



210 N. Park Ave.
Winter Park, FL
32789

P.O. Drawer 200
Winter Park, FL
32790-0200

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

March 26, 2004
Overnight Delivery

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Ave.
Pierre, SD 57501-5070

*Returned check
3/29/04*

RECEIVED

MAR 29 2004

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

**RE: Application of ACN Communication Services, Inc. to Provide Facilities-based
Local Exchange Service within South Dakota**

Dear Ms Bonrud:

Enclosed for filing are the original and ten (10) copies of the registration request of ACN Communication Services, Inc. ("ACN") for authority to provide facilities-based local exchange service within South Dakota.

As part of this application ACN submits, under separate Seal as Confidential, one (1) copy of the consolidated financial statements of its parent company, American Communications Network, Inc. ACN is a private, closely-held corporation whose financial information is maintained as highly confidential and proprietary. The Company requests that these documents be designated as Confidential and handled in accordance with your established procedures for confidential material.

Also enclosed is our check in the amount of \$250.00 to cover the filing fee.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed stamped envelope. Any questions you may have regarding this filing may be directed to me at (407) 740-8575 or vial email at mbyrnes@tminc.com.

Thank you for your assistance.

Sincerely,

Monique Byrnes
Monique Byrnes
Consultant to ACN Communication Services, Inc.

MB/sp

cc: D. Gonos - ACN
file: ACN - SD Local
tms: sdf0400

BEFORE THE SOUTH DAKOTA PUBLIC SERVICE COMMISSION

APPLICATION OF
ACN Communication Services, Inc.

Pursuant to Rule 20:10:32:03 of the Commission's Telecommunications Services Rules, ACN Communication Services, Inc. ("ACN") submits the following registration information:

1. **The applicant's name, address, telephone number, facsimile number, E-mail address and whether the applicant is a sole proprietorship, partnership, corporation, limited liability corporation, or limited liability partnership.**

ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334
Telephone: (248) 699-4000
Facsimile: (248) 489-5917
E-mail: inforequest@acninc.com
Web site: www.acninc.com

ACN Communication Services, Inc. is a Michigan corporation.

2. **If sole proprietorship, the full name and business address of its owner; if a partnership, the full name and business address of each partner; if a corporation, a listing of the full name and business address of each corporate officer and director; if a limited liability corporation, the full name and business address of each partner.**

ACN Communication Services, Inc. is a wholly owned subsidiary of American Communications Network, Inc. Corporate officers and directors for ACN Communication Services, Inc. and its parent company are listed below. All officers and directors may be reached at the Company's headquarters address listed above.

ACN Communication Services, Inc. Officers and Directors:

Directors:
Jim Mulcahy
David Stevanovski
Charles "Chip" Barker

Officers:
Dave Stevanovski, President
Dan Crowley, Vice President of Finance
Jim Mulcahy, Secretary & Treasurer

American Communications Network, Inc. Officers and Directors:

Directors:
Greg Provenzano
Robert Stevanovski
Anthony Cupisz
David Stevanovski
Peter Weigand
Barrett MacCheyne
Anthony Cassara
John Barnett

Officers:
Greg Provenzano, President
Robert Stevanovski, Chairman
Charles "Chip" Barker, CEO
David Stevanovski, Vice President
Michael Cupisz, Vice President
Jim Mulcahy, CFO, Secretary/Treasurer
Daniel Crowley, Assistant Secretary

3. The name under which the applicant will provide local exchange services if different than in question (1) of this section:

Not applicable.

4. If a corporation:

(a) The location of its principal office, if any, in this state and the name and address of its current registered agent.

ACN has no principal offices in South Dakota.

Registered Agent:

C T Corporation System
319 South Coteau Street
Pierre, South Dakota 57501

(b) A list of shareholders owning twenty (20) percent or more of the interest in the business.

ACN Communication Services, Inc. is a wholly owned subsidiary of American Communications Network, Inc., a private corporation.

(c) The state in which the applicant is incorporated, the date of incorporation and a copy of its certificate of incorporation.

ACN Communication Services, Inc. is a corporation organized under the laws of the State of Michigan on April 30, 1999. A copy of Applicant's Certificate of Incorporation from the State of Michigan is provided in Attachment I.

(d) If it is an out-of-state corporation, a copy of its certificate of authority to transact business in South Dakota from the Secretary of State.

A copy of ACN's Certificate of Authority to transact business in South Dakota is included as Attachment II.

5. A description of the applicant's experience providing any telecommunications services in South Dakota or in other jurisdictions, including the types of services provided, and the dates and nature of state or federal authorization to provide the services.

See Attachment III.

6. Names and addresses of applicant's affiliates, subsidiaries, and parent organizations, if any.

ACN Communication Services, Inc. is a wholly owned subsidiary of American Communications Network, Inc. a private corporation. An organizational chart of the parent company and all affiliates may be found in Attachment IV.

7. **A list and specific description of the types of services the applicant seeks to offer and the means by which the services will be provided including:**

(a) **Information indicating the class of customers the applicant intends to serve.**

ACN Communication Services, Inc. proposes to provide service to residential and business customers.

(b) **Information indicating the extent to and time-frame by which applicant will provide service through the use of its own facilities, the purchase of unbundled network elements, or resale.**

The Company intends to provide local exchange services in South Dakota as a facilities-based provider using an unbundled network element platform (UNE-P) of the incumbent local exchange company and through resale. The Company anticipates service availability within three (3) months of obtaining its certificate and receiving approval of its interconnection agreement.

(c) **A description of all facilities that the applicant will utilize to furnish the proposed local exchange services, including any facilities of underlying carriers.**

ACN will offer service through UNE-P utilizing the facilities of Qwest, the incumbent local exchange company. ACN will rely on its facilities-based underlying carrier for the operation and maintenance of the local exchange network.

(d) **Information identifying the types of services it seeks authority to provide by reference to the general nature of the service.**

ACN Communication Services, Inc. seeks authority to provide local exchange service, custom calling and CLASS features, local operator assisted services and other services basic to local exchange service. The Company' main offerings are bundled telecommunications services which include local, long distance, specific custom calling/CLASS features, voice mail and optional data/fax lines. Customers receive specified amounts of long distance usage with the bundled service offerings and are in that way encouraged to select ACN as their long distance carrier.

8. **A service area map and narrative description indicating with particularity the geographic area proposed to be served by the applicant.**

ACN intends to offer its services initially in the territory now served by Qwest Corporation. As competition is available in other areas of the state, and the Company can enter into UNE-P interconnection agreements, the Company anticipates expanding its serving geographic area.

9. **Information regarding the technical competence of the applicant to provide its proposed local exchange services including:**

- (a) **A description of the education and experience of the applicant's management personnel who will oversee the proposed local exchange services.**

A copy of current resumes of ACN's management personnel is attached as Attachment V.

- (b) **Information regarding policies, personnel, or arrangements made by the applicant which demonstrates the applicant's ability to respond to customer complaints and inquiries promptly and to perform facility and equipment maintenance necessary to ensure compliance with any commission quality of service requirements.**

Any questions regarding policies, personnel or the Applicant's ability to respond to customer complaints should be directed to:

Neil Newcomb
Vice President Call Center Operations
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334
Telephone: (888) 226-9013
Facsimile: (248) 489-5917

10. **Information explaining how the applicant will provide customers with access to emergency services such as 911 or enhanced 911, operator services, interexchange services, directory assistance, and telecommunications relay services.**

ACN will enter into an interconnection agreement with Qwest Corporation. Under such an agreement, ACN customers will be able to access emergency services such as 911 or enhanced 911. Such calls will be routed through the underlying carrier to the appropriate emergency agency serving the originating location. Access to local operator services, directory assistance and telecommunications relay services will also be made available. ACN sets the rates for its services and handles its own customer service.

11. **Financial information including:**

- (a) **For the most recent 12 month period, financial statements consisting of balance sheets, income statements, and cash flow statements.**

The Company requests a waiver of the requirement that it provide financial statements. ACN will provide the most current financial statements of its parent company, American Communications Network, Inc., under Seal as Confidential, as Attachment VI.

- (b) **If a public corporation, the applicant's latest annual report and report to stockholders.**

ACN and its parent Company are not a public companies and do not have an annual report to stockholders.

12. **Information detailing the following matters associated with interconnection to provide proposed local exchange services:**

- (a) **The identity of all local exchange carriers with which the applicant plans to interconnect**

ACN plans to sign an interconnection agreement with Qwest Corporation and with other incumbent LECs when a UNE-P offering becomes available.

- (b) **The likely timing of initiation of interconnection service and a statement as to when negotiations for interconnection started or when negotiations are likely to start.**

ACN anticipates an interconnection agreement with Qwest by 2nd quarter 2004.

- (c) **A Copy of any request for interconnection made by the applicant to any local exchange carrier.**

The Company has not yet requested an interconnection agreement.

13. **A tariff or price list indicating the prices, terms and conditions of each contemplated local service offering.**

Please see Attachment VII.

14. Cost support for rates shown in the Company's tariff or price list for rate or price regulated noncompetitive or emerging competitive services.

The Company requests a waiver of ARSD 20:10:32:03(14) requiring cost support. The Company has not yet determined final prices for its noncompetitive or emerging competitive services and will be unable to do so until an interconnection agreement is signed.

15. A description of how the Applicant intends to market its local exchange target market, whether the Applicant engages in multilevel marketing, and copies of any Company brochures that will be used to assist in the sale of the services.

ACN will market its telecommunications services to residential and business customers. ACN will use its own independent representatives to market services in South Dakota, through the use of a cooperative marketing strategy. This technique, which is sometimes referred to as multilevel marketing, encourages the independent representatives to obtain customers through their network of friends, family, professional and personal acquaintances.

ACN does not use telemarketing to market to customers.

ACN obtained a Certificate of Authority in South Dakota as a provider of interexchange toll services in Docket TC00-003 on March 25, 2000. The company has been operating successfully in the state for four (4) years utilizing its above-referenced marketing strategy. ACN currently has 58 long distance customers in South Dakota.

Included in Attachment IX are sample marketing materials. In addition, description of the company's services may be found on the internet at www.acninc.com.

16. If the applicant is seeking authority to provide local exchange service in the service area of a rural telephone company, the date by which the applicant expects to meet the service obligation imposed pursuant to §20:10:32:15 and applicant's plan for meeting the service obligations.

ACN is not seeking authority to provide local exchange service in the service area of a rural telephone company.

17. A list of the states in which the Applicant is registered or certified to provide telecommunications services, whether the Applicant has ever been denied registration or certification in any state and the reasons for any such denial, a statement as to whether or not the Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified, and a detailed explanation of why the Applicant is not in good standing in a given state, if applicable.

ACN Communication Services, Inc. currently holds a Certificate of Authority in South Dakota (Docket TC00-003, March 25, 2000) and has been operating successfully in the state since that date.

ACN Communication Services, Inc. has never been denied registration or certification in any state. ACN is in good standing with all states in which it is presently certified. A listing of the states in which ACN is registered or certified is attached as Attachment III.

18. **The names, addresses, telephone numbers, E-mail addresses, and facsimile numbers of the Applicant's representatives to whom all inquires must be made regarding customer complaints and other regulatory matters.**

Customer Complaints: Neil Newcomb
Vice President Call Center Operations
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, MI 48334
Telephone: (888) 226-9013
Facsimile: (248) 489-5917

General Regulatory Matters: Daniel F. Gonos
Senior Regulatory Analyst
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, MI 48334
Telephone: (248) 699-3517
Facsimile: (509) 562-1358
E-mail: dgonos@acninc.com 02

19. **Information concerning how the Applicant plans to bill and collect charges from customers who subscribe to its proposed local exchange services.**

ACN bills its Customers directly. Concerns regarding billing may be addressed by calling ACN's toll free customer service telephone number, 888-226-9013. ACN customer service is available 24 hours a day, 7 days a week.

20. **Information concerning the Applicant's policies relating to solicitation of new customers and a description of the efforts the Applicant shall use to prevent the unauthorized switching of local service customers by the Applicant, its employees, or agents.**

ACN will utilize its existing agent network as its primary marketing force to contact and market the Company's services to new customers. The Company uses a written LOA to prevent the unauthorized switching of local service customers and has adopted a zero tolerance policy toward slamming. A copy of the company's policies is enclosed as IX.

21. **The number and nature of complaints filed against the Applicant with any state or federal commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered.**

See Attachment VIII.

22. **A written request for waiver of those rules believed to be inapplicable.**

ACN requests a waiver from ARSD 20:10:32:03(14) requiring cost support and from the requirement to provide financial statements. The Company has addressed these issues in items 11 and 14.

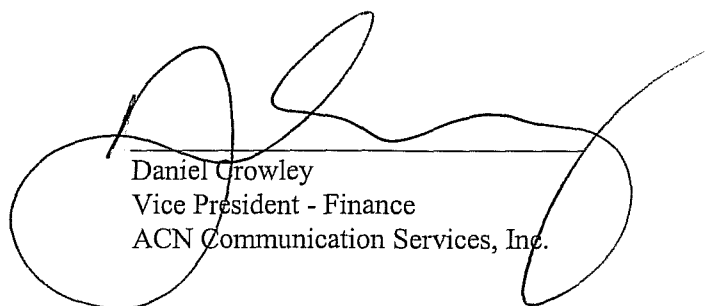
23. **Federal Tax Identification Number.**

ACN's Federal Tax Identification Number is: 38-348372

24. **Other information requested by the commission needed to demonstrate that the Applicant has sufficient technical, financial, and managerial capabilities to provide the local exchange services it intends to offer consistent with the requirements of this chapter and other applicable rules and laws.**

ACN has experience operating as a local exchange provider in several states and, additionally, is authorized and has been providing interexchange service in all jurisdictions except Alaska since 2000.. Based on the Company's experience and proven track record, ACN is certainly technically qualified to provide local exchange service within the state of South Dakota.

Submitted by:



Daniel Crowley
Vice President - Finance
ACN Communication Services, Inc.

Date: 3-25-04

ATTACHMENT I

Certificate of Incorporation

**MICHIGAN DEPARTMENT OF CONSUMER AND INDUSTRY SERVICES
CORPORATION, SECURITIES AND LAND DEVELOPMENT BUREAU**

Date Received

(FOR BUREAU USE ONLY)

FILED

APR 30 1999

Name David L. Steinberg, P.C.		
Address 1760 South Telegraph Road, Suite 300		
City Bloomfield Hills, MI	State MI	Zip Code 48302

Administrator
CORR. SECURITIES & LAND DEV. BUREAU

04/26/1999 CSH/KELD
Trans 01340417

ACN

00013724
Total \$60.00

Cypris Dry & Filing & LLC art

EFFECTIVE DATE:

Document will be returned to the name and address you enter above

105-21A

ARTICLES OF INCORPORATION
For use by Domestic Profit Corporations
(Please read information and instructions on the last page)

Pursuant to the provisions of Act 284, Public Acts of 1972, the undersigned corporation executes the following Articles:

ARTICLE I

The name of the corporation is:

ACN Communication Services, Inc.

ARTICLE II

The purpose or purposes for which the corporation is formed is to engage in any activity within the purposes for which corporations may be formed under the Business Corporation Act of Michigan.

ARTICLE III

The total authorized shares:

- 1. Common Shares 60,000
- Preferred Shares -0-

2. A statement of all or any of the relative rights, preferences and limitations of the shares of each class is as follows:

ARTICLE IV

1. The address of the registered office is:

32991 Hamilton Court, Farmington Hills, Michigan 48334
(Street Address) (City) (ZIP Code)

2. The mailing address of the registered office, if different than above:

_____, Michigan _____
(Street Address or P.O. Box) (City) (ZIP Code)

3. The name of the resident agent at the registered office is: David L. Steinberg, Esq.

ARTICLE V

The name(s) and address(es) of the incorporator(s) is (are) as follows:

Name	Residence or Business Address
<u>David L. Steinberg</u>	<u>1760 S. Telegraph Rd. Ste. 300</u> <u>Bloomfield Hills, MI 48302</u>

ARTICLE VI (Optional. Delete if not applicable)

When a compromise or arrangement or a plan of reorganization of this corporation is proposed between this corporation and its creditors or any class of them or between this corporation and its shareholders or any class of them, a court of equity jurisdiction within the state, on application of this corporation or of a creditor or shareholder thereof, or on application of a receiver appointed for the corporation, may order a meeting of the creditors or class of creditors or of the shareholders or class of shareholders to be affected by the proposed compromise or arrangement or reorganization, to be summoned in such manner as the court directs. If a majority in number representing 3/4 in value of the creditors or class of creditors, or of the shareholders or class of shareholders to be affected by the proposed compromise or arrangement or a reorganization, agree to a compromise or arrangement or a reorganization of this corporation as a consequence of the compromise or arrangement, the compromise or arrangement and the reorganization, if sanctioned by the court to which the application has been made, shall be binding on all the creditors or class of creditors, or on all the shareholders or class of shareholders and also on this corporation.

ARTICLE VII (Optional. Delete if not applicable)

Any action required or permitted by the Act to be taken at an annual or special meeting of shareholders may be taken without a meeting, without prior notice, and without a vote, if consents in writing, setting forth the action so taken, are signed by the holders of outstanding shares having not less than the minimum number of votes that would be necessary to authorize or take the action at a meeting at which all shares entitled to vote on the action were present and voted. The written consents shall bear the date of signature of each shareholder who signs the consent. No written consents shall be effective to take the corporate action referred to unless, within 60 days after the record date for determining shareholders entitled to express consent to or to dissent from a proposal without a meeting, written consents dated not more than 10 days before the record date and signed by a sufficient number of shareholders to take the action are delivered to the corporation. Delivery shall be to the corporation's registered office, its principal place of business, or an officer or agent of the corporation having custody of the minutes of the proceedings of its shareholders. Delivery made to a corporation's registered office shall be by hand or by certified or registered mail, return receipt requested.

Prompt notice of the taking of the corporate action without a meeting by less than unanimous written consent shall be given to shareholders who would have been entitled to notice of the shareholder meeting if the action had been taken at a meeting and who have not consented in writing.

Use space below for additional Articles or for continuation of previous Articles. Please identify any Article being continued or added. Attach additional pages if needed.

VIII
ARTICLE VIII

All stock shall be deemed Section 1244 stock pursuant to the IRS Code as amended.

I, (We), the incorporator(s) sign my (our) name(s) this 23 day of April, 1999.

David L. Steinberg

DAVID L. STEINBERG

ATTACHMENT II

South Dakota Certificate of Authority

State of South Dakota



OFFICE OF THE SECRETARY OF STATE

Department of State

United States of America, }	
	} Secretary's Office
State of South Dakota }	

This is to certify that the attached instrument of writing is a true, correct and examined copy of the Certificate of Authority for ACN COMMUNICATION SERVICES, INC. (MI) filed in this office on November 30, 1999

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the state of South Dakota at the city of Pierre, the capital, this November 30, 1999.



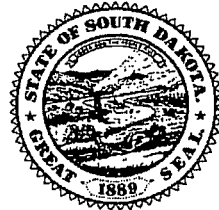
Joyce Hazeltine
Secretary of State

Fees, \$ 11.00

0055340

0055340

State of South Dakota



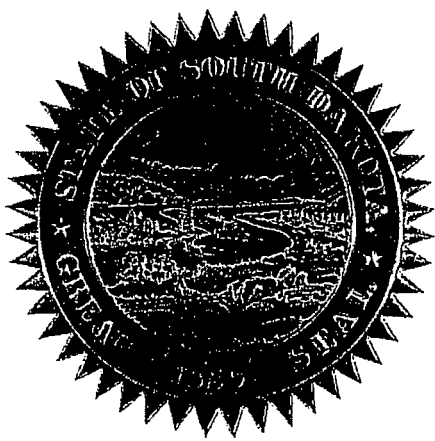
OFFICE OF THE SECRETARY OF STATE

Certificate of Authority

I, **JOYCE HAZELTINE**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **ACN COMMUNICATION SERVICES, INC. (MI)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this November 30, 1999.



Joyce Hazeltine
Secretary of State

© 60533 3/90

PRINTED IN U.S.A.

SECRETARY OF STATE
STATE CAPITOL
500 E. CAPITOL
PIERRE, S.D. 57501-5077
605-773-4845
FAX (605) 773-4550

FILE NO. _____
RECEIPT NO. RECEIVED

NOV 30 1999

APPLICATION FOR CERTIFICATE OF AUTHORITY

Pursuant to the provisions of SDCL 47-8-7, the undersigned corporation hereby applies for a Certificate of Authority to transact business in the State of South Dakota and for that purpose submits the following statement.

(1) The name of the corporation is ACN COMMUNICATION SERVICES, INC.
(Exact corporate name)

(2) If the name of the corporation does not contain the word "corporation", "company", "incorporated" or "limited" or does not contain an abbreviation of one of such words, then the name of the corporation with the word or abbreviation which it elects to add thereto for use in this state is _____

(3) State where incorporated Michigan Federal Taxpayer ID# 38-3483729

(4) The date of its incorporation is April 30, 1999 and the period of its duration, which may be perpetual, is Perpetual

(5) The address of its principal office in the state or country under the laws of which it is incorporated is 32991 Hamilton Court, Farmington Hills, Michigan Zip Code 48334

mailing address if different from above is: Same
Zip Code _____

(6) The street address, or a statement that there is no street address, of its proposed registered office in the State of South Dakota is c/o C T Corporation System, 319 S. Coteau Street, Pierre, South Dakota Zip 57501 and the name of its proposed registered agent in the State of South Dakota at that address is

C T Corporation System

(7) The purposes which it proposes to pursue in the transaction of business in the State of South Dakota are: (state specific purpose) Purchasing and resaling of local and long distance phone services, and paging services.

(8) The names and respective addresses of its directors and officers are:

Name	Officer Title	Street Address	City	State	Zip
See attached list of directors and					

(9) The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, shares without par value, and series, if any, within a class is:

Number of shares	Class	Series	Par value per share or statement that shares are without par value
<u>60,000</u>	<u>Common</u>	<u>(No series)</u>	<u>No par value</u>

Handwritten notes:
#1030
FD0001
9301

(10) The aggregate number of its issued shares, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, is:

Number of shares	Class	Series	Par value per share or statement that shares are without par value
<u>8</u>	<u>Common</u>	<u>(No series)</u>	<u>No par value</u>

(11) The amount of its stated capital is \$11,000,000.00
Shares issued times par value equals stated capital. In the case of no par value stock, stated capital is the consideration received for the issued shares.

(12) This application is accompanied by a CERTIFICATE OF FACT or a CERTIFICATE OF GOOD STANDING duly acknowledged by the secretary of state or other officer having custody of corporate records in the state or country under whose laws it is incorporated.

(13) That such corporation shall not directly or indirectly combine or make any contract with any incorporated company, foreign or domestic, through their stockholders or the trustees or assigns of such stockholders, or with any copartnership or association of persons, or in any manner whatever to fix the prices, limit the production or regulate the transportation of any product or commodity so as to prevent competition in such prices, production or transportation or to establish excessive prices therefor.

(14) That such corporation, as a consideration of its being permitted to begin or continue doing business within the State of South Dakota, will comply with all the laws of the said State with regard to foreign corporations.

The application must be signed, in the presence of a notary public, by the chairman of the board of directors, or by the president or by another officer.

I DECLARE AND AFFIRM UNDER THE PENALTY OF PERJURY THAT THIS APPLICATION IS IN ALL THINGS, TRUE AND CORRECT.

Dated November 11 1999

[Signature]
(Signature)

Secretary-Treasurer
(Title)

State of Michigan
County of Oakland

On this 11th day of November, 1999, before me Lisa M. Lezotte personally appeared Jayne Dierka, known to me, or proved to me, to be the Secretary-Treasurer of the corporation that is described in and that executed the within instrument and acknowledged to me that such corporation executed same.

My Commission Expires: Feb 24, 2004 [Signature]
(Notary Public)

Notarial Seal

The Consent of Appointment below must be signed by the registered agent listed in number six.

CONSENT OF APPOINTMENT BY THE REGISTERED AGENT

I, C T Corporation System, hereby give my consent to serve as the
(name of registered agent)

registered agent for ACN COMMUNICATION SERVICES, INC.
(corporate name)

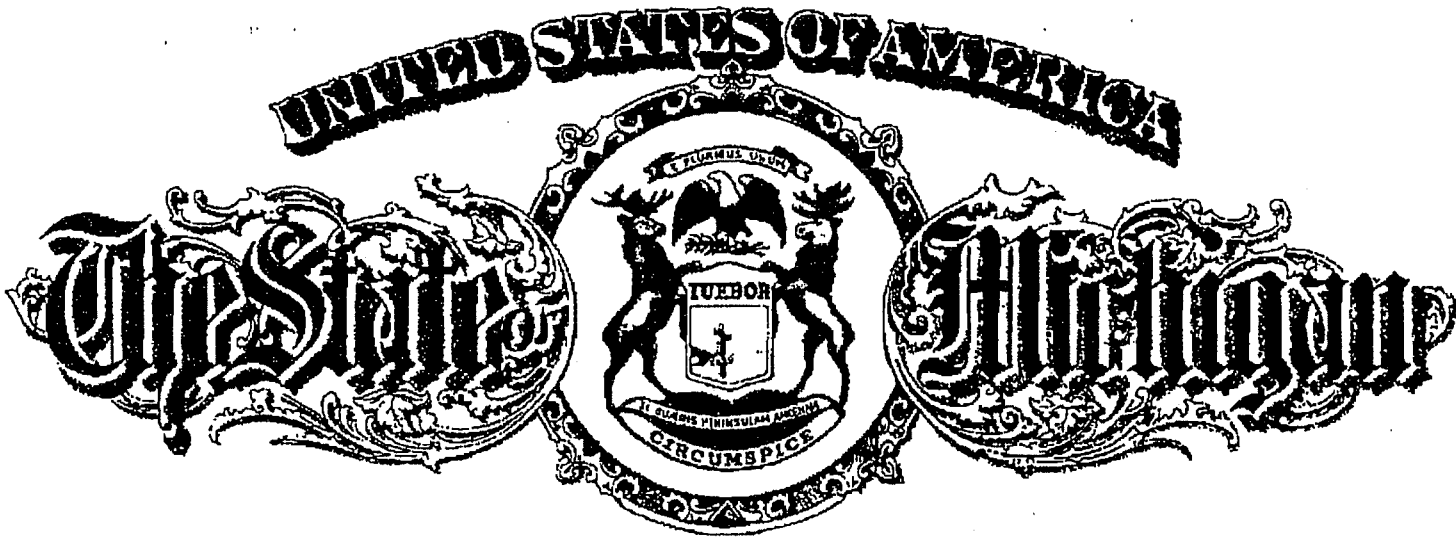
Dated 11-23 1999

C T CORPORATION SYSTEM
By: [Signature]
(signature of registered agent) MARC A. GILLIS
ASST. Secretary

Appendix to South Dakota
Application for Certificate of Authority

**Directors and Officers of
ACN COMMUNICATION SERVICES, INC.**

1. Greg Provenzano, President and Director
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
2. Jayne Diorka, Secretary and Treasurer
32991 Hamilton Court
Farmington Hills, Michigan 48334
3. Robert Stevanovski, Director
11515 Vanstory Drive Ste 140
Huntersville, North Carolina 28078
4. Anthony Cupisz, Director
32991 Hamilton Court
Farmington Hills, Michigan 48334
5. J.D. Sullivan, Director
32991 Hamilton Court
Farmington Hills, Michigan 48334
6. David Stevanovski, Director
32991 Hamilton Court
Farmington Hills, Michigan 48334
- 7.



Michigan Department of Consumer and Industry Services

Lansing, Michigan

This is to Certify That

ACN COMMUNICATION SERVICES, INC.

was validly incorporated on April 30, 1999, as a Michigan profit corporation, and said corporation is validly in existence under the laws of this State.

This certificate is issued to attest to the fact that the corporation is in good standing in this office as of this date and is duly authorized to transact business or conduct affairs in Michigan and for no other purpose. It is in the usual form, made by me as the proper officer, and is entitled to have full faith and credit given it in every court and office within the United States.

In testimony whereof, I have hereunto set my hand and affixed the Seal of the Department, in the City of Lansing, this 19th day of November, 1999.

Julie Croll

, Director

Receipt Number: _____

File Number FB023267

CERT OF AUTHORITY

For


ACN COMMUNICATION SERVICES, INC. (MI)

Filed at the request of:

CT CORPORATION
GENE MAYER
319 S COTEAU ST
Pierre SD 57501

***State of South Dakota
Office of the Secretary of State***

Filed in the office of the Secretary of State on: **Tuesday, November 30, 1999**


Secretary of State

Fee Received: \$630 60,000 CM @ NO PAR

ATTACHMENT III

Listing of Existing Approved States

ACN Communication Services, Inc. is authorized to offer interexchange service in all jurisdictions except Alaska. The Company received authority for interexchange services in South Dakota on March 6, 2000, in an Order Granting Certificate of Authority TC00-003.

The following page provides the filing and approval status of the Company's certification for facilities-based competitive local exchange authority.

Certification Status

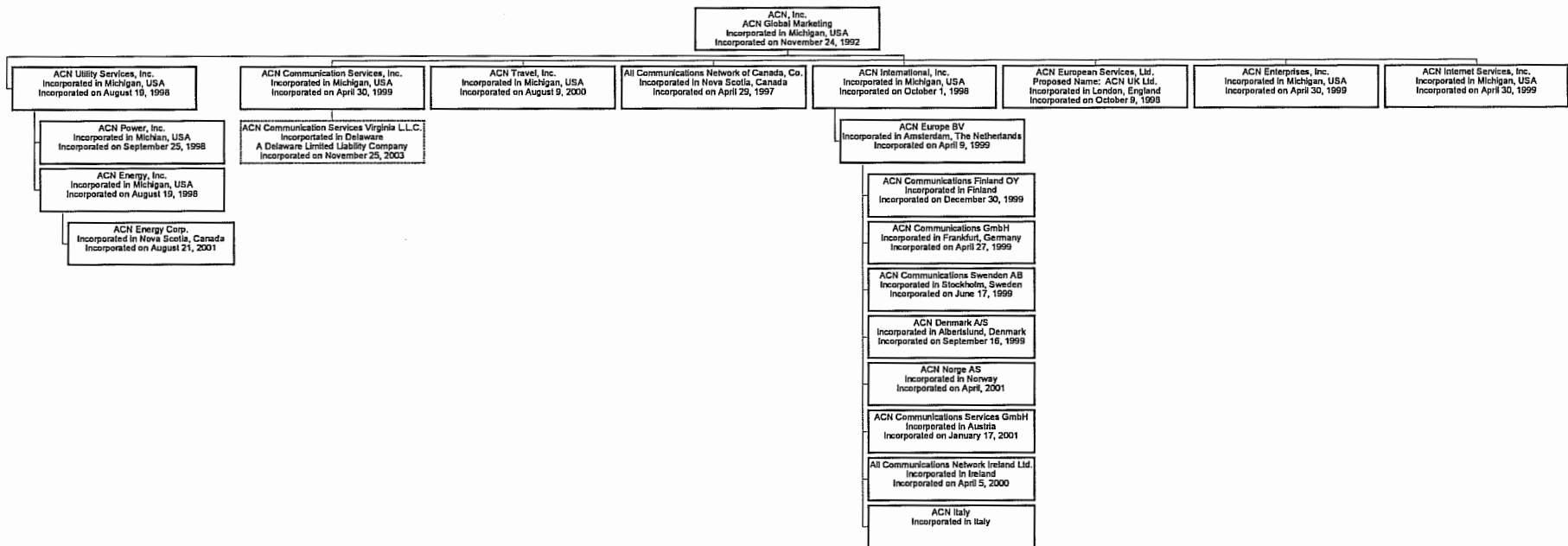
State	Local Exchange Authority	Service Start Date - Local Exchange	Toll Resale Authority
	Date Approved		Date Approved
Alabama	9/23/03		6/20/00
Arizona	12/10/03		8/2/00
Arkansas	pending		4/13/00
California	10/24/02	June 2003	4/14/00
Colorado	7/2/03		not required
Connecticut	pending		4/12/00
Delaware	1/27/04		3/28/00
District of Columbia	7/17/03	November 2003	not applicable
Florida	3/21/03	October 2003	5/10/00
Georgia	2/18/03	October 2003	4/18/00
Hawaii	not filed		5/16/00
Idaho	pending		6/26/00
Illinois	6/18/03	September 2003	3/15/00
Indiana	pending		2/4/00
Iowa	not filed		3/9/00
Kansas	12/29/03		4/26/00
Kentucky	7/18/03		2/28/00
Louisiana	12/23/03		7/26/00
Maine	not filed		5/1/00
Maryland	1/15/03	September 2003	5/3/00
Massachusetts	6/2/03		3/1/00
Michigan	10/3/02	February 2003	not applicable
Minnesota	1/23/04 (Metro)		5/30/00
Mississippi	not filed		3/29/00
Missouri	9/1/03		3/8/00
Montana	2/3/04		2/9/00
Nebraska	not filed		2/29/00
Nevada	8/6/03		3/22/00
New Hampshire	not filed		2/24/00
New Jersey	7/9/03		1/11/00
New Mexico	not filed		11/21/00
New York	7/11/02	September 2003	3/10/00
North Carolina	5/21/03	October 2003	2/10/00
North Dakota	not filed		2/9/00
Ohio	10/16/02	February 2003	4/26/00
Oklahoma	10/9/03		4/5/00
Oregon	11/22/03		3/10/00
Pennsylvania	11/21/02	September 2003	5/11/00
Rhode Island	not filed		5/21/00
South Carolina	1/6/04		6/15/00
South Dakota	not filed		3/6/00
Tennessee	11/19/03		3/14/00
Texas	9/20/03	June 2003	1/27/00

Utah	7/2/03	November 2003	not applicable
Vermont	Pending		4/7/00
Washington	2/6/04		2/23/00
West Virginia	not filed		3/14/00
Wisconsin	not applicable		2/22/00
Wyoming	Pending		2/9/00

ATTACHMENT IV

Corporate Organization Chart

ACN Corporate Structure As of November, 25 2003



ATTACHMENT V

Resumes of Management

ACN COMMUNICATION SERVICES, INC.

MANAGEMENT PROFILES

Charles Barker - Chief Executive Officer - North America

Charles Barker is the Chief Executive Officer - North America for ACN has over 17 years of telecommunications experience. Prior to joining ACN he was Chief Financial Officer of Global Carrier Services for Global Crossing where, among other responsibilities, he oversaw strategic and product development analysis, customer provisioning and negotiations, billing and forecasting. Mr. Barker also held the position of Chief Financial Officer for North America Carrier Services with the Frontier Corporation and also served as Corporate Controller for Frontier. He worked for eleven years with PricewaterhouseCoopers LLP where his primary assignment was the Frontier Corporation audit. Mr. Barker has a bachelor's degree in accounting from Clemson University and is a Certified Public Accountant.

James F. Mulcahy - Secretary

James F. Mulcahy is the Secretary and Chief Operating Officer - Europe for ACN and has more than 20 years experience in corporate finance, including specific expertise in general accounting, credit and collection operations, financial reporting, budgeting and planning. Prior to joining ACN, he was Vice President International Carrier Finance for Global Crossing where he was responsible for the organization of credit and collection. From 1994 until 2000 Mr. Mulcahy worked for Frontier Corporation in various positions including Managing Director UK, Vice President Finance, Vice President Corporate Operations and Vice President Finance and CFO - FCI Long Distance. Prior to Frontier he held various executive level positions with the Dun & Bradstreet Corporation. Mr. Mulcahy has a BBA. in Accounting and an MBA in Finance from Pace University.

Neil Newcomb - Vice President of Call Center Operations

Neil Newcomb brings to ACN thirteen years of experience in a variety of management rolls with Allnet Communications, Frontier Communications and Global Crossing. Prior to joining ACN, Neil was responsible for the CLEC call center in Green Bay, Wisconsin for Frontier Communications/Global Crossing. During a brief three year assignment in a non-telecommunications environment, Neil was employed by AAA Michigan also in call center operations. Neil Newcomb joined the ACN team in 2003.

ACN COMMUNICATION SERVICES, INC.

MANAGEMENT PROFILES, Cont'd.

Dan Crowley - Vice President, Finance

Dan Crowley is the Vice President, Finance, North America for ACN, Inc., a telecommunications reseller based in Farmington Hills, MI. In this role, Dan is responsible for all financial operations of this \$100 Million division, including accounting, finance, credit & collections and corporate tax. Before joining ACN in August 2002, Dan provided strategic advisory services to companies in the CLEC and ISP markets. Dan helped launch Carrier Trust Company, which focused on financing alternatives for carriers and he also completing work on the Excite@Home reorganization and transitional strategy plan.

Dan left IQ Labs, Inc. in November of 2001, where he was the Vice President of business and product development. IQ Labs makes enterprise software that automates the provisioning process for enterprise communications equipment. In this role, Dan built the strategic plan that helped the company secure \$12 Million in venture funding. He also successfully re-crafted the company's product strategy to align it with enterprise customer's needs.

Prior to joining IQ Labs in July of 2000, Dan held various business and product development positions for Qwest Communications (formerly U S WEST) in the !NTERPRISE Networking Data business. !NTERPRISE was created by U S WEST in 1992 to address the advanced data and network integration needs of customers in its 14 Western and Midwestern states. As Director of product development, Dan led the team that conceived and launched the company's E-Commerce offerings. Previously, he was Director of business development for !NTERPRISE where he directed partnering and investment activity in the Internet and broadband sectors. Dan began his career at U S WEST in 1997 as Director of business development for U S WEST Long Distance, and moved to !NTERPRISE in 1998.

Before joining U S WEST, Dan was a member of the corporate development team at Frontier Corporation, in Rochester, New York, which merged with Global Crossing in 1998. While there, Dan helped complete seven acquisitions valued at over \$2 Billion. He also contributed to the groundbreaking Open Market Plan, which opened the local telephone markets of Frontier to competition. The Open Market Plan eventually served as a major blueprint for the Telecommunications Act of 1996, which sought to introduce local telephony competition across the country. Dan joined Frontier in 1994 after holding various positions with The Chase Manhattan Bank in corporate finance.

Dan graduated with a Bachelor of Science degree in business administration from the California State University at Humboldt and received an MBA from St. Bonaventure University in Olean, New York.

ATTACHMENT VI

Financial Information

Financial Statements of American Communications Network, Inc. and Subsidiaries,
the parent company of ACN Communication Services, Inc.
are provided under seal as Confidential.

Consolidated Financial Statements and Supplemental Schedules
December 31, 2002

ATTACHMENT VII

Proposed Tariff

SOUTH DAKOTA
LOCAL EXCHANGE TELECOMMUNICATIONS SERVICES TARIFF
OF
ACN Communication Services, Inc.

This tariff contains the descriptions, regulations, and rates applicable to the provision of local exchange telecommunications services provided by ACN Communication Services, Inc. with principal offices at 32991 Hamilton Court, Farmington Hills, Michigan 48334 for services furnished within the State of South Dakota. This tariff is on file with the South Dakota Public Utilities Commission.

In accordance with SDCL 20:10:06:02, this tariff is available for public inspection during normal business hours at the main office of copies may be inspected, during normal business hours, at the Company's principal place of business located at 32991 Hamilton Court, Farmington Hills, Michigan 48334.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

TABLE OF CONTENTS

Title Page Title

Preface

 Table of Contents 1

 Check Sheet 2

 Explanation of Symbols 4

 Application of Tariff 5

 Tariff Format 6

Definitions Section 1

Regulations Section 2

Service Areas Section 3

Service Charges and Surcharges Section 4

Local Exchange Services and Rates Section 5

Supplementary Services and Rates Section 6

Long Distance Services Section 7

Access Services Section 8

Special Arrangements Section 9

Promotional Offerings Section 10

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

CHECK SHEET

Pages of this tariff are effective as of the date shown at the bottom of the respective page(s). Original and revised pages as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this page.

SECTION	PAGE	REVISION	SECTION	PAGE	REVISION
	Title	Original *	2	16	Original *
Preface	1	Original *	2	17	Original *
Preface	2	Original *	2	18	Original *
Preface	3	Original *	2	19	Original *
Preface	4	Original *	2	20	Original *
Preface	5	Original *	2	21	Original *
Preface	6	Original *	2	22	Original *
1	1	Original *	2	23	Original *
1	2	Original *	2	24	Original *
1	3	Original *	2	25	Original *
1	4	Original *	2	26	Original *
2	1	Original *	2	27	Original *
2	2	Original *	2	28	Original *
2	3	Original *	2	29	Original *
2	4	Original *	2	30	Original *
2	5	Original *	2	31	Original *
2	6	Original *	2	32	Original *
2	7	Original *	2	33	Original *
2	8	Original *	2	34	Original *
2	9	Original *	2	35	Original *
2	10	Original *	2	36	Original *
2	11	Original *	2	37	Original *
2	12	Original *	2	38	Original *
2	13	Original *	2	39	Original *
2	14	Original *	2	40	Original *
2	15	Original *			

* included in this filing.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

CHECK SHEET, (CONT'D.)

SECTION	PAGE	REVISION		SECTION	PAGE	REVISION	
3	1	Original	*	6	10	Original	*
4	1	Original	*	6	11	Original	*
4	2	Original	*	6	12	Original	*
4	3	Original	*	6	13	Original	*
4	4	Original	*	6	14	Original	*
4	5	Original	*	6	15	Original	*
4	6	Original	*	6	16	Original	*
5	1	Original	*	7	1	Original	*
5	2	Original	*	8	1	Original	*
5	3	Original	*	9	1	Original	*
5	4	Original	*	10	1	Original	*
5	5	Original	*				
5	6	Original	*				
5	7	Original	*				
5	8	Original	*				
5	9	Original	*				
5	10	Original	*				
6	1	Original	*				
6	2	Original	*				
6	3	Original	*				
6	4	Original	*				
6	5	Original	*				
6	6	Original	*				
6	7	Original	*				
6	8	Original	*				
6	9	Original	*				

* included in this filing.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

sdf0400

**EXPLANATION OF SYMBOLS, REFERENCE
MARKS, AND ABBREVIATIONS OF TECHNICAL
TERMS USED IN THIS TARIFF**

The following symbols shall be used in this tariff for the purpose indicated below:

- (C) To signify changed regulation.
- (D) To signify discontinued rate or regulation.
- (I) To signify increased rate.
- (M) To signify a move in the location of text.
- (N) To signify new rate or regulation.
- (R) To signify reduced rate.
- (T) To signify a change in text but no change in rate or regulation.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

APPLICATION OF TARIFF

This tariff sets forth the service offerings, rates, terms and conditions applicable to the furnishing of intrastate end-user local exchange communications services by ACN Communication Services, Inc., hereinafter referred to as the Company, to Customers within the state of South Dakota. ACN's services are furnished subject to the availability of facilities and subject to the terms and conditions set forth herein.

This tariff is on file with the South Dakota Public Utilities Commission. In addition, this tariff is available for review at the main office of ACN Communication Services, Inc. at 32991 Hamilton Court, Farmington Hills, Michigan 48334.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

TARIFF FORMAT

A. Page Numbering - Page numbers appear in the upper right corner of the page. Pages are numbered sequentially. However, new pages are occasionally added to the tariff. When a new page is added between pages already in effect, a decimal is added. For example, a new page added between pages 14 and 15 would be 14.1.

B. Page Revision Numbers - Revision numbers also appear in the upper right corner of each page. These numbers are used to determine the most current page version on file with the Commission. For example, the 4th Revised Page 14 cancels the 3rd Revised Page 14. Because of various suspension periods, deferrals, etc., the most current page number on file with the Commission is not always the tariff page in effect. Consult the Check Sheet for the page currently in effect.

C. Paragraph Numbering Sequence - There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1.
- 2.1.1.
- 2.1.1.A.
- 2.1.1.A.1.
- 2.1.1.A.1.(a).
- 2.1.1.A.1.(a).I.
- 2.1.1.A.1.(a).I.(i).
- 2.1.1.A.1.(a).I.(i).(1).

D. Check Sheets - When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the pages contained in the tariff, with a cross reference to the current revision number. When new pages are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it (i.e., the format, etc. remain the same, just revised revision levels on some pages.) The tariff user should refer to the latest Check Sheet to find out if a particular page is the most current on file with the Commission.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 1.0 - DEFINITIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to Carrier's location or switching center.

Account Codes - Permits Centrex Stations and attendants to dial an account code number of up to eight digits. For use when placing calls over facilities arranged for Automatic Message Accounting (AMA) recording. The account or project number must be input prior to dialing the called number.

ACN - ACN Communication Services, Inc., issuer of this tariff.

Advance Payment - Part or all of a payment required before the start of service.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable Carrier to identify the origin of service of the Customer so it may rate and bill the call. All authorization codes shall be the sole property of Carrier and no Customer shall have any property or other right or interest in the use of any particular authorization code. Automatic numbering identification (ANI) may be used as or in connection with the authorization code.

Authorized User - A person, firm or corporation authorized by the Customer to be an end-user of the service of the Customer.

Automatic Numbering Identification (ANI) - A type of signaling provided by a local exchange telephone company which automatically identifies the local exchange line from which a call originates.

Commission - Refers to the South Dakota Public Utilities Commission, unless otherwise indicated.

Common Carrier - An authorized company or entity providing telecommunications services to the public

Company - ACN Communication Services, Inc., the issuer of this tariff.

Customer - The person, firm or corporation that orders service and is responsible for the payment of charges and compliance with the terms and conditions of this tariff.

Customer Premises - A location designated by the Customer for the purposes of connecting to the Company's services.

Customer Terminal Equipment - Terminal equipment provided by the Customer.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 1.0 - DEFINITIONS, (CONT'D.)

Deposit - Refers to a cash or equivalent of cash security held as a guarantee for payment of the charges.

End Office - The LEC switching system office or serving wire center where Customer station loops are terminated for purposes of interconnection to each other and/or to trunks.

Equal Access - A form of dialed access provided by local exchange companies whereby interexchange calls dialed by the Customer are automatically routed to the Company's network. Presubscribed Customers may also route interexchange calls to the Company's network by dialing an access code supplied by the Company.

Exchange Telephone Company or Telephone Company - Denotes any individual, partnership, association, joint-stock company, trust, or corporation authorized by the appropriate regulatory bodies to engage in providing public switched communication service throughout an exchange area, and between exchange areas within the LATA.

ICB - Individual Case Basis.

IXC or Interexchange Carrier- A long distance telecommunications services provider.

Interruption - The inability to complete calls due to equipment malfunctions or human errors. Interruption shall not include, and no allowance shall be given for service difficulties such as slow dial tone, circuits busy or other network and/or switching capability shortages. Nor shall Interruption include the failure of any service or facilities provided by a common carrier or other entity other than the Carrier. Any Interruption allowance provided within this Tariff by Carrier shall not apply where service is interrupted by the negligence or willful act of the Customer, or where the Carrier, pursuant to the terms of this Tariff, terminates service because of non-payment of bills, unlawful or improper use of the Carrier's facilities or service, or any other reason covered by this Tariff or by applicable law.

LATA - A Local Access and Transport Area established pursuant to the Modification of Final Judgment entered by the United States District Court for the District of Columbia in Civil Action No. 82-0192; or any other geographic area designated as a LATA in the National Exchange Carrier Association, Inc. Tariff F.C.C. No. 4, or its successor tariff(s).

LEC - Local Exchange Company refers to the dominant, monopoly local telephone company in the area also served by the Company.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 1.0 - DEFINITIONS, (CONT'D.)

Monthly Recurring Charges - The monthly charges to the Customer for services, facilities and equipment, which continue for the agreed upon duration of the service.

MOU - Minutes of Use.

NECA - National Exchange Carriers Association.

Non-Recurring Charge ("NRC") - The initial charge, usually assessed on a one-time basis, to initiate and establish service.

PBX - Private Branch Exchange

PIN - Personal Identification Number. See Authorization Code.

Point of Presence ("POP") - Point of Presence

Recurring Charges - Monthly charges to the Customer for services, and equipment, which continues for the agreed upon duration of the service.

Service - Any means of service offered herein or any combination thereof.

Service Order - The written request for Company services executed by the Customer and the Company in the format devised by the Company. The signing of a Service Order Form by the Customer and acceptance by the Company initiates the respective obligations of the parties as set forth therein and pursuant to this tariff.

Serving Wire Center - A specified geographic point from which the vertical and horizontal coordinate is used in calculation of airline mileage.

Shared Inbound Calls - Refers to calls that are terminated via the Customer's Company-provided local exchange line.

Shared Outbound Calls - Refers to calls in Feature Group (FGD) exchanges whereby the Customer's local telephone lines are presubscribed by the Company to the Company's outbound service such that "1 + 10-digit number" calls are automatically routed to the Company's or an IXC's network. Calls to stations within the Customer's LATA may be placed by dialing "10XXX" or "101XXXX" with 1 + 10-digit number."

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 1.0 - DEFINITIONS, (CONT'D.)

Station - The network control signaling unit and any other equipment provided at the Customer's premises which enables the Customer to establish communications connections and to effect communications through such connections.

Subscriber - The person, firm, partnership, corporation, or other entity who orders telecommunications service from ACN. Service may be ordered by, or on behalf of, those who own, lease or otherwise manage the pay telephone, PBX, or other switch vehicle from which an End User places a call utilizing the services of the Company.

Switched Access Origination/Termination - Where access between the Customer and the interexchange carrier is provided on local exchange company Feature Group circuits and the connection to the Customer is a LED-provided business or residential access line. The cost of switched Feature Group access is billed to the interexchange carrier.

Terminal Equipment - Any telecommunications equipment other than the transmission or receiving equipment installed at a Company location.

Usage Charges - Charges for minutes or messages traversing over local exchange facilities.

User or End User - A Customer, Joint User, or any other person authorized by a Customer to use service provided under this tariff.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS

2.1 Undertaking of the Company

2.1.1 Scope

The Company undertakes to furnish communications service pursuant to the terms of this tariff in connection with one-way and/or two-way information transmission between points within the state of South Dakota.

The Company is responsible under this tariff only for the services and facilities provided hereunder, and it assumes no responsibility for any service provided by any other entity that purchases access to the Company network in order to originate or terminate its own services, or to communicate with its own customers.

2.1.2 Shortage of Equipment or Facilities

- A.** The Company reserves the right to limit or to allocate the use of existing facilities, or of additional facilities offered by the Company, when necessary because of lack of facilities, or due to some other cause beyond the Company's control.
- B.** The furnishing of service under this tariff is subject to the availability on a continuing basis of all the necessary facilities and is limited to the capacity of the Company's facilities as well as facilities the Company may obtain from other carriers to furnish service from time to time as required at the sole discretion of the Company.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.3 Terms and Conditions**

- A.** Service is provided on the basis of a minimum period of at least thirty (30) days, 24-hours per day. For the purpose of computing charges in this tariff, a month is considered to have 30 days.
- B.** Except as otherwise stated in this tariff, Customers may be required to enter into written service orders which shall contain or reference a specific description of the service ordered, the rates to be charged, the duration of the services, and the terms and conditions in this tariff. Customers will also be required to execute any other documents as may be reasonably requested by the Company.
- C.** At the expiration of the initial term specified in each Service Order, or in any extension thereof, service shall continue on a month-to-month basis at the then current rates unless terminated by either party upon notice. Any termination shall not relieve the Customer of its obligation to pay any charges incurred under the service order and this tariff prior to termination. The rights and obligations which by their nature extend beyond the termination of the term of the service order shall survive such termination.
- D.** In any action between the parties to enforce any provision of this tariff, the prevailing party shall be entitled to recover its legal fees and court costs from the non-prevailing party in addition to other relief a court may award.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.3 Terms and Conditions, (Cont'd.)

- E.** Service may be terminated upon written notice to the Customer if:
 - .1 the Customer is using the service in violation of this tariff; or
 - .2 the Customer is using the service in violation of the law.

- F.** This tariff shall be interpreted and governed by the laws of the state of South Dakota regardless of its choice of laws provision.

- G.** Any other Telephone Company may not interfere with the right of any person or entity to obtain service directly from the Company. No person or entity shall be required to make any payment, incur any penalty, monetary or otherwise, or purchase any services in order to have the right to obtain service directly from the Company.

- H.** To the extent that either the Company or any other telephone company exercises control over available cable pairs, conduit, duct space, raceways, or other facilities needed by the other to reach a person or entity, the party exercising such control shall make them available to the other on terms equivalent to those under which the Company makes similar facilities under its control available to its customers. At the reasonable request of either party, the Company and the other telephone company shall join the attempt to obtain from the owner of the property access for the other party to serve a person or entity.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability

- A. The Company's liability for damages arising out of mistakes, interruptions, omissions, delays, errors, or defects in transmission which occur in the course of furnishing service or facilities, shall be determined in accordance with SDCL 49-13-1 and 49-13-1.1 and any other applicable law.

- B. The liability of the Company for errors in billing that result in overpayment by the Customer shall be limited to a credit equal to the dollar amount erroneously billed or, in the event that payment has been made and service has been discontinued, to a refund of the amount erroneously billed.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

- C. The Company shall be indemnified and saved harmless by the Customer from and against all loss, liability, damage and expense, including reasonable counsel fees, due to:
- .1 Any act or omission of: (a) the Customer, or (b) common carriers or warehousemen, except as contracted by the Company;
 - .2 Any delay or failure of performance or equipment due to causes beyond the Company's control, including but not limited to, acts of God, fires, floods, earthquakes, hurricanes, or other catastrophes; national emergencies, insurrections, riots, wars or other civil commotions; strikes, lockouts, work stoppages or other labor difficulties; criminal actions taken against the Company; unavailability, failure or malfunction of equipment or facilities provided by the Customer or third parties; and any law, order, regulation or other action of any governing authority or agency thereof;
 - .3 Any unlawful or unauthorized use of the Company's facilities and services;
 - .4 Libel, slander, invasion of privacy or infringement of patents, trade secrets, or copyrights arising from or in connection with the material transmitted by means of Company-provided facilities or services; or by means of the combination of Company-provided facilities or services;
 - .5 Breach in the privacy or security of communications transmitted over the Company's facilities;

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

C. (Cont'd.)

- .6 Changes in any of the facilities, operations or procedures of the Company that render any equipment, facilities or services provided by the Customer obsolete, or require modification or alteration of such equipment, facilities or services, or otherwise affect their use or performance, except where reasonable notice is required by the Company and is not provided to the Customer, in which event the Company's liability is limited as set forth in paragraph A. of this Subsection 2.1.4.
- .7 Defacement of or damage to Customer premises resulting from the furnishing of services or equipment on such premises or the installation or removal thereof which is not the result of negligence;
- .8 Injury to property or injury or death to persons, including claims for payments made under Workers' Compensation law or under any plan for employee disability or death benefits, arising out of, or caused by, any act or omission of the Customer, or the construction, installation, maintenance, presence, use or removal of the Customer's facilities or equipment connected, or to be connected to the Company's facilities;
- .9 Any calls not actually attempted to be completed during any period that service is unavailable;
- .10 And any other claim resulting from any act or omission of the Customer or patron(s) of the Customer relating to the use of the Company's services or facilities.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.1 Undertaking of the Company, (Cont'd.)

2.1.4 Limitations on Liability, (Cont'd.)

- D.** The Company does not guarantee nor make any warranty with respect to installations provided by it for use in an explosive atmosphere.
- E.** Failure by the Company to assert its rights pursuant to one provision of this tariff does not preclude the Company from asserting its rights under other provisions.
- F.** **Directory Errors** - In the absence of negligence or willful misconduct, no liability for damages arising from errors or mistakes in or omissions of directory listings, or errors or mistakes in or omissions of listing obtainable from the directory assistance operator, including errors in the reporting thereof, shall attach to the Company. An allowance for errors or mistakes in or omissions of published directory listings or for errors or mistakes in or omissions of listing obtainable from the directory assistance operator shall be at the monthly tariff rate for each listing, or in the case of a free or no-charge directory listing, credit shall equal two times the monthly tariff rate for an additional listing, for the life of the directory or the charge period during which the error, mistake or omission occurs.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.4 Limitations on Liability, (Cont'd.)****G. With respect to Emergency Number 911 Service:**

- .1 This service is offered solely as an aid in handling assistance calls in connection with fire, police and other emergencies.
- .2 Neither is the Company responsible for any infringement, nor invasion of the right of privacy of any person or persons, caused or claimed to have been caused directly or indirectly, by the installation, operation, failure to operate, maintenance, removal, presence, condition, occasion or use of emergency 911 service features and the equipment associated therewith, or by any services furnished by the Company, including, but not limited to the identification of the telephone number, address or name associated with the telephone used by the party or parties accessing emergency 911 service, and which arise out of the negligence or other wrongful act of the Company, the Customer, its users, agencies or municipalities, or the employees or agents of any one of them.
- .3 When a Customer with a nonpublished telephone number, as defined herein, places a call to the emergency 911 service, the Company will release the name and address of the calling party, where such information can be determined, to the appropriate local governmental authority responsible for emergency 911 service upon request of such governmental authority. By subscribing to service under this tariff, the Customer acknowledges and agrees with the release of information as described above.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.5 Notification of Service-Affecting Activities**

The Company will provide the Customer reasonable notification of service-affecting activities that may occur in normal operation of its business. Such activities may include, but are not limited to, equipment or facilities additions, removals or rearrangements and routine preventative maintenance. Generally, such activities are not specific to an individual Customer but affect many Customers' services. No specific advance notification period is applicable to all service activities. The Company will work cooperatively with the Customer to determine the reasonable notification requirements. With some emergency or unplanned service-affecting conditions, such as an outage resulting from cable damage, notification to the Customer may not be possible.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.6 Provision of Equipment and Facilities**

- A.** The Company shall use reasonable efforts to make available services to a Customer on or before a particular date, subject to the provisions of and compliance by the Customer with, the regulations contained in this tariff. The Company does not guarantee availability by any such date and shall not be liable for any delays in commencing service to any Customer.
- B.** The Company shall use reasonable efforts to maintain only the facilities and equipment that it furnishes to the Customer. The Customer may not, nor may the Customer permit others to, rearrange, disconnect, remove, attempt to repair, or otherwise interfere with any of the facilities or equipment installed by the Company, except upon the written consent of the Company.
- C.** The Company may substitute, change or rearrange any equipment or facility at any time and from time to time, but shall not thereby alter the technical parameters of the service provided the Customer.
- D.** Equipment the Company provides or installs at the Customer Premises for use in connection with the services the Company offers shall not be used for any purpose other than that for which it was provided.
- E.** The Customer shall be responsible for the payment of service charges as set forth herein for visits by the Company's agents or employees to the Premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.6 Provision of Equipment and Facilities, (Cont'd.)**

F. The Company shall not be responsible for the installation, operation, or maintenance of any Customer-provided communications equipment. Where such equipment is connected to the facilities furnished pursuant to this tariff, the responsibility of the Company shall be limited to the furnishing of facilities offered under this tariff and to the maintenance and operation of such facilities. Subject to this responsibility, the Company shall not be responsible for:

- .1 the transmission of signals by Customer-provided equipment or for the quality of, or defects in, such transmission; or
- .2 the reception of signals by Customer-provided equipment.

2.1.7 Non-routine Installation

At the Customer's request, installation and/or maintenance may be performed outside the Company's regular business hours or in hazardous locations. In such cases, charges based on cost of the actual labor, material, or other costs incurred by or charged to the Company will apply. If installation is started during regular business hours but, at the Customer's request, extends beyond regular business hours into time periods including, but not limited to, weekends, holidays, and/or night hours, additional charges may apply.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.1 Undertaking of the Company, (Cont'd.)****2.1.8 Special Construction**

Subject to the agreement of the Company and to all of the regulations contained in this tariff, special construction of facilities may be undertaken on a reasonable efforts basis at the request of the Customer. Special construction is that construction undertaken:

- A. where facilities are not presently available, and there is no other requirement for the facilities so constructed;
- A. of a type other than that which the Company would normally utilize in the furnishing of its services;
- C. over a route other than that which the Company would normally utilize in the furnishing of its services;
- D. in a quantity greater than that which the Company would normally construct;
- E. on an expedited basis;
- F. on a temporary basis until permanent facilities are available;
- G. involving abnormal costs; or
- H. in advance of its normal construction.

2.1.9 Ownership of Facilities

Title to all facilities provided in accordance with this tariff remains in the Company, its partners, agents, contractors or suppliers.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.2 Prohibited Uses**

- 2.2.1** The services the Company offers shall not be used for any unlawful purpose or for any use as to which the Customer has not obtained all required governmental approvals, authorizations, licenses, consents and permits.
- 2.2.2** The Company may require applicants for service who intend to use the Company's offerings for resale and/or for shared use to file a letter with the Company confirming that their use of the Company's offerings complies with relevant laws and Commission regulations, policies, orders, and decisions.
- 2.2.3** The Company may block any signals being transmitted over its Network by Customers which cause interference to the Company or other users. Customer shall be relieved of all obligations to make payments for charges relating to any blocked Service and shall indemnify the Company for any claim, judgment or liability resulting from such blockage.
- 2.2.4** A customer, joint user, or authorized user may not assign, or transfer in any manner, the service or any rights associated with the service without the written consent of the Company. The Company will permit a Customer to transfer its existing service to another entity if the existing Customer has paid all charges owed to the Company for regulated communications services. Such a transfer will be treated as a disconnection of existing service and installation of new service, and non-recurring installation charges as stated in this tariff will apply.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.3 Obligations of the Customer****2.3.1 General**

The Customer is responsible for making proper application for service; placing any necessary order, complying with tariff regulations; payment of charges for services provided. Specific Customer responsibilities include, but are not limited to the following:

- A.** the payment of all applicable charges pursuant to this tariff;
- B.** damage to or loss of the Company's facilities or equipment caused by the acts or omissions of the Customer; or the noncompliance by the Customer, with these regulations; or by fire or theft or other casualty on the Customer Premises, unless caused by the negligence or willful misconduct of the employees or agents of the Company;
- C.** providing at no charge, as specified from time to time by the Company, any needed personnel, equipment space and power to operate Company facilities and equipment installed on the premises of the Customer, and the level of heating and air conditioning necessary to maintain the proper operating environment on such premises;
- D.** obtaining, maintaining, and otherwise having full responsibility for all rights-of-way and conduits necessary for installation of fiber optic cable and associated equipment used to provide Communication Services to the Customer from the cable building entrance or property line to the location of the equipment space described in 2.3.1.C. Any and all costs associated with obtaining and maintaining the rights-of-way described herein, including the costs of altering the structure to permit installation of the Company-provided facilities, shall be borne entirely by, or may be charged by the Company to, the Customer. The Company may require the Customer to demonstrate its compliance with this section prior to accepting an order for service;

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.3 Obligations of the Customer, (Cont'd.)****2.3.1 General, (Cont'd.)**

- E. providing a safe place to work and complying with all laws and regulations regarding the working conditions on the premises at which Company employees and agents shall be installing or maintaining the Company's facilities and equipment. The Customer may be required to install and maintain Company facilities and equipment within a hazardous area if, in the Company's opinion, injury or damage to the Company's employees or property might result from installation or maintenance by the Company. The Customer shall be responsible for identifying, monitoring, removing and disposing of any hazardous material (e.g. asbestos) prior to any construction or installation work;
- F. complying with all laws and regulations applicable to, and obtaining all consents, approvals, licenses and permits as may be required with respect to, the location of Company facilities and equipment in any Customer premises or the rights-of-way for which Customer is responsible under Section 2.3.1D and granting or obtaining permission for Company agents or employees to enter the premises of the Customer at any time for the purpose of installing, inspecting, maintaining, repairing, or upon termination of service as stated herein, removing the facilities or equipment of the Company;
- G. not creating, or allowing to be placed, any liens or other encumbrances on the Company's equipment or facilities; and
- H. making Company facilities and equipment available periodically for maintenance purposes at a time agreeable to both the Company and the Customer. No allowance will be made for the period during which service is interrupted for such purposes.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.3 Obligations of the Customer, (Cont'd.)

2.3.2 Liability of the Customer

- A.** The Customer will be liable for damages to the facilities of the Company and for all incidental and consequential damages caused by the negligent or intentional acts or omissions of the Customer, its officers, employees, agents, invites, or contractors where such acts or omissions are not the direct result of the Company's negligence or intentional misconduct.
- B.** To the extent caused by any negligent or intentional act of the Customer as described in A., preceding, the Customer shall indemnify, defend and hold harmless the Company from and against all claims, actions, damages, liabilities, costs and expenses, including reasonable attorneys' fees, for (1) any loss, destruction or damage to property of any third party, and (2) any liability incurred by the Company to any third party pursuant to this or any other tariff of the Company, or otherwise, for any interruption of, interference to, or other defect in any service provided by the Company to such third party.
- C.** The Customer shall not assert any claim against any other Customer or user of the Company's services for damages resulting in whole or in part from or arising in connection with the furnishing of service under this tariff including but not limited to mistakes, omissions, interruptions, delays, errors or other defects or misrepresentations, whether or not such other Customer or user contributed in any way to the occurrence of the damages, unless such damages were caused solely by the negligent or intentional act or omission of the other Customer or user and not by any act or omission of the Company. The Company's liability shall be determined in accordance with SDCL 49-13-1 and 49-13-1.1 and any other applicable law. Nothing in this tariff is intended either to limit or to expand Customer's right to assert any claims against third parties for damages of any nature other than those described in the preceding sentence.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.4 Customer Equipment and Channels****2.4.1 General**

A User may transmit or receive information or signals via the facilities of the Company. The Company's services are designed primarily for the transmission of voice-grade telephonic signals, except as otherwise stated in this tariff. A User may transmit any form of signal that is compatible with the Company's equipment, but the Company does not guarantee that its services will be suitable for purposes other than voice-grade telephonic communication except as specifically stated in this tariff.

2.4.2 Station Equipment

- A.** Terminal equipment on the User's Premises and the electric power consumed by such equipment shall be provided by and maintained at the expense of the User. The User is responsible for the provision of wiring or cable to connect its terminal equipment to the Company Point of Connection.
- B.** The Customer is responsible for ensuring that Customer-provided equipment connected to Company equipment and facilities is compatible with such equipment and facilities. The magnitude and character of the voltages and currents impressed on Company-provided equipment and wiring by the connection, operation, or maintenance of such equipment and wiring shall be such as not to cause damage to the Company-provided equipment and wiring or injury to the Company's employees or to other persons. Any additional protective equipment required to prevent such damage or injury shall be provided by the Company at the Customer's expense, subject to prior Customer approval of the equipment expense.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.4 Customer Equipment and Channels, (Cont'd.)****2.4.3 Interconnection of Facilities**

- A.** Any special interface equipment necessary to achieve compatibility between the facilities and equipment of the Company used for furnishing Communication Services and the channels, facilities, or equipment of others shall be provided at the Customer's expense.
- B.** Communication Services may be connected to the services or facilities of other communications carriers only when authorized by, and in accordance with, the terms and conditions of the tariffs of the other communications carriers that are applicable to such connections.
- C.** Facilities furnished under this tariff may be connected to Customer-provided terminal equipment in accordance with the provisions of this tariff. All such terminal equipment shall be registered by the Federal Communications Commission pursuant to Part 68 of Title 47, Code of Federal Regulations; and all User-provided wiring shall be installed and maintained in compliance with those regulations.
- D.** Users may interconnect communications facilities that are used in whole or in part for interstate communications to services provided under this tariff only to the extent that the user is an "End User", as defined in Section 69.2(m), Title 47, Code of Federal Regulations (1992 edition).

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.4 Customer Equipment and Channels, (Cont'd.)****2.4.4 Inspections**

- A.** Upon suitable notification to the Customer, and at a reasonable time, the Company may make such tests and inspections as may be necessary to determine that the Customer is complying with the requirements set forth in Section 2.4.2.A. for the installation, operation, and maintenance of Customer-provided facilities, equipment, and wiring in the connection of Customer-provided facilities and equipment to Company-owned facilities and equipment.

- B.** If the protective requirements for Customer-provided equipment are not being complied with, the Company may take such action as it deems necessary to protect its facilities, equipment, and personnel. The Company will notify the Customer promptly if there is any need for further corrective action. Within ten days of receiving this notice, the Customer must take this corrective action and notify the Company of the action taken. If the Customer fails to do this, the Company may take whatever additional action is deemed necessary, including the suspension of service, to protect its facilities, equipment and personnel from harm.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements****2.5.1 Payment for Service**

The Customer is responsible for the payment of all charges for facilities and services furnished by the Company to the Customer and to all Authorized Users by the Customer, regardless of whether those services are used by the Customer itself or are resold to or shared with other persons.

The Customer is responsible for payment of any sales, use, gross receipts, excise, access or other local, state, federal and 911 taxes, charges or surcharges (however designated) (excluding taxes on Company's net income) imposed on or based upon the provision, sale or use of Network Services.

The security of the Customer's PIN is the responsibility of the Customer. All calls placed using a PIN shall be billed to and shall be the obligation of the Customer. The Customer shall not be responsible for charges in connection with the unauthorized use of PINs arising after the Customer notifies the Company of the loss, theft, or other breach of security of such PINs.

Customers will only be charged once, on either an interstate or intrastate basis, for any nonrecurring or usage based charges.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.2 Billing and Collection of Charges**

The Customer is responsible for payment of all charges incurred by the Customer or other Authorized Users for services and facilities furnished to the Customer by the Company.

- A.** Nonrecurring charges are due and payable within thirty (30) days after the invoice date, unless otherwise agreed to in advance.
- B.** All recurring charges, as well as Usage charges, if applicable, are billed monthly in arrears.
- C.** When service does not begin on the first day of the month, or end on the last day of the month, the charge for the fraction of the month in which service was furnished will be calculated on a pro rata basis. For this purpose, every month is considered to have thirty (30) days.
- D.** Billing of the Customer by the Company will begin on the Service Commencement Date, which is the first day following the date on which the Company notifies the Customer that the service or facility is available for use, except that the Service Commencement Date may be postponed by mutual agreement of the parties, or if the service or facility does not conform to standards set forth in this tariff or the Service Order. Billing accrues through and includes the day that the service, circuit, arrangement or component is discontinued.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.2 Billing and Collection of Charges, (Cont'd.)**

- E.** A late payment charge of 1.5% per month shall be due to the Company for any billed amount for which payment has not been received by the Company within fifteen (15) days of the mailing date of the Company's invoice for service or by the due date printed on the invoice, whichever is later, or if any portion of the payment is received by the Company in funds which are not immediately available upon presentment. If the last calendar day for remittance falls on a Sunday, legal holiday or other day when the offices of the Company are closed, the date for acceptance of payments prior to assessment of any late payment fees shall be extended through to the next business day.
- F.** A service charge equal to \$25.00 will be assessed under South Dakota law for all checks or other payment type submitted by the Customer to the Company and returned by a bank or other financial institution for: insufficient or uncollected funds, closed account, apparent tampering, missing signature or endorsement, or any other insufficiency or discrepancy necessitating return of the instrument at the discretion of the drawee bank or other financial institution.
- G.** If service is disconnected by the Company in accordance with Section 2.6 following and later restored, restoration of service will be subject to all applicable installation charges.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.3 Disputed Bills**

- A.** In the event that a billing dispute occurs concerning any charges billed to the Customer by the Company, the Company may require the Customer to pay the undisputed portion of the bill to avoid discontinuance of service for non-payment. The Customer must submit a documented claim for the disputed amount. The Customer will submit all documentation as may reasonably be required to support the claim. All claims must be submitted to the Company within 180 days of receipt of billing for those services. If the Customer does not submit a claim as stated above, the Customer waives all rights to filing a claim thereafter.
- B.** If the Customer and the Company are unable to resolve the dispute to their mutual satisfaction, the Customer may file a complaint with the South Dakota Public Utilities Commission in accordance with the Commission's rules of procedure. The address of the Commission is as follows:
- South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Ave.
Pierre, South Dakota 57501-5070
Toll-Free: (800) 332-1782
TTY Through Relay South Dakota: (800) 877-1113
- C.** If the dispute is resolved in favor of the Customer and the Customer has withheld the disputed amount, no interest, credits or penalties will apply.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.5 Payment Arrangements, (Cont'd.)****2.5.4 Advance Payments**

To safeguard its interests, the Company may require a Customer to make an advance payment before services and facilities are furnished. The advance payment will not exceed an amount equal to the nonrecurring charge(s) and one (1) month's charges for the service or facilities. The advance payment will be applied to the first full billing cycle statement and additional one (1) month advance payment will be required for each subsequent month. Advance payments do not accrue interest. An advance payment may be required in addition to a deposit.

2.5.5 Deposits

- A. The Company may, in order to safeguard its interests, require a Customer which has a proven history of late payments to the Company or does not have established credit or has a bad credit rating to make a deposit prior to or at any time after the provision of service to the Customer to be held by the Company as a guarantee of the payment of rates and charges. No such deposit will be required of a Customer which has established satisfactory credit and has no history of late payments to the Company.
- B. The amount of the deposit which may be required of a Customer for the purpose of establishing credit shall not exceed two (2) times the estimated average monthly bill.. The deposit shall be returned: 1) when an application for service has been canceled prior to the establishment of service; 2) at the end of twelve (12) consecutive months of a satisfactory credit history; or 3) upon discontinuation of service. The Company shall apply the deposit against any outstanding balances due. If a credit balance exists after such application, the Company shall refund the balance to the Customer.
- C. The Company will pay interest on deposits, to accrue from the date the deposit is made until it has been refunded, or until a reasonable effort has been made to effect refund. The Company will pay interest at the rate prescribed by the Commission
- D. The making of a deposit shall not relieve the Customer of the obligation to pay current bills when due.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.6 Discontinuance of Service

- 2.6.1** Upon nonpayment of any amounts owing to the Company, the Company may, by giving five (5) days written notice to the Customer, discontinue or suspend service without incurring any liability.
- 2.6.2** Upon violation of any of the other material terms or conditions for furnishing service the Company may, by giving five (5) days written notice to the Customer, discontinue or suspend service without incurring any liability if such violation continues during that period.
- 2.6.3** Upon condemnation of any material portion of the facilities used by the Company to provide service to a Customer or if a casualty renders all or any material portion of such facilities inoperable beyond feasible repair, the Company, by notice to the Customer, may discontinue or suspend service without incurring any liability.
- 2.6.4** Upon the Customer's insolvency, assignment for the benefit of creditors, filing for bankruptcy or reorganization, or failing to discharge an involuntary petition within the time permitted by law, the Company may immediately discontinue or suspend service without incurring any liability.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.6 Discontinuance of Service, (Cont'd.)

- 2.6.5** Upon any governmental prohibition or required alteration of the services to be provided or any violation of an applicable law or regulation, the Company may immediately discontinue service without incurring any liability.
- 2.6.6** In the event of fraudulent use of the Company's network, the Company will discontinue service without notice and/or seek legal recourse to recover all costs involved in enforcement of this provision.
- 2.6.7** Without notice in the event of Customer use of equipment or services in such a manner as to adversely affect the Company's service to others.
- 2.6.8** Without notice in the event of tampering with the equipment or services furnished by the Company.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.7 Cancellation of Application for Service**

- 2.7.1** Applications for service cannot be canceled without the Company's agreement. Where the Company permits a Customer to cancel an application for service prior to the start of service or prior to any special construction, no charges will be imposed except for those specified below.
- 2.7.2** Where, prior to cancellation by the Customer, the Company incurs any expenses in installing the service or in preparing to install the service that it otherwise would not have incurred, a charge equal to the costs incurred by the Company, less net salvage, shall apply, but in no case shall this charge exceed the sum of the charge for the minimum period of services ordered, including installation charges, and all charges others levy against the Company that would have been chargeable to the Customer had service commenced (all discounted to present value at six percent).
- 2.7.3** Where the Company incurs any expense in connection with special construction, or where special arrangements of facilities or equipment have begun, before the Company receives a cancellation notice, a charge equal to the costs incurred by the Company, less net salvage, applies. In such cases, the charge will be based on such elements as the cost of the equipment, facilities, and material, the cost of installation, engineering, labor, and supervision, general and administrative expense, other disbursements, depreciation, maintenance, taxes, provision for return on investment, and any other costs associated with the special construction or arrangements.
- 2.7.4** The special charges described in 2.7.1 through 2.7.3 will be calculated and applied on a case-by-case basis.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.8 Changes in Service Requested

If the Customer makes or requests material changes in circuit engineering, equipment specifications, service parameters, premises locations, or otherwise materially modifies any provision of the application for service, the Customer's installation fee shall be adjusted accordingly.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.9 Allowances for Interruptions in Service**

Interruptions in service that are not due to the negligence of, or noncompliance with the provisions of this tariff by, the Customer or the operation or malfunction of the facilities, power or equipment provided by the Customer, will be credited to the Customer as set forth in 2.9.1 for the part of the service that the interruption affects.

2.9.1 General

- A.** A credit allowance will be given when service is interrupted, except as specified below. A service is interrupted when it becomes inoperative to the Customer, e.g., the Customer is unable to transmit or receive, because of a failure of a component furnished by the Company under this tariff.
- B.** An interruption period begins when the Customer reports a service, facility or circuit to be inoperative and, if necessary, releases it for testing and repair. An interruption period ends when the service, facility or circuit is operative.
- C.** If the Customer reports a service, facility or circuit to be interrupted but declines to release it for testing and repair, or refuses access to its premises for test and repair by the Company, the service, facility or circuit is considered to be impaired but not interrupted. No credit allowances will be made for a service, facility or circuit considered by the Company to be impaired.
- D.** The Customer shall be responsible for the payment of service charges as set forth herein for visits by the Company's agents or employees to the premises of the Customer when the service difficulty or trouble report results from the use of equipment or facilities provided by any party other than the Company, including but not limited to the Customer.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.9 Allowances for Interruptions in Service, (Cont'd.)****2.9.2 Limitations of Allowances**

No credit allowance will be made for any interruption in service:

- A.** Due to the negligence of or noncompliance with the provisions of this tariff by any person or entity other than the Company, including but not limited to the Customer;
- B.** Due to the failure of power, equipment, systems, connections or services not provided by the Company;
- C.** Due to circumstances or causes beyond the reasonable control of the Company;
- D.** During any period in which the Company is not given full and free access to its facilities and equipment for the purposes of investigating and correcting interruptions;
- E.** A service will not be deemed to be interrupted if a Customer continues to voluntarily make use of the such service. If the service is interrupted, the Customer can get a service credit, use another means of communications provided by the Company (pursuant to Section 2.9.3), or utilize another service provider;
- F.** During any period when the Customer has released service to the Company for maintenance purposes or for implementation of a Customer order for a change in service arrangements;
- G.** That occurs or continues due to the Customer's failure to authorize replacement of any element of special construction; and
- H.** That was not reported to the Company within thirty (30) days of the date that service was affected.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.9 Allowances for Interruptions in Service, (Cont'd.)****2.9.3 Use of Another Means of Communications**

If the Customer elects to use another means of communications during the period of interruption, the Customer must pay the charges for the alternative service used.

2.9.4 Application of Credits for Interruptions in Service

- A.** Credits for interruptions in service that is provided and billed on a flat rate basis for a minimum period of at least one month, beginning on the date that billing becomes effective, shall in no event exceed an amount equivalent to the proportionate charge to the Customer for the period of service during which the event that gave rise to the claim for a credit occurred. A credit allowance is applied on a pro rata basis against the rates specified hereunder and is dependent upon the length of the interruption. Only those facilities on the interrupted portion of the circuit will receive a credit.
- B.** For calculating credit allowances, every month is considered to have thirty (30) days.
- C.** A credit allowance will be given for interruptions of thirty (30) minutes or more. Two or more interruptions of fifteen (15) minutes or more during any one 24-hour period shall be combined into one cumulative interruption.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.9 Allowances for Interruptions in Service, (Cont'd.)****2.9.4 Application of Credits for Interruptions in Service, (Cont'd.)****D. Interruptions of 24 Hours or Less**

Length of Interruption	Amount of Service To Be Credited
Less than 30 minutes	None
30 minutes up to but not including 3 hours	1/10 Day
3 hours up to but not including 6 hours	1/5 Day
6 hours up to but not including 9 hours	2/5 Day
9 hours up to but not including 12 hours	3/5 Day
12 hours up to but not including 15 hours	4/5 Day
15 hours up to but not including 24 hours	One Day

E. Interruptions Over 24 Hours and Less Than 72 Hours

Interruptions over 24 hours and less than 72 hours will be credited 1/5 day for each 3-hour period or fraction thereof. No more than one full day's credit will be allowed for any period of 24 hours.

F. Interruptions Over 72 Hours

Interruptions over 72 hours will be credited 2 days for each full 24-hour period. No more than thirty (30) days credit will be allowed for any one month period.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.9 Allowances for Interruptions in Service, (Cont'd.)****2.9.5 Cancellation For Service Interruption**

Cancellation or termination for service interruption is permitted only if any circuit experiences a single continuous outage of 8 hours or more or cumulative service credits equaling 16 hours in a continuous 12-month period. The right to cancel service under this provision applies only to the single circuit that has been subject to the outage or cumulative service credits.

2.10 Use of Customer's Service by Others**2.10.1 Joint Use Arrangements**

Joint use arrangements will be permitted for all services provided under this tariff. From each joint use arrangement, one member will be designated as the Customer responsible for the manner in which the joint use of the service will be allocated. The Company will accept orders to start, rearrange, relocate, or discontinue service only from the designated Customer. Without affecting the Customer's ultimate responsibility for payment of all charges for the service, each joint user shall be responsible for the payment of the charges billed to it.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.11 Cancellation by Customer**

Customers may cancel service verbally or in writing. The company shall hold the Customer responsible for payment of all charges, including fixed fees, surcharges, etc., which accrue up to the cancellation date. Customers that cancel the primary local exchange line will have the entire Account disconnected, including any secondary line and all associated features. In the event the Customer executes a term commitment agreement with the Company, the Customer must cancel service and terminate the agreement in accordance with the agreement terms.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.12 Cancellation of Service/Termination Liability**

If a Customer cancels a Service Order or terminates services before the completion of the term for any reason whatsoever other than a service interruption (as defined in Section 2.9.1 above), the Customer agrees to pay to the Company termination liability charges, as defined below. These charges shall become due as of the effective date of the cancellation or termination and be payable within the period, set forth in Section 2.5.2.

2.12.1 Termination Liability

The Customer's termination liability for cancellation of service shall be equal to:

- A. all unpaid Non-Recurring charges reasonably expended by the Company to establish service to the Customer; plus
- B. any disconnection, early cancellation or termination charges reasonably incurred and paid to third parties by the Company on behalf of the Customer; plus
- C. all Recurring Charges specified in the applicable Service Order Tariff for the balance of the then current term discounted at the prime rate announced in the Wall Street Journal on the third business day following the date of cancellation;
- D. minus a reasonable allowance for costs avoided by the Company as a direct result of the Customer's cancellation.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.13 Transfers and Assignments

Neither the Company nor the Customer may assign or transfer its rights or duties in connection with the services and facilities provided by the Company without the written consent of the other party, except that the Company may assign its rights and duties:

2.13.1 to any subsidiary, parent company or affiliate of the Company; or

2.13.2 pursuant to any sale or transfer of substantially all the assets of the Company with the state; or

2.13.3 pursuant to any financing, merger or reorganization of the Company.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.14 Customer Liability for Unauthorized Use of the Network**

Unauthorized use of the network occurs when a person or entity that does not have actual, apparent, or implied authority to use the network, obtains the Company's services provided under this tariff.

2.14.1 Customer Liability for Fraud and Unauthorized Use of the Network

- A.** The Customer is liable for the unauthorized use of the network obtained through the fraudulent use of a Company calling card, if such a card is offered by the Company, or an accepted credit card, provided that the unauthorized use occurs before the Company has been notified.
- B.** A Company calling card is a telephone calling card issued by the Company at the Customer's request, which enables the Customer or user(s) authorized by the Customer to place calls over the Network and to have the charges for such calls billed to the Customer's account.

An accepted credit card is any credit card that a cardholder has requested or applied for and received, or has signed, used, or authorized another person to use to obtain credit. Any credit card issued as a renewal or substitute in accordance with this paragraph is an accepted credit card when received by the cardholder.

- C.** The Customer must give the Company written or oral notice that an unauthorized use of a Company calling card or an accepted credit card has occurred or may occur as a result of loss, and/or theft.
- D.** The Customer is responsible for payment of all charges for calling card services furnished to the Customer or to users authorized by the Customer to use service provided under this tariff, unless due to the negligence of the Company. This responsibility is not changed due to any use, misuse, or abuse of the Customer's service or Customer-provided equipment by third parties, the Customer's employees, or the public.

The liability of the Customer for unauthorized use of the Network by credit card fraud will not exceed the lesser of fifty dollars (\$50.00) or the amount of money, property, labor, or services obtained by the unauthorized user before notification to the Company.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdfo400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.15 Notices and Communications**

- 2.15.1** The Customer shall designate on the Service Order an address to which the Company shall mail or deliver all notices and other communications, except that the Customer may also designate a separate address to which the Company's bills for service shall be mailed.
- 2.15.2** The Company shall designate on the Service Order an address to which the Customer shall mail or deliver all notices and other communications, except that Company may designate a separate address on each bill for service to which the Customer shall mail payment on that bill.
- 2.15.3** Except as otherwise stated in this tariff, all notices or other communications required to be given pursuant to this tariff will be in writing. Notices and other communications of either party, and all bills mailed by the Company, shall be presumed to have been delivered to the other party on the third business day following placement of the notice, communication or bill with the U.S. Mail or a private delivery service, prepaid and properly addressed, or when actually received or refused by the addressee, whichever occurs first.
- 2.15.4** The Company or the Customer shall advise the other party of any changes to the addresses designated for notices, other communications or billing, by following the procedures for giving notice set forth herein.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)**2.16 Taxes, Fees and Surcharges**

The Company reserves the right to bill any and all applicable taxes, fees and surcharges in addition to normal rates and charges for services provided to the Customer. Taxes and fees include, but are not limited to: Federal Excise Tax, State Sales Tax, Municipal Tax, and Gross Receipts Tax. Unless otherwise specified in this tariff, such taxes, fees and surcharges are in addition to rates as quoted in this tariff and will be itemized separately on Customer invoices.

2.16.1 E911 Service Surcharge

All Customers will be assessed a per line surcharge to support local E911 Service Program. The E911 Surcharge will be based on a monthly snapshot of lines associated with each Customer's account. No fractional debits or credits will be given. This surcharge will appear as a separate line item on the Customer's bill. The amount of the surcharge will be equal to the per line assessment paid by the Company as determined by local jurisdictional assessments rounded up to the nearest whole cent, and may vary from time to time as required by South Dakota law, Commission rules or local jurisdiction requirements.

2.16.2 South Dakota Telecommunications Relay Service Surcharge

All Customers will be assessed a per line surcharge to support the South Dakota Telecommunications Relay Service ("SDTRS") program. The SDTRS Surcharge will be based on a monthly snapshot of lines associated with each Customer's account. No fractional debits or credits will be given. This surcharge will appear as a separate line item on the Customer's bill. The amount of the surcharge will be equal to the per line assessment paid by the Company as determined by South Dakota law or Commission rules rounded up to the nearest whole cent, and may vary from time to time as required by South Dakota law or Commission rules.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.17 Miscellaneous Provisions

2.17.1 Telephone Number Changes

Whenever any Customer's telephone number is changed after a directory is published, the Company shall intercept all calls to the former number for at least one hundred and twenty (120) days and give the calling party the new number provided existing central office equipment will permit, and the Customer so desires.

When service in an existing location is continued for a new Customer, the existing telephone number may be retained by the new Customer only if the former Customer consents in writing, and if all charges against the account are paid or assumed by the new Customer.

2.17.2 Maintenance and Operations Records

Records of various tests and inspections, to include non-routine corrective maintenance actions or monthly traffic analysis summaries for network administration, necessary for the purposes of the Company or to fulfill the requirements of Commission rules shall be kept on file in the office of the Company as required under Commission rules.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 3.0 - SERVICE AREAS

3.1 Exchange Service Areas

Local exchange services are provided, subject to availability of facilities and equipment, in areas currently served by the following Incumbent LECs:

- 1) Qwest.

3.2 Local Calling Areas

Local Calling Areas and exchanges are equivalent to those specified by Qwest in its Exchange and Network Services Tariff, Section 5.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES

4.1 Service Order and Change Charges

Non-recurring charges apply to processing Service Orders for new service and for changes in service.

Primary Line Connection Charge¹: Applies to requests for initial connection or establishment of telephone service with the Company.

Secondary Line Connection Charge¹: Applies to installation of a second or additional access line.

Moves: Applies to Customer request for a move or change in the physical location of the access line.

Telephone Number Change: Applies to Customer request for a change of the Customer telephone number.

Service Order Changes/Adds: Applies to Customer requests for changes in service or additional to services, including the additional of calling features.

4.1.1 Rates

	<u>Residence</u>	<u>Business</u>
Line Connection Charge		
Primary Line	\$16.00	N/A
Secondary Line	\$16.00	N/A
Moves, per line	\$16.00	N/A
Telephone Number Change	\$6.00	N/A
Service Order Changes/Adds	\$6.00	N/A
Add Features	\$5.00	N/A

¹ The Primary and Secondary Line Connection Charges are waived for customers who retain their existing telephone number when switching service to ACN.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, (CONT'D.)**4.2 Temporary Suspension/Restoration of Service**

Upon the request of the customer, service may be temporarily suspended. Suspension of service may begin or terminate on any day of the month provided notice is given sufficiently in advance for arrangements to be made. Service will be disconnected to the extent necessary to assure that no inward or outward service will be available during the period of suspension.

	<u>Residence</u>	<u>Business</u>
Nonrecurring Charge, per line		
All Service Levels:	\$11.00	N/A
Monthly Recurring Charge	\$17.00	N/A

4.3 Restoral Charge

A restoration charge applies to the restoration of suspended service and facilities because of nonpayment of bills and is payable at the time that the restoration of the suspended service and facilities is arranged. The restoration charge does not apply when, after disconnection of service, service is later re-installed.

	<u>Residence</u>	<u>Business</u>
Per occasion, per line:	\$12.00	N/A

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, (CONT'D.)**4.4 Public Telephone Surcharge**

In order to recover the Company's expenses to comply with the FCC's pay telephone compensation plan effective on October 7, 1997 (FCC 97-371), an undiscountable per call charge is applicable to all intrastate calls that originate from any pay telephone, not presubscribed to the Company, used to access Company provided services. This surcharge, which is in addition to standard tariffed usage charges and any applicable service charges and surcharges associated with service, applies for the use of the instrument used to access Company provided service and is unrelated to the service accessed from the pay telephone.

Pay telephones include coin-operated and coinless phones owned by local telephone companies, independent companies and interexchange carriers. The Public Pay Telephone Surcharge applies to the initial completed call and any reoriginated call (e.g., using the "#" symbol). The Public Pay Telephone Surcharge does not apply to calls placed from pay telephones at which the Customer pays for service by inserting coins during the progress of the call.

Whenever possible, the Public Pay Telephone Surcharge will appear on the same invoice containing the usage charges for the surcharged call. In cases where proper pay telephone coding digits are not transmitted to the Company prior to completion of a call, the Public Pay Telephone Surcharge may be billed on a subsequent invoice after the Company has obtained information from a carrier that the originating station is an eligible pay telephone.

Rate Per Call: \$0.24

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, (CONT'D.)**4.5 Carrier Presubscription****4.5.1 General**

Carrier Presubscription is a procedure whereby a Customer designates to the Company the carrier which the Customer wishes to be the carrier of choice for intraLATA and interLATA toll calls. Such calls are automatically directed to the designated carrier, without the need to use carrier access codes or additional dialing to direct the call to the designated carrier. Presubscription does not prevent a Customer who has presubscribed to an IntraLATA or InterLATA toll carrier from using carrier access codes or additional dialing to direct calls to an alternative long distance carrier on a per call basis.

4.5.2 Presubscription Options - Customers may select the same carrier or separate carriers for intraLATA and interLATA long distance. The following options for long distance Presubscription are available:

- Option A:** Customer selects the Company as the presubscribed carrier for IntraLATA and InterLATA toll calls subject to presubscription.
- Option B:** Customer may select the Company as the presubscribed carrier for IntraLATA calls subject to presubscription and some other carrier as the presubscribed carrier for interLATA toll calls subject to presubscription.
- Option C:** Customer may select a carrier other than the Company for intraLATA toll calls subject to presubscription and the Company for interLATA toll calls subject to presubscription.
- Option D:** Customer may select the carrier other than the Company for both intraLATA and interLATA toll calls subject to presubscription
- Option E:** Customer may select two different carriers, neither being the Company for intraLATA and interLATA toll calls. One carrier to be the Customer's primary intraLATA interexchange carrier. The other carrier to be the Customer's primary interLATA interexchange carrier.
- Option F:** Customer may select a carrier other than the Company or no presubscribed carrier for intraLATA toll calls subject to presubscription which will require the Customer to dial a carrier access code to route all intraLATA toll calls to the carrier of choice for each call.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, (CONT'D.)**4.5 Carrier Presubscription, (Cont'd.)****4.5.3 Rules and Regulations**

Customers of record will retain their primary interexchange carrier(s) until they request that their dialing arrangements be changed.

Customers of record or new Customers may select either Options A, B, C, D, E or F for intraLATA Presubscription.

Customers may change their selected Option and/or presubscribed toll carrier at any time subject to charges specified in 4.5.5 below:

4.5.4 Presubscription Procedures

A new Customer will be asked to select intraLATA and interLATA toll carriers at the time the Customer places an order to establish local exchange service with the Company. The Company will process the Customer's order for service. All new Customers' initial requests for intraLATA toll service presubscription shall be provided free of charge.

If a new Customer is unable to make selection at the time the new Customer places an order to establish local exchange service, the Company will read a random listing of all available intraLATA and interLATA carriers to aid the Customer in selection. If selection is still not possible, the Company will inform the Customer that he/she will be given 90 calendar days in which to inform the Company of his/her choice for primary toll carrier(s) free of charge. Until the Customer informs the Company of his/her choice of primary toll carrier, the Customer will not have access to long distance services on a presubscribed basis, but rather will be required to dial a carrier access code to route all toll calls to the carrier(s) of choice. Customers who inform the Company of a choice for toll carrier presubscription within the 90 day period will not be assessed a service charge for the initial Customer request.

Customers of record may initiate an intraLATA or interLATA presubscription change at any time, subject to the charges specified in 4.5.5 below. If a Customer of record inquires of the Company of the carriers available for toll presubscription, the Company will read a random listing of all available intraLATA carriers to aid the Customer in selection.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 4.0 - SERVICE CHARGES AND SURCHARGES, (CONT'D.)

4.5 Carrier Presubscription, (Cont'd.)

4.5.5 Presubscription Charges

A. Application of Charges

After a Customer's initial selection for a presubscribed toll carrier and as detailed in above, for any change thereafter, Presubscription Change Charge, as set for the below will apply. Customers who request a change in intraLATA and interLATA carriers with the same order will be assessed a single charge per line.

B. Nonrecurring Charges

Per business or residence line, trunk, or port: \$5.00

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES**5.1 Residential Services****5.1.1 Residential Bundled Services****A. General**

ACN offers several service packages targeted at Residential Customers which bundle local and long distance services. Residential Bundled Services may include several Calling Features (See Section 6.1 of this tariff for Calling Feature descriptions). These packages are targeted primarily at residential customers and differ based on Customer call volume, patterns and features desired. Voice Mail * may be included with some packages or available at an additional charge.

Recurring charges are billed monthly in advance. Non-recurring charges for installation or rearrangement of service are billed on the next month's bill immediately following work performed by the Company.

Each local exchange access line for a specific service is billed at the same Monthly Recurring Charge. Customers may opt for a data or fax line at a reduced rate. Data/fax lines are only available to Customers of an ACN voice local exchange service and are purchased as an additional line to the voice local exchange service. Data/fax lines do not include a call allowance or calling features. In addition, toll free service is available as part of the Company's Bundled Services.

* Voice Mail is not regulated by the Commission.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.1 Residential Bundled Services, (Cont'd.)****A. General, (Cont'd.)**

The local exchange access line is a voice-only line for use by residential customers. If it is determined that usage is not consistent with residential voice applications, the Customer's service may be assessed a \$50.00 monthly recurring data usage charge, advised to purchase a data/fax line specifically designed for such purposes, or be disconnected.

Customers subscribing to the Company's Bundled Services must choose ACN as the local, intraLATA and interLATA primary carrier. Customers who later choose a carrier other than ACN for intraLATA or interLATA calling will remain on this service until the Company is notified that this service is no longer the service of choice for the Customer.

All local exchange access lines block 900/976 calling.

Travel Card Service is available to Customers upon request. Travel card calling is not included in any call allowances.

Discontinuance of service for non-payment or partial payment of bundled service charges will be in accordance with Section 2.6 of this tariff.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.1 Residential Bundled Services, (Cont'd.)****B. ACN Advantage Home**

ACN Advantage Home provides Customers with a voice local exchange line with unlimited local calling for a flat monthly recurring charge, select calling features at no additional charge, and access to intrastate and interstate toll service for a low per minute rate. Toll calls are billed in sixty (60) second increments after an initial period, for billing purposes, of sixty (60) seconds. An optional data/fax line is available as an additional line, and includes unlimited local calling.

.1 Service Features

ACN Advantage Home includes the following features:

- a. Local exchange voice line with unlimited local calling.
- b. Calling Features: Caller ID/ Caller ID with name; Call Waiting / Call Waiting with Caller ID; Auto Redial, Auto Call Back (*69); Three Way Calling.
- c. Toll service and toll free calling is available under ACN Advantage Home. See Company's South Dakota Tariff No. 1 for call timing and rates.
- d.. Residential ACN Subscriber to Subscriber Calling.
- e. Optional Data/Fax lines include local exchange line and unlimited local calling. See Company's South Dakota Tariff No. 1 for intrastate toll rates.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)

5.1 Residential Services, (Cont'd.)

5.1.1 Residential Bundled Services, (Cont'd.)

B. ACN Advantage Home

.2 Non-Recurring Charges

Service connection charges may apply, See Section 4.1 of this tariff. The Service Connection fee waived for those Customers who retain their existing telephone number when switching their service to ACN.

.3 Monthly and Usage Rates

Monthly Recurring Charge:

ACN Advantage Home access line:	\$22.99
Data/Fax line:	\$15.08

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.1 Residential Bundled Services, (Cont'd.)****C. ACN Advantage Plus**

ACN Advantage Plus provides Customers with a voice local exchange line with unlimited local calling for a flat monthly recurring charge, select calling features at no additional charge and 200 minutes of combined intrastate/interstate toll calling. Calls above the local call allowance and intrastate and interstate toll calls are billed in sixty (60) second increments after an initial period, for billing purposes, of sixty (60) seconds. An optional data/fax line is available as an additional line, and includes unlimited local calling.

.1 Service Features

ACN Advantage Plus includes the following features:

- a. Local exchange voice line and unlimited local calling
- b. Custom Calling Features: Caller ID/Caller ID with Name, Three Way Calling, Call Waiting/Call Waiting with Caller ID, Call Forwarding, Auto Redial, Auto Callback, Priority Calling, Speed Calling 8, Anonymous Call Rejection.
- c. 200 minutes of direct dial long distance calling (intrastate and interstate combined). Toll free calling and calls made via Company Calling Card are not included in the call allowance. See Company's South Dakota Tariff No. 1 for intrastate toll rates.
- d. Residential ACN Subscriber to Subscriber Calling at no charge.
- e. Optional Data/Fax lines include local exchange line and unlimited local calling. See Company's South Dakota Tariff No. 1 for intrastate toll rates.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.1 Residential Bundled Services, (Cont'd.)****C. ACN Advantage Plus, (Cont'd.)****.2 Non-Recurring Charges**

Service connection charges may apply, See Section 4.1 of this tariff. The Service Connection fee waived for those Customers who retain their existing telephone number when switching their service to ACN.

.3 Monthly and Usage Rates

Monthly Recurring Charge:

ACN Advantage Plus access line:	\$33.99
Data/Fax line:	\$15.08

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.1 Residential Bundled Services, (Cont'd.)****D. ACN Advantage Unlimited**

ACN Advantage Unlimited provides Customers with a voice local exchange line with unlimited local calling, selected calling features at no additional charge, and unlimited intrastate/ interstate toll calling. An optional data/fax line is available as an additional line, and includes unlimited local calling.

.1 Service Features

ACN Advantage Unlimited includes the following features:

1. Local exchange voice line and unlimited local calling.
2. Custom Calling Features: Caller ID/Caller ID with Name, Three Way Calling, Call Waiting, Call Forwarding, Auto Redial, Automatic Call Back.
3. Unlimited direct dial toll calling at no charge. Toll free calling and calls made via Company Calling Card are not included in the call allowance. See Company's South Dakota Tariff No. 1 for intrastate toll rates.
4. Residential ACN Subscriber to Subscriber Calling at no charge.
5. Optional Data/Fax lines include local exchange line and unlimited local calling. See Company's South Dakota Tariff No. 1 for intrastate toll rates.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)

5.1 Residential Services, (Cont'd.)

5.1.1 Residential Bundled Services, (Cont'd.)

D. ACN Advantage Unlimited, (Cont'd.)

.2 Non-Recurring Charges

Service connection charges may apply, See Section 4.1 of this tariff. The Service Connection fee waived for those customers who retain their existing telephone number when switching their service to ACN.

.3 Monthly and Usage Rates

Monthly Recurring Charge:

ACN Advantage Unlimited access line:	\$49.75
Data/Fax line:	\$15.08

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.2 Residential Stand-Alone Local Exchange Service**

Residential Stand-Alone Local Exchange Service provides the Customer with a single, voice local exchange line. Local exchange service lines and trunks are provided on a single party (individual) basis only. No multi-party lines are provided. An optional data/fax line is available as an additional line, and includes unlimited local calling.

Residential Stand-Alone Service includes 1000 minutes of local exchange calling. Calls above the 1000 minute call allowance are billed on a per minute basis.

A. Non-Recurring Charges

Service connection charges may apply, See Section 4.1 of this tariff. The Service Connection fee waived for those customers who retain their existing telephone number when switching their service to ACN.

B. Monthly and Usage Rates

Monthly Recurring Charge	
Local Exchange Access Line:	\$18.99
Optional Data/Fax Line:	\$15.08
Per Minute Rate, above 1000 minutes:	\$0.01

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

sdf0400

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES, (CONT'D.)**5.1 Residential Services, (Cont'd.)****5.1.3 Residential ACN Subscriber to Subscriber Calling**

Residential ACN Subscriber to Subscriber Calling allows ACN Residential Bundled Service Customers to call other ACN Residential Bundled Service Customers without incurring per call usage charges or depleting the bundled minutes call allowance associated with a particular service. Customers are not required to identify Customers in their calling circle. Such identification will be handled by the Company's network. Subscriber to Subscriber Calling applies to both intrastate and interstate calling. There is no limit to the number of minutes included in this calling program.

Residential ACN Subscriber to Subscriber calling does not apply to data/fax lines presubscribed by the Customer to the Company. Toll free and Calling Card Calls are not included.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES**6.1 Optional Calling Features**

The features in this section are made available to ACN Customers either as Stand-Alone offerings for a monthly or per use fee or are included with the service subscribed to by the Customer. All features are provided subject to availability. Features may not be available with all classes of service. Transmission levels may not be sufficient in all cases.

6.1.1 Feature Descriptions

Anonymous Call Rejection - Gives the Customer the ability to prevent future calls from specific telephone numbers and can be activated after receipt of an unwanted call or after entering a telephone number from which the calling party does not wish to receive future calls. The screening list holds a maximum of fifteen (15) numbers.

Auto Call Back - Allows a Customer to return the most recent incoming call and hear an announcement of the last telephone number that called.

Auto Redial - Automatically redials a busy number for up to 30 minutes until line is available.

Call Forwarding - Allows incoming calls forwarded to another line specified by the Customer by dialing a code and the telephone number to which the calls will be forwarded.

Call Trace - Allows a called party to initiate an automatic trace of the last call received. Call Trace is available on a usage basis only.

Call Waiting / Call Waiting with Caller ID - Allows the Customer engaged in a call to receive a tone signal indicating a second call is waiting, and by operation of the switchhook to place the first call on hold and answer the waiting call. Call Waiting with Caller ID provides Call Waiting service with the display of Caller ID information for the call that is waiting.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.1 Optional Calling Features, (Cont'd.)****6.1.1 Feature Descriptions, (Cont'd.)**

Caller ID-Number Only - Provides for the display of the calling party telephone number on Caller ID compatible Customer premises equipment.

Caller ID Name and Number - Provides for the display of the calling party name and telephone number on Caller ID compatible Customer premises equipment.

Custom Ringing - Allows a Customer to have up to two separate telephone numbers (one main and one additional number) associated with one local exchange access line. Each telephone numbers has a distinctive ring on incoming calls for identification purposes.

Priority Call - Allows a Customer to assign a maximum of fifteen (15) callers' telephone numbers to a special list. The customer will hear a distinctive ring at his location when calls are received from callers' telephone numbers on that list.

Speed Calling 8 - Allows the Customer to dial an abbreviated code to originate a call to any of 8 programmed telephone numbers.

Three-Way Calling - Allows the Customer to add a third party to an existing conversation.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.1 Optional Calling Features, (Cont'd.)****6.1.2 Rates****A. Features Offered on a Monthly Basis**

The following optional calling features are offered to Customers on a monthly basis. Customers are allowed unlimited use of each feature. No usage sensitive charges apply. Multiline Customers must order the appropriate number of features based on the number of lines that will have access to the feature.

Feature	Monthly Recurring Charge	
	<u>Residence</u>	<u>Business</u>
Anonymous Call Rejection	\$2.00	\$2.00
Auto Call Back (*69)	\$1.95	\$1.95
Auto Redial	\$1.50	\$1.50
Call Forwarding - Busy Line	\$4.50	\$4.50
Call Waiting/ Call Waiting with Caller ID	\$2.00	\$2.00
Caller ID Name and Number	\$4.50	\$4.50
Distinctive Ringing	\$1.75	\$1.75
Priority Call	\$1.50	\$1.50
Speed Calling 8	\$1.00	\$1.00
Three Way Calling	\$1.75	\$1.75

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.1 Optional Calling Features, (Cont'd.)****6.1.2 Rates, (Cont'd.)****B. Features Offered on a Usage Sensitive Basis**

The following features are available to all local exchange Business and Residence line Customers where facilities and services permit. Customers may utilize each feature by dialing the appropriate access code. The Customer will be billed the Per Feature Activation Charge shown in the following table each time a feature is used by the Customer.

Feature	Charge Per Use
Busy Redial	\$0.75
Return Call	\$0.75
Three Way Calling	\$0.75
Call Trace	\$1.00

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.2 Directory Assistance Services**

A Customer may obtain assistance, for a charge, in determining a telephone number by dialing Directory Assistance Service. A Customer can also receive assistance by writing the Company with a list of names and addresses for which telephone numbers are desired.

6.2.1 Local Directory Assistance

The rates specified following apply when Customers request company assistance in determining telephone numbers of Customers who are located in the same local service area or who are not located in the same local service area but who are located within the same NPA.

Charges will not apply for calls placed from hospital services or calls placed from telephones where the Customer or, in the case of residence service, a member of the Customer's household, has been affirmed in writing as unable to use a Company provided directory because of a visual, physical or reading handicap.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)

6.2 Directory Assistance Services, (Cont'd.)

6.2.2 Directory Assistance Call Completion

Directory Assistance Call Completion (DACC) is a service that provides Customers the option of having their local or intraLATA calls automatically completed when they request a telephone listing from the Directory Assistance operator. The call may be completed automatically or by the Directory Assistance operator.

The DACC portion of the call may either be billed in the same manner as the DA portion or alternately billed by using a calling card, billing to a third number, or collect. All operator-handled charges, as specified in Section 6.3 of this tariff, apply as appropriate.

Call completion is provided without additional charge for calls within the LATA. However, intraLATA long distance or local message charges apply if applicable.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)

6.2 Directory Assistance Services, (Cont'd.)

6.2.3 National Directory Assistance Service

National Directory Assistance Service is provided to Customers of the Company for the purpose of requesting telephone numbers of individuals or businesses who are located outside the Customer's local Directory Assistance service area.

There are no call allowances or exemptions for National Directory Assistance.

A maximum of two(2) requested telephone numbers are allowed per call.

This service may be alternately billed by using a calling card, billing to a third number, or collect. Operator-handled charges, as specified in Section 6.3 of this tariff, apply as appropriate.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.2 Directory Assistance Services, (Cont'd.)****6.2.4 Rates****A. Basic Directory Assistance**

Local Directory Assistance, per call \$0.95

B. Directory Assistance Call Completion

Per completed call \$0.25

C. National Directory Assistance

Direct dialed, per call \$1.15

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.3 Operator Services**

The Company's operator services, available to presubscribed Customers, are accessible on a twenty-four (24) hour per day seven (7) days per week basis. In addition to the per call service charge, usage rates apply. The types of calls handled are as follows:

Customer Dialed Calling/Credit Card Call - This charge applies in addition to usage charges for station to station calls billed to an authorized Calling Card or Commercial Credit Card. The Customer must dial the destination telephone number where the capability exists for the Customer to do so. A separate rate applies in the event operator assistance is requested for entering the Customer's card number for billing purposes.

Operator Dialed Calling/Credit Card Call - This charge applies in addition to usage charges for station to station calls billed to an authorized telephone Calling Card or Commercial Credit Card and the operator dials the destination telephone number at the request of the Customer.

Person-to-Person - This charge applies in addition to usage charges for calls placed with the assistance of a Company operator to a particular party at the destination number. This charge applies regardless of billing method, including but not limited to billing to a Calling Card, Commercial Credit Card, Collect, by deposit of coins in Pay Telephones, or to a Third Party. Charges do not apply unless the specified party or an acceptable substitute is available.

Third Party Billed: Provides the Customer with the capability to charge a local call to a third number which is different from the called or calling party. The party answering at the third number has the option to refuse acceptance of the charges in advance or when queried by the operator.

Collect Calls: Provides the Customer with the capability to charge a call to the called party. On the operator announcement of a collect call, the called party has the option to refuse acceptance of charges in advance or when queried by the operator.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)

6.3 Operator Services, (Cont'd.)

6.3.1 Usage Charges:

Usage charges for local operator assisted calls are those usage charges that would normally apply to the calling party's service. In addition to usage charges, an operator assistance charge applies to each call.

6.3.2 Per Call Service Charges

Customer Dialed Calling Card	\$0.40	
Operator Assisted Calling Card	\$0.40	
	<u>Automated</u>	<u>Live</u>
Collect	\$3.00	\$3.00
3 rd Party Billed	\$3.00	\$3.00
Person to Person	\$3.00	\$3.00

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
 ACN Communication Services, Inc.
 32991 Hamilton Court
 Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.4 Busy Line Verification and Emergency Interrupt Service**

Upon request of a calling party the Company will verify a busy condition on a designated local service line. The operator will determine if the line is clear or in use and report to the calling party. At the request of the Customer, the operator will interrupt the call on the busy line. Emergency Interruption is only permitted in cases where the calling party indicates an emergency exists, requests interruption and the call has already been verified as busy.

No charge will apply when the calling party advises that the call is to or from an official public emergency agency. Busy Verification and Interrupt Service is furnished where and to the extent that facilities permit.

The Customer shall identify and save the Company harmless against all claims that may arise from either party to the interrupted call or any person.

6.4.1 Rates

Busy Line Verification, per request:	\$2.25
Busy Line Interrupt, per request:	\$4.50

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.5 Directory Listing Service****6.5.1 General**

The following rates and regulations apply to standard listings in light face type in the white pages (alphabetical section) of the telephone directory and to the Directory Assistance records of the Company.

Directory listings are limited to such information as is essential to the identification of the listed party. The listing of a service, commodity, or trade name is not permitted unless it is the name, or an integral part of the name, under which the Customer does business.

A listing is limited to one line in the directory, except where in the judgement of the Company, more than one line is required to identify the Customer properly. In such cases, the additional lines required are provided at no extra charge.

Listing services are available with all classes of main telephone exchange service.

6.5.2 Listings**A. Primary Listing**

One listing, termed the primary listing, is included with each exchange access line or each joint user service.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.5 Directory Listing Service, (Cont'd.)****6.5.2 Listings, (Cont'd.)****B. Additional Listings**

Additional listings may be the listings of individual names of those entitle to use the customer's service or, for business, Departments, Divisions, Tradenames, etc.

In connection with business and residence service, regular additional listings are available only in the names of Authorized Users of the Customer's service.

Ordinarily, all additional listings are of the same address and telephone number as the primary listings, except as provided for joint user and alternate number listings. However, when it appears necessary as an aid to the use of the directory and provided satisfactory service can be furnished, a listing will be permitted under the address of a branch exchange.

Business additional listings are not permitted in connection with residence service. Residence additional listings are also permitted in connection with business service which is located in a residence and for permanent or season guests residing in a hotel or club.

A residence dual name additional listing is comprised of a surname, two first names, address and telephone number. A residence dual name additional listing may be provided for two persons who share the same surname and reside at the same address, or for a person known by two first names.

Special types of additional listings, such as Alternate, Alpha and Informational, Duplicate and Reference Listings, Foreign Listings, etc. take the same business or residence classification as the service with which such listings are furnished.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.5 Directory Listing Service, (Cont'd.)****6.5.2 Listings, (Cont'd.)****C. Nonpublished Service**

The telephone numbers of nonpublished service are not listed in either the Company's alphabetical directory or Directory Assistance records available to the general public.

Non published information may be released to emergency service providers, to customers who subscribe to Company offerings which require the information to provide service and/ or bill their clients, or, to telephone customers who are billed for calls placed to or from nonpublished numbers and to entities which collect for the billed services. Nonpublished names and/or telephone numbers may also be delivered to customers on a call-by-call basis.

Incoming calls to nonpublished service will be completed by the Company only when the calling party places the call by number. The Company will adhere to this practice not withstanding any claim the calling party may present, except claims of emergencies involving life and death. In such cases, the Company will call the non-published number and request permission to make an immediate connection to the calling party.

When the Company agrees to keep a number unlisted, it does so without any obligation. Except for cases of gross negligence or willful misconduct, the Company is not liable for any damages that might arise from publishing a non-published number in the directory or disclosing it to some. If, in error, the telephone number is published in the directory, the Company's only obligation is to credit or refund any monthly charges the Customer paid for non-published service.

The Subscriber indemnifies (i.e., promises to reimburse the Company for any amount the Company must pay as a result of) and save the Company harmless against any and all claims for damages caused or claimed to have been caused, directly or indirectly, by the publication of a non-published service or the disclosing of said number to any person.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)

6.5 Directory Listing Service, (Cont'd.)

6.5.2 Listings, (Cont'd.)

D. Non-listed Service

Non-listed service means that the Customer's telephone number is not listed in the directory, but does it appear in the Company's Directory Assistance Records.

This service is subject to the rules and regulations for E911 service, where applicable.

The Company will only complete calls to a non-listed number, if requested by a caller, during the course of a directory assistance call completion service.

When the Company agrees to keep a number unlisted, it does so without any obligation. Except for cases of gross negligence or willful misconduct, the Company is not liable for any damages that might arise from publishing a non-listed number in the directory or disclosing it to some. If, in error, the telephone number is listed in the directory, the Company's only obligation is to credit or refund any monthly charges the Customer paid for non-listed service.

The subscriber indemnifies (i.e., promises to reimburse the Company for any amount the Company must pay as a result of) and save the Company harmless against any and all claims for damages caused or claimed to have been caused, directly or indirectly, by the publication of a non-listed service or the disclosing of said number to any person.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 6.0 – SUPPLEMENTARY SERVICES AND RATES, (CONT'D.)**6.5 Directory Listing Service, (Cont'd.)****6.5.3 Monthly Rates**

	<u>Monthly Rate</u>	
	<u>Residence</u>	<u>Business</u>
Additional Listings	\$1.50	N/A
Non-listed Service	\$1.55	N/A
Nonpublished Service	\$1.90	N/A

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 7.0 - LONG DISTANCE SERVICES

7.1 General

Rates and regulations for the Company's Long Distance Services may be found in the Company's South Dakota Tariff No. 1.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 8.0 - ACCESS SERVICES

8.1 General

Rates and regulations for the Company's Access Services may be found in the Company's South Dakota Tariff No. 3.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 9.0 - SPECIAL ARRANGEMENTS

9.1 Contract Service Arrangements

At the option of the Company, service may be offered on a contract basis to meet specialized requirements of the Customer not contemplated in this tariff. The terms of each contract shall be mutually agreed upon between the Customer and Company and may include discounts off of rates contained herein, waiver of recurring or nonrecurring charges, charges for specially designed and constructed services not contained in the Company's general service offerings, or other customized features. The terms of the contract may be based partially or completely on the term and volume commitment, type of originating or terminating access, mixture of services or other distinguishing features. Service shall be available to all similarly situated Customers for six months after the initial offering to the first contract Customer for any given set of terms.

Special contracts may be available for one, two, or three year terms.

Contract Service Arrangements will be filed with the Communications Division of the Commission.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 10.0 - PROMOTIONAL OFFERINGS

10.1 Special Promotions

From time to time, the Company shall, at its option, promote subscription or stimulate network usage by offering to waive some or all of the nonrecurring, recurring and usage charges for the Customer (if eligible) of target services for a limited duration. Such promotions shall be made available to all similarly situated Customers in the target market area and will comply with all applicable Commission regulations. The Company will file notice of with the Commission prior to offering any promotions.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

Attachment VIII

South Dakota Response

Please provide the number and nature of complaints filed against the Applicant with any state or federal commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered.

Response:

On May 21, 2003, The Massachusetts Department of Telecommunications and Energy, in Docket Number DTE 03-04-9 determined that the Complainant, Robert Karas had been slammed by one of ACN's Independent Representatives. ACN was directed to refund to the complainant any fees incurred for the conversion of his service to ACN. Additionally, ACN was directed to pay to Verizon, the Complainant's Service Provider of Choice, 150% of any charges made to the customer within 10 days of the order. Verizon was directed to remit one third of that amount, or 50% of the charges, to the Complainant. ACN has complied with its obligations under this ruling, and has terminated the contract of the Independent Representative who committed the slam.

On July 17, 2003, before the Massachusetts DTE in Docket Number 03-04-15, the complaint was dismissed with prejudice because the Complainant failed to appear.

On February 18, 2004, settlement was reached with Complainant, Annette M. Cecconie, in Case Number 13950 before the Michigan Public Service Commission. As a result, the Complainant petitioned for a dismissal of the complaint with prejudice.

ATTACHMENT IX

Sample Marketing Materials

Discover ACN
Advantage...



...And Change the Way
You Think About
Telephone Service

ACN

Imagine the Possibilities...

Imagine having the power to choose a calling plan that's right for you, one plan that fits your budget and your calling needs. Imagine being able to talk absolutely free when it's convenient for you. Now imagine getting all this and more from a company you can trust – a company who has your satisfaction as its number one priority. With ACN, you can stop imagining it and start living it, from your very first call.

Welcome to ACN Advantage – the solution to all of your phone service needs. ACN Advantage represents the union of ACN's premier local and long distance services into one easy to understand package. With ACN Advantage, our customers always know what they are getting...quality phone service at an outstanding price, all your favorite calling features and one, simple phone bill for your complete telecommunications needs.

The Power of Choice

ACN Advantage offers a variety of plans to choose from so you can select the right plan for your budget and your calling needs, regardless of how little or how often you talk. In addition to outstanding low rates, free local minutes and ACN-to-ACN Free Calling, each plan also includes a package of our most popular calling features, such as Caller ID, Call Waiting and Three-Way Calling. Exercise your power of choice today – the ACN Advantage way.

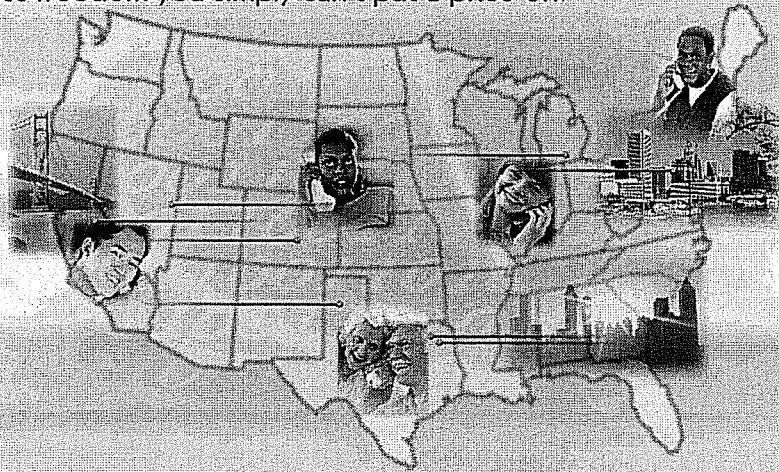
Advantage Home	Advantage Plus	Advantage Complete	Advantage Unlimited
ACN-to-ACN Free Calling	ACN-to-ACN Free Calling	ACN-to-ACN Free Calling	ACN-to-ACN Free Calling
4 free calling features	5-9 free calling features	9-12 free calling features	7 free calling features (including Voicemail)
1,000 minutes of free local calling	Unlimited free local calling	Unlimited free local calling	Unlimited free local calling
\$.01 per minute for local calling/past first 1,000 minutes		Up to 300 free long distance minutes per month	Unlimited free long distance minutes
COMPETITIVE STATE-TO-STATE LONG DISTANCE RATES			
HIGHLY COMPETITIVE INTERNATIONAL CALLING OPTION CAN BE ADDED TO ALL ADVANTAGE PLANS			

Pricing, plans, features and free long distance minutes vary by state.

A Data/Fax plan can be purchased as a secondary line, allowing unlimited local Internet and fax usage.

ACN-to-ACN Free Calling

With an outstanding feature we call ACN-to-ACN Free Calling, ACN is giving new meaning to the words "affordable phone service." ACN-to-ACN Free Calling is available on absolutely every ACN Advantage plan and allows customers to call anyone who is also an ACN Advantage customer anytime, as often as they want, no matter where they live, and talk as long as they want...and it's all free! Call your neighbor across town, your best friend across the state or your business associate across the country. Regardless, with ACN-to-ACN Free Calling, you will enjoy convenience, unlimited talk times, and most importantly, free calls. ACN-to-ACN Free Calling – it's freedom you simply can't put a price on.



Our Personal Commitment

At ACN, we are committed to your complete satisfaction, call after call.

ACN's Customer Service agents are specially trained to provide complete personalized support and are available to assist you with all of your phone service needs. At ACN, our job isn't finished until you've experienced 100% satisfaction. That's an ACN guarantee.

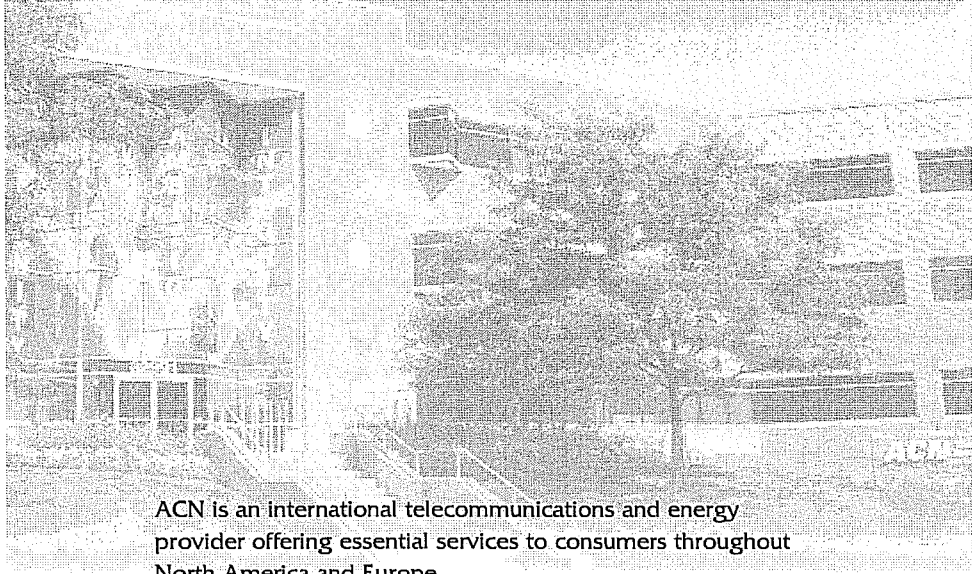
ACN Customer Service 1-888-ACN-9013.



The Real ACN Advantage

One convenient phone bill for all your local and long distance calls; outstanding money-saving calling plans catered to meet your unique needs; unlimited ACN-to-ACN Free Calling; quick, reliable customer service you can count on.

...That's the real ACN Advantage



ACN is an international telecommunications and energy provider offering essential services to consumers throughout North America and Europe.

Through deregulation, millions of customers around the world have been given the power of choice for the very first time, and ACN is making this choice a simple one. By providing consumers with a better value for their telecommunications and energy services, ACN has quickly become one of the fastest growing companies in the world.

For more information contact:

Turning Dreams into Reality!



Customer Service 1-888-ACN-9013

www.acninc.com

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of March 25, 2004 through March 31, 2004

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this report. Phone: 605-773-3201

TELECOMMUNICATIONS

TC04-064 In the Matter of the Filing by MCImetro Access Transmission Services, LLC d/b/a MCI for Approval of its Intrastate Switched Access Tariff.

On March 26, 2004, MCImetro Access Transmission Services, LLC d/b/a MCI filed an Intrastate Switched Access Tariff.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 03/26/04
Intervention Deadline: 04/16/04

TC04-065 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and Excel Telecommunications, Inc.

On March 26, 2004, the Commission received a Filing for Approval of a Qwest DSL (with discount) provided with UNE-P Amendment to the Interconnection Agreement between Qwest Corporation and Excel Telecommunications. According to the parties, the Amendment adds terms, conditions and rates for Qwest DSL (with discount) provided with UNE-P. Any party wishing to comment on the Amendment may do so by filing written comments with the Commission and the parties to the Amendment no later than April 15, 2004. Parties to the Amendment may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/26/04
Initial Comments Due: 04/15/04

TC04-066 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and DIECA Communications, Inc. d/b/a Covad Communications Company.

On March 26, 2004, the Commission received a Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and DIECA Communications, Inc. d/b/a Covad Communications Company. According to the

parties, the Amendment adds terms and conditions for CLEC Maintenance of Common Area Splitter Collocation. Any party wishing to comment on the Amendment may do so by filing written comments with the Commission and the parties to the Amendment no later than April 15, 2004. Parties to the Amendment may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/26/04
Initial Comments Due: 04/15/04

TC04-067 In the Matter of the Application of ACN Communication Services, Inc. for a Certificate of Authority to Provide Local Exchange Services in South Dakota.

ACN Communication Services, Inc. is seeking a Certificate of Authority to provide local exchange telecommunications services in Qwest's service territory. The applicant intends to provide a full range of services and will offer those services through utilizing Qwest UNE-P facilities.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Filed: 03/29/04
Intervention Deadline: 04/16/04

TC04-068 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and James Valley Cooperative Telephone Company.

On March 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between James Valley Cooperative Telephone Company and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." Any party wishing to comment on the Agreement may do so by filing written comments with the Commission and the parties to the Agreement no later than April 19, 2004. Parties to the Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/29/04
Initial Comments Due: 04/19/04

TC04-069 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and West River Cooperative Telephone Company.

On March 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between West River Cooperative Telephone Company and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." Any party wishing to comment on the Agreement may do so by filing written comments with the Commission and the parties to the Agreement no later than April 19, 2004. Parties to the Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/29/04
Initial Comments Due: 04/19/04

TC04-070 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and Vivian Telephone Company.

On March 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Vivian Telephone Company and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." Any party wishing to comment on the Agreement may do so by filing written comments with the Commission and the parties to the Agreement no later than April 19, 2004. Parties to the Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/29/04
Initial Comments Due: 04/19/04

TC04-071 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and Brookings Municipal Utilities d/b/a Swiftel Communications.

On March 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Brookings Municipal Utilities d/b/a Swiftel Communications and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." Any party wishing to comment on the Agreement may do so by filing written comments with the Commission and the parties to the Agreement no later than April 19, 2004. Parties to the Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/29/04
Initial Comments Due: 04/19/04

TC04-072 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and Interstate Telecommunications Cooperative, Inc.

On March 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Interstate Telecommunications Cooperative, Inc. and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." Any party wishing to comment on the Agreement may do so by filing written comments with the Commission and the parties to the Agreement no later than April 19, 2004. Parties to the Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 03/29/04
Initial Comments Due: 04/19/04



210 N. Park Ave.
Winter Park, FL
32789

P.O. Drawer 200
Winter Park, FL
32790-0200

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

May 12, 2004
Overnight Delivery

Mr. Keith Senger
Utility Analyst
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Ave.
Pierre, SD 57501-5070

RECEIVED

MAY 13 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

RE: ACN Communication Services, Inc.
Docket No. TC04-067

Dear Mr. Senger:

Enclosed please find replacement tariff pages indicating the company is not going to collect customer deposits or advance payments. In addition, please note that the company's proposed tariff (Section 2, original page 21) indicates that "All recurring charges, as well as usage charges, if applicable, are billed monthly in arrears."

Should the company change its policy it will notify the Commission and file a bond as appropriate with tariff revisions.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed stamped envelope. Any questions you may have regarding this filing may be directed to me at (407) 740-8575 or vial email at mbyrnes@tminc.com.

Thank you for your assistance.

Sincerely,

Monique Byrnes
Consultant to ACN Communication Services, Inc.

cc: D. Gonos - ACN
file: ACN - SD Local
tms: sdf0400c

SECTION 1.0 - DEFINITIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to Carrier's location or switching center.

Account Codes - Permits Centrex Stations and attendants to dial an account code number of up to eight digits. For use when placing calls over facilities arranged for Automatic Message Accounting (AMA) recording. The account or project number must be input prior to dialing the called number.

ACN - ACN Communication Services, Inc., issuer of this tariff.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable Carrier to identify the origin of service of the Customer so it may rate and bill the call. All authorization codes shall be the sole property of Carrier and no Customer shall have any property or other right or interest in the use of any particular authorization code. Automatic numbering identification (ANI) may be used as or in connection with the authorization code.

Authorized User - A person, firm or corporation authorized by the Customer to be an end-user of the service of the Customer.

Automatic Numbering Identification (ANI) - A type of signaling provided by a local exchange telephone company which automatically identifies the local exchange line from which a call originates.

Commission - Refers to the South Dakota Public Utilities Commission, unless otherwise indicated.

Common Carrier - An authorized company or entity providing telecommunications services to the public

Company - ACN Communication Services, Inc., the issuer of this tariff.

Customer - The person, firm or corporation that orders service and is responsible for the payment of charges and compliance with the terms and conditions of this tariff.

Customer Premises - A location designated by the Customer for the purposes of connecting to the Company's services.

Customer Terminal Equipment - Terminal equipment provided by the Customer.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

SECTION 2.0 - REGULATIONS, (CONT'D.)

2.5 Payment Arrangements, (Cont'd.)

2.5.4 Advance Payments

The Company does not collect Advance Payments from Customers.

2.5.5 Deposits

The Company does not collect Customer Deposits.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400



210 N. Park Ave.
Winter Park, FL
32789

P.O. Drawer 200
Winter Park, FL
32790-0200

Tel: 407-740-8575
Fax: 407-740-0613
tmi@tminc.com

May 13, 2004
Overnight Delivery

Mr. Keith Senger
Utility Analyst
South Dakota Public Utilities Commission
Capitol Building, 1st Floor
500 East Capitol Ave.
Pierre, SD 57501-5070

RE: ACN Communication Services, Inc.
Docket No. TC04-067

Dear Mr. Senger:

Enclosed please find a replacement tariff page removing indication that the company will bill in advance.

Please acknowledge receipt of this filing by date stamping the extra copy of this cover letter and returning it to me in the self-addressed stamped envelope. Any questions you may have regarding this filing may be directed to me at (407) 740-8575 or vial email at mbyrnes@tminc.com.

Thank you for your assistance.

Sincerely,


Monique Byrnes
Consultant to ACN Communication Services, Inc.

cc: D. Gonos - ACN
file: ACN - SD Local
tms: sdf0400d

RECEIVED

MAY 14 2004

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

SECTION 5.0 – LOCAL EXCHANGE SERVICES AND RATES**5.1 Residential Services****5.1.1 Residential Bundled Services****A. General**

ACN offers several service packages targeted at Residential Customers which bundle local and long distance services. Residential Bundled Services may include several Calling Features (See Section 6.1 of this tariff for Calling Feature descriptions). These packages are targeted primarily at residential customers and differ based on Customer call volume, patterns and features desired. Voice Mail * may be included with some packages or available at an additional charge.

Recurring charges are billed monthly in arrears. Non-recurring charges for installation or rearrangement of service are billed on the next month's bill immediately following work performed by the Company.

Each local exchange access line for a specific service is billed at the same Monthly Recurring Charge. Customers may opt for a data or fax line at a reduced rate. Data/fax lines are only available to Customers of an ACN voice local exchange service and are purchased as an additional line to the voice local exchange service. Data/fax lines do not include a call allowance or calling features. In addition, toll free service is available as part of the Company's Bundled Services.

* Voice Mail is not regulated by the Commission.

Issued: March 29, 2004

Effective:

Issued by: Daniel Crowley, Vice President - Finance
ACN Communication Services, Inc.
32991 Hamilton Court
Farmington Hills, Michigan 48334

sdf0400

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)	ORDER GRANTING
ACN COMMUNICATION SERVICES, INC. FOR)	CERTIFICATE OF
A CERTIFICATE OF AUTHORITY TO PROVIDE)	AUTHORITY
LOCAL EXCHANGE SERVICES IN SOUTH)	
DAKOTA)	TC04-067

On March 29, 2004, the Public Utilities Commission (Commission) received an application for a certificate of authority from ACN Communication Services, Inc. (ACN).

ACN proposes to provide local exchange telecommunications services in Qwest's service territory. A proposed tariff was filed by ACN.

On April 1, 2004, the Commission electronically transmitted notice of the filing and the intervention deadline of April 16, 2004, to interested individuals and entities. No petitions to intervene or comments were filed and at its regularly scheduled May 24, 2004, meeting, the Commission considered ACN's request for a certificate of authority. Commission Staff recommended granting a certificate of authority, with an effective date of June 1, 2004, subject to rural safeguards, and subject to the condition that ACN not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission. Commission Staff further recommended a waiver of ARSD 20:10:32:03(11).

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-69 and ARSD 20:10:32:03. The Commission finds that ACN has met the legal requirements established for the granting of a certificate of authority. ACN has, in accordance with SDCL 49-31-71, demonstrated sufficient technical, financial and managerial capabilities to offer telecommunications services in South Dakota. Further, the Commission finds that there is good cause to waive subparagraph (11) of ARSD 20:10:32:03.

The Commission approves ACN's application for a certificate of authority, subject to rural safeguards, and subject to the condition that ACN not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission. The certificate of authority for ACN shall authorize it to offer local exchange services in South Dakota, except in those areas served by a rural telephone company. In the future, should ACN choose to provide local exchange services statewide, with respect to rural telephone companies, ACN will have to come before the Commission in another proceeding before being able to provide local service in that rural service area pursuant to 47 U.S.C. § 253(f) which allows the Commission to require a company that seeks to provide service in a rural service area to meet the requirements in 47 U.S.C. § 214(e)(1) for designation as an eligible telecommunications carrier. In addition, the granting of statewide certification will not affect the exemptions, suspensions, and modifications for rural telephone companies found in 47 U.S.C. § 251(f). It is therefore

ORDERED, that ACN's application for a certificate of authority to provide local exchange services is granted, effective June 1, 2004, subject to the condition that ACN not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission; and it is

FURTHER ORDERED, that ACN shall file informational copies of tariff changes with the Commission as the changes occur; and it is

FURTHER ORDERED, that the Commission shall authorize ACN to offer its local exchange services in South Dakota, except in those areas served by a rural telephone company; and it is

FURTHER ORDERED, that the Commission waives subparagraph (11) of ARSD 20:10:32:03.

Dated at Pierre, South Dakota, this 2nd day of June, 2004.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by facsimile or by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Melaine Kolbo</u>
Date: <u>6/3/04</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

CERTIFICATE OF AUTHORITY

To Conduct Business As A Telecommunications Company
Within The State Of South Dakota

Authority was Granted effective June 1, 2004
Docket No. TC04-067

This is to certify that

ACN COMMUNICATION SERVICES, INC.


is authorized to provide local exchange services in nonrural areas in South Dakota, subject to the condition that it not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission.

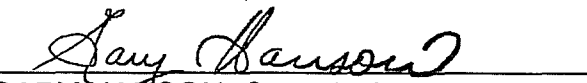
This certificate is issued in accordance with SDCL 49-31-69 and ARSD 20:10:32:03, and is subject to all of the conditions and limitations contained in the rules and statutes governing its conduct of offering telecommunications services.

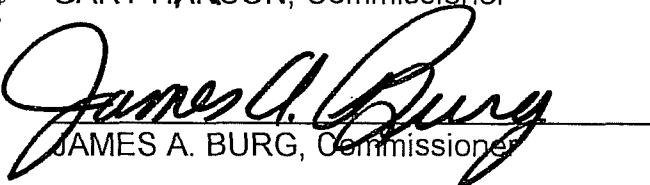
Dated at Pierre, South Dakota, this 2nd day of June, 2004.

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION:**




ROBERT K. SAHR, Chairman


GARY HANSON, Commissioner


JAMES A. BURG, Commissioner