

EXHIBIT A
MANAGEMENT INFORMATION

Attachment 3 Broadview Networks Technical and Managerial Experience

Vern M. Kennedy serves as President and Chief Executive Officer and is a director of the Company. Mr. Kennedy is a founder of Coaxicom and conceived, designed and developed Coaxicom's proprietary systems and technologies. As one of NYNEX's most innovative executives, Mr. Kennedy was responsible for the activities of operational and staff units consisting of up to 70 middle managers and 500 craftspeople. Among his accomplishments at NYNEX, Mr. Kennedy, i) developed and staffed a strategic Business Account Center which gave NYNEX its first 100% performance rating from top priority accounts, ii) managed the transition of the entire Long Island market from an operating division to a \$1.2 billion SBU, and iii) was responsible for improved service performance ratings in conjunction with a \$75 million income improvement plan. Mr. Kennedy holds a BS with Honors in Electrical Engineering and Computer Science from Princeton University and an MBA with Honors from New York University.

Terrence J. Anderson serves as Executive Vice President – Strategy and Business Development and is a director of the Company. Prior to founding Coaxicom, Mr. Anderson served as a Vice President in the Media and Telecommunications - Corporate Finance Group of Chemical Bank where he was responsible for originating and executing transactions and financing for a diverse telecommunications and media customer base including most of the largest cable MSOs. Mr. Anderson holds a BA in Economics from Princeton University and an MBA with Honors from Columbia University.

Tracy Korman serves as Executive Vice President - Marketing and Sales and is a director of the Company. Prior to founding Coaxicom, Mr. Korman held senior positions in sales and merchandising at Bantam Doubleday Dell. Prior to joining BDD, Mr. Korman spent over five years as a consultant with Booz, Allen & Hamilton where he led teams in the development of breakthrough sales and marketing strategies for media and consumer products companies seeking new ways of reaching consumers. Mr. Korman holds a BA with Honors in Literature from Swarthmore College and an MBA from Harvard Business School.

George Holland serves as Executive Vice President-Sales and Marketing. Before joining Broadview Networks, for two years, Mr. Holland was a senior officer of Covad Communications, the leading national broadband services provider of high-speed Internet and network access using DSL technology. Mr. Holland began his communications career at AT&T, spending 15 years in a series of management positions in sales, marketing, network operations, engineering, customer service and finance. In his last AT&T assignment, as general manager of global services sales, he established the company's top-ranked U.S. business-applications sales team. Prior to that, he was responsible for designing and managing a service center for the company's top-end 800 service customers. Mr. Holland directed a team of AT&T Bell Laboratories engineers, with whom he was named on a 1995 U.S. patent for a telecommunications testing device. Between his AT&T and Covad tenures, Mr. Holland helped found two telecommunications companies and served as chief executive officer of one of them. Mr. Holland holds a bachelor's degree from the College of William and Mary and an M.B.A. in finance from Virginia Polytechnic Institute. He also participated in an AT&T executive education program at the University of Virginia's Darden Business School. Mr. Holland is a member of the Telecommunications Resellers Association (TRA), Competitive Telecommunications Association (CompTel) and Cellular Telecommunications Industry Association (CTIA).

Joel D. Gross serves as Chief Financial Officer. Before joining Broadview Networks, Mr. Gross was vice president of corporate strategy and business development for AT&T. In this position, he worked on strategic issues and led business development projects, including acquisitions and joint ventures that enhanced the company's capabilities and its competitive position in the marketplace. Previously, Mr. Gross was senior vice president of corporate development for TCG from 1993 to 1998 and was responsible for long-term financial planning and new market and product development. Mr. Gross preceded these corporate assignments with a seven-year career on the investment side of communications. While serving as a vice president of research and a securities analyst with DLJ, he frequently shared his views on industry issues with the news media and was elected to Institutional Investor's All-America Research Team six times. He began his investment tenure in a similar position with Dean Witter Reynolds. Prior to his Wall Street experience, Mr. Gross rose through the management ranks of AT&T's long-distance business from 1978 to 1985. Mr. Gross received a B.S. degree in economics from Rutgers University and an M.B.A. in marketing and finance from Penn State, both with honors.

Eric G. Roden is the Chief Operating Officer. Mr. Roden joined Broadview Networks in September 1998 with the primary responsibility of developing and maintaining Broadview's integrated data and voice local and long-distance switching network to support the company's rapidly-expanding customer base. He draws on 14 years' prior experience in senior network and operations positions with USN, MFS Telecom, Northeast NetWorks and Eastern Telelogic. He is a recognized expert in network design and construction and has led 500+ person operations teams. In addition to his network role at Broadview Networks, Mr. Roden is responsible for the company's customer-care operations.

Ken Shulman serves as Chief Technology Officer. A recognized communications technology expert, Mr. Shulman has designed and implemented systems and networks to provide data, Internet, voice and video services. In his previous position, as local network technology vice president of AT&T, Mr. Shulman was responsible for network architecture, technology deployment, standards, evolution plans, and vendor and equipment selection to foster the company's entry into the local services market. Prior to the merger of TCG into AT&T in 1998, he was chief technology officer of TCG. During an 11-year TCG career, Mr. Shulman planned and managed the building of networks, systems and network teams to support the introduction of switched data and voice, digital private line and wireless services. Also with TCG, he set up a corporate technology office, paved the way for using xDSL technology, created a bundled voice and high-speed Internet access offering, and designed and established a center for testing advanced technology integration and developing new services. Before joining TCG, Mr. Shulman served as director of systems engineering for MCI International. Prior to that assignment, in positions with Bell Communications Research (Bellcore) and Bell Laboratories. Mr. Shulman holds B.S. and M.S. degrees in electrical engineering from the State University of New York at Stony Brook and the University of Rochester, respectively, as well as an M.B.A. from The Wharton School. He is a member of the Institute of Electrical and Electronics Engineers (IEEE) and the International Engineering Consortium's Executive Council, and is a past member of the Federal Communications Commission's North American Numbering Council and the Board of Directors of the Alliance for Telecommunications Industry Solutions (ATIS). In addition, Mr. Shulman serves on the Technical Advisory Boards of Kestrel Systems and Vivace Networks, and on the Board of Directors of WarpSpeed Communications.

Peter J. Maher is the Vice President - Sales for Broadview Networks. He brings to this position a strong background in sales management, including a stint as regional sales manager in New York City for Allegiance Telecom, Dallas, Texas most recently. Maher has an impressive record

of inspiring top-notch sales performance and customer satisfaction for several local and long-distance telecommunications companies, including MCI, Metromedia Communications, Cable & Wireless, Pacific Telesis, and LCI. At Broadview NetWorks, he is responsible for sales to small- and medium-sized business customers, daily operations, and for guiding the continuing expansion of commercial-market sales efforts, including the establishment of branch offices. Maher holds a BA in marketing from Niagara University in Niagara Falls, NY.

Larry Edelson-Kayne serves as Vice President - Controller. Mr. Kayne's career has spanned over 29 years in accounting and finance. His experience includes running finance departments for both public and private entities. While at Data Switch Corporation, a venture capital backed eventual IPO, Mr. Kayne took the company public and completed a second offering. Mr. Kayne later spent nine years as controller for Forbes Inc. where he had overall responsibility for the finance and control functions. After starting his career with Arthur Young, Mr. Kayne spent four years with Citicorp where he was responsible for its vendor leasing unit. A Certified Public Accountant, Mr. Kayne holds a BS from Richmond University.

Scott Matukas serves as Vice President - Administration & Human Resources. Previously, Mr. Matukas was responsible for both accounting and sales for McIntosh Box & Pallet Co. A Certified Public Accountant, Mr. Matukas spent 6 years with Coopers & Lybrand advising clients on audit, valuation and tax matters. In addition to a BS degree from Le Moyne College, Mr. Matukas is a member of the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants.

John Carr serves as Vice President – Network Services. Mr. Carr has senior responsibility for the design, engineering, construction and administration of the next-generation network that Broadview Networks is deploying to bring broadband solutions, including high-speed Internet access via xDSL (digital subscriber line) technology, to small and medium-sized businesses and households. Previously, Mr. Carr was vice president of technology for a start-up ICP. Prior to that, he served as director of engineering for Eastern Telelogic, a facilities-based integrated provider with headquarters in King of Prussia, Pa., and he joined Teleport Communications Group (TCG) after it acquired Eastern Telelogic. Earlier, Mr. Carr held network posts with Buffalo, N.Y.-based long-distance supplier Fonorola Corp. and with ITT/USTS Communications in Malvern, Pa. Mr. Carr, who gained his first communications experience in the U.S. Navy, is a member of the Institute of Electrical and Electronics Engineers (IEEE).

EXHIBIT B
CHART OF ACCOUNTS

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Broadview Networks Holdings

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Category List

category	Account	Description	Alias
None	BH-10000-	PettyCash	
	BH-10201-	- Chase Check	
	BH-10225-	- Chase C/D L/C - NY	
	BH-10250-	- Chase CD for L/C - (NBL)	
	BH-10275-	- Chase CD L/C - Boston	
	BH-10300-	- Payroll Checking Account	
	BH-10400-	- Chase CD for LC	
	BH-10500-	- Chase Gov't Vista	
	BH-10600-	- Chase Money Market	
	BH-10700-	- Citibank Acct	
	BH-10800-	- Citibank MMA	
	BH-13000-	- Deferred Red Costs	
	BH-14000-	- Prepaid Expenses	
	BH-1400%	- Prepaid Office Rent	
	BH-14100-	- Employee Advances	
	BH-14200-	- TransitChek Due From Employees	
	BH-14260-	- Due from Officer/Shareholder	
	BH-14261-	- Interest Rec Officer	
	BH-14262-	- Stock Transactions Rec.	
	BH-14500-	- Office Lease Deposit	
	BH-14600-	- Misc. Rec.	
	BH-14650-	- Equipment Deposit	
	BH-14700-	- Other Current Assets	
	BH-15000-	- Fixed Assets	
	BH-16000-	- Capital Leases	
	BH-17000-	- Accum. Depreciation-Furniture	
	BH-18000-	- Investment in OSS	
	BH-18040-	- Investment in OSS	
	BH-18050-	- Investment in Broadview Networks	
	BH-18075-	- Non Compete - FSC & SMM	
	BH-18090-	- Customer List - SCC Purchase	
	BH-18100-	- Due from oss	
	BH-19000-	- Deposits	
	BH-19010-	- Merger Legal Capitalized	
	BH-19200-	- Legal Cost - Venture Finance	
	BH-19300-	- Due From SCC	
	BH-19301-	- Due From CLEC Sub	
	BH-19302-	- Due to CLEC Sub	
	BH-19303-	- Asst/LiabContrib to CLEC	
	BH-19304-	- Due From CLEC Sub Cash	
	BH-19310-	- Citizens SCC Note Purchased	
	BH-19320-	- Citizens SCC Invoices Purchase	
	BH-19330-	- Note Receivable - Dr. Caruso	
	BH-19900-	- Other Noncurrent Assets	
	BH-20000-	- Accounts Payable	
	BH-20100-	- Accounts Payable - SCC	
	BH-20200-	- Accounts Payable - Axicom	
	BH-23000-	- Accrued Expenses	
	BH-23100-	- Sales Tax Payable	
	BH-23200-	- wages Payable	
	BH-23250-	- Wages & Taxes Payable Thru ADP	
	BH-23260-	- Expense Reports Thru ADP	
	BH-23300-	- 401 K Deductions Payable	
	BH-23400-	- Federal Payroll Taxes Payable	
	BH-23500-	- FUTA Tax Payable	
	BH-23600-	- State Payroll Taxes Payable	
	BH-23700-	- SUTA Tax Payable	
	BH-23800-	- Local Payroll Taxes Payable	
	BH-23900-	- Income Taxes Payable	
	BH-24000-	- Other Taxes Payable	
	BH-24100-	- Current Portion Long-Term Debt	
	BH-24500-	- Due To Officer/Shareholder	
	BH-24700-	- Other Current Liabilities	

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Broadview Networks Holdings

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Category List

category

Account	Description	Alias
BH-24800-	Suspense - Clearing Account	
BH-24850-	Capital Leases	
BH-27000-	Debt	
BH-27400-	Other Long-Term Liabilities	
BH-39001-	Redeemable Series A & B Preferred Stock	
BH-39002-	Paid-in Capital - Redeemable Preferred Stock	
BH-39003-	Common Stock	
BH-39004-	Paid-in Capital - Common Stock	
BH-39004-COM-	APIC Contra for non-Cash Comp	
BH-39005-	Retained Earnings	
BH-39006-	Treasury Stock	
BH-39010-	Mandatorily Redeemable Series C Preferred Stock	
BH-39011-	Mandatorily Redeemable Series D Preferred Stock	
BH-39012-	Preferred D Acreation	
BH-39013-	APIC Contra - Accreation	
BH-39014-	Prefer C APIC Accreation	
BH-39015-	Unearned Compensation	
BH-39100-	Value of warrants	
BH-60000-600-	Advertising Expense	
BH-62000-600-	Bank Charges	
BH-64500-600-	Dues and Subscriptions Exp	
BH-66500-600-	Income Tax Expense	
BH-66525-600-	NYC Corp Tax Expense	
BH-66535-600-	NY 183 Tax Expense	
BH-67000-600-	Insurance Expense	
BH-68500-600-	Legal and Professional Expense	
BH-70000-600-	Maintenance Expense	
BH-70200-600-	Software costs	
BH-70600-600-	Moving Expense'	
BH-71000-600-	Office Expense	
BH-72500-600-	Penalties and Fines Exp	
BH-73500-600-	Postage Expense	
BH-74000-600-	Rent or Lease Expense	
BH-74100-600-	Rent/Lease Equipment	
BH-74500-600-	Repairs Expense	
BH-75000-100-	Salary & Wages - Exec.	
BH-75005-100-	Bonus - Exec.	
BH-75005-600-	Bonuses	
BH-75010-100-	Payroll Taxes - Exec.	
BH-75020-100-	Employee Ins. Benefits - Exec.	
BH-75025-100-	Employee Benefits Non-Insurance	
BH-75030-600-	Recruiting Fees	
BH-75050-600-	Temporary Help	
BH-75500-600-	Supplies Expense	
BH-76000-600-	Telephone Expense	
BH-76400-600-	Training	
BH-76500-600-	Travel Expense	
BH-76510-600-	Meals and Entertainment Exp	
BH-77000-600-	Utilities Expense	
BH-89000-600-	Other Expense	
BH-90000-600-	Gain/Loss on Sale of Assets	
BH-90100-600-	Depreciation Expense	
BH-90200-600-	Interest Expense	
BH-90300-600-	NonCash Compensation	
BH-90400-600-	Amortization	
BH-90600-100-	Other Taxes	
BH-90700-100-	Income Taxes	
BH-92000-600-	Extraordinary Items	
BH-95000-600-	Interest Income	
BH-96000-600-	Cancellation of Debt Income	

Total Accounts: 123

Total Categories:

1

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Broadview Networks, Inc

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Category List

category	Account	Description	Alias
none	BN-10000-	Petty Cash	
	BN-10200-	Chase Operating Account	
	BN-10203-	Fleet Check-Charitable	
	BN-10204-	Citibank Acct	
	BN-10205-	Fleet Operating Account	
	BN-10209-	Marine Midland Acct.	
	BN-10210-	Marine Midland Lease Escrow	
	BN-10299-	cash Clearing	
	BN-11000-	Accounts Rec. - NY	
	BN-11000-MA-	Accounts Rec. - MA	
	BN-11005-	Checks Deposited in error	
	BN-11400-	Other Receivables	
	BN-11500-	Allow D/A - NY	
	BN-11500-MA-	Allow D/A - MA	
	BN-11600-	Reserve for Customer Credits	
	BN-12000-	Inventory	
	BN-14000-	Prepaid Expenses	
	BN-14010-	Prepaid Interest	
	BN-14055-	Deferred Charges - NY	
	BN-14055-MA-	Deferred Charges - MA	
	BN-14058-	Unbilled Rev - NY	
	BN-14058-MA-	Unbilled Rev - MA	
	BN-14060-	RMS LD Advance Pay	
	BN-14100-	Employee Advances	
	BN-14700-	Other Current Assets	
	BN-14800-	Due from Broadview Networks Holdings	
	BN-14810-	Due from OSS	
	BN-15000-	Property, Plant & Equipment	
	BN-15100-	P, P & E - NetWork	
	BN-15101-	PP&E-NetWork Contra	
	BN-16000-	Capital Leases	
	BN-17000-	Accum .Depreciation	
	BN-17001-	Accum Depc-Network Contra	
	BN-18000-	CIP - Network	
	BN-18500-	Investment in Creg	
	BN-19000-	Security Deposit	
	BN-19050-	Carrier Deposits	
	BN-19100-	Equipment Deposits	
	BN-19200-	Intangible - Customer Relation	
	BN-19250-	Trade Receivable	
	BN-1930%	Asst/Liab Contrib to CLEC	
	BN-19500-	Conv Costs Resale - NY	
	BN-19500-MA-	Conv costs Resale - MA	
	BN-19510-	Accum-Con Costs Resale NY	
	BN-19510-MA-	Accum-Con Costs Resale MA	
	BN-19900-	Other Noncurrent Assets	
	BN-19950-	Advance Service Payments	
	BN-20000-	Accounts Payable	
	BN-20001-	A/P bills not received CIP	
	BN-21000-	Customer Deposits	
	BN-22000-	Deferred Rev. NY	
	BN-22000-MA-	Deferred Rev. MA	
	BN-23000-	Accrued Expenses	
	BN-23050-	Accrued Interest	
	BN-23100-	Sales Tax Payable - NYS	
	BN-23100-MA-	Sales Tax Payable -MA	
	BN-23110-	GRT & Excise Tax Payable - NYS	
	BN-23110%	GRT & Excise Tax Payable -MA.	
	BN-23120-	Other State Taxes	
	BN-23130-	Federal Excise Tax Payable	
	BN-23140-	USAC Fees Payable	
	BN-23150-	911 Fees Payable	
	BN-23200-	Wages Payable	

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BroadviewNetworks, Inc.

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Category List

category	Account	Description	Alias
	BN-23250-	Wares Payable - ADP	
	BN-24000-	Gift Certificates	
	BN-24100-	Current Portion Long-Term Debt	
	BN-24700-	Other Current Liabilities	
	BN-24800-	Suspense - Clearing Account	
	BN-24850-	Capital Leases	
	BN-24950-	Charity Payable	
	BN-25000-	Due to Broadview Networks Holdings Inc.	
	BN-27000-	Long Term Debt - NTFC	
	BN-27100-	Lang Term Accounts Payable	
	BN-27410-	Due Parent - Citizens Invoice	
	BN-27411-	Due Parent - Citizens Note	
	BN-27412-	Due Parent - Dr. Caruso Note	
	BN-39003-	CommonStock	
	BN-39005-	Retained Earnings	
	BN-40000-300-MA	Res Rev Resale - Local MA	
	BN-40000-300-NY	Res Rev Resale - Local NY	
	BN-40001-300-MA	Res Rev Resale - LD MASS	
	BN-40001-300-NY	Res Rev Resale - LD NY	
	BN-40002-300-NY	Res Rev Resale - Cell NY	
	BN-40003-300-NY	Res Rev Resale - Page NY	
	BN-40004-300-MA	Res Rev Resale - Internet	
	BN-40004-300-NY	Res Rev Resale - Internet	
	BN-40005-300-NY	Allowance Uncollectibles - Res	
	BN-40006-300-NY	Com Rev Resale - Data	
	BN-40010-300-MA	Com Rev Resale - Local MA	
	BN-40010-300-NY	Com Rev Resale - Local NY	
	BN-40011-300-MA	Com Rev Resale - LD MA	
	BN-40011-300-NY	Co", Rev Resale - LD NY	
	BN-40012-300-MA	Com Rev Resale - Cell MA	
	BN-40012-300-NY	Com Rev Resale - Cell NY	
	BN-40013-300-MA	Com Rev - Page MA	
	BN-40013-300-NY	Com Rev - Page NY	
	BN-40014-300-MA	Com Rev Resale - Internet MA	
	BN-40014-300-NY	Com Rev Resale - Internet NY	
	BN-40016-300-NY	Allow Uncollect - NY	
	BN-40100-300-MA	Com Rev Resale - Data	
	BN-40100-300-NY	Res Rev OnNet - Local MA	
	BN-40101-300-MA	Res Rev OnNet - Local NY	
	BN-40101-300-NY	Res Rev OnNet - LD MA	
	BN-40101-300-NY	Res Rev OnNet - LD NY	
	BN-40104-300-MA	Res Rev OnNet - Internet MA	
	BN-40104-300-NY	Res Rev OnNet - Internet NY	
	BN-40110-300-MA	Com Rev OnNet - Local MA	
	BN-40110-300-NY	Com Rev OnNet - Local NY	
	BN-40111-300-MA	Com Rev OnNet - LD MA	
	BN-40111-300-NY	Com Rev OnNet - LD NY	
	BN-40114-300-MA	Com Rev OnNet - Internet MA	
	BN-40114-300-NY	Com Rev OnNet - Internet NY	
	BN-40200-300-MA	Service & Install MA	
	BN-40200-300-NY	Service & Install NY	
	BN-40300-300-	Collection Fees	
	BN-40300-300-MA	Allow Uncollect - MA	
	BN-40300-300-NY	Allow Uncollect - NY	
	BN-40400-300-MA	Termination Fees Mass.	
	BN-40400-300-NY	Termination Fee NY	
	BN-40410-300-MA	Access Fees Mass.	
	BN-40410-300-NY	Access Fees NY	
	BN-40420-300-MA	Recipical Comp Fees Mass	
	BN-40420-300-NY	Recipical Comp Fees NY	
	BN-40800-300-NY	Revenue - Tax Surcharges	
	BN-40900-300-NY	MiscRevenue	
	BN-40910-300-NY	Customer Allowances & Credits	
	BN-40911-300-NY	Misc Billing Credits-Revenue	

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BroadviewNetworks, Inc.

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Category List

category

Account	Description	Alias
BN-59100-250-	RBOC Cost Resale - NY	
BN-59100-250-MA	Rsoc cost Resale - MA	
BN-59110-250-	LD costs - NY	
BN-59110-250-MA	LD Costs - MA	
BN-59118-250-	RBOC Electrical Charges	
BN-59119-250-	Number Portablty Charge	
BN-59120-250-MA	RBOC Co-Lo costs- MA	
BN-59120-250-NY	RBOC Co-Lo Costs- NY	
BN-59121-250-MA	RBOC Loop coats- MA	
BN-59121-250-NY	RBOC Loop Conv. Costs- NY	
BN-59122-250-	NetWork Interconnect	
BN-59122-250-MA	Network Interconnect MA	
BN-59122-250-NY	NetWork Interconnect NY	
BN-59123-250-NY	ROBC - Tandem Termination Fees	
BN-59124-250-NY	UNELoopExpense	
BN-59125-250-	NYNEX Exp - Wholesale	
BN-59130-250-	Data	
BN-59140-250-	Cellular	
BN-59150-250-	Paging	
BN-59160-250-	Internet	
BN-59170-250-	Service/Install	
BN-59180-250-	COR - Tax Surcharges	
BN-59200-250-	Rent Expense - Net	
BN-59300-250-	Axicom Exp - Retail	
BN-60000-300-MA	Advertising Expense Res MA	
BN-60000-300-NY	Adv. Exp. Res. NY	
BN-60010-300-MA	Advertising Expense Com MA	
BN-60010-300-NY	Adv. Exp. Com. NY	
BN-60020-600-	Adv. Exp. Corp Image	
BN-60100-300-NY	Promotion Expenses	
BN-60510-600-	Conversion Costs	
BN-60510-600-MA	Conversion Costs Mass	
BN-62000-600-	Bank Charges	
BN-63000-300-	Charitable Contributions Exp	
BN-63250-300-	Collections Agency Fees	
BN-63500-300-MA	Commissions and Fees Exp - Res	
BN-63500-300-NY	CommissionsAgents	
BN-63510-300-MA	Commissions and Fees Exp - Com	
BN-63510-300-NY	Commissions Employees NY	
BN-63520-300-NY	Commissions-TelemarketersRes.	
BN-63525-300-NY	Commissions Telemarketers - Com	
BN-63600-300-	ISP Provisioning Costs	
BN-63610-300-	ISPTelecom Costs	
BN-64010-250-	Deprec. Exp. UNEL - Net	
BN-64500-230-	Dues and Subscriptions Exp - C	
BN-64500-240-	Dues and Subscriptions Exp - I	
BN-64500-250-	Dues and Subscriptions Exp - N	
BN-64500-300-NY	Dues & Subscriptions Sales NY	
BN-64500-600-	Dues and Subscriptions G&A	
BN-65000-230-	Employ Ben Prog -CS	
BN-65000-240-	Employ Ben Prog -IT	
BN-65000-250-	Employ Ben Prog - Net	
BN-65000-300-	Employ Ben Prag - Sales	
BN-65000-300-MA	Employ Ben Prog - Sales Mass	
BN-65000-600-	Employ Ben Prog - G&A	
BN-65450-300-MA	FEAT Agency Fees - MA	
BN-65450-300-NY	FEAT Agency Fees - NY	
BN-65451-300-MA	FEAT Commissions - MA	
BN-65451-300-NY	FEAT Commissions - NY	
BN-65452-300-MA	FEAT Travel - MA	
BN-65452-300-NY	FEAT Travel - NY	
BN-65453-300-MA	FEAT Advertising - MA	
BN-65453-300-NY	FEAT Advertising - NY	
BN-65454-300-MA	FEAT Supplies - MA	

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Broadview Networks, Inc.

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Category List

Category

Account	Description	Alias
BN-65454-300-NY	FEAT Supplies - NY	
BN-65455-300-MA	FEAT Office Expense - MA	
BN-65455-300-NY	FEAT Office Expense - NY	
BN-66000-300-NY	Sales Other	
BN-67000-600-	Insurance Expense	
BN-68500-600-	Legal and Professional Expense	
BN-70000-230-	Maintenance Expense CS	
BN-70000-240-	Maintenance Expense IT	
BN-70000-250-	Maintenance Expense Net	
BN-70000-300-	Maintenance Expense Sales	
BN-70000-600-	Maintenance Expense G&A	
BN-70400-300-	Misc Billing Credits-Mkt	
BN-70500-300-	Misc. Billing Credit	
BN-71500-600-	Other Taxes	
BN-72000-300-MA	Payroll Tax Expense - Sales MA	
BN-72000-300-NY	Payroll Tax Expense - Sales NY	
BN-72250-230-	Recruiting Fees - CS	
BN-72250-240-	Recruiting Fees - IT	
BN-72250-250-	Recruiting Fees - Net	
BN-72250-300-MA	Recruiting Fees - Sales MA	
BN-72250-300-NY	Recruiting Fees - Sales NY	
BN-72250-600-	Recruiting Fees - G&A	
BN-73500-600-	Postage Expense	
BN-74000-230-	Lease Expense - cs	
BN-74000-240-	Lease Expense - IT	
BN-74000-250-	Lease Expense - Net	
BN-74000-300-MA	Lease Expense - Sales MA	
BN-74000-300-NY	Lease Expense - Sales NY	
BN-74500-230-	Repairs Expense -CS	
BN-74500-240-	Repairs Expense - IT	
BN-74500-250-	Repairs Expense - Net	
BN-74500-300-MA	Repairs Expense - Sales MA	
BN-74500-300-NY	Repairs Expense - Sales NY	
BN-74500-600-	Repairs Expense - G&A	
BN-75000-110-	Salary Expense - Finance	
BN-75000-111-	Salary Expense - Acctg.	
BN-75000-115-	Salary Expense - Collections	
BN-75000-118-	Salary Expense - Proj.Mang.	
BN-75000-120-	Salary Expense - HR	
BN-75000-122-	Salary Exp. - Facilities	
BN-75000-124-	Salary Exp. Admin Sup.	
BN-75000-126-	Payroll Expense - Reg.	
BN-75000-200-	Salary Exp. - Marketing	
BN-75000-206-	Salary Exp. - Sales VP & MD	
BN-75000-208-MA	Salary Exp Sales Mang. Mass.	
BN-75000-208-NY	Salary Expense Sales Mang. NY	
BN-75000-210-MA	Salary Exp. Sales Mass	
BN-75000-210-NY	Salary Exp. Sales NY	
BN-75000-214-MA	Salary Exp. - Sales Sup. Mass.	
BN-75000-214-NY	Salary Exp. -Sales Support NY	
BN-75000-230-	Wages Expense CS - Res. CSR	
BN-75000-231-	Wages Expense CS -Provis.	
BN-75000-232-	Wages Expense CS - Billing	
BN-75000-233-	Wages Expense CS - Com Acct,	
BN-75000-234-	Wages Expense CS - Rev Assure.	
BN-75000-240-	Wages Expense IT	
BN-75000-241-	Salary Exp. - AN	
BN-75000-242-	Salary Expense - C/S Pool	
BN-75000-243-	Salary Exp. Billing.	
BN-75000-244-	Salary Exp. - C/S Execution	
BN-75000-250-	Salary Exp. - Operation Mang.	
BN-75000-255-	Salary Exp. - Network Admin.	
BN-75000-270-	Salary Exp. - Network operations	
BN-75000-285-	Salary Exp. -Technology	

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BroadviewNetworks, Inc.

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Category List

category

Account	Description	Alias
BN-75000-300-MA	Wages Expense Sales MA	
BN-75000-300-NY	Wages Expense Sales NY	
BN-75000-340-	Salary Exp. - IT	
BN-75000-600-	Wages Expense G&A	
BN-75010-110-	Payroll Taxes - Finance	
BN-75010-111-	Payroll Taxes - Acctg.	
BN-75010-115-	Payroll Taxes - Collections	
BN-75010-118-	Payroll Taxes - Proj. Mang.	
BN-75010-120-	Payroll Taxes - HR	
BN-75010-122-	Payroll Taxes - facilities	
BN-75010-124-	Payroll Taxes - Admin Sup.	
BN-75010-126-	Payroll Expense - Reg.	
BN-75010-200-	Payroll Taxes - Marketing	
BN-75010-206-	Payroll Taxes - Sales VP & MD.	
BN-75010-208-MA	Payroll Taxes Sales Many. Mass	
BN-75010-208-NY	Payroll Taxes Sale Mang. NY	
BN-75010-210-MA	Payroll Taxes sales Mass.	
BN-75010-210-NY	Payroll Taxes Sales NY	
BN-75010-214-M?+	Payroll Taxes - Sales Sup. Mass.	
BN-75010-214-NY	Payroll taxes - Sales Sup. NY	
BN-75010-241-	Payroll Taxes - AM	
BN-75010-242-	Payroll Taxes - C/S Pool	
BN-75010-243-	Payroll Taxes - Billing	
BN-75010-244-	Payroll Taxes - C/S Execution	
BN-75010-250-	Payroll Taxes - Net Mang.	
BN-75010-255-	Payroll Taxes - Network Admin.	
BN-75010-270-	Payroll Taxes - Network Opts.	
BN-75010-285-	Payroll Taxes - Technology	
BN-75010-340-	Payroll Taxes - IT	
BN-75025-230-	Temporary Help - CS - CSR's	
BN-75025-231-	Temporary Help - CS - Other	
BN-75025-240-	Temporary Help - IT	
BN-75025-250-	Temporary Help - Net	
BN-75025-300-	Temporary Help - Sales	
BN-75025-600-	Temporary Help - G&A	
BN-75030-230-	Outside Services - Billing	
BN-75040-230-	Verification	
BN-75200-240-	Programming Consultant IT	
BN-75300-230-	Misc. Computer Software.- CS	
BN-75300-240-	Misc. Computer Software - IT	
BN-75300-250-	Misc. Computer Software - Net	
BN-75300-300-	Misc. Computer Software -Sales	
BN-75300-600-	Misc. Computer Software - G&A	
BN-75400-230-	Misc. Computer Hardware - CS	
BN-75400-240-	Misc. Computer Hardware - IT	
BN-75400-250-	Misc. Computer Hardware - Net	
BN-75400-300-	Misc. Computer Hardware -Sales	
BN-75400-600-	Misc. Computer Hardware - G&A	
BN-75500-230-	Supplies Expense CS-General	
BN-75500-231-	Supplies Expense CS-Billing	
BN-75500-240-	Supplies Expense IT	
BN-75500-250-	Supplies Expense Net	
BN-75500-300-	Supplies Expense sales	
BN-75500-600-	Supplies Expense G&A	
BN-76000-230-	Telephone Expense - CS	
BN-76000-240-	Telephone Expense - IT	
BN-76000-250-	Telephone Expense - Net	
BN-76000-300-MA	Telephone Expense - Sales MA	
BN-76000-300-NY	Telephone Expense - Sales NY	
BN-76000-600-	Telephone Expense - G&A	
BN-76400-230-	Training - CS	
BN-76400-240-	Training - IT	
BN-76400-250-	Training - Net	
BN-76400-300-MA	Training - Sales MA	

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Broadview Networks, Inc.

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Category List

category	Account	Description	Alias
	BN-76400-300-NY	Training - Sales NY	
	BN-76500-230-	Travel Expense - CS	
	BN-76500-240-	Travel Expense - IT	
	BN-76500-250-	Travel Expense - Net	
	BN-76500-300-MA	Travel Expense - Sales MA	
	BN-76500-300-NY	Travel Expense - Sales NY	
	BN-76500-600-	Travel Expense - G&A	
	BN-76510-230-	Meals and Entertainment Exp CS	
	BN-76510-240-	Meals and Entertainment Exp IT	
	BN-76510-250-	Meals and Entertainment Exp Ne	
	BN-76510-300-	Meals and Entertainment Exp Sa	
	BN-76510-600-	Meals and Entertainment Exp G&	
	BN-76520-230-	Parking/Auto Allowance - CS	
	BN-76520-300-NY	Parking/Auto Allowance - Sales	
	BN-76520-600-	Parking/Auto Allowance - G&A	
	BN-76550-230-	Rent Expense - CS	
	BN-76550-240-	Rent Expense - IT	
	BN-76550-300-	Rent Expense -MA	
	BN-76550-600-	Rent Expense - G&A	
	BN-77000-230-	Utilities Expense CS	
	BN-77000-240-	Utilities Expense IT	
	BN-77000-250-	Utilities Expense Net	
	BN-77000-300-MA	Utilities Expense Sales MA	
	BN-77000-300-NY	Utilities Expense Sales NY	
	BN-77000-600-	Utilities Expense G&A	
	BN-77300-230-	Office Cleaning 6 Sundry - CS	
	BN-77300-300-	Office Cleaning & Sundry - NY	
	BN-77300-600-	Office Cleaning & Sundry -G&A	
	BN-77600-600-	Customer Allowances & Cr-G&A	
	BN-89000-230-	Other Expense CS	
	BN-89000-240-	Other Expense IT	
	BN-89000-250-	Other Expense Net	
	BN-89000-300-	Other Expense Sales	
	BN-89000-600-	Other Expense G&A	
	BN-90000-600-	Gain/Loss on Sale of Assets	
	BN-90001-600-	Interest Income	
		Total Accounts:	355
Selling Expense	BN-63500-300-	Agents Commission	
	BN-66000-300-	Sales Other	
	BN-76550-300-MA	Base Rent	
		Total Accounts:	3
Administrative Expense	BN-76550-300-NY	Rent Expense - NY	
	BN-77000-300-	Utilities Expenses	
		Total Accounts:	
Total Categories:	3		

Exhibit II: BROADVIEW HOLDINGS' Financial Statements

Broadview Networks Holdings, Inc. and Subsidiaries

**Consolidated Financial Statements
September 30, 1999 and
December 31, 1998 and 1997**

**For Internal Use Only. All
Numbers are Unaudited
unless accompanied by
PriceWaterhouseCoopers
Audit Report.**

BroadView Networks Holdings, Inc.**Balance Sheets**

	<u>September 30,</u>	<u>December 31,</u>	
	1999	1998	1997
Assets			
Current Assets:			
Cash and cash equivalents	\$ 9,363,933	5 3,052,524	\$ 771,751
Accounts receivable , net of allowance of \$831,168, \$382,302, and \$138,518, in September 30, 1999, 1998 and 1997, respectively	7,448,667	3,171,920	900,157
Note receivable from officer other current assets	1,387,500		
	<u>775,067</u>	<u>472,487</u>	<u>106,861</u>
Total current assets	18,975,167	6,696,931	1,778,769
Restricted certificate of deposits	225,000	100,000	100,000
Property and equipment, net	8,974,720	658,923	176,287
Intangible assets , net		319,923	744,939
Other assets	459,754	231,198	49,291
	<u>\$ 28,363,641</u>	<u>5 8,006,975</u>	<u>\$ 2,849,286</u>
Liabilities and Stockholders' Equity			
Current Liabilities:			
Accounts payable	\$ 6,820,783	\$ 2,489,641	\$ 1,005,276
Accrued and other current liabilities	2,798,269	650,684	424,303
Payroll related liabilities	379,245	363,521	60,323
Taxes payable	1,629,508	531,176	381,274
Capital lease obligations	79,352	56,563	17,955
Total current liabilities	<u>11,707,157</u>	<u>4,091,585</u>	<u>1,889,131</u>
Long term obligations	1,404,441		
Capital lease obligations	124,205	83,890	21,624
Total liabilities	13,235,803	4,175,475	1,910,755
Commitments and contingencies			
Series C mandatorily redeemable convertible preferred stock \$.01 par value, 11,612,131 shares authorized, 6,269,800 shares issued and outstanding	28,760,107		
Stockholders' Equity:			
Convertible preferred stock \$.01 par value, 16,900,000 shares authorized, 3,446,070 issued and outstanding in series A, 1,838,799 issued and outstanding in series B	34,461	34,461	-
	18,388	18,388	-
Common stock, \$.01 par value, 32,000,000 authorized, 7,813,777, 6,980,880 and 6,226,300 issued and outstanding at September 30, 1999, 1998 and 1997, respectively	78,134	69,809	62,263
Additional paid-in capital	16,458,343	15,268,004	2,268,791
Deferred compensation	(118,875)	(475,500)	-
Accumulated deficit	(29,831,720)	(11,083,662)	(1,392,523)
Total stockholders' equity	<u>(13,361,269)</u>	<u>3,831,500</u>	<u>938,531</u>
	<u>\$ 28,634,641</u>	<u>5 8,006,975</u>	<u>\$ 2,849,286</u>

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BroadView Networks Holdings, Inc.
Statements of Operations

Period from
Inception
March 21,
1996 to
December 31,
1996

	Nine Months Ended		Year Ended December 31,		
	1999	1998	1998	1997	
Revenues	\$ 26,424,859	\$ 6,300,394	\$ 10,866,123	\$ 2,070,264	\$ 4,083
Cost of revenues	23,903,614	5,463,642	9,506,778	1,759,426	3,152
Gross profit	2,521,245	836,752	1,359,345	310,838	931
Operating expenses:					
General and administrative	11,348,743	2,990,293	4,488,576	1,024,303	95,084
Sales and marketing	6,958,689	1,598,375	4,181,043	449,056	
Software development	1,589,603	993,177	1,502,386	30,000	
Depreciation and amortization	639,414	387,537	610,157	123,715	
Non-cash compensation	356,625	356,625	475,500		
Total operating expenses	20,893,074	6,326,007	11,257,662	1,627,074	95,748
Operating loss	(18,371,829)	(5,489,255)	(9,898,317)	(1,316,236)	(94,817)
Interest income, net of interest expense of \$14,070, \$4,221 and \$0 in 1998, 1997 and 1996, respectively	588,003	135,446	207,178	14,185	4,345
Net loss	(17,783,826)	(5,353,809)	(9,691,139)	(1,302,051)	(90,472)
Accretion of redeemable preferred stock	964,232				
Net loss applicable to common stock	\$ (18,748,058)	\$ (5,353,809)	\$ (9,691,139)	\$ (1,302,051)	\$ (90,472)

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BroadView Networks Holdings, Inc.
Statements of Operations

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