BINGHAM MCCUTCHEN

ORIGINAL

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March 6, 2007

Bingham McCutchen LLP 2020 K Street NW Washington, DC 20006-1806

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Re:

Blanca S. Bayo Florida Public Service Commission 2540 Shumard Oak Boulevard

bingham.com

Boston Hartford London Los Angeles New York Orange County San Francisco Silicon Valley Tokyo Walnut Creek

Washington

Via FedEx

Tallahassee, FL 32399-0850

Notification of Eureka Broadband Corporation and A.R.C. Networks, Inc. For the Indirect Transfer of Control of A.R.C. Networks, Inc. to Broadview Networks Holdings, Inc.

Dear Ms. Bayo:

Eureka Broadband Corporation ("Eureka Parent"), A.R.C. Networks, Inc. ("A.R.C."), and Broadview Networks Holdings, Inc. ("Broadview Holdings") (collectively, the "Parties"), hereby notify the Florida Public Service Commission ("Commission") of a transaction that will result in the transfer of control of A.R.C, a subsidiary of Eureka Parent, to Broadview Holdings. A.R.C. is a competitive carrier that holds authority from the Commission to provide telecommunications services. Upon consummation of the transaction, the Parties will notify the Commission that the transaction was completed.

The Parties understand that Commission approval is not required for the transaction described herein. Accordingly, this letter is filed for informational purposes only to ensure the continuing accuracy of the Commission's records. In addition, the Parties state as follows:

Description Of The Parties

A. Eureka Broadband Corporation and A.R.C. Networks, Inc.

Eureka Parent is a Delaware corporation with offices located at 39 Broadway, New York, New York 10006. Eureka Parent's operating subsidiaries provide integrated communications solutions, including end-to-end voice and data communications solutions primarily to business customers in major markets in the northeastern United States and selected areas of Texas. Among other services, through its indirect wholly owned subsidiaries, Eureka Telecom, Inc., Eureka Telecom of VA, Inc., A.R.C., and InfoHighway of Virginia, Inc. (collectively, "InfoHighway"), InfoHighway offers high-nemec a life infoHighway offers high-

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quality local and long distance telephone services, point-to-point data services, high-speed Internet services, network design and wiring. The primary operations of InfoHighway are located in the New York City, Boston, and Washington D.C. metropolitan areas. InfoHighway works with property owners to install network infrastructure and offer high-quality services to building tenants. In addition to access services, InfoHighway provides voice and other services to enterprise customers in both on-net and off-net locations. InfoHighway has access to approximately 550 pre-wired buildings, including more than 350 buildings in the New York metro area. InfoHighway holds authority to provide regulated telecommunications services in approximately thirty-four states. In Florida, A.R.C. Networks is authorized to provide local exchange and interexchange services pursuant to Certificates issued in Docket 960610-TX and 961987-TX.

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B. Broadview Networks Holdings, Inc.

Broadview Holdings is a privately held Delaware corporation with offices located at 800 Westchester Avenue, Suite N-501, Rye Brook, New York 10573. Broadview Parent is the ultimate parent company of Broadview Networks, Inc. ("Broadview Networks"), Broadview NP Acquisition Corp. ("Broadview NP"), BridgeCom International, Inc. ("BridgeCom"), TruCom Corporation ("TruCom"), and ATX Licensing, Inc. ("ATX"), which provide telecommunications services in multiple states.

Broadview Networks, a New York corporation, is a network-based electronically integrated communications provider which serves small and medium-sized businesses in the northeastern and mid-Atlantic United States. Broadview Networks is authorized to provide competitive telecommunications services in approximately 20 states and holds authority from the FCC to provide international and interstate service. In Florida, Broadview Networks is authorized to provide facilities based interexchange and local exchange telecommunications services pursuant to Commission authority granted in Docket Nos. 020238 and 020239 on July 18, 2002.

Broadview NP, BridgeCom, and ATX are Delaware corporations. TruCom is a New York corporation. Broadview NP, BridgeCom and TruCom all have principal offices located at 800 Westchester Avenue, Suite N-501, Rye Brook, New York 10573. ATX has its principal offices in King of Prussia, Pennsylvania. These subsidiaries also hold authorizations to provide competitive telecommunications services in multiple states and authority from the FCC to provide international and interstate services. In Florida, BridgeCom is authorized to provide interexchange telecommunications services pursuant to Commission authority granted in Docket No. 010655-TI; ATX is authorized to provide interexchange telecommunications services pursuant to Commission authority granted in Docket No. 920563-TI on August 6, 1992.

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Contact Information

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

For Broadview:

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With copies to:

Charles Hunter
Executive Vice President and General
Counsel
Broadview Networks Holdings, Inc.
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For Eureka Parent:

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With copies to:

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(212) 404-5199 (Fax)
alewis@infohighway.com

Description Of The Transactions

Broadview Holdings and Eureka Parent entered into an Agreement and Plan of Merger dated as of February 23, 2007 (the "Agreement") whereby a newly created subsidiary of Broadview Holdings will merge with Eureka Parent, with Eureka Parent surviving. As a result, Broadview Holdings will acquire indirect control of A.R.C. For the Commission's convenience, pre- and post-transaction corporate structure charts are provided as Exhibit A. Immediately following the consummation of the proposed transaction, A.R.C. will continue to offer service with no change in the rates or terms and conditions of service. Further, A.R.C. will continue to provide service to its customers under the same name. Therefore, the transfer of control of A.R.C. will be seamless and transparent to consumers in the State of Florida.

Broadview Holdings has the technical, managerial, and financial qualifications to acquire control of A.R.C.. Broadview Holdings, through its operating subsidiaries, is a leading regional communications company, operating an advanced telecommunications platform. Broadview Holdings is operated by a highly qualified management team, all of whom have extensive backgrounds in telecommunications.

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Public Interest Statement

The Parties submit that the transaction described herein will serve the public interest. The proposed transaction will provide A.R.C. access to Broadview Holdings' substantial technical and management expertise, financial resources and complementary suite of services. Further, the proposed transaction will enable customers of A.R.C. to benefit from Broadview Holdings' national network and broad suite of IP-based services. Together, these benefits are expected to strengthen the ability of A.R.C. to expand their offerings and provide more advanced telecommunications services to a broader customer base in Florida. The Parties expect that the proposed acquisition will enable both A.R.C., and Broadview Holdings to strengthen their competitive positions in Florida to the benefit of Florida consumers and the State's telecommunications marketplace.

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Further, the transaction will be conducted in a manner that will be transparent to customers of A.R.C. The transfer of control of A.R.C. will not result in a change of carrier for customers or any transfer of authorizations. Following consummation of the proposed transaction, A.R.C. will continue to provide high-quality communications services to their customers without interruption and without immediate change in rates, terms or conditions. The Parties emphasize that the proposed indirect transfer of control will be seamless and completely transparent to the customers of A.R.C., and in no event will it result in the discontinuance, reduction, loss, or impairment of service to customers.

* * * *

An original and seven (7) copies of this notification letter are enclosed for filing. Please date-stamp the enclosed extra copy of this filing and return it in the envelope provided. Also enclosed is a diskette containing a PDF copy of this notification letter. Should you have any questions concerning this filing, please do not hesitate to contact us.

Respectfully submitted,

Catherine Wang Brett P. Ferenchak

-- Jasbir K. Bawa

Counsel for Broadview Networks Holdings, Inc.

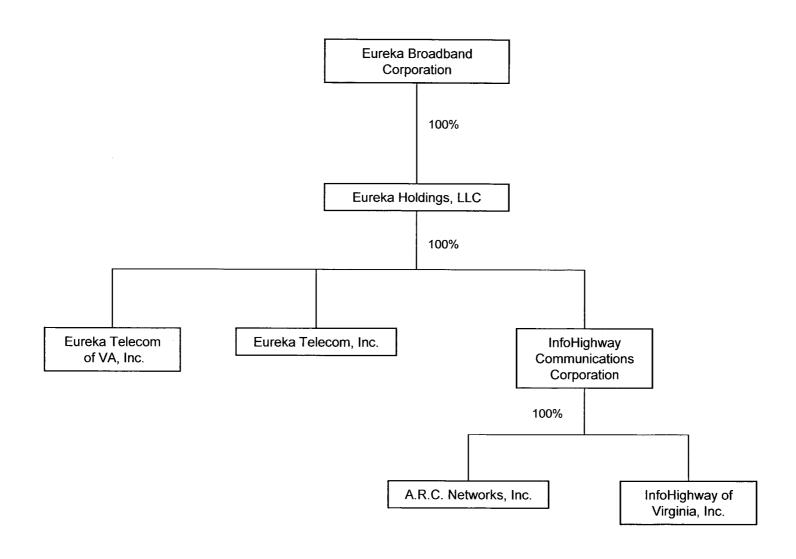
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Counsel for Eureka Broadband Corporation

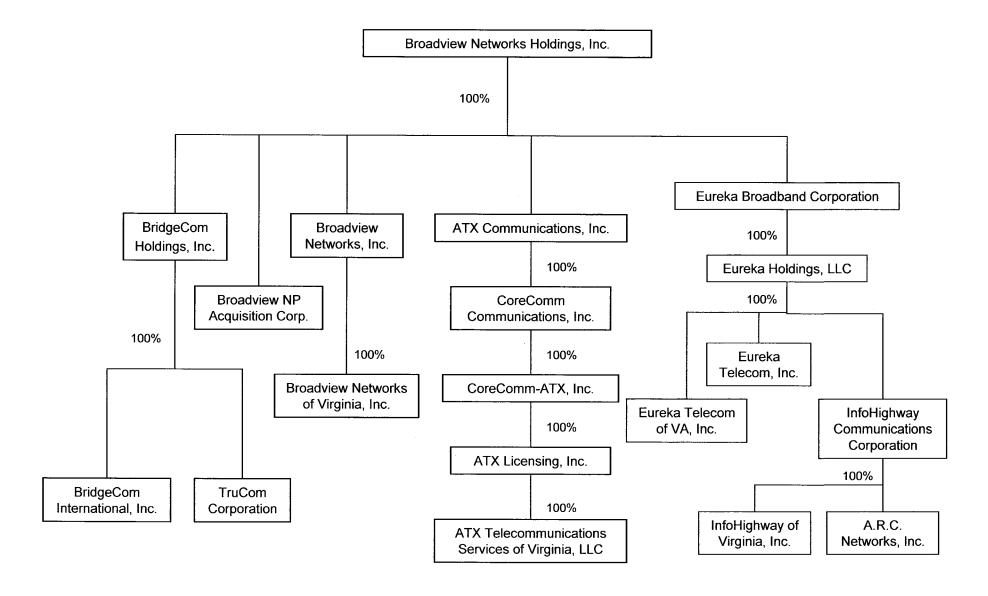
EXHIBIT A

Pre- and Post-Transaction Corporate Structure Chart

Pre-Transaction Corporate Structure of Eureka Broadband Corporation



Post-Transaction Corporate Structure



STATE OF NEW YORK

§

CITY OF NEW YORK

VERIFICATION

ss:

I, Adam Lewis, state that I am Secretary of A.R.C. Networks, Inc.; that I am authorized to make this Verification on behalf of A.R.C. Networks, Inc.; that the foregoing Notification was prepared under my direction and supervision; and that the contents are true and correct to the best of my knowledge, information, and belief.

Name: Adam Lewis
Title: Secretary
A.R.C. Networks, Inc.

Sworn and subscribed before me this day of February, 2007

My commission expires:

Notary Public

No. 01015097314

Qualified in Richmond County
Conflicate Filed in New York County
Commission Fuores Morch 8, 2007

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.; that the foregoing Notification 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 TO AND SUBSCRIBED before me on the \q day of \(\overline{\chi \bar{\chi}} \), 2007.

Notary Public

My commission expires: __ </br>

COREY RINKER

NOTARY PUBLIC, STATE OF NEW YORK No. 02R16013491 QUALIFIED IN WESTCHESTER COUNTY MY COMMISSION EXPIRES 9/21/20 000