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September 21, 2007

Via FedEx

Chairman Sara Kyle
c/o Sharla Dillon, Docket Manager
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

DOCKET NO.
07-00221

Re: Joint Petition of Broadview Networks Holdings, Inc., ATX Licensing, Inc. and A.R.C. Networks, Inc. for Indirect Transfer of Control

Dear Chairman Kyle:

On behalf of Broadview Networks Holdings, Inc., ATX Licensing, Inc. and A.R.C. Networks, Inc. (collectively "Petitioners"), enclosed for filing are an original and thirteen (13) copies of the above-referenced Joint Petition. Also enclosed is a check in the amount of $50.00 to cover the filing fee.

Please date-stamp the enclosed extra copy of this filing and return it in the envelope provided. Should you have any questions please do not hesitate to contact us.

Respectfully submitted,

Jeff Strenkowski /RCB

Catherine Wang
Jeffrey Strenkowski

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BEFORE THE TENNESSEE REGULATORY AUTHORITY

Nashville, Tennessee

In the Matter of the Joint Petition of **BROADVIEW NETWORKS HOLDINGS, INC., A.R.C. NETWORKS, INC.** and **ATX LICENSING, INC** For the Indirect Transfer of Control of the Joint Petitioners and to Encumber Utility Property	)	Docket No. ______

JOINT PETITION

I. INTRODUCTION

Broadview Networks Holdings, Inc. ("Broadview Holdings"), and its indirect subsidiaries ATX Licensing, Inc. ("ATX") and A.R.C. Networks, Inc. ("A.R.C."), (collectively, "Petitioners"), pursuant to Section 65-4-112 and Section 65-4-109 of the Tennessee Code and the rules of the Tennessee Regulatory Authority ("Authority"), respectfully request Authority approval for a financial transaction that may result in the transfer of ownership control of Broadview Holdings, and the indirect transfer of control of Broadview Networks, ATX, and A.R.C. (these subsidiaries collectively referred to as "Licensees"). Petitioners, pursuant to the Section 65-4-109 of the Tennessee Code and the rules of the Authority, also respectfully request Authority approval, to the extent necessary or required, to participate in certain financing arrangements of Broadview Holdings.

Licensees are competitive carriers that hold authority from the Authority to provide telecommunications services. The proposed transactions will be entirely transparent to customers and will not affect the day-to-day operations of the Licensees or their technical or managerial qualifications.

Petitioners request that the Authority act expeditiously to grant the approval requested no later than November 14, 2007, so that Petitioners can timely consummate the proposed transaction by November 21, 2007, to meet important business and financial objectives.

In support of this Petition, Petitioners provide the following information:

II. DESCRIPTION OF THE PETITIONERS

Broadview Holdings is a privately held Delaware corporation with offices located at 800 Westchester Avenue, Suite N-501, Rye Brook, New York 10573. Broadview Holdings is the ultimate parent company of Broadview Networks, Inc., BridgeCom International, Inc., TruCom Corporation, Broadview NP Acquisition Corp., ATX, A.R.C., and Eureka Telecom, Inc., each of which provides telecommunications services in multiple states. Broadview Holdings is also the indirect parent of Broadview Networks of Virginia, Inc., ATX Telecommunications Services of Virginia, Inc., Eureka Telecom of VA, Inc. and InfoHighway of Virginia, Inc., which provide telecommunications services in Virginia. Below is a brief description of each subsidiary authorized to provide service in Tennessee:

A. ATX serves small and medium-sized businesses in the mid-Atlantic United States. ATX is authorized to provide competitive telecommunications services in approximately 40 states and holds authority from the FCC to provide international and interstate services.

State of Incorporation: Delaware

Address: 800 Westchester Avenue, Suite N-501, Rye Brook, NY.

Tennessee Authority: In Tennessee, ATX is authorized to provide interexchange telecommunications services pursuant to an authorization issued in Docket No. 05-00093 on September 29, 2005.

B. A.R.C. serves small and medium-sized businesses in the northeastern United States and selected areas of Texas. A.R.C. is authorized to provide competitive telecommunications services in approximately 30 states and holds authority from the FCC to provide international and interstate services.

State of Incorporation: New York

Address: 800 Westchester Avenue, Suite N-501, Rye Brook, NY.

Tennessee Authority: In Tennessee, A.R.C. is authorized to provide interexchange telecommunications services pursuant to an authorization issued in Docket No. 02-01336 on December 2, 2002.

Further information regarding the Petitioners' technical, managerial, and financial qualifications has been submitted previously to the Authority, is therefore a matter of public record, and is incorporated herein by reference.

III. CONTACTS

Questions or any correspondence, orders, or other materials pertaining to this Petition should be directed to the following.

For Petitioners:

Catherine Wang
Jeffrey Strenkowski
Bingham McCutchen LLP
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(202) 373-6001 (Fax)
catherine.wang@bingham.com (Email)
jeffrey.strenkowski@bingham.com (Email)

With copies to:

Charles Hunter
Executive Vice President and General Counsel
Broadview Networks Holdings, Inc.
800 Westchester Avenue, Suite N-501
Rye Brook, NY 10573

IV. DESCRIPTION OF THE TRANSACTIONS

Broadview Holdings plans to issue new stock in an aggregate amount of up to $500 million through either a private placement or a public offering of Broadview Holdings stock. The proceeds of the stock sale may be used for a variety of business purposes including network expansion, technological upgrades and other capital investments, as well as to provide working capital and defray transaction costs. The proceeds may also be used to repurchase outstanding stock, providing Broadview Holdings' current investors with a potential liquidity event. As a result of the anticipated stock issuance, ownership of Broadview Holdings may be dispersed among multiple new shareholders and control of Broadview Holdings and its subsidiaries and their respective Boards of Directors may be relinquished by its current owners.

The largest of the current owners of Broadview Holdings are Baker Capital (which controls approximately 15%) and MCG Capital Corporation (which controls approximately 47%). No other shareholder currently owns or controls 10% or greater of Broadview Holdings. MCG Capital Corporation controls more than 50.0% of the stock entitled to vote and is contractually entitled to appoint a majority of the Board of Directors of Broadview Holdings.

Following the stock issuance, it is not anticipated that any new shareholder would own 10% or more of Broadview Holdings, although Baker Capital and MCG Capital Corporation may each retain a 10% or greater stake in the Broadview Holdings. Petitioners therefore request authority for the indirect transfer of control of ATX and A.R.C. that may result from these transactions.

Licensees also propose to participate in certain other financing transactions whereby Broadview Holdings will incur additional debt obligations of up to $100 million. Petitioners anticipate that the new financing arrangement will involve long-term loans from institutional lenders, issuance of corporate notes or a mix of these financing vehicles. Petitioners anticipate that Licensees will incur this debt either as co-borrowers or guarantors of Broadview Holdings' debt and that the debt will be secured by liens on Licensees' assets. Licensees, however, do not have any assets in Tennessee. The funds from the loans may be used for corporate expansion through permitted acquisitions, to fund working capital and/or for other general corporate purposes.

Although the proposed transactions may change the underlying ownership of Broadview Holdings, it is not anticipated that they will change the day-to-day management and operations of Broadview Holdings or its licensed subsidiaries. It is anticipated that current management will remain in place and the Licensees will continue to offer service with no change in the rates or terms and conditions of service. Therefore, any change in ownership is anticipated to be seamless and transparent to consumers in Tennessee.

Broadview Holdings will continue to maintain the technical, managerial, and financial qualifications to operate the Licensees and provide telecommunications services in Tennessee. Broadview Holdings is currently operated by a highly qualified management team, all of who have extensive backgrounds in telecommunications. Biographies for the Broadview Holdings management team are attached at Exhibit A. Financial statements from Broadview Holdings' SEC Form S-4 filed May 14, 2007, demonstrate that the company is financially qualified to participate in this transaction and are attached as Exhibit B.

V. PUBLIC INTEREST STATEMENT

Petitioners submit that the transactions described herein will serve the public interest. The proposed transactions will provide Broadview Holdings, as well as its subsidiaries, access to additional equity and debt financing. Such financing will allow Broadview Holdings and the Licensees greater resources and flexibility to implement their business plans, ultimately making the Licensees stronger competitors to the benefit of Tennessee customers.

Further, the transactions will be conducted in a manner that is anticipated to be transparent to customers in Tennessee. A transfer of control of Broadview Holdings will not result in any transfer of authorizations. Following consummation of the proposed transactions, Licensees will continue to provide high-quality communications services to their customers without interruption and without immediate change in rates, terms or conditions.

The public interest will also be served by expeditious consideration and approval of the transaction no later than November 14, 2007. For various important business and financial reasons, Petitioners require that the transaction be closed as quickly as possible and in no event later than November 21, 2007. Moreover, delay in the regulatory approval process may prevent the parties from realizing the economic and operational benefits expected from the transaction.

Petitioners emphasize that the proposed indirect transfer of control is anticipated to be seamless and completely transparent to the customers in Tennessee, and in no event will it result in the discontinuance, reduction, loss, or impairment of service to customers. Accordingly, Petitioners request that the Authority commence its examination of the proposed transaction as soon as possible and complete its review so that it will be considered and approved no later than November 14, 2007.

VI. CONCLUSION

For the reasons stated above, Petitioners submit that the public interest, convenience, and necessity would be furthered by a grant of this Petition. Petitioners therefore respectfully request that the Authority consider and approve this Petition expeditiously to permit Petitioners to consummate the proposed transaction as soon as possible.

Respectfully submitted,

Jeff Strenkowski /KCB

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Counsel for Petitioners

Dated: September 21, 2007

LIST OF EXHIBITS

Exhibit A

Management Biographies

Michael Robinson, Chief Executive Officer

Mr. Robinson joined the company as the CEO in March 2005. Prior to this, Mr. Robinson had been with US LEC as executive vice president and chief financial officer since July 1998, responsible for financial operations, investor relations, billing and information systems development, information technology, human resources and real estate. Prior to joining US LEC, Mr. Robinson spent 10 years in various management positions with the telecommunications division of Alcatel, including executive vice president and chief financial officer of Alcatel Data Networks and the worldwide financial operations of the enterprise and data networking division of Alcatel. Prior to these roles, Mr. Robinson was chief financial officer of Alcatel Network Systems. Before joining Alcatel, Mr. Robinson held various management positions with Windward International and Siecor Corp. (now Corning). Mr. Robinson holds a masters degree in business administration from Wake Forest University.

Brian Crotty, President and Chief Operating Officer

Mr. Crotty, President and Chief Operating Officer, brings to Broadview over thirteen years of senior management experience in the telecom industry. In his role with Broadview, he is responsible for all operational aspects of the Company including Sales, Provisioning, Billing, Network Operations, Repair, Field Services and Customer Service.

Mr. Crotty formerly served as Bridgecom's Chief Operating Officer responsible for all divisions of the company except Finance, whereby he lead the company's exponential three year period of growth from developmental stage to maturity of over $86 million in profitable and free cash-flowing revenues until the time of its merger with Broadview. He then oversaw the successful integration of Broadview and Bridgecom and assumed his current role at the time of the merger.

Prior to joining Bridgecom in 2000, he held a succession of positions with CoreComm, a publicly traded integrated communications provider with facilities throughout the Northeast and Midwest, most recently acting as Director of Operations. Mr. Crotty joined CoreComm through the acquisition of USN Communications where he held a succession of senior management roles in both sales and operations, most recently as Vice President of Operations. Prior to that, Mr. Crotty was the co-founder and served as Executive Vice President of The Millennium Group, one of the first competitive local exchange carriers in the state of Wisconsin. In addition, Mr. Crotty has also served in managerial positions with CEI Communications, which he founded, and AT&T Corp. Mr. Crotty obtained a degree in Business Administration from St. Norbert College.

Corey Rinker, Chief Financial Officer, Treasurer, Assistant Secretary

Mr. Rinker, a certified public accountant and attorney, joined Bridgecom as Chief Financial Officer in January, 2001 following seven years experience serving in a similar position with both privately-held and publicly traded corporations including The Intellisource Group, a Safeguard Scientifics, Inc. partnership company (NYSE:SFE). Mr. Rinker exercised significant responsibility and oversight of financial, legal and regulatory operations for these corporations with respect to public and private financial reporting, compliance and mergers and acquisitions. Mr. Rinker also possesses nearly a decade of cumulative experience with predecessors of the Big Four accounting firms of Deloitte & Touche and Ernst & Young, serving in increasingly senior managerial positions in the tax and then consulting areas. Mr. Rinker also serves as the Treasurer of Bridgecom. Mr. Rinker has an accounting degree, with honors, from the University of Massachusetts and a J.D. degree from Yeshiva University's Cardozo School of Law.

Charles C. Hunter, Executive Vice President, General Counsel, Secretary

Mr. Hunter, Executive Vice President, General Counsel and Secretary, is a 25-year veteran of telecommunications law and policy. At Broadview, Mr. Hunter is responsible for the corporate and legal affairs of the Company, including federal and state public policy advocacy.

Mr. Hunter formerly served as Vice President and General Counsel of Bridgecom. Prior to joining Bridgecom, Mr. Hunter headed the Hunter Communications Law Group, a Washington, D.C.-based boutique law firm that emphasized the representation of competitive providers of telecommunications services. Mr. Hunter began his legal career as a trial attorney with the Federal Maritime Commission and afterwards was a partner specializing in telecommunications matters at the Chicago-based law firm of Gardner, Carton and Douglas and the Washington, D.C.-based law firm of Herron, Burchette, Ruckert and Rothwell.

Mr. Hunter received his J.D. from the Duke University School of Law and his undergraduate degree from the University of Michigan at Ann Arbor. He is a member of the New York and District of Columbia bars, as well as the bars of the U.S. Supreme Court and numerous Federal Appellate and District Courts.

Kenneth A. Shulman, Chief Technology Officer

Mr. Shulman joined Broadview Networks in 1999 as chief technology officer. In this role, he is responsible for the architecture, technology, standards and evolution plans for the company's integrated communications networks and services. As Chief Information Officer, Mr. Shulman is also responsible for the company's industry leading patented integrated provisioning, billing and CRM systems, software and IT infrastructure. Mr. Shulman has nearly 30 years of leadership experience in communications technology. He previously served as vice president of local network technology for AT&T, a position he assumed when AT&T acquired Teleport Communications Group (TCG) in 1998. From 1987 to 1998, Mr. Shulman held officer positions with TCG, including as senior vice president and chief technology officer. Earlier, he was director of systems engineering for

MCI International. Before that, Mr. Shulman specialized in network planning with Bell Communications Research (Bellcore) and Bell Laboratories. He holds a B.S. in electrical engineering from the State University of New York at Stony Brook, an M.S. in electrical engineering from the University of Rochester, and an M.B.A. from The Wharton School. Mr. Shulman has served on many technical advisory boards, and currently serves on advisory boards of Baker Capital and Baypackets.

Terrence J. Anderson, Executive Vice President – Corporate Development

Mr. Anderson was a co-founder of Broadview Networks in 1996 and has served as executive vice president, finance, since the company's inception. He has led efforts to raise startup capital, offered financial direction, and secured subsequent financing to sustain Broadview Networks' operations. Previously, as a vice president in the media and telecommunications finance group of Chemical Bank from 1988 to 1995, Mr. Anderson was responsible for originating and executing transactions and financing for diverse customers, including several large cable operators. Mr. Anderson holds a bachelor's degree in economics from Princeton University and an M.B.A. with honors from Columbia University.

Exhibit B

Broadview Holding Financial Statements

As filed with the Securities and Exchange Commission on May 14, 2007

Registration No. 333-

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

Form S-4

REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Broadview Networks Holdings, Inc.

Subsidiary Guarantors Listed on Schedule A Hereto

(Exact name of registrant as specified in its charter)

Broadview Networks Holdings, Inc.

Delaware	**4813**	**11-3310798**
(State or other jurisdiction of incorporation or organization)	*(Primary Standard Industrial Classification Number)*	*(I.R.S. Employer Identification No.)*

800 Westchester Avenue
Rye Brook, NY 10573
(914) 922-7000

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Michael K. Robinson
Chief Executive Officer
Broadview Networks Holdings, Inc.
800 Westchester Avenue
Rye Brook, NY 10573
(914) 922-7000

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copy to:

Cristopher Greer, Esq.
Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, New York 10019
(212) 728-8000

Approximate date of commencement of proposed sale to the public: As soon as practicable following the effective date of this Registration Statement.

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. ☐

If this Form is filed to register additional securities for an offering pursuant to Rule 462(6) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. ☐

CALCULATION OF REGISTRATION FEE

Title of Each Class Of Securities to Be Registered	Amount to be Registered	Proposed Maximum Offering Price per Unit(1)	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(1)
11⅜% Senior Secured Notes due 2012	$300,000,000	100%	$300,000,000	$9,210
Guarantees(2).	N/A	N/A	N/A	N/A

(1) Estimated solely for the purpose of calculating the registration fee under Rule 457(f) of the Securities Act of 1933, as amended.

(2) Pursuant to Rule 457(n) of the Securities Act of 1933, as amended, no separate fee is payable for the guarantees.

The registrant hereby amends this Registration Statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until this registration statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

Summary Consolidated Financial and Other Data

The following table sets forth summary consolidated financial, unaudited pro forma financial and other data for the periods indicated. The summary consolidated financial data for the years ended December 31, 2006, 2005 and 2004 have been derived from our audited consolidated financial statements included elsewhere in this prospectus. In connection with the Bridgecom merger on January 14, 2005, Bridgecom was deemed the accounting acquirer. As a result, the financial data for the ten months ended December 31, 2004 and the two months ended February 29, 2004 reflect that of Bridgecom only. The financial data for periods after March 1, 2004 are derived from the financial statements of Bridgecom after its acquisition by MCG. The financial data subsequent to January 14, 2005 include Bridgecom and the acquired business of Broadview. The financial data for the year ended December 31, 2005 include 12 months of financial data for Bridgecom and 11½ months of financial data for Broadview.

The summary unaudited pro forma consolidated financial data for and as of the year ended December 31, 2006 should be read in conjunction with our unaudited pro forma consolidated financial data included elsewhere in this prospectus, which, with respect to the unaudited pro forma consolidated statements of operations data set forth below, give effect to the Financing Transactions as if such events occurred on January 1, 2006 and, with respect to the unaudited pro forma consolidated balance sheet data set forth below, give effect to the InfoHighway merger and the May 2007 offering as if such events occurred as of December 31, 2006. The unaudited pro forma consolidated financial data do not purport to represent what our results of operations would have been if the Financing Transactions, as the case may be, had occurred as of the dates indicated or what such results will be for future periods.

The following financial information is qualified by reference to and should be read in conjunction with the sections entitled "Use of Proceeds," "Capitalization," "Management's Discussion and Analysis of Financial Condition and Results of Operations," "Unaudited Pro Forma Condensed Consolidated Financial Data" and the Consolidated Financial Statements and Notes to Consolidated Financial Statements included elsewhere in this prospectus. All dollar amounts are in thousands.

	Successor				Predecessor
	Pro Forma Year Ended December 31, 2006	Year Ended December 31, 2006	Year Ended December 31, 2005	Ten Months Ended December 31, 2004	Two Months Ended February 29, 2004
	(Unaudited)				
Statement of operations data:					
Revenues	$507,906	$ 272,653	$240,396	$ 72,826	$ 13,631
Operating expenses:					
Cost of revenues[1]	264,620	130,841	115,214	36,105	7,081
Selling, general and administrative	179,331	105,232	93,465	30,215	5,363
Deferred compensation	4,139	754	673	308	—
Software development	2,347	1,819	2,301	—	—
Depreciation and amortization	70,570	49,781	45,756	8,554	284
Merger integration costs	1,430	1,430	4,531	2,834	10
Total operating expenses	522,437	289,857	261,940	78,016	12,738
Income (loss) from operations	$(14,531)	$ (17,204)	$(21,544)	$ (5,190)	$ 893
Operating data:					
Voice lines in service	653,976	517,689	376,751	139,861	127,565
Data lines in service[2]	153,586	121,632	32,420	2,033	950
Total lines in service	807,562	639,321	409,171	141,894	128,515
Markets in operation	20	20	13	5	5
Monthly line churn[3]	2.1%	2.1%	2.4%	2.4%	2.5%
Other financial data:					
Gross profit[1]	$243,286	$ 141,812	$125,182	$ 36,721	$ 6,550
EBITDA[4]	56,623	32,598	24,212	(1,159)	176
Capital expenditures[5]	32,140	23,146	18,915	4,763	$ 1,038
Cash flows provided by (used in):					
Operating activities		13,296	8,151	(1,735)	(652)
Investing activities		(115,568)	(20,731)	(40,336)	(1,038)
Financing activities		129,471	25,407	36,654	784
Ratio of earnings to fixed charges[6]	—	—	—	—	—

	As of December 31, 2006	
	Actual	Pro Forma
		(Unaudited)
Balance sheet data:		
Cash and cash equivalents	$ 43,952	$ 70,127
Property and equipment, net	61,395	73,079
Total assets	318,325	471,297
Total debt, including current portion	217,769	312,982
Net debt[7]	173,817	242,855
Total stockholders' equity (deficiency)	20,470	51,970

(1) Exclusive of depreciation and amortization.

(2) Lines for data products and services are calculated based on management determined conversion factors which result in data lines generating per line revenues approximately equivalent to an average voice line.

(3) Monthly line churn represents retail voice lines disconnected for the month as a percentage of retail voice lines in service at the beginning of the month.

(4) EBITDA is defined as net income (loss) plus interest expense, interest income, provision (benefit) for income taxes and depreciation and amortization.

EBITDA is not a recognized term under U.S. generally accepted accounting principles, or GAAP, and is provided because it is a measure of financial performance commonly used as an indicator of a company's historical ability to service debt. EBITDA does not represent net income or cash flows from operations, as these terms are defined under GAAP, and should not be considered as an alternative to net income as an indicator of our operating performance or to cash flows as a measure of liquidity. Additionally, EBITDA is not intended to be a measure of cash flow available for discretionary use, as such a measure does not consider certain cash requirements such as capital expenditures, tax payments and debt service requirements. We have included information concerning EBITDA because we use such information in our review of the performance of our management and in our review of the performance of our business. EBITDA as presented herein is not necessarily comparable to similarly titled measures reported by other companies.

A reconciliation of net income (loss) to EBITDA is presented below:

	Successor				Predecessor
	Pro Forma Year Ended December 31, 2006	Year Ended December 31, 2006	Year Ended December 31, 2005	Ten Months Ended December 31, 2004	Two Months Ended February 29, 2004
	(Unaudited)				
Net income (loss)[(a)]	$(51,108)	$(41,513)	$(38,928)	$(16,883)	$(785)
Plus:					
Depreciation and amortization	70,570	49,781	45,756	8,554	284
Interest income	(2,116)	(1,395)	(458)	(31)	(29)
Interest expense	37,667	25,463	17,842	3,399	704
Provision for income taxes	1,610	262	—	3,802	2
EBITDA	56,623	32,598	24,212	(1,159)	176

(a) Pro forma fiscal year ended December 31, 2006 period excludes loss from discontinued ATX operations of $251.

(5) Capital expenditures are the sum of purchases of property and equipment, including equipment purchased under capital leases, capitalized software development costs and third-party customer installation costs.

(6) The ratio of earnings to fixed charges is calculated by dividing earnings by fixed charges. For this purpose, earnings include net income (loss) before taxes plus fixed charges. Fixed charges consist of interest incurred and the portion of rent expense that is deemed representative of interest. Earnings were insufficient to cover fixed charges by $49,498 for the pro forma fiscal year ended December 31, 2006, $41,251 for the fiscal year ended December 31, 2006, $38,928 for the fiscal year ended December 31, 2005, $13,081 for the ten months ended December 31, 2004 and $783 for the two months ended February 29, 2004.

(7) Net debt consists of total debt less cash and cash equivalents.

CAPITALIZATION

The following table sets forth our cash and cash equivalents and our capitalization as of December 31, 2006 (i) on a historical basis and (ii) on a pro forma basis, assuming the InfoHighway merger and the 2007 offering occurred on such date.

You should read this table together with the information contained in "Use of Proceeds," "Unaudited Pro Forma Condensed Consolidated Financial Data," "Selected Consolidated Financial Data," "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the Consolidated Financial Statements and Notes to Consolidated Financial Statements included elsewhere in this prospectus. All dollar amounts in the table are in thousands.

	As of December 31, 2006	
	Actual	Pro Forma (Unaudited)
Cash and cash equivalents[1]	$ 43,952	$ 70,127
Existing credit facility[2]	—	—
11⅜% senior secured notes due 2012[3]	210,000	305,175
Capital lease obligations, including current portion	7,769	7,807
Total debt	217,769	312,982
Stockholders' equity:[4]		
Preferred stock, $0.01 par value per share[5][7]	3	4
Common stock, $0.01 par value per share[6][7]	102	112
Additional paid-in capital[7]	117,689	149,178
Accumulated deficit	(97,324)	(97,324)
Total stockholders' equity	20,470	51,970
Total capitalization	$238,239	$364,952

(1) Pro Forma cash and cash equivalents reflect the proceeds of the 2007 notes of $90.0 million aggregate principal amount. $5.2 million of premium on the 2007 notes and the receipt of $7.0 million of cash acquired with InfoHighway less the payment of (A) $7.5 million of InfoHighway transaction fees and financing costs and (B) approximately $68.5 million of purchase price of InfoHighway, subject to adjustments based on InfoHighway's net working capital and unrestricted cash at closing.

(2) As part of the 2006 Transactions, we entered into our existing credit facility, which provides for a $25.0 million revolving credit facility. On September 29, 2006, approximately $8.0 million of letters of credit were issued under our existing credit facility in connection with the consummation of the ATX acquisition. As of the date of this prospectus, these letters of credit have been terminated.

(3) Pro forma notes reflects $90.0 million of aggregate principal amount and $5.2 million of premium on the 2007 notes, excluding accrued interest.

(4) See the section entitled "Management — Employee Benefit Plans" regarding outstanding stock options. In addition,we have outstanding a warrant to acquire 46 shares of Series B Preferred Stock and 1,151 shares of common stock for an aggregate exercise price of $1,392. The warrant has no voting rights until exercised and is exercisable until 2012.

(5) As of December 31, 2006, (i) 89,526 shares of Series A Preferred Stock were authorized, with 89,521 shares issued and outstanding, (ii) 93,180 shares of Series B Preferred Stock were authorized, with 92,832 shares issued and outstanding, (iii) 105,000 shares of Series A-1 Preferred Stock were authorized, with 100,702 shares issued and outstanding and (iv) 46,000 shares of Series B-1 Preferred Stock were authorized, with 42,231 shares issued and outstanding. On a pro forma basis as of December 31, 2006, (i) 89,526 shares of Series A Preferred Stock would be authorized, with 89,521 shares issued and outstanding, (ii) 93,180 shares of Series B Preferred Stock would be authorized, with 92,832 shares issued and outstanding, (iii) 105,000 shares of Series A-1 Preferred Stock would be authorized, with 100,702 shares issued and outstanding and (iv) 86,000 shares of Series B-1 Preferred Stock would be authorized, with approximately 64,987 shares outstanding. On a pro forma basis, warrants to purchase an additional 16,976 shares of Series B-1 Preferred Stock would be outstanding.

(6) As of December 31, 2006, (i) 80,000,000 shares of Class A Common Stock were authorized with 8,871,427 shares issued and outstanding and (ii) 10,000,000 shares of Class B Common Stock, with no shares issued and outstanding. On a pro forma basis as of December 31, 2006, (i) 80,000,000 shares of Class A Common Stock would be authorized, with 9,440,315 shares issued and outstanding and (ii) 10,000,000 shares of Class B Common Stock would be authorized, with no shares issued or outstanding. On a pro forma basis, warrants to purchase an additional 424,408 shares of Class A Common Stock would be outstanding.

(7) The warrant portion of the purchase price represents contingent consideration subject to certain operating performance criteria over a two year period from the close of the InfoHighway merger. The actual aggregate warrant strike price will range from a nominal amount to $15.0 million depending on operating performance. The warrants are valued at the maximum contingent consideration based on the aggregate nominal strike price as there is a high likelihood the performance goals will be met.

PRO FORMA CONDENSED CONSOLIDATED FINANCIAL DATA

The following unaudited pro forma condensed consolidated financial data have been compiled by the application of pro forma adjustments to our historical financial statements. The unaudited pro forma condensed consolidated balance sheet as of December 31, 2006 gives effect to the 2007 offering and the InfoHighway merger as if such events occurred on such date. The unaudited pro forma condensed consolidated statements of operations for the year ended December 31, 2006 give effect to the Financing Transactions as if such events occurred on January 1, 2006.

The unaudited pro forma adjustments are based upon currently available information and assumptions that we believe to be reasonable under the circumstances. The unaudited pro forma condensed consolidated financial data are for informational purposes only and do not purport to represent what our results of operations or financial position actually would have been if the Financing Transactions, as the case may be, had occurred at any date, and such data do not purport to project the results of operations for any future period.

The InfoHighway merger will be accounted for using purchase accounting in accordance with Statement of Financial Accounting Standards, or SFAS No. 141 "*Business Combinations*." The unaudited pro forma condensed consolidated financial data presented, including the allocation of the purchase price, is based on preliminary estimates of the fair market values of assets to be acquired and liabilities assumed, available information and assumptions and will be revised as additional information becomes available. As of the date of this prospectus, we have not completed the valuation studies necessary to estimate the fair market values of the assets we will have acquired and liabilities we will have assumed and the related allocation of purchase price. A final determination of these fair market value appraisals will reflect our consideration of a final valuation. The actual adjustments to our consolidated financial statements upon the closing of the InfoHighway merger will depend on a number of factors, including additional information available and our net assets on the closing date of the InfoHighway merger. Therefore, the actual adjustments will differ from the pro forma adjustments, and the differences may be material.

You should read our unaudited pro forma condensed consolidated financial data and the related footnotes thereto in conjunction with our Consolidated Financial Statements and Notes to Consolidated Financial Statements included elsewhere in this prospectus and other information in "Use of Proceeds," "Capitalization," "Selected Consolidated Financial Data" and "Management's Discussion and Analysis of Financial Condition and Results of Operations."

All dollar amounts are in thousands.

Unaudited Pro Forma Condensed Consolidated Balance Sheet
as of December 31, 2006
(in thousands)

	Historical Broadview	Financing Adjustments	Historical InfoHighway	InfoHighway Merger Adjustments	Pro Forma
ASSETS					
Current assets:					
Cash and cash equivalents	$ 43,952	$91,175[1]	$ 8,224	$ (73,224)[3]	$ 70,127
Restricted cash	460	—	191	—	651
Accounts receivable, net	41,313	—	7,019	—	48,332
Other current assets	8,308	—	5,767	—	14,075
Total current assets	94,033	91,175	21,201	(73,224)	133,185
Property and equipment, net	61,395	—	11,684	—	73,079
Goodwill	69,632	—	14,580	51,968[4]	136,180
Intangible assets, net	79,848	—	15,294	15,864[5]	111,006
Other assets	13,417	4,000[1]	1,223	(793)[8]	17,847
Total assets	$318,325	$95,175	$ 63,982	$ (6,185)	$471,297
LIABILITIES AND STOCKHOLDERS' EQUITY					
Current liabilities:					
Accounts payable and accrued expenses	$ 68,794	$ —	$ 21,367	$ 2,999[7]	$ 93,161
Current portion of existing senior secured credit facility	—	—	7,113	(7,113)[8]	—
Current portion of capital lease obligations	3,084	—	27	—	3,111
Deferred revenues	8,019	—	91	—	8,110
Total current liabilities	79,897	—	28,598	(4,114)	104,382
11⅞% senior secured notes due 2012	210,000	95,175[2]	—	—	305,175
Existing senior secured credit facility	—	—	11,154	(11,154)[8]	—
Capital lease obligations	4,685	—	11	—	4,696
Other	3,273	—	1,802	—	5,074
Total liabilities	297,855	95,175	41,565	(15,268)	419,327
Stockholders' equity:					
Preferred stock	3	—	—	1[3]	4
Common stock	102	—	—	10[3]	112
Additional paid-in-capital	117,689	—	168,693	(137,204)[6]	149,178
Accumulated deficit	(97,324)	—	(146,276)	146,276[8]	(97,324)
Total stockholders' equity	20,470	—	22,417	9,083	51,970
Total liabilities and stockholders' equity	$318,325	$95,175	$ 63,982	$ (6,185)	$471,297

(1) Represents the proceeds of the 2007 notes of $90,000 aggregate principal amount and $5,175 of premium on the 2007 notes, less the payment of financing fees of $4,000.

(2) Reflects the issuance of the 2007 notes of $90,000 aggregate principal amount and $5,175 of premium on the 2007 notes.

(3) Represents (1) the purchase of InfoHighway stock for $68,500 in cash and the issuance of $31,500 in the aggregate of preferred and common stock and warrants to purchase preferred and common stock issued to InfoHighway shareholders; and (2) the payment of transaction expenses of $3,500 and InfoHighway cash of $1,224 not acquired. The warrant portion of the purchase price represents contingent consideration subject to certain operating performance criteria over a two year period from the close of the InfoHighway merger. The actual aggregate warrant strike price will range from a nominal amount to $15,000 depending on operating performance. The warrants are valued at the maximum contingent consideration based on the aggregate nominal strike price as there is a high likelihood the performance goals will be met.

(4) Represents the preliminary purchase price allocation to goodwill of $66,548 less the elimination of historical InfoHighway goodwill of $14,580.

(5) Represents the preliminary purchase price allocation to customer based intangibles of $31,158 pending completion of a valuation report less the elimination of InfoHighway intangible assets of $15,294.

(6) Represents $31,489 of additional paid in capital associated with the issuance of $31,500 of the aggregate of preferred and common stock and warrants to purchase preferred and common stock issued to InfoHighway shareholders (see note 3 above) less $168,693 of historical InfoHighway additional paid in capital not assumed.

(7) Represents accrual for severance expense of InfoHighway employees.

(8) Represents assets not acquired and liabilities not assumed in the InfoHighway merger.

Unaudited Pro Forma Condensed Consolidated Statement of Operations for the Twelve Months Ended December 31, 2006 (in thousands)

	Historical Broadview[1]	Historical ATX[2]	ATX Financing Adjustments	ATX Acquisition Adjustments	Subtotal	Financing Adjustments	Historical Info-Highway	InfoHighway Merger Adjustments	Pro Forma
Revenues	$272.653	$118.572	$ —	$ —	$391.225	—	$117.833	(1.152)[8]	$507,906
Operating expenses:									
Cost of revenues (exclusive of depreciation and amortization)	130.841	71,579	—	(1.600)[4]	200,820	—	73.250	(9,450)[8]	264,620
Selling, general and administrative	105.232	37.894	—	—	143,126	—	27.907	8.298[8]	179,331
Deferred compensation	754	2,966	—	—	3,720	—	419	—	4,139
Software development	1.819	—	—	—	1.819	—	528	—	2.347
Depreciation and amortization	49.781	7.391	—	2,453[5]	59.625	—	4,690	6,255[9]	70.570
Merger integration costs	1,430	—	—	—	1,430	—	—	—	1,430
Total operating expenses	289,857	119.830	—	853	410,540	—	106.794	5,103	522,437
Income (loss) from operations	(17,204)	(1,258)	—	(853)	(19,315)	—	11.039	(6.255)	(14,531)
Other income	21	499	—	—	520	—	64	—	584
Interest expense	(25.463)	(4,310)	(2.015)[3]	4.141[6]	(27.647)	$(10,020)[7]	(2,777)	2,777[10]	(37.667)
Interest income	1,395	559	—	—	1.954	—	162	—	2.116
Income (loss) before provision for income taxes	(41,251)	(4.510)	(2,015)	3,288	(44,488)	(10.020)	8.488	(3.478)	(49,498)
Provision for income taxes	(262)	(1,078)	—	—	(1,340)	—	(270)	—	(1,610)
Income (loss) from continuing operations	$(41.513)	$ (5,588)	$(2.015)	$ 3,288	$(45,828)	$(10,020)	$ 8,218	$(3,478)	$(51,108)

[1] Includes 12 months of financial data for Broadview and three months of financial data for ATX.

[2] Represents the period from January 1, 2006 to September 29, 2006.

[3] Represents (1) interest expense on the outstanding notes of $15,394; (2) the amortization of the debt issuance costs of $1,068; (3) a reduction of interest expense of $6,212 (due to the repayment of our then-existing senior secured credit facility in connection with the 2006 Transactions); (4) a reduction of $6.440 of interest expense (due to the repayment and conversion of our senior unsecured subordinated notes into shares of convertible preferred stock and common stock in connection with the 2006 Transactions); and (5) a reduction of $1,795 due to the elimination of amortization and write-off of deferred financing costs associated with existing debt.

[4] Represents contractual savings associated with migrating certain of ATX's vendor costs to our existing contractual rates of $1,600.

[5] Represents the depreciation of the fair value of the acquired ATX fixed assets and the amortization of the acquired ATX intangible assets of $9,869 less the elimination of ATX historical depreciation and amortization of $7,416.

[6] Represents the elimination of $4,141 of ATX interest expense on debt not assumed.

[7] Represents interest at 11⅞% on the notes offered hereby of $10.238 and the amortization of debt issuance costs of $600 offset by the amortizalization of note premium of $818.

[8] Represents the elimination of $1.152 of services provided by Broadview to InfoHighway and the reclassification of $8,298 of costs to SG&A to conform with Broadview presentation.

[9] Represents amortization expense of $7.790 on the acquired InfoHighway customer base less the elimination of InfoHighway amortization of $1,535. The customer base intangible asset is based on an internal estimate and is subject to revision upon completion of purchase accounting and upon obtaining appraisals and estimates for finalization of the fair market values of the tangible and intangible assets acquired.

[10] Represents the elimination of InfoHighway interest expense on debt not assumed.

SELECTED CONSOLIDATED FINANCIAL DATA

The following tables set forth our selected consolidated financial data for the periods indicated. The selected consolidated financial data for the years ended December 31, 2006, 2005 and 2004 and as of December 31, 2006 and 2005 have been derived from our audited consolidated financial statements included elsewhere in this prospectus. The selected consolidated financial data for the years ended December 31, 2003 and 2002 and as of December 31, 2004, 2003 and 2002 have been derived from our audited consolidated financial statements not included elsewhere in this prospectus. In connection with the Bridgecom merger effective January 14, 2005, Bridgecom was deemed the accounting acquirer. As a result, the financial data for the ten months ended December 31, 2004, the two months ended February 29, 2004 and the years ended December 31, 2003 and 2002 reflect that of Bridgecom alone. The financial data for periods prior to February 29, 2004 are derived from the financial statements of Bridgecom prior to its acquisition by MCG (predecessor). The financial data for periods after March 1, 2004 are derived from the financial statements of Bridgecom after such merger. The financial data subsequent to January 14, 2005 include Bridgecom and the acquired business of Broadview. The financial data for the year ended December 31, 2005 include 12 months of financial data for Bridgecom and 11½ months of financial data for the acquired business of Broadview. The financial data for the year ended December 31, 2006 include 12 months of financial data for Broadview and three months of financial data for ATX.

The following financial information is qualified by reference to and should be read in conjunction with the sections entitled "Capitalization," "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the Consolidated Financial Statements and Notes to Consolidated Financial Statements included elsewhere in this prospectus. All dollar amounts are in thousands.

	Successor			Predecessor		
	Year Ended December 31, 2006	Year Ended December 31, 2005	Ten Months Ended December 31, 2004	Two Months Ended February 29, 2004	Year Ended December 31, 2003	Year Ended December 31, 2002
Statement of operations data:						
Revenues	$ 272,653	$240,396	$ 72,826	$13,631	$85,433	$72,051
Operating expenses:						
Cost of revenues(1)	130,841	115,214	36,105	7,081	43,706	41,023
Sales, general and administrative	105,232	93,465	30,215	5,363	27,192	24,696
Deferred compensation	754	673	308	—	—	—
Software development	1,819	2,301	—	—	—	—
Depreciation and amortization	49,781	45,756	8,554	284	847	711
Merger integration costs	1,430	4,531	2,834	10	1,025	—
Total operating expenses	289,857	261,940	78,016	12,738	72,770	66,430
Income (loss) from operations	(17,204)	(21,544)	(5,190)	893	12,663	5,621
Other income (expense)	21	—	(4,523)	(1,001)	(715)	13
Interest expense	(25,463)	(17,842)	(3,399)	(704)	(3,003)	(2,808)
Interest income	1,395	458	31	29	168	145
Income (loss) before provision for income taxes	(41,251)	(38,928)	(13,081)	(783)	9,113	2,971
Provision (benefit) for income taxes	262	—	3,802	2	2,397	560
Net income (loss)	$ (41,513)	$ (38,928)	$(16,883)	$ (785)	$ 6,716	$ 2,411
Ratio of earnings to fixed charges(2)	—	—	—	—	3.7x	2.0x
Statement of cash flow data:						
Cash flows provided by (used in):						
Operating activities	$ 13,296	$ 8,151	$ (1,735)	$ (652)	$ 4,457	$ 6,529
Investing activities	(115,568)	(20,731)	(40,336)	(1,038)	(3,454)	(482)
Financing activities	129,471	25,407	36,654	784	(1,207)	2,560

	Predecessor			Successor	
	As of December 31,				
	2006	2005	2004	2003	2002
Balance sheet data:					
Cash and cash equivalents	$ 43.952	$ 16,753	$ 3,926	$10.249	$10.453
Property and equipment, net	61.395	39,547	9,086	5,525	2.480
Total assets	318.325	197.113	67,366	36.399	31.655
Total debt, including current portion	217.769	147.204	23.875	22.519	20,757
Total stockholders' equity (deficiency)	20.470	(12,572)	19.707	2,725	(4,277)

(1) Exclusive of depreciation and amortization.

(2) The ratio of earnings to fixed charges is calculated by dividing earnings by fixed charges. For this purpose, earnings include net income (loss) before taxes plus fixed charges. Fixed charges consist of interest incurred and the portion of rent expense that is deemed representative of interest. Earnings were insufficient to cover fixed charges by $41.251 for the fiscal year ended December 31, 2006, $38,928 for the fiscal year ended December 31, 2005, $13,081 for the ten months ended December 31, 2004 and $783 for the two months ended February 29, 2004.

Verifications

STATE OF NEW YORK §
§ ss:
COUNTY OF WEST CHESTER §

VERIFICATION

I, Charles Hunter, state that I am Executive Vice President and General Counsel of Broadview Networks Holdings, Inc.; that I am authorized to make this Verification on behalf of Broadview Networks Holdings, Inc., and as the ultimate parent of the following subsidiaries: Broadview Networks, Inc., BridgeCom International, Inc., TruCom Corporation, Broadview NP Acquisition Corp., ATX Licensing, Inc., A.R.C. Networks, Inc., Eureka Telecom, Inc.; that the foregoing filing was prepared under my direction and supervision; and that the contents are true and correct to the best of my knowledge, information, and belief.

Charles Hunter
Executive Vice President and General Counsel
Broadview Networks Holdings, Inc.

Sworn and subscribed before me this 7 day of September, 2007.

Notary Public

My commission expires 9/21/09

COREY RINKER
NOTARY PUBLIC, STATE OF NEW YORK
No. 02RI6013491
QUALIFIED IN WESTCHESTER COUNTY
MY COMMISSION EXPIRES 9/21/2009

A/72198997.1