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Etopia Communications, LLC

PO Box 240

Etopia, WA 99330

Wednesday, June 06, 2007

ECL-T-07-01

Jean Jewell
Commission Secretary
Idaho Public Utilities Commission
472 West Washington
Boise, ID 83720

Dear Ms. Jewell:

Enclosed is our application to become a CLEC in the State of Idaho, along with our income statement and balance sheet for 2006 through June 2007. Also enclosed is a copy of our price list in PDF format on the enclosed CD.

The Price List is taken from the Model Tariff on the IPUC's website and lists only those services we are ready to provide at this time.

Sincerely,

Will Lee MacHugh

Will Lee MacHugh
Vice President

Cc: Wayne Hart



Eltopia Communications, LLC

PO Box 240

Eltopia, WA 99330

P 502.1

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APPLICATION FOR CERTIFICATION

I. Proposed Services

Eltopia Communications, LLC started in 2005 to provide wholesale communications services. We began services in Eastern Washington State in September 2006. We offer a variety of services built on TDM to IP conversion. Applications based on this service include dial-up internet, Fax over IP and Voice over IP.

We intend to deliver the same TDM to IP services in Idaho. This would involve the acquisition of collocation, broadband and interconnection facilities in Idaho. Services would be delivered to customers over IP.

Initially, we plan to provide wholesale TDM to IP services to regional internet service providers. This would be followed by Voice Over IP services delivered to retail and business customers.

II. Form of Business

Eltopia Communications, LLC. was incorporated in the State of Washington in 2005 with its principal business address at 2304 Ringold Road, Eltopia, WA 99330. The registered agent is Stella J. Edens of Rettig, Osborne and Forgette, at 6725 W. Clearwater Ave, Kennewick, WA 99336.

The Articles of Incorporation, attached, were drawn up in such a way as to allow Eltopia Communications, LLC. to engage in "any other lawful business or activity which may be advantageously carried on or conducted".



Ektopia Communications, LLC

PO Box 240

Ektopia, WA 99330

List of Stockholders:

Name & Address	Percentage
Will MacHugh 2304 Ringold Road Ektopia, WA 99330	50%
Dave & Ami MacHugh 660 Dogwood Road Pasco, WA 99301	50%

Other:

Ektopia Communications, LLC. has no ownership or management interest in any other organization and has no subsidiaries.



III. Telecommunication Service

Etopia Communications, LLC. specializes in TDM to IP conversions. To deliver our services, we have developed a custom SS7 to IP gateway solution. The major components of this system consist of a signaling gateway located in Pasco, WA and several Lucent media gateways located at the actual points of interconnection with the Local Exchange Carriers.

Interconnection with Local Exchange Carriers occur at the machine trunk level. Calls are delivered to our media gateways via legacy TDM facilities and are converted to IP by our Media Gateways. Once calls are converted to IP, they are delivered onto public and private IP networks through a variety of transport mediums.

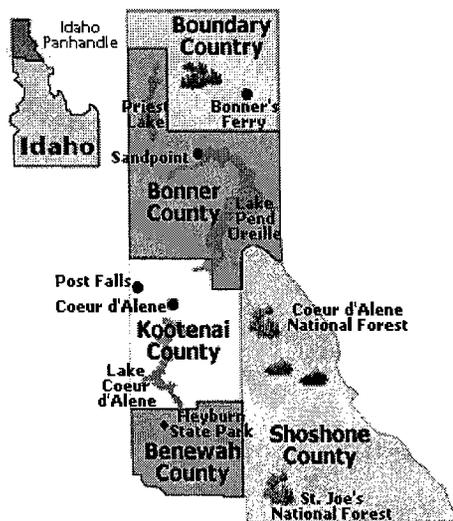
All Services interconnected with the PSTN will be facilities based

IV. Service Territory

Initially our service area within Idaho will be in Northern ID and bordering WA towns. Delivery will coincide with that of Verizon Northwest, Inc's Cour d'Alene tandem.

Note: VoIP services do not have a defined "Service Territory" as they are largely interstate services in nature; stating who they will compete with cannot be accurately listed. In terms of the location to our interconnection, the above description is accurate.

IVa. Map of Service Territory





Etopia Communications, LLC

PO Box 240

Etopia, WA 99330

V. Financial Information

Attached.

VI. "Illustrative" Tariff Filing

Attached.

VII. Customer contacts

Public contacts for inquiries and complaints:

Will MacHugh
2304 Ringold Road
Etopia, WA 99330
(509) 543-7469
(866) 358-6742

Commission staffs contact:

Will MacHugh
2304 Ringold Road
Etopia, WA 99330
(509) 543-7469
(866) 358-6742

VIII. Interconnection Agreement

Etopia Communications, LLC. adopted the terms of the Interconnection Agreement between Northwest Telephone, Inc and Verizon Northwest, Inc. Verizon filed the adoption agreement with the Commission in 2007. A copy of the adoption agreement is attached.



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PO Box 240

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IX. Compliance with Commission Rules

Eltopia Communications, LLC. has reviewed the Commission rules and agrees to comply with them. Eltopia may at a future date request waiver of rules it believes to be inapplicable.

X. Escrow Account or Security Bond

No advanced deposits will be required of customers.

Sincerely,

Will Lee MacHugh

A handwritten signature in black ink that reads "Will L. MacHugh".

Vice President

Ektopia Communications, LLC
Balance Sheet
As of December 31, 2006

	<u>Dec 31, 06</u>
ASSETS	
Current Assets	
Checking/Savings	
AmericanWest Bank	48.89
Total Checking/Savings	<u>48.89</u>
Total Current Assets	48.89
Fixed Assets	
Communications Assets	
Towers	324.51
Total Communications Assets	<u>324.51</u>
Total Fixed Assets	<u>324.51</u>
TOTAL ASSETS	<u><u>373.40</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	22,498.21
Total Accounts Payable	<u>22,498.21</u>
Total Current Liabilities	<u>22,498.21</u>
Total Liabilities	22,498.21
Equity	
Opening Bal Equity	1,000.00
Retained Earnings	-313.56
Net Income	-22,811.25
Total Equity	<u>-22,124.81</u>
TOTAL LIABILITIES & EQUITY	<u><u>373.40</u></u>

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06/06/07
Accrual Basis

Etopia Communications, LLC
Profit & Loss
January through December 2006

	<u>Jan - Dec 06</u>
Ordinary Income/Expense	
Expense	
Access Charges	3,479.81
Automobile Expense	313.04
Insurance	2,750.00
Interest Expense	
Finance Charge	<u>20.33</u>
Total Interest Expense	20.33
Numbering Services	433.42
Office Supplies	99.99
Setup Fees	11,261.50
Signaling	<u>4,453.16</u>
Total Expense	<u>22,811.25</u>
Net Ordinary Income	<u>-22,811.25</u>
Net Income	<u><u>-22,811.25</u></u>

9:27 AM
06/06/07
Accrual Basis

Eltopia Communications, LLC
Balance Sheet
As of June 6, 2007

	<u>Jun 6, 07</u>
ASSETS	
Current Assets	
Checking/Savings	
AmericanWest Bank	320.35
Total Checking/Savings	<u>320.35</u>
Total Current Assets	320.35
Fixed Assets	
Communications Assets	
Towers	324.51
Total Communications Assets	<u>324.51</u>
Total Fixed Assets	<u>324.51</u>
TOTAL ASSETS	<u>644.86</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	18,205.38
Total Accounts Payable	<u>18,205.38</u>
Total Current Liabilities	<u>18,205.38</u>
Total Liabilities	18,205.38
Equity	
Opening Bal Equity	1,000.00
Retained Earnings	-23,124.81
Net Income	4,564.29
Total Equity	<u>-17,560.52</u>
TOTAL LIABILITIES & EQUITY	<u>644.86</u>

9:27 AM
06/06/07
Accrual Basis

Eltopia Communications, LLC
Profit & Loss
January through December 2007

	<u>Jan - Dec 07</u>
Ordinary Income/Expense	
Income	
Customer Fees	22,900.00
Total Income	22,900.00
Expense	
Access Charges	7,472.61
Bank Service Charges	112.00
Interest Expense	
Finance Charge	0.74
Total Interest Expense	0.74
Numbering Services	75.63
Payroll Expenses	130.00
Setup Fees	7,481.71
Signaling	3,063.02
Total Expense	18,335.71
Net Ordinary Income	4,564.29
Net Income	<u>4,564.29</u>