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Independent Accountants' Report

To the Management of:
Acceris Communications, Inc.

We have examined management's assertion about Acceris Communications, Inc.'s (the "Company's") compliance with certain provisions of Report and Order FCC 03-235 (the "Rules") as of July 1, 2004, included in the accompanying Compliance Report for Order FCC 03-235. Management is responsible for the Company's compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the Company's compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the Company's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. Specifically, tests were performed over call record tracking, payphone provider identification and aggregation of records. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the Company's compliance with specified requirements.

In our opinion, management's assertion that Acceris Communication, Inc. was in compliance with the requirements of the Report and Order FCC 03-235 related to the design of controls and business rules as of July 1, 2004 is fairly stated in all material respects.

This report is intended solely for the information and use of management of Acceris Communications, Inc., the Federal Communications Commission, the facilities-based carriers, and the payphone service providers' compensated under the FCC Order and is not intended and should not be used by anyone for any other purpose.

BDO Seidman, LLP

November 9, 2004