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May 21, 2007

Brian McNeil, Executive Secretary
Arizona Corporation Commission
Telecommunications Division
1200 West Washington
Phoenix, AZ 85007

RE: Acceris Management and Acquisition, LLC and Cognigen Networks, Inc.
Docket No. T-20376A-06-0795
Docket No. T-04258A-06-0795

Dear Mr. McNeil:

In accordance with the request of staff member, Candrea Allen, enclosed please find an original and thirteen (13) copies of Staff's First Set of Data Requests for the above-referenced matter.

Also enclosed is a duplicate copy of this letter. Please date-stamp the duplicate and return it to me in the enclosed postage-paid envelope.

Should you have any questions concerning this filing, please contact the undersigned at (269) 381-8844 or pcrocker@earlylennon.com

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

Patrick D. Crocker

PDC/pas

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Arizona Corporation Commission
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STAFF'S FIRST SET OF DATA REQUESTS TO
ACCERIS MANAGEMENT AND ACQUISITION, LLC and COGNIGEN NETWORK, INC.
DOCKET NOS. T-20376A-06-0495 and T-04258-06-0795

1. Please describe, in detail, the customers the applicants are proposing to transfer.

The customers that applicants are proposing to transfer are business customers.

RESPONSE BY: Patrick D. Crocker
Early, Lennon, Crocker & Bartosiewicz, P.L.C.
900 Comerica Building
Kalamazoo, MI 49007
Its: Attorneys

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2. Does Cognigen plan to layoff any employees as a result of this transaction?

No, Cognigen does not plan to layoff any employees as a result of this transaction.

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3. Please indicate the number of residential and business customers Cognigen plans to transfer to Acceris.

Cognigen plans to transfer 138 business customers.

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4. Did the Applicants have any service contracts with customers? If so, please describe how the service contracts were honored or terminated with the customers.

Applicants do not have any service contracts with customers.

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