray Hexamer
Chief Executive Officer
First Communications

A handwritten signature in black ink, appearing to read "Jessica R. Newman".

Jessica R. Newman
Chief Executive Officer
Acceris Management and Acquisition LLC
d/b/a Acceris Communications