Broadview Networks®

Letter of Authorization

(Allows Broadview Networks to process your o

To Local Telephone Company: This is to advise you that I/we have selected Broadview Networks ("Broadview Networks"), as my/our X Local X Intralata Toll X Long Distance (check one or both) carrier to act as my/our agent for all matters related to the provision of local/long distance telephone service in conjunction with the numbers listed below ,(the "Numbers"), including changing my/our current Local Exchange Carrier ("LEC")/Primary Interexchange Carrier ("PIC"), if any, from my/our current provider(s) to Broadview Networks. This authorization shall remain in effect until cancelled by me/us in writing or otherwise. Broadview Networks is authorized to order, change and terminate local/long distance service for the Numbers I/we hereby authorize and direct you to deal directly with Broadview Networks or its designated representative, to follow its directions and to make available to it any and all information pertinent to the provision of local/long distance telephone service in conjunction with the Numbers. I/we understand that for any one telephone number only one local carrier and one long distance provider may be designated and that by signing this Letter of Agency, my/our current local/long distance carrier for the Numbers, if any, will be changed to Broadview Networks. I/we also understand that changing my/our local/long distance carrier may result in a charge to me/us.

Customer (Subscriber) Billing Name: (as it appears on phone bill)

M&R Energy Resources Inc.

Billing Address:

P.O. Box 292

Mountainville, NY 10953

Numbers:

845-534-5462

845-534-4444

866-610-7283

And all numbers associated with the above MM (Initial)

Authorized Signature: Melissa Massimi

Printed Name: Melissa Massimi

Title: President

Date: January 19, 2010