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October 13, 2006

VIA COURIER

Bingham McCutchen LLP

3000 K Street NW

Suite 300

Washington, DC

20007-5116

FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF THE SECRETARY

Federal Communications Commission Marlene H. Dortch, Secretary

445 12th Street, SW

Washington, DC 20554

bingham.com

202.424.7647 fax

Re:

Consummation Notice

Docket No. 06-132; File No. ITC-T/C-20060627-00330

202.424.7500

Dear Ms. Dortch:

Commission that the transaction approved in the above-captioned dockets was consummated on September 29, 2006. Broadview Networks Holdings, Inc., through undersigned counsel, hereby informs the

please do not hesitate to contact us. copy of this filing and return it in the envelope provided. Should you have any questions, An original and four (4) copies of this letter are enclosed. Kindly date-stamp the extra

Orange County

Los Angeles

Hartford London

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Respectfully submitted

Walnut Creek

Tokyo

Washingtor

Danielle Burt Catherine Wang beniellle Burt

cc (by email): Renee Crittendon Sumita Mukhoty Susan O'Connell Adam Kirschenbaum