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September 4, 2012

Via Overnight Courier

Julie P. Orchard, Commission Secretary
Utah Public Service Commission
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, Utah 84111

**Re: Docket No. 12-2556-01 - SUPPLEMENT
Application of Broadview Networks, Inc. for Approval of an Indirect Transfer
of Control**

Dear Ms. Orchard:

On July 27, 2012, Broadview Networks, Inc. (“Broadview Networks”) filed an application in the subject proceeding seeking approval for an indirect transfer of control. By this letter, Broadview Networks supplements that application to reflect the fact that Broadview Networks Holdings, Inc. and its subsidiaries, including Broadview Networks, filed a voluntary petition (“Petition”) on August 22, 2012 with the United States Bankruptcy Court for the Southern District of New York to reorganize under Chapter 11 (Case No. 12-13581 (SCC)). The filing of the Petition served to convert the legal status of Broadview Networks to a debtor-in-possession.

The “prepackaged” bankruptcy filing will allow Broadview Holdings to effectuate the proposed indirect transfer of control while maintaining the current operations of Broadview Networks. While the “Plan of Reorganization” has the overwhelming support of both Broadview Holdings’ secured noteholders and its existing stockholders, the filing of a voluntary petition for relief under Chapter 11 was necessary to implement the transaction. Critically, the bankruptcy has been structured to ensure that customers will not be adversely impacted and that all unsecured creditors, including Broadview Holdings’ carrier partners, will be fully compensated in the ordinary course of business. Broadview Networks anticipates that Broadview Holdings will emerge from bankruptcy by the end of October 2012.

In addition, Broadview Networks supplements the above-referenced application to request approval, to the extent necessary, for High River Limited Partnership to hold more than 10% of Broadview Holdings upon consummation of the transaction. As described in the above-referenced application, no single entity is expected to control Broadview Holdings or Broadview Networks following the transaction. MSD Credit

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Opportunity Fund, L.P. and High River Limited Partnership, however, are each expected to hold a more than 10% equity interest in Broadview Holdings.

Enclosed for filing with the Commission are an original and eight (8) copies of the above-referenced Application. Please date-stamp the enclosed extra copy of this filing and return it in the self-addressed, stamped envelope provided. Also enclosed is a CD-ROM containing an electronic version in MSWord and PDF formats. Should you have any questions concerning this filing, please do not hesitate to contact the undersigned.

Respectfully submitted,

Catherine Wang
Danielle Burt

Counsel for Broadview Networks, Inc.