



April 27, 2011

Rebecca H. Sommi
Senior Vice President Operations Support
Broadview Networks, Inc.
2100 Renaissance Boulevard
King of Prussia, PA 19406

Dear Sommi:

Broadview Networks, Inc. ("Carrier") and **AT&T-22STATE**¹ are Parties to a commercial agreement ("Agreement") that includes Local Wholesale Complete™ that was last signed by **AT&T-22STATE** on November 6, 2009. This letter is sent with regard to Carrier's planned expansion into Alabama, Arkansas, Florida, Georgia, Illinois, Indiana, Kansas, Kentucky, Louisiana, Mississippi, Missouri, Oklahoma, Nevada, North Carolina, South Carolina, Tennessee and Wisconsin and to purchase LWC™ in those states, subject to an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Alabama ("AT&T Alabama") for Alabama, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Florida ("AT&T Florida") for Florida, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Georgia ("AT&T Georgia") for Georgia, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Kentucky ("AT&T Kentucky") for Kentucky, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Louisiana ("AT&T Louisiana") for Louisiana, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Mississippi ("AT&T Mississippi") for Mississippi, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T North Carolina ("AT&T North Carolina") for North Carolina, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T South Carolina ("AT&T South Carolina") for South Carolina, an effective agreement between Carrier and BellSouth Telecommunications, Inc., d/b/a AT&T Tennessee ("AT&T Tennessee") for Tennessee, an effective agreement between Carrier and Illinois Bell Telephone Company d/b/a AT&T Illinois ("AT&T Illinois") for Illinois, an effective agreement between Carrier and Indiana Bell Telephone Company Incorporated d/b/a AT&T Indiana ("AT&T Indiana") for Indiana, an effective agreement between Carrier and Nevada Bell Telephone Company d/b/a AT&T Nevada and AT&T Wholesale ("AT&T Nevada") for Nevada, an effective agreement between Carrier and Southwestern Bell Telephone Company d/b/a AT&T Arkansas ("AT&T Arkansas") for Arkansas, an effective agreement between Carrier and Southwestern Bell Telephone Company d/b/a AT&T Kansas ("AT&T Kansas") for Kansas, an effective agreement between Carrier and Southwestern Bell Telephone Company d/b/a AT&T Missouri ("AT&T Missouri") for Missouri, an effective agreement between Carrier and Southwestern Bell Telephone Company d/b/a AT&T Oklahoma ("AT&T Oklahoma") for Oklahoma, and an effective agreement between Carrier and Wisconsin Bell, Inc. d/b/a AT&T Wisconsin ("AT&T Wisconsin") for Wisconsin, each of which addresses the intercarrier compensation associated with LWC™-originated or -terminated traffic which is subject to Section 251 and/or 252.

If Carrier is in agreement with this letter, please have an authorized Carrier representative sign **two** originals of this letter, and return **both** to the address below. One original will be returned to you after **AT&T-22STATE** executes.

Contract Processing
311 South Akard, 9th Floor
Dallas, TX 75202

This amendment will be effective upon **AT&T-22STATE**'s execution of a signed original from Carrier (with Carrier able to obtain LWC™ from AT&T Alabama, after the effectiveness of such an intercarrier compensation agreement for Alabama, from AT&T Arkansas, after the effectiveness of such an intercarrier compensation agreement for Arkansas, from AT&T Florida, after the effectiveness of such an intercarrier compensation agreement for Florida, from AT&T Georgia, after the effectiveness of such an intercarrier compensation agreement for Georgia, from AT&T Illinois, after the effectiveness of such an intercarrier compensation agreement for Illinois, from AT&T Indiana, after

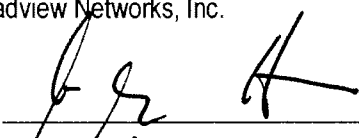
¹ **AT&T-22STATE** is defined as set forth in the Agreement.

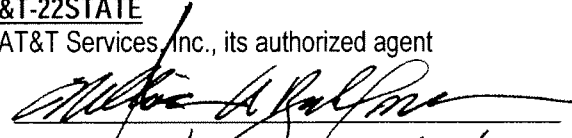
the effectiveness of such an intercarrier compensation agreement for Indiana, from AT&T Kansas, after the effectiveness of such an intercarrier compensation agreement for Kansas, from AT&T Kentucky, after the effectiveness of such an intercarrier compensation agreement for Kentucky, from AT&T Louisiana, after the effectiveness of such an intercarrier compensation agreement for Louisiana, from AT&T Mississippi, after the effectiveness of such an intercarrier compensation agreement for Mississippi, from AT&T Missouri, after the effectiveness of such an intercarrier compensation agreement for Missouri, from AT&T Oklahoma, after the effectiveness of such an intercarrier compensation agreement for Oklahoma, from AT&T Nevada, after the effectiveness of such an intercarrier compensation agreement for Nevada, from AT&T North Carolina, after the effectiveness of such an intercarrier compensation agreement for North Carolina, from AT&T South Carolina, after the effectiveness of such an intercarrier compensation agreement for South Carolina, from AT&T Tennessee, after the effectiveness of such an intercarrier compensation agreement for Tennessee, and from AT&T Wisconsin, after the effectiveness of such an intercarrier compensation agreement for Wisconsin.)

Except as set forth in this letter, the terms and conditions of the Agreement remain unchanged by this letter.

AT&T-22STATE will file a copy of the fully executed letter with the FCC under 47 U.S.C. § 211.

Broadview Networks, Inc.

By: 
Name: REBECCA H. SOULLI
Title: SVP OPERATIONS SUPPORT
Date: 5.2. 2011

AT&T-22STATE
by AT&T Services, Inc., its authorized agent
By: 
Name: William A. Bockelman
Title: Director
Date: 05/06/2011