BEFORE THE NEBRASKA PUBLIC SERVICE COMMISSION

| In the Matter of the Application |) | Applicati | on No. | C-384 | 12 |
|-----------------------------------|---|-----------|--------|-------|------|
| of Acceris Management and |) | | | | |
| Acquisition LLC, Minneapolis, |) | | | | |
| Minnesota, seeking withdrawal of |) | | | | |
| its interexchange certificate due |) | GRANTED | | | |
| to sale of substantially all |) | | | | |
| assets to First Communications, |) | | | | |
| LLC. Garfield Heights, Ohio. |) | Entered: | August | 28. | 2007 |

BY THE COMMISSION:

By application filed July 17, 2007, Acceris Management and Acquisition LLC ("Acceris"), Minneapolis, Minnesota, is seeking authority to withdrawal its certificate of authority to provide interexchange telecommunications services in the State of Nebraska, previously approved in Docket C-3442. Notice of the application was published in The Daily Record, Omaha, Nebraska, on July 20, 2007. No protests were filed; therefore, this application is processed pursuant to the Commission's Rule of Modified Procedure.

OPINION AND FINDINGS

On September 7, 2005, Acceris was granted authority to operate as an interexchange telecommunications carrier within the state of Nebraska pursuant to Docket C-3442.

By application received on July 17, 2007, Acceris requested the withdrawal of its authority to operate as an interexchange carrier of telecommunications services in the State of Nebraska. Acceris ceased to provide services to customers due to a sale of substantially all of its assets, including the customer base and related assets to First Communications, LLC. Acceris has no plans to provide telecommunications service in Nebraska in the future.

Upon consideration of the request and being fully advised, the Commission finds the request to be reasonable and finds that Acceris's authority to operate as an interexchange carrier of telecommunications services in the State of Nebraska should be withdrawn.

ORDER

IT IS THEREFORE ORDERED by the Nebraska Public Service Commission that Application No. C-3842 be, and it is hereby, granted and the Certificate of Public Convenience and Necessity to provide interexchange telecommunications services previously granted to Acceris Management and Acquisition LLC, is withdrawn.

MADE AND ENTERED at Lincoln, Nebraska, this 28th day of August, 2007.

NEBRASKA PUBLIC SERVICE COMMISSION

COMMISSIONERS CONCURRING:

Chairman

ATTEST:

Deputy Director