

Department of Administration DIVISION OF TAXATION One Capitol Hill Providence, RI 02908-5800

June 25, 2002

TO WHOM IT MAY CONCERN:

Re: BROADVIEW NETWORKS INC

It appears from our records that the above named corporation has filed all the required Business Corporation Tax Returns due to be filed and paid all taxes indicated thereon and is in good standing with this Division as of this date regarding any liability under the Rhode Island Business Corporation Tax Law.

OK.

This letter is issued pursuant to the request of the above named corporation for the purpose of:

REINSTATEMENT OF REVOKED CORPORATE CHARTER

Very truly yours,

R. Gary Clark

Tax Administrator

Edward J. Flanagan, Jr.

Chief Revenue Agent

Corporations

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