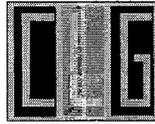


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December 11, 2007

Arizona Corporation Commission

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Docket Control
Arizona Corporation Commission
1200 W. Washington Street
Phoenix, AZ 85007

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**Re: *In the Matter of Broadview Networks, Inc.
Supplement to Application for a Certificate of
Public Convenience and Necessity
Docket No. T-20565A-07-00651***

Ladies and Gentlemen:

On November 15, 2007, Broadview Networks, Inc., ("Applicant") filed with the Commission an Application for a Certificate of Public Convenience and Necessity to Provide Long Distance Telecommunications Services. By this letter, Applicant advises the Commission of the following event: on November 29, 2007, Applicant's parent corporation, Broadview Networks Holdings, Inc. ("Holdings"), filed a Form S-1 Registration Statement under the Securities Act of 1933 with the United States Securities & Exchange Commission. Although the exact number of shares to be sold by Holdings and its shareholders has not yet been determined, following the offering no single individual or entity will hold a majority interest in Holdings. Applicant, however, will continue to be a wholly-owned subsidiary of Holdings. Holdings' Form S-1 Registration Statement is available at <http://www.sec.gov/Archives/edgar/data/1104358/000095012307016139/y43109sv1.htm>.

Applicant's operations will experience no change as a result of the above. All individuals holding senior management positions with Applicant will continue in those positions, although Applicant's Board of Directors will be reconstituted. Furthermore, customers will experience no change in service offerings or the rates, terms and conditions upon which service is provided.

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Page Two

Applicant respectfully requests that the above-reference Application be supplemented to incorporate the above information. An original and thirteen (13) copies of this supplement are provided herewith. An additional copy of this filing is also enclosed. Please date-stamped and return in the postage-prepaid envelope provided.

Should there be any questions regarding this filing, kindly contact the undersigned.

Respectfully submitted,

A handwritten signature in black ink that reads "Catherine M. Hannan". The signature is written in a cursive style with a large initial 'C'.

Catherine M. Hannan

Counsel for Broadview Networks, Inc.