

BIG SKY Telecom

310 NE 1st Avenue
Hallandale, FL 33009

Ph: (954) 362-0361
Toll Free: (866) 811-2528
Fax: (954) 362-0369
Email: Bigsky@bigskytelecom.com

April 24, 2003

Idaho Public Utilities Commission
472 West Washington
Boise, ID 83702

GNR-T-03-15

RECEIVED
FILED
2003 APR 29 9:39
IDAHO PUBLIC UTILITIES COMMISSION

RE: Application for Certification

Dear PUC:

Per your request for consideration for certification, I am enclosing the following:

- 1) A copy of the Application for Certification
- 2) One (1) Copy of the Partnership Registration, State of Florida
- 3) One (1) copy of our Financial Statement
- 4) One (1) Certificate of Assumed Business Name Application

If you have any questions, feel free to contact me at (954) 362-0361.

Sincerely,

Carmine Russo (s)

Carmine Russo
Partner

Encl.

**APPLICATION FOR CERTIFICATION
IDAHO PUBLIC UTILITIES COMMISSION**

I. Proposed Services

- a. Idaho Big Sky Telecom, a Partnership proposes to act as a Competitive Local Exchange Carrier (CLEC) and as a reseller under contract with Qwest Communications. We propose to provide local, long distance, cellular and internet services in the entire state of Idaho to both households and businesses. We will be advertising in newspapers, magazines, television, radio and billboards. Our company does not currently provide any services in the state of Idaho and our business structure is a General Partnership.

II. Form of Business

- a. Idaho Big Sky Telecom, 310 NE 1st Avenue, Hallandale, FL 33009. The business is a General Partnership
 - i. Camine Russo, 224 Three Islands Blvd, #104, Hallandale, FL 33009
 - ii. Daniel Donahue, 111 SW 10th Street, Hallandale, FL 33009
 - iii. Nicholas Cuneo, Jr. 3001 S. Ocean Drive, #15E, Hollywood, FL 33019
 - iv. James R. Bramble, 401 S. Golden Isles Drive, #309, Hallandale, FL 33009
- b. Idaho Big Sky Telecom, a Partnership

III. Telecommunication Service

- a. The anticipated date of service is to be determined.
- b. We propose to provide local, long distance, cellular and internet services in the entire state of Idaho to both households and businesses.

IV. Service Territory

- a. We will offer services to the entire state of Idaho. Qwest is one of the Local Exchange Carriers (LEC) we will compete with.
- b. We will resell services as provided by the Telecommunications Act of 1996.
- c. Qwest Communications is the incumbent. There is no property owned.

V. Financial Info

- a. See Attachment A

VI. Illustrative Tariff Filings

- a. The interconnect contract is not yet fully negotiated. There is no way to indicate the proposed tariffs or rates with complete accuracy until negotiations are completed. However, Attachment B indicates an approximation of what our tariffs will be.

VII. Customer Contacts

- a. To Be Determined

VIII. Interconnection Agreements

- a. The interconnect contract is not yet fully negotiated. We will provide such data upon completion of the contract.

IX. We have reviewed the Commission Rules and agree to comply.

X. Escrow Account or Security Bond

- a. Unknown if needed

ATTACHMENT ✓

BIG SKY TELECOM A PARTNERSHIP

&

IDAHO BIG SKY TELECOM A PARTNERSHIP

COMBINED FINANCIAL STATEMENTS

MARCH 31, 2003

BIG SKY TELECOM A PARTNERSHIP

&

IDAHO BIG SKY TELECOM A PARTNERSHIP

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BRIAN D. GORDON, C.P.A., P.A.

12550 Biscayne Boulevard, Suite 500
North Miami, Florida 33181

Office: (305)459-0557
Fax: (305)459-0567
BRIANGCPA@AOL.COM

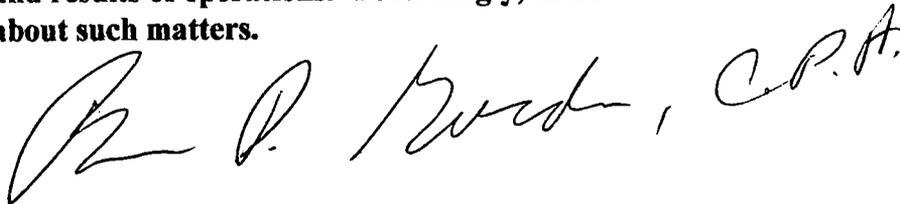
April 10, 2003

To the Partners
**BIG SKY TELECOM A PARTNERSHIP
AND
IDAHO BIG SKY TELECOM A PARTNERSHIP**

I have compiled the accompanying balance sheet of **BIG SKY TELECOM A PARTNERSHIP AND IDAHO BIG SKY TELECOM A PARTNERSHIP** as of March 31, 2003, and the statement of revenue and expenses and partners capital, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of owners. I have not audited or reviewed the accompanying and accordingly, do not express an opinion or any other form of assurance on them.

The owner has elected to omit the statement of cash flows, If the omitted statement was included in the financial statements, they might influence the user's conclusions about the Company's financial position and results of operations. Accordingly, these financial statements are not designed for those not informed about such matters.



**BRIAN D. GORDON, C.P.A., P.A.
NORTH MIAMI, FL 33181**

**BIG SKY TELECOM A PARTNERSHIP
&
IDAHO BIG SKY TELECOM A PARTNERSHIP
BALANCE SHEET
March 31, 2003**

ASSETS

CURRENT ASSETS

Cash	\$39,743
Partners capital-cash	<u>1,248</u>

Total Current Assets 40,991

OTHER ASSETS

Draws receivable	65,919
Partners star up costs	<u>665,670</u>

Total Other Assets 731,589

TOTAL ASSETS

\$772,580

PARTNERS CAPITAL

Partners capital	<u>772,580</u>
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TOTAL LIABILITIES & EQUITY

\$772,580

SEE THE ACCOMPANYING ACCOUNTANT'S COMPILATION REPORT.
THE ACCOMPANYING NOTES ARE AN INTEGRAL PART OF THESE STATEMENTS.

**BIG SKY TELECOM A PARTNERSHIP
&
IDAHO BIG SKY TELECOM A PARTNERSHIP
STATEMENT OF REVENUE AND EXPENSES & PARTNERS CAPITAL
FOR THE THREE MONTHS ENDED MARCH 31, 2003**

SALES		\$	<u>0</u>
TOTAL SALES			0

**OPERATING, SELLING, GENERAL, AND
ADMINISTRATIVE EXPENSES :**

Computer expenses		\$	466
Insurance			549
Leads			2,100
Licenses & permits			425
Office supplies			3,443
Postage & delivery			5,220
Professional fees			40,973
Rent			4,016
Repairs			162
Telephone			3,955
Utilities			<u>431</u>

NET (LOSS)		\$	(61,740)
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PARTNERS CAPITAL-DECEMBER 31, 2002		\$	<u>834,320</u>
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PARTNERS CAPITAL-MARCH 31, 2003		\$	<u>772,580</u>
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**SEE THE ACCOMPANYING ACCOUNT'S COMPILATION REPORT.
THE NOTES ARE AN INTEGRAL PART OF THESE FINANCIAL STATEMENTS.**

**BIG SKY TELECOM A PARTNERSHIP
&
IDAHO BIG SKY TELECOM A PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2003**

NOTE 1 - ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

ORGANIZATION - BIG SKY TELECOM A PARTNERSHIP was formed under the laws of the State of Florida on October 1, 2002. The primary business is providing competitive rates on telephone services..

USE OF ESTIMATES - The preparation of financial statements, in conformity with generally accepted accounting principles, requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Although these estimates are based upon managements best knowledge of current events and actions the Company may undertake in the future, actual results may differ from estimates.

REVENUE - Revenue from sales of public access internet terminals is recognized when they are shipped.

FURNITURE AND EQUIPMENT - Furniture and equipment acquisitions are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset.

CASH AND CASH EQUIVALENTS - The Company considers cash on hand, cash in banks, certificates of deposit, and U.S. government and other short-term securities with maturities of three months or less when purchased as cash and cash equivalents.

INVENTORIES - Inventories are stated at lower of cost or market. Cost is determined by the first-in, first-out (FIFO) method.

INCOME TAXES - Deferred taxes are recorded to reflect the tax consequences on future years of differences between tax assets and liabilities and their financial reporting amounts at each year-end. The tax benefits relating to operating loss and tax credit carry forwards are recognized if management believes, based upon available evidence, that it is more likely than not they will be recognized.

SEE THE ACCOMPANYING ACCOUNTANT'S COMPILATION REPORT

**BIG SKY TELECOM A PARTNERSHIP
&
IDAHO BIG SKY TELECOM A PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS
MARCH 31, 2003**

PROFESSIONAL FEES- The balance in the statement of revenues and expenses for professional fees include consulting fees for computer expenses. Management intends to use these computers and related programs to provide administrative assistance in the providing of telephone service.

SEE THE ACCOMPANYING ACCOUNTANT'S COMPILATION REPORT

Attachment B

Idaho Big Sky Telecom Tariffs

Local POTS (residential)	\$19.95
Local POTS (residential) plus 2 features	\$24.95
Local, InterLATA (statewide, residential) plus 2 features	\$49.95
Local, InterLATA, Long Distance (residential) plus 2 features	\$49.95 plus 4¢per minute LD (US)

Features

Business, Internet, DSL, Wireless

15-20% discount off incumbent tariffs (to be determined)

PARTNERSHIP REGISTRATION STATEMENT

1. Idaho Big Sky Telecom A Partnership
(Name of Partnership)

2. Broward County, Florida
(State/County of Formation)

3. 11-3684048
(FEI Number)

4. 310 n6 1st Av Hallandale Fl, 33009
(Street Address of Chief Executive Office)

5. (954) 362-0361

Sam

(Street Address of Principal Office in Florida, if applicable)

6. In accordance with s. 620.8105(1)(c)(1 & 2), Florida Statutes, required partner information is provided in one of the following options:

Attached is a list of the names and mailing addresses of ALL partners and Florida Registration Numbers, if other than individuals, or:

The name and street address of the agent in Florida who shall maintain a list of the names and addresses of all partners:

NAME & FLORIDA STREET ADDRESS OF FLORIDA AGENT

IF OTHER THAN INDIVIDUAL, FLORIDA REGISTRATION NUMBER

Carmine Russo
224 Three Island Blvd
Hallandale Fl 33009

FILED
03 APR 15 AM 9:40
SECRETARY OF STATE
TALLAHASSEE, FLORIDA

If any of the partners are other than individuals, its entity name and Florida Registration Number must be listed below:

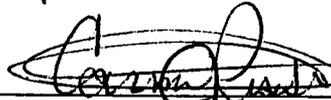
Partner Entity Name

Florida Document Number

The execution of this statement as a partner constitutes an affirmation under the penalties of perjury that the facts stated herein are true.

Signed this 9th day of April, 2003.

Signatures of TWO Partners:




Typed or printed names of partners signing above:

CARMINA RUSSO
DANIEL A DEARBUE

Filing Fee:	\$50.00
Certified copy:	\$52.50 (optional)
Certificate of Status:	\$ 8.75 (optional)

State of Florida



Department of State

I certify the attached is a true and correct copy of the Partnership Registration Statement of IDAHO BIG SKY TELECOM, a Florida partnership, filed on April 15, 2003, as shown by the records of this office.

The document number issued to this filing is GP0300000762.

Given under my hand and the
Great Seal of the State of Florida
at Tallahassee, the Capital, this the
Sixteenth day of April, 2003



CR2EO22 (2-03)

Glenda E. Hood
Glenda E. Hood
Secretary of State



CERTIFICATE OF ASSUMED BUSINESS NAME

Pursuant to Section 53-504, Idaho Code, the undersigned submits for filing a certificate of Assumed Business Name.

Please type or print legibly.

NOTE: See instructions on reverse before filing.

1. The assumed business name which the undersigned use(s) in the transaction of business is:

Idaho Big Sky Telecom A Partnership

2. The true name(s) and business address(es) of the entity or individual(s) doing business under the assumed business name:

Name	Complete Address
<u>Carmin Russo</u>	<u>310 NE 1st Av Hallandale Fl 33009</u>
<u>Danny Donabue</u>	<u>310 NE 1st Av Hallandale Fl 33009</u>
<u>Nick Cuneo</u>	<u>310 NE 1st Av Hallandale Fl 33009</u>
<u>Jim Bramble</u>	<u>310 NE 1st Av Hallandale Fl 33009</u>

3. The general type of business transacted under the assumed business name is:

- | | |
|--|---|
| <input type="checkbox"/> Retail Trade | <input checked="" type="checkbox"/> Transportation and Public Utilities |
| <input type="checkbox"/> Wholesale Trade | <input type="checkbox"/> Construction |
| <input type="checkbox"/> Services | <input type="checkbox"/> Agriculture |
| <input type="checkbox"/> Manufacturing | <input type="checkbox"/> Mining |
| <input type="checkbox"/> Finance, Insurance, and Real Estate | |

Submit Certificate of Assumed Business Name and \$20.00 fee to:

Secretary of State
700 West Jefferson
Basement West
PO Box 83720
Boise ID 83720-0080
208 334-2301

4. The name and address to which future correspondence should be addressed:

Idaho Big Sky
310 NE 1st Av
Hallandale Fl 33009

5. Name and address for this acknowledgment copy is (if other than # 4 above):

Phone number (optional):

954-362-0361
mailed 4/23/03

Signature: *Carmin Russo*
(signature required)

Printed Name: CARMIN RUSSO

Capacity/Title: Senior Partner

(see instruction # 8 on back of form)

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Secretary of State use only