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SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

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September 25, 2003

VIA OVERNIGHT DELIVERY

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

Re: Gold Line Telemanagement Inc.

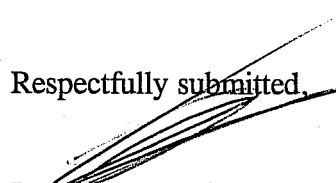
Dear Ms. Bonrud:

Enclosed please find one original and ten (10) copies of Gold Line Telemanagement Inc.'s Application for Registration of a Telecommunications Company.

I have also enclosed a check in the amount of \$250.00 payable to the "South Dakota Public Utilities Commission" for the filing fee, and an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Gold Line Telemanagement Inc.

Enclosures
cc: Shala Yazdani

**APPLICATION FOR REGISTRATION
OF GOLD LINE TELEMAGEMENT INC.
FILED WITH THE
SOUTH DAKOTA PUBLIC UTILITIES COMMISSION**

IN THE MATTER OF THE)	
APPLICATION OF)	
GOLD LINE TELEMAGEMENT INC.)	
)	
FOR AN ORDER)	Docket No.
AUTHORIZING THE REGISTRATION)	
OF APPLICANT AS A)	
TELECOMMUNICATIONS COMPANY)	

APPLICATION

Application is hereby made to the South Dakota Public Utilities Commission for an Order authorizing Gold Line Telemagement Inc. ("Applicant") to register as a telecommunications company within the State of South Dakota. The following information is furnished in support thereof:

1. Name, Address and Telephone Number of Applicant:

Gold Line Telemagement Inc.
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada
Telephone: (905) 709-6922
Toll-Free Customer Service: (800) 803-4410

2. The name under which the Applicant will provide these services if different than in 1. above:

Gold Line Telemagement Inc.

3. Applicant's corporate information:

Applicant was organized in the State of Canadian on June 10, 1993. A copy of the Applicant's Articles of Incorporation is attached hereto as Exhibit A. A copy of Applicant's Certificate of Authority to transact business as a foreign corporation in the State of South Dakota is attached hereto as Exhibit B.

The Applicant has no principal office in South Dakota. The name and address of the Applicant's registered agent is:

TCS Corporate Services, Inc.
C/O Marilyn Person
819 West Third
Pierre, South Dakota 57501

The names and address of each corporation, association, partnership, cooperative, or individual holding a 20% or greater ownership or management interest in the Applicant corporation and the amount and character of the ownership or management interest are as follows:

Name and Address	Shares Owned	Percentage of all Shares Issued and Outstanding and Voting Control
Ata Moeini	100	100%

All of the above can be reached through the company as set forth in Section 1 above.

4. **Partnership Information:**

Not Applicable.

5. **Description of Services Applicant intends to offer:**

Applicant is a reseller which intends to offer interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services, travel card service, and prepaid calling card service.

6. **Means by which the Applicant intends to provide services:**

Applicant does not own or maintain any transmission facilities or switching equipment in the State of South Dakota. The Applicant will provide services through MCI, AT&T, Sprint and Qwest, its underlying carriers. As a reseller, Applicant has no points of presence in the State of South Dakota, thus Applicant neither owns, leases, nor operates any switching, transmission, or other physical facilities in the State of South Dakota, and no such facilities will be used by Applicant in providing service in the State of South Dakota. Rather, Applicant will be engaged in reselling services provided by facilities-based carriers within the State of South Dakota.

7. **Geographic Areas in which services will be offered:**

Applicant intends to provide services on a statewide basis.

8. **Financial Qualifications:**

Applicant is financially qualified to provide intrastate interexchange telecommunications services within South Dakota. In particular, Applicant has adequate access to the capital necessary to fulfill any obligations it may undertake with

respect to the provision of intrastate telecommunications services in the State of South Dakota. See Exhibit C, which is attached hereto, Applicant's Balance Sheet, Statement of Income & Retained Earnings and Statement of Cash Flow as of July 31, 2002, which demonstrates that Applicant has the financial ability to provide the services that it proposes to offer.

9. Applicant's complaints and regulatory matters contact and how Applicant handles customer billings and customer service matters.

All inquiries regarding regulatory matters should be addressed to:

Carmine Tucci, National Sales Director
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada
Telephone: (905) 709-6922
Facsimile: (905) 709-6901
E-Mail: shala@goldline.net

All inquiries regarding complaints should be addressed to:
Mana Shafai, Vice President of Operations
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada
Telephone: (905) 709-6922; (800) 803-4410 (toll-free)
Facsimile: (905) 709-6901
E-Mail: mana@goldline.net

The Applicant's customers will be direct billed utilizing "real-time" completed call detail information from Applicant's underlying carriers. Applicant's toll-free number will be on all invoices and customer service will be provided in-house by the Applicant.

10. Regulatory Status:

Applicant is currently in the process of obtaining all required authorizations from the state regulatory agencies. Applicant is currently authorized to provide service in Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, Texas, Utah, Vermont, Virginia, Washington, West Virginia and Wyoming.

The Applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified. The Applicant has never been denied registration or certification nor withdrawn its request for registration or certification in any state.

11. Description of Marketing

Applicant intends to market its services to primarily to residential customers and to small to mid-sized businesses. All sales personnel will have telecommunications service experience.

Applicant will market through direct sales by employees and agents. Applicant does not intend to engage in multilevel marketing at this time. Applicant's marketing materials are currently being developed and are not available at this time.

12. Cost Support:

Applicant intends to provide services at a price above its cost.

13. Federal Tax Identification Number:

1359 2 9370

14. The Number and Nature of Complaints filed against the Applicant with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered:

None


15. Tariff

A copy of Applicant's proposed tariff is attached hereto as Exhibit E.

WHEREFORE, the undersigned Applicant requests that the South Dakota Public Utilities Commission enter an order granting this application.

DATED this 25th day of Jan, 2003.

Gold Line Telemanagement Inc.


By: 
Lance J.M. Steinhart, Its Counsel

1720 Windward Concourse
Suite 250
Alpharetta, Georgia 30005
(770) 232-9200

State of Ontario

County of Ontario

Neda Moeini, being first duly sworn, deposes and says that he/she is the Senior Vice President of Gold Line Telemanagement Inc., the Applicant in the proceeding entitled above, that he/she has read the foregoing application and knows the contents thereof; that the same are true of his/her knowledge, except as to matters which are therein stated on information or belief, and to those matters he/she believes them to be true.

X 

Neda Moeini
Senior Vice President

X Subscribed and sworn to before this 15 day of Sept, 2003.

Notary Public

My Commission expires: No EXPLICIT DATE

LIST OF EXHIBITS

A - ARTICLES OF INCORPORATION

B - CERTIFICATE OF AUTHORITY

C - MARKETING MATERIAL

D - FINANCIAL INFORMATION

E - PROPOSED TARIFF

EXHIBIT A - ARTICLES OF INCORPORATION

For Ministry Use Only
À l'usage exclusif du ministère



Ministry of
Consumer and

Ontario Business Services

CERTIFICATE

This is to certify that these articles
ont été établis en

Ministère des Services
aux consommateurs
et aux entreprises

CERTIFICAT

Ceci certifie que les présents statuts
ont été établis en

Ontario Corporation Number
Numéro de la société en Ontario

1032798

1.

DECEMBER 21 DÉCEMBRE 2001

Director / Directeur
Business Corporations Act / Loi sur les sociétés par actions

**ARTICLES OF AMENDMENT
STATUTS DE MODIFICATION**

Form 3
Business
Corporations
Act

Formule 3
Loi sur les
sociétés par
actions

1. The name of the corporation is: *Dénomination sociale de la société:*

G	O	L	D		L	I	N	E		T	E	L	E	M	A	N	A	G	E	M	E	N	T		I	N	C	.

2. The name of the corporation is changed to (if applicable): *Nouvelle dénomination sociale de la société(s'il y a lieu):*

3. Date of incorporation/amalgamation: *Date de la constitution ou de la fusion:*

1993 June 10

(Year, Month, Day)
(année, mois, jour)

4. The articles of the corporation are amended as follows: *Les statuts de la société sont modifiés de la façon suivante:*

The number of shares the Corporation is authorized to issue is changed from an unlimited number of common shares to 100 common shares.

5. The amendment has been duly authorized as required by Sections 168 & 170 (as applicable) of the Business Corporations Act. *La modification a été dûment autorisée conformément aux articles 168 et 170 (selon le cas) de la Loi sur les sociétés par actions.*

6. The resolution authorizing the amendment was approved by the shareholders/directors (as applicable) of the corporation on *Les actionnaires ou les administrateurs (selon le cas) de la société ont approuvé la résolution autorisant la modification le*

2001 December 21

(Year, Month, Day)
(année, mois, jour)

These articles are signed in duplicate.

Les présents statuts sont signés en double exemplaire.

GOLD LINE TELIMANAGEMENT INC.

(Name of Corporation)
(Dénomination sociale de la société)

By/Par:



(Signature)
(Signature)

President

(Description of Office)
(Fonction)

For Minister Use Only
A l'usage exclusif du ministre
Ministry of
Consumer and
Commercial
Ontario Relations

CERTIFICATE

This is to certify that these
articles are effective on

JULY 14 JUILLET, 1993

Ministère de
la Consommation
et du Commerce
CERTIFICAT
Ceci certifie que les présents
statuts ontrent en vigueur le

Ontario Corporation Number
Numéro de la compagnie en Ontario

1032798

em D. Ilin
Director / Directeur
Business Corporations Act / Loi de sur les compagnies

TRANS
CODE

C

18

**ARTICLES OF AMENDMENT
STATUTS DE MODIFICATION**

Form 3 -
Business
Corporations
Act

Formule
numéro 3
Loi
sur les
compagnies

- The present name of the corporation is: **Dénomination sociale actuelle de la compagnie:**
1 0 3 2 7 9 8 O N T A R I O I N C
- The name of the corporation is changed to (if applicable): **Nouvelle dénomination sociale de la compagnie (s'il y a lieu):**
G O L D L I N E T E L E M A N A G E M E N T I N C .
- Date of incorporation/amalgamation: **Date de la constitution ou de la fusion:**
10/06/93
(Day, Month, Year)
(jour, mois, année)
- The articles of the corporation are amended as follows: **Les statuts de la compagnie sont modifiés de la façon suivante:**

THAT the Articles of Incorporation be and they are hereby amended to change the name of the corporation to GOLD LINE TELEMANAGEMENT INC.

5. The amendment has been duly authorized as required by Sections 168 & 170 (as applicable) of the Business Corporations Act.

La modification a été dûment autorisée conformément à l'article 168 et, s'il y a lieu, à l'article 170 de la Loi sur les compagnies.

6. The resolution authorizing the amendment was approved by the shareholders/directors (as applicable) of the corporation on

Les actionnaires ou les administrateurs (le cas échéant) de la compagnie ont approuvé la résolution autorisant la modification

07/07/95

(Day, Month, Year)
(jour, mois, année)

These articles are signed in duplicate.

Les présents status sont signés en double exemplaire.

(Name of Corporation)
(Dénomination sociale de la compagnie)

1032798 ONTARIO INC.

By/Par:

(Signature)
(Signature)

(Description of Office)
(Fonction)

Atallah Moeini-Korbekandi

DIRECTOR'S SPECIAL RESOLUTION
OF
1032798 ONTARIO INC.

WE, the undersigned, being the directors of 1032798 Ontario Inc. (hereinafter referred to as the "Corporation"), do hereby consent to the following resolutions of the Corporation as evidenced by our signature hereafter in accordance with the Ontario Business Corporations Act this 7th day of July, 1995.

WHEREAS the Corporation was incorporated by Articles of Incorporation on June 10, 1993;

AND WHEREAS it is considered necessary and expedient in the interests of the Corporation to amend its Articles of Incorporation as hereinafter provided;

CHANGE OF NAME


NOW THEREFORE BE IT RESOLVED:

1. THAT the Articles of Incorporation be and they are hereby amended to change the name of the corporation to **GOLD LINE TELEMANAGEMENT INC.**
2. THAT upon the Articles of Amendment having become effective in accordance with the provisions of the Ontario Business Corporations Act the Articles of Incorporation are amended accordingly.
3. THAT the officers of the Corporation be and they are hereby authorized for and on behalf of the Corporation to execute and deliver the said Articles of Amendment and all such other documents and instruments and do such acts and things as may be requisite to give full effect to the resolution.


4. THAT the Secretary of the Corporation be and he is hereby authorized for and on behalf of the Corporation specifically to:

- (i) file a Notice of Change under the Corporations Information Act;
- (ii) order a new corporate seal for the Corporation and prepare the necessary Directors Resolutions adopting the new corporate seal of the Corporation; and
- (iii) prepare new Share Certificates for all of the issued shares in the capital of the Corporation.

AND WE, the directors of the Corporation, have signed.




Ataollah Moeini-Korbekandi
(a.k.a. Ataollah Moeini)




Neda Moeini-Korbekandi
(a.k.a. Neda Moeini)

WE, the undersigned, being the shareholders of 1032798 Ontario Inc., do hereby consent to and confirm the foregoing Change of Name resolution of the Corporation as evidenced by our signatures hereafter in accordance with the Ontario Business Corporations Act this 7th day of July, 1995.

AND WE, the shareholders of the Corporation, have signed.



Ataollah Moeini-Korbekandi
(a.k.a. Ataollah Moeini)



Neda Moeini-Korbekandi
(a.k.a. Neda Moeini)

5 Restrictions, if any, on business the corporation may carry on or on powers the corporation may exercise

2
Limites, s'il y a lieu, imposées aux activités commerciales ou aux pouvoirs de la compagnie.

None

6 The classes and any maximum number of shares that the corporation is authorized to issue

Catégories et nombre maximal, s'il y a lieu, d'actions que la compagnie est autorisée à émettre:

Unlimited number of common shares.

7 Rights, privileges, restrictions and conditions (if any) attaching to each class of shares and directors authority with respect to any class of shares which may be issued in series.

Droits, privilèges, restrictions et conditions, s'il y a lieu, rattachés à chaque catégorie d'actions et pouvoirs des administrateurs relatifs à chaque catégorie d'actions qui peut être émise en série.

None

8. The issue, transfer or ownership of shares is/is not restricted and the restrictions (if any) are as follows: *L'émission, le transfert ou la propriété d'actions est/n'est pas restreinte. Les restrictions, s'il y a lieu, sont les suivantes:*

The right to transfer shares of the Corporation shall be restricted in that no share or shares of the Corporation shall be transferred or allotted without either:

- (i) The written executed approval of all of the Directors of the Corporation; and
- (ii) The approval of all of shareholders of the common shares of the Corporation for the time being outstanding expressed by resolution passed at a meeting of the shareholders of such common shares or by instrument or instruments in writing signed by the shareholders of all of the common shares.

9. Other provisions, if any, are.

Autres dispositions, s'il y a lieu.

5

n/a

10. The names and addresses of the incorporators are:

Nom et adresse des fondateurs:

First name, initials and surname or corporate name
Prénom, initiale et nom de famille ou dénomination sociale

Full residence address or address of registered office or of principal place of business giving street & No. or R.R. No., municipality and postal code
Adresse personnelle au complet, adresse du siège social ou adresse de l'établissement principal, y compris la rue et le numéro, le numéro de la R.R., le nom de la municipalité et le code postal

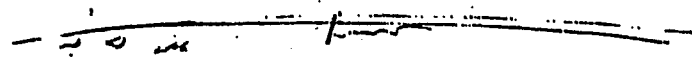
ATAOLLAH MOEINI-KORBKANDI

43 John Stiver Crescent,
Unionville, Ontario
L3R 9B1

These articles are signed in duplicate.

Les présents statuts sont signés en double exemplaire

Signature of incorporators
(Signatures des fondateurs)



ATAOLLAH MOEINI-KORBKANDI

EXHIBIT B - CERTIFICATE OF AUTHORITY

State of South Dakota



OFFICE OF THE SECRETARY OF STATE

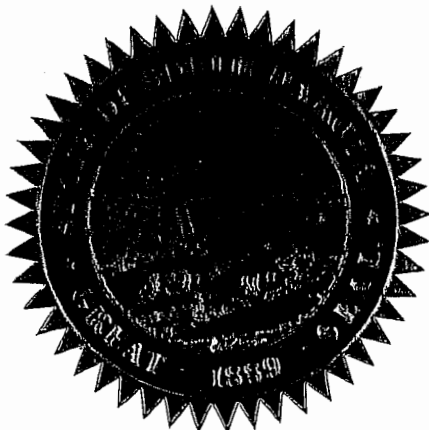
Certificate of Authority

ORGANIZATIONAL ID #: FB025805

I, **JOYCE HAZELTINE**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **GOLD LINE TELEMAGEMENT INC. (CANADA)** to transact business in this state duly signed and verified pursuant to the provisions of the South Dakota Corporation Acts, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I hereby issue this Certificate of Authority and attach hereto a duplicate of the application to transact business in this state.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the Great Seal of the State of South Dakota, at Pierre, the Capital, this December 21, 2001.



Joyce Hazeltine
Secretary of State

EXHIBIT C - MARKETING MATERIAL
Not Available

EXHIBIT D - FINANCIAL INFORMATION

GOLD LINE TELEMANAGEMENT INC.

FINANCIAL STATEMENTS
(Unaudited)

JULY 31, 2002

GOLD LINE TELEMAGEMENT INC.**JULY 31, 2002****CONTENTS**

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Nick DeLuca

Chartered Accountant
30 Pennsylvania Avenue
Concord, Ontario, L4K 4A5

Telephone: (416) 256 - 0900
Fax: (905) 760 - 1762

Page 1

REVIEW ENGAGEMENT REPORT

To the Directors of
Gold Line Telemanagement Inc.

I have reviewed the balance sheet of Gold Line Telemanagement Inc. as at July 31, 2002 and the statements of income, retained earnings and cash flows for the year then ended. My review was made in accordance with Canadian generally accepted standards for review engagements and accordingly consisted primarily of enquiry, analytical procedures and discussion related to information supplied to me by the company.

A review does not constitute an audit and consequently I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements are not, in all material respects, in accordance with Canadian generally accepted accounting principles.

Nick DeLuca
Chartered Accountant

Concord, Ontario
October 10, 2002

GOLD LINE TELEMANAGEMENT INC.

Page 2

**BALANCE SHEET
(Unaudited)
AS AT JULY 31, 2002****ASSETS**

	<u>2002</u>	<u>2001</u>
CURRENT		
Cash	\$ 1,118,888	\$ 349,229
Accounts receivable	4,196,625	4,693,023
Prepaid expenses and deposits	222,579	77,597
Loans receivable	<u>1,767,763</u>	<u>240,563</u>
	7,305,855	5,360,412
PROPERTY, PLANT & EQUIPMENT (Note 2)	1,718,774	1,149,552
OTHER		
Trademark (net)	<u>49,523</u>	<u>-</u>
	<u>\$ 9,074,152</u>	<u>\$ 6,509,964</u>

See accompanying notes to financial statements.

GOLD LINE TELEMANAGEMENT INC.

Page 3

**BALANCE SHEET
(Unaudited)
AS AT JULY 31, 2002****LIABILITIES**

	<u>2002</u>	<u>2001</u>
CURRENT		
Accounts payable and accrued liabilities	\$ 7,346,236	\$ 5,318,598
Income taxes payable	32,926	38,888
Bank loan - current portion (Note 3)	1,293	15,505
Obligations on capital leases - current (Note 4)	323,922	166,394
Customer deposits	<u>100,000</u>	<u>-</u>
	<u>7,804,377</u>	<u>5,539,385</u>
LONG-TERM DEBT		
Bank loans (Note 3)	-	1,293
Obligation on capital leases (Note 4)	<u>594,531</u>	<u>454,629</u>
	<u>594,531</u>	<u>455,922</u>
	<u>8,398,908</u>	<u>5,995,307</u>
SHAREHOLDER'S EQUITY		
CAPITAL STOCK (Note 6)	2	2
RETAINED EARNINGS	<u>675,242</u>	<u>514,655</u>
	<u>675,244</u>	<u>514,657</u>
	<u>\$ 9,074,152</u>	<u>\$ 6,509,964</u>

APPROVED ON BEHALF OF THE BOARD:_____
Director_____
Director

GOLD LINE TELEMANAGEMENT INC.

Page 4

STATEMENT OF INCOME AND RETAINED EARNINGS
(Unaudited)
FOR THE YEAR ENDED JULY 31, 2002

	<u>2002</u>	<u>2001</u>
REVENUE	\$ 70,260,141	\$ 56,539,499
COST OF SALES	<u>65,074,119</u>	<u>52,952,458</u>
GROSS PROFIT	<u>5,186,022</u>	<u>3,587,040</u>
EXPENSES		
Salaries and benefits	1,429,572	1,190,550
Promotion and travel	997,861	861,112
Bad debts	281,305	97,501
Commissions	713,452	372,266
Amortization	343,057	291,211
Professional fees	324,763	64,621
Occupancy cost	187,279	80,825
Interest and bank charges	216,229	99,273
General and administrative	194,665	161,854
Telephone	97,027	24,330
Equipment rental	82,199	98,329
Interest on long-term debts	66,080	68,157
Repairs and maintenance	<u>59,021</u>	<u>16,932</u>
	<u>4,992,510</u>	<u>3,426,961</u>
NET INCOME BEFORE INCOME TAXES	193,512	160,079
INCOME TAXES	<u>32,926</u>	<u>39,016</u>
NET INCOME	160,586	121,063
RETAINED EARNINGS, beginning of year	<u>514,656</u>	<u>393,592</u>
RETAINED EARNINGS, end of year	\$ <u>675,242</u>	\$ <u>514,655</u>

GOLD LINE TELEMAGEMENT INC.

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STATEMENT OF CASH FLOWS
(Unaudited)
FOR THE YEAR ENDED JULY 31, 2002

	<u>2002</u>	<u>2001</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 160,586	\$ 121,063
Adjustments for:		
Amortization	<u>343,057</u>	<u>291,211</u>
	503,643	412,274
Decrease (increase) in accounts receivable	496,397	(2,301,032)
Decrease in inventories	-	43,377
Increase in prepaid expenses	(144,982)	(30,564)
Increase in accounts payable and accrued liabilities	2,027,640	1,302,078
Decrease in income taxes payable	(5,962)	(57,136)
Increase in future income tax liability	-	694
Increase (decrease) in current portion of bank loan	143,315	(11,971)
Increase (decrease) in advanced deposits	<u>100,000</u>	<u>-</u>
	<u>3,120,051</u>	<u>(642,280)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Advances from shareholder	-	(25,789)
Decrease in bank loans	(1,293)	(15,505)
Loan payable	(1,527,201)	1,017,171
Obligation under capital leases	<u>139,902</u>	<u>(164,183)</u>
	<u>(1,388,592)</u>	<u>811,694</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property plant & equipment	(907,702)	(72,724)
Additions to Intangible assets	<u>(54,098)</u>	<u>-</u>
INCREASE IN CASH	769,659	96,690
CASH, beginning of year	<u>349,229</u>	<u>252,539</u>
CASH, end of year	\$ <u>1,118,888</u>	\$ <u>349,229</u>

See accompanying notes to financial statements.

GOLD LINE TELEMANAGEMENT INC.

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NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

JULY 31, 2002

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with Canadian generally accepted accounting principals. Outlined below are those policies considered particularly significant by the Company.

(a) Property Plant & Equipment

Property, plant & equipment are recorded at cost. Amortization is provided annually at rates calculated to write-off the assets over their estimated useful lives as follows:

Computer software	- 100%
Computer	- 30% diminishing balance
Equipment, furniture & fixtures	- 20% diminishing balance
Communication equipment	- 20% diminishing balance
Leaseholds	- 5 year straight line

(b) Income Taxes

The company follows the asset and liability method for accounting for income taxes. Under the asset and liability method, the change in the net future tax asset or liability is to be included in income. Future tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled.

(c) Use of estimates

The preparation of financial statements in accordance with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the period in which they become known.

(d) Foreign Currency Translation

Monetary assets and liabilities are translated at year-end rates. Non-Monetary assets and liabilities are translated at the historical rates. Revenue and expenses are translated at the average rates in effect during the accounting period. Foreign exchange gains and losses on transactions during the year are reflected in earnings.

GOLD LINE TELEMAGEMENT INC.

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NOTES TO THE FINANCIAL STATEMENTS

(Unaudited)

JULY 31, 2002

2. PROPERTY, PLANT & EQUIPMENT

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>Net 2002</u>	<u>Net 2001</u>
Computer & computer software	\$ 97,815	\$ 70,344	\$ 27,471	\$ 14,062
Equipment, furniture & fixtures	2,055,005	727,696	1,327,309	930,430
Communication equipment	107,303	56,254	51,049	63,811
Leaseholds	<u>449,654</u>	<u>136,709</u>	<u>312,945</u>	<u>141,249</u>
	\$ <u>2,709,777</u>	\$ <u>991,003</u>	\$ <u>1,718,774</u>	\$ <u>1,149,552</u>

Included in capital assets are assets under capital lease at cost of \$1,429,748 (2001 - \$915,988) and a net book value of \$972,358 (2001 - \$637,467).

3. BANK LOANS

	<u>2002</u>	<u>2001</u>
- Loan bearing interest at prime plus 2.50% per annum, repayable in monthly principal instalments of \$1,292; secured by all equipment and leaseholds.	\$ <u>1,293</u>	\$ <u>16,798</u>

4. LONG-TERM LEASE OBLIGATIONS

The company has obligations under long-term leases for equipment, office facilities, and occupied premise for various periods up to the year 2006.

Lease obligation on the rental property for the year ended September 30, 2002 amounted to \$174,314.

Future minimum lease payments as at July 31, 2002, are as follows:

	<u>Operating</u>	<u>Capital</u>
2003	\$ 247,333	\$ 406,088
2004	226,728	367,103
2005	34,179	256,843
2006	8,628	13,063
2007	-	12,000
Subsequent to 2007	<u>-</u>	<u>5,840</u>
	\$ <u>516,868</u>	1,060,937
Interest at an average rate of 10.55%		<u>142,484</u>
Obligations under capital leases		\$ <u>918,453</u>

GOLD LINE TELEMANAGEMENT INC.

Page 8

NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
JULY 31, 2002

5. INCOME TAXES

The Company's income tax provision consists of the following:

	<u>2002</u>	<u>2001</u>
Current tax expense	\$ 32,926	\$ 38,322
Future income tax expense (benefit) related to the origination and reversal of temporary difference	<u>-</u>	<u>694</u>
	<u>\$ 32,926</u>	<u>\$ 39,016</u>

6. CAPITAL STOCK

Authorized
Unlimited common shares

Issued

2 common shares

	<u>2002</u>	<u>2001</u>
	\$ <u>2</u>	\$ <u>2</u>

7. INTEREST AND INCOME TAXES PAID

During the year, the company had cash flows arising from interest and income taxes paid as follows:

	<u>2002</u>	<u>2001</u>
Interest paid	\$ 66,080	\$ 68,157
Income taxes paid	38,888	95,458

8. RELATED PARTY TRANSACTIONS

In the normal course of business the Corporation had transactions which were measured at exchange amounts with its related companies as follows:

	<u>2002</u>	<u>2001</u>
Purchase	\$ 70,532,402	\$ 52,466,329
Accounts payable	7,066,831	5,057,869
Loans receivable	1,715,513	240,563

GOLD LINE TELEMANAGEMENT INC.

Page 9

**NOTES TO THE FINANCIAL STATEMENTS
(Unaudited)
JULY 31, 2002****9. CREDIT RISK**

The company is exposed to credit risk on the accounts receivable from its customers. In order to reduce its credit risk, the company has adopted credit policies which include the analysis of the financial position of its customers and the regular review of their credit limits.

The company does not have a significant exposure to any individual customer or counterpart.

10. SUBSEQUENT EVENTS

Subsequent to the year end the Company entered into a lease agreement to purchase equipment totaling \$91,395 at 5.76%, monthly payments of \$2,537 and maturity term is 36 months.

11. COMPARATIVE FIGURES:

Certain comparative figures have been reclassified to correspond with the classification adopted in 2002.

12. CONTINGENT LIABILITIES

In March 2000, a claim in the amount of one million was filed against the company for breach of contract and cancellation of phone cards.

The company is defending this action and has counter-claimed for damages incurred. It is not possible at this time to assess the outcome of these claims. Nevertheless, management believes there will be no material impact on the financial position of the company.

EXHIBIT E - PROPOSED TARIFF

TELECOMMUNICATIONS SERVICES TARIFFTITLE SHEETSOUTH DAKOTA TELECOMMUNICATIONS TARIFF

This tariff contains the descriptions, regulations, and rates applicable to the furnishing of service or facilities for Telecommunications Services furnished by Gold Line Telemagement Inc. ("Gold Line"), with principal offices at 180 West Beaver Creek Road, Richmond Hill, Ontario L4B 1B4 Canada. This tariff applies for services furnished within the State of South Dakota. This tariff is on file with the South Dakota Public Utilities Commission, and copies may be inspected, during normal business hours, at the company's principal place of business.

ISSUED:	EFFECTIVE:
ISSUED BY: Ellie Nejati, Director of Provisioning 180 West Beaver Creek Road Richmond Hill, Ontario L4B 1B4 Canada	

GOLD LINE TELEMAGEMENT INC.

ORIGINAL SHEET 2

SOUTH DAKOTA PUC TARIFF NO. 1

TELECOMMUNICATIONS SERVICES TARIFF

RESERVED FOR FUTURE USE

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFFCHECK SHEET

The Sheets of this tariff are effective as of the date shown at the bottom of the respective sheet(s). Original and revised sheets as named below comprise all changes from the original tariff and are currently in effect as of the date on the bottom of this sheet.

<u>SHEET</u>	<u>REVISION</u>
1	Original
2	Original
3	Original
4	Original
5	Original
6	Original
7	Original
8	Original
9	Original
10	Original
11	Original
12	Original
13	Original
14	Original
15	Original
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22	Original
23	Original
24	Original
25	Original
26	Original
27	Original
28	Original
29	Original
30	Original
31	Original
32	Original

* New or Revised Sheet

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning

180 West Beaver Creek Road

Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

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180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFFTARIFF FORMAT

A. Sheet Numbering: Sheet numbers appear in the upper right corner of the page. Sheets are numbered sequentially. However, new sheets are occasionally added to the tariff. When a new sheet is added between sheets already in effect, a decimal is added. For example, a new sheet added between pages 11 and 12 would be page 11.1.

B. Sheet Revision Numbers: Revision numbers also appear in the upper right corner of each sheet where applicable. These numbers are used to indicate the most current page version on file with the Commission. For example, 4th Revised Sheet 13 cancels 3rd Revised Sheet 13. Consult the Check Sheet for the sheets currently in effect.

C. Paragraph Numbering Sequence: There are nine levels of paragraph coding. Each level of coding is subservient to its next higher level:

- 2.
- 2.1
- 2.1.1
- 2.1.1.A
- 2.1.1.A.1
- 2.1.1.A.1.(a)
- 2.1.1.A.1.(a).I
- 2.1.1.A.1.(a).I.(i)
- 2.1.1.A.1.(a).I.(i).(1)

D. Check Sheets: When a tariff filing is made with the Commission, an updated Check Sheet accompanies the tariff filing. The Check Sheet lists the sheets contained in the tariff, with a cross reference to the current Revision Number. When new sheets are added, the Check Sheet is changed to reflect the revision. All revisions made in a given filing are designated by an asterisk (*). There will be no other symbols used on this sheet if these are the only changes made to it (i.e., the format, etc. remains the same, just revised revision levels on some sheets). The tariff user should refer to the latest Check Sheet to find out if a particular sheet is the most current filed with the Commission.

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ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFF

SYMBOLS

The following are the only symbols used for the purposes indicated below:

- (C) to signify change in regulation
- (D) to signify a deletion
- (I) to signify a rate increase
- (L) to signify material relocated in the tariff
- (N) to signify a new rate or regulation
- (R) to signify a rate reduction
- (T) to signify a change in text, but no change in rate or regulation

ISSUED:

ISSUED BY: Ellie Nejati, Director of Provisioning

180 West Beaver Creek Road

Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFFSECTION 1 - TECHNICAL TERMS AND ABBREVIATIONS

Access Line - An arrangement from a local exchange telephone company or other common carrier, using either dedicated or switched access, which connects a Customer's location to the Company's location or switching center.

Authorization Code - A numerical code, one or more of which may be assigned to a Customer, to enable the Company to identify the origin of the Customer so it may rate and bill the call. Automatic number identification (ANI) is used as the authorization code wherever possible.

Commission - Used throughout this tariff to mean the South Dakota Public Utilities Commission.

Customer - The person, firm, corporation or other legal entity which orders the services of the Company and is responsible for the payment of charges and for compliance with the Company's tariff regulations.

Company or Gold Line - Used throughout this tariff to mean Gold Line Telemagement Inc., a Canadian Corporation.

Dedicated Access - The Customer gains entry to the Company's services by a direct path from the Customer's location to the Company's point of presence.

Holiday - New Year's Day, Independence Day, Labor Day, Thanksgiving Day and Christmas Day. Holidays shall be billed at the evening rate from 8 a.m. to 11 p.m. After 11 p.m., the lower night rate shall go into effect.

Prepaid Account - An inventory of Telecom Units purchased in advance by the Customer, and associated with one and only one Authorization Code as contained in a specific Prepaid Calling Card.

Prepaid Calling Card - A card issued by the Company, containing an Authorization Code which identifies a specific Prepaid Account of Telecom Units, which enables calls to be processed, account activity to be logged, and balances to be maintained, on a prepayment basis.

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TELECOMMUNICATIONS SERVICES TARIFF

Resp. Org - Responsible Organization or entity identified by a Toll-Free service Customer that manages and administers records in the toll free number database and management system.

Switched Access - The Customer gains entry to the Company's services by a transmission line that is switched through the local exchange carrier to reach the Company's point of presence.

Telecom Unit - A measurement of telecommunications service equivalent to one minute of usage between any two points within the State of South Dakota.

Telecommunications - The transmission of voice communications or, subject to the transmission capabilities of the services, the transmission of data, facsimile, signaling, metering, or other similar communications.

Underlying Carrier - The telecommunications carrier whose network facilities provide the technical capability and capacity necessary for the transmission and reception of Customer telecommunications traffic.

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFFSECTION 2 - RULES AND REGULATIONS2.1 Undertaking of the Company

This tariff contains the regulations and rates applicable to intrastate interexchange telecommunications services provided by the Company for telecommunications between points within the State of South Dakota. Services are furnished subject to the availability of facilities and subject to the terms and conditions of this tariff in compliance with limitations set forth in the Commission's rules. The Company's services are provided on a statewide basis and are not intended to be limited geographically. The Company offers service to all those who desire to purchase service from the Company consistent with all of the provisions of this tariff. Customers interested in the Company's services shall file a service application with the Company which fully identifies the Customer, the services requested and other information requested by the Company. The Company reserves the right to examine the credit record and check the references of all applicants and Customers. The Company may examine the credit profile/record of any applicant prior to accepting the service order. The service application shall not in itself obligate the Company to provide services or to continue to provide service if a later check of applicant's credit record is, in the opinion of the Company, contrary to the best interest of the Company. The Company may act as the Customer's agent for ordering access connection facilities provided by other carriers or entities when authorized by the Customer, to allow connection of a Customer's location to a service provided by the Company. The Customer shall be responsible for all charges due for such service arrangement.

ISSUED:**ISSUED BY:** Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada**EFFECTIVE:**

TELECOMMUNICATIONS SERVICES TARIFF

- 2.1.1 The services provided by the Company are not part of a joint undertaking with any other entity providing telecommunications channels, facilities, or services, but may involve the resale of the Message Toll Services (MTS) and Wide Area Telecommunications Services (WATS) of underlying common carriers which may be subject to the jurisdiction of this Commission.
- 2.1.2 The rates and regulations contained in this tariff apply only to the services furnished by the Company and do not apply, unless otherwise specified, to the lines, facilities, or services provided by a local exchange telephone company or other common carriers for use in accessing the services of the Company.
- 2.1.3 The Company reserves the right to limit the length of communications, to discontinue furnishing services, or limit the use of service necessitated by conditions beyond its control, including, without limitation: lack of satellite or other transmission medium capacity; the revision, alteration or repricing of the Underlying Carrier's tariffed offerings; or when the use of service becomes or is in violation of the law or the provisions of this tariff.

2.2 Use of Services

- 2.2.1 The Company's services may be used for any lawful purpose consistent with the transmission and switching parameters of the telecommunications facilities utilized in the provision of services, subject to any limitations set forth in this Section 2.2.
- 2.2.2 The use of the Company's services to make calls which might reasonably be expected to frighten, abuse, torment, or harass another or in such a way as to unreasonably interfere with use by others is prohibited.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.2.3 The use of the Company's services without payment for service or attempting to avoid payment for service by fraudulent means or devices, schemes, false or invalid numbers, or false calling or credit cards is prohibited.
- 2.2.4 The Company's services are available for use twenty-four hours per day, seven days per week.
- 2.2.5 The Company does not transmit messages, but the services may be used for that purpose.
- 2.2.6 The Company's services may be denied for nonpayment of charges or for other violations of this tariff.
- 2.2.7 Customers shall not use the service provided under this tariff for any unlawful purpose.
- 2.2.8 The Customer is responsible for notifying the Company immediately of any unauthorized use of services.

2.3 Liability of the Company

- 2.3.1 The Company shall not be liable for any claim, loss, expense or damage for any interruption, delay, error, omission, or defect in any service, facility or transmission provided under this tariff, if caused by the Underlying Carrier, an act of God, fire, war, civil disturbance, act of government, or due to any other causes beyond the Company's control.
- 2.3.2 The Company shall not be liable for, and shall be fully indemnified and held harmless by the Customer against any claim, loss, expense, or damage for defamation, libel, slander, invasion, infringement of copyright or patent, unauthorized use of any trademark, trade name or service mark, proprietary or creative right, or any other injury to any person, property or entity arising out of the material, data or information transmitted.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.3.3 No agent or employee of any other carrier or entity shall be deemed to be an agent or employee of the Company.
- 2.3.4 Reserved for Future Use
- 2.3.5 Reserved for Future Use
- 2.3.6 Reserved for Future Use

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Ellie Nejati, Director of Provisioning
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Richmond Hill, Ontario L4B 1B4 Canada

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TELECOMMUNICATIONS SERVICES TARIFF

2.3.7 The remedies set forth herein are exclusive and in lieu of all other warranties and remedies, whether express, implied, or statutory, INCLUDING WITHOUT LIMITATION IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

2.4 Responsibilities of the Customer

- 2.4.1 The Customer is responsible for placing any necessary orders and complying with tariff regulations. The Customer is also responsible for the payment of charges for services provided under this tariff.
- 2.4.2 The Customer is responsible for charges incurred for special construction and/or special facilities which the Customer requests and which are ordered by the Company on the Customer's behalf.
- 2.4.3 If required for the provision of the Company's services, the Customer must provide any equipment space, supporting structure, conduit and electrical power without charge to the Company.
- 2.4.4 The Customer is responsible for arranging access to its premises at times mutually agreeable to the Company and the Customer when required for Company personnel to install, repair, maintain, program, inspect or remove equipment associated with the provision of the Company's services.
- 2.4.5 The Customer shall cause the temperature and relative humidity in the equipment space provided by Customer for the installation of the Company's equipment to be maintained within the range normally provided for the operation of microcomputers.

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TELECOMMUNICATIONS SERVICES TARIFF

- 2.4.6 The Customer shall ensure that the equipment and/or system is properly interfaced with the Company's facilities or services, that the signals emitted into the Company's network are of the proper mode, bandwidth, power and signal level for the intended use of the subscriber and in compliance with criteria set forth in this tariff, and that the signals do not damage equipment, injure personnel, or degrade service to other Customers. If the Federal Communications Commission or some other appropriate certifying body certifies terminal equipment as being technically acceptable for direct electrical connection with interstate communications service, the Company will permit such equipment to be connected with its channels without the use of protective interface devices. If the Customer fails to maintain the equipment and/or the system properly, with resulting imminent harm to Company equipment, personnel or the quality of service to other Customers, the Company may, upon written notice, require the use of protective equipment at the Customer's expense. If this fails to produce satisfactory quality and safety, the Company may, upon written notice, terminate the Customer's service.
- 2.4.7 The Customer must pay the Company for replacement or repair of damage to the equipment or facilities of the Company caused by negligence or willful act of the Customer or others, by improper use of the services, or by use of equipment provided by Customer or others.
- 2.4.8 The Customer must pay for the loss through theft of any Company equipment installed at Customer's premises.
- 2.4.9 If the Company installs equipment at Customer's premises, the Customer shall be responsible for payment of any applicable installation charge.

ISSUED:**ISSUED BY:****Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada****EFFECTIVE:**

TELECOMMUNICATIONS SERVICES TARIFF

2.4.10 The Customer must use the services offered in this tariff in a manner consistent with the terms of this tariff and the policies and regulations of all state, federal and local authorities having jurisdiction over the service.

2.5 Cancellation or Interruption of Services

2.5.1 Without incurring liability, upon five (5) working days' (defined as any day on which the company's business office is open and the U.S. Mail is delivered) written notice to the Customer, the Company may immediately discontinue services to a Customer or may withhold the provision of ordered or contracted services:

2.5.1.A For nonpayment of any sum due the Company for more than thirty (30) days after issuance of the bill for the amount due, unless the charge is in dispute;

2.5.1.B For violation of any of the provisions of this tariff,

2.5.1.C For violation of any law, rule, regulation, policy of any governing authority having jurisdiction over the Company's services, or

2.5.1.D By reason of any order or decision of a court, public service commission or federal regulatory body or other governing authority prohibiting the Company from furnishing its services.

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ISSUED BY: Ellie Nejati, Director of Provisioning
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TELECOMMUNICATIONS SERVICES TARIFF

- 2.5.2 Without incurring liability, the Company may interrupt the provision of services at any time in order to perform tests and inspections to assure compliance with tariff regulations and the proper installation and operation of Customer and the Company's equipment and facilities and may continue such interruption until any items of noncompliance or improper equipment operation so identified are rectified.
- 2.5.3 Service may be discontinued by the Company without notice to the Customer, by blocking traffic to certain countries, cities or NXX exchanges, or by blocking calls using certain Customer authorization codes, when the Company deems it necessary to take such action to prevent unlawful use of its service. The Company will restore service as soon as it can be provided without undue risk, and will, upon request by the Customer affected, assign a new authorization code to replace the one that has been deactivated.
- 2.5.4 The Customer may terminate service upon thirty (30) days written notice for the Company's standard month to month contract. Customer will be liable for all usage on any of the Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer notifies its local exchange carrier and changes its long distance carrier. Until the Customer so notifies its local exchange carrier, it shall continue to generate and be responsible for long distance usage.

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180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada****EFFECTIVE:**

TELECOMMUNICATIONS SERVICES TARIFF

2.6 Credit Allowance

2.6.1 Credit may be given for disputed calls, on a per call basis.

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

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TELECOMMUNICATIONS SERVICES TARIFF

2.7 Restoration of Service

The use and restoration of service shall be in accordance with the priority system specified in part 64, Subpart D of the Rules and Regulations of the Federal Communications Commission.

2.8 Deposit

The Company does not require deposits.

2.9 Advance Payments

The Company does not require advance payments.

ISSUED:

EFFECTIVE:

ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFF**2.10 Payment and Billing**

- 2.10.1 Service is provided and billed on a billing cycle basis, beginning on the date that service becomes effective. Billing is payable upon receipt. A late fee will be assessed on unpaid amounts 30 days after rendition of bills.
- 2.10.2 The customer is responsible for payment of all charges for services furnished to the Customer, as well as to all persons using the Customer's codes, exchange lines, facilities, or equipment, with or without the knowledge or consent of the Customer. The security of the Customer's Authorization Codes, subscribed exchange lines, and direct connect facilities is the responsibility of the Customer. All calls placed using direct connect facilities, subscribed exchange lines, or Authorization Codes will be billed to and must be paid by the Customer. Charges based on actual usage during a month and any accrued interest will be billed monthly in arrears.
- 2.10.3 All bills are presumed accurate, and shall be binding on the customer unless objection is received by the Company in writing within 180 days after such bills are rendered. No credits, refunds, or adjustments shall be granted if demand therefore is not received by the Company in writing within such 180 day period.

ISSUED:**ISSUED BY: Ellie Nejati, Director of Provisioning****180 West Beaver Creek Road****Richmond Hill, Ontario L4B 1B4 Canada****EFFECTIVE:**

TELECOMMUNICATIONS SERVICES TARIFF**2.11 Collection Costs**

In the event Company is required to initiate legal proceedings to collect any amounts due to Company, or to enforce any judgment obtained against a Customer, or for the enforcement of any other provision of this tariff or applicable law, Customer shall, in addition to all amounts due, be liable to Company for all reasonable costs incurred by Company in such proceedings and enforcement actions, including reasonable attorneys' fees, collection agency fees or payments, and court costs. In any such proceeding, the amount of collection costs, including attorneys' fees, due to the Company, will be determined by a court of competent jurisdiction or by the Commission.

2.12 Taxes

All federal, state and local taxes, assessments, surcharges, or fees, including sales taxes, use taxes, gross receipts taxes, and municipal utilities taxes, are billed as separate line items and are not included in the rates quoted herein.

2.13 Late Charge

A late fee of 1.5% per month or the amount otherwise authorized by law, whichever is lower, will be charged on any past due balances.

2.14 Returned Check Charge

A fee of \$20.00 will be charged whenever a check or draft presented for payment for service is not accepted by the institution on which it is written.

2.15 Reconnection Charge

A reconnection fee of \$25.00 per occurrence will be charged when service is reestablished for Customers which have been disconnected due to non-payment. Payment of the reconnection fee and any other outstanding amounts will be due in full prior to reconnection of service.

ISSUED:

ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFFSECTION 3 - DESCRIPTION OF SERVICE3.1 Computation of Charges

- 3.1.1 The total charge for each completed call may be a variable measured charge dependent on the duration, distance and time of day of the call. The total charge for each completed call may also be dependent only on the duration of the call, i.e. a statewide flat rate per minute charge. The variable measured charge is specified as a rate per minute which is applied to each minute. All calls are measured in increments as set forth in the Rates Section of this tariff. Fractions of a billing increment are rounded up to a full billing increment on a per call basis. Fractions of a cent per minute are rounded up to a full cent on a per call basis.
- 3.1.2 Where mileage bands appear in a rate table, rates for all calls are based upon the airline distance between the originating and terminating points of the call, as determined by the vertical and horizontal coordinates associated with the exchange (the area code and three digit central office code) associated with the originating and terminating telephone numbers. If the Customer obtains access to the Company's network by a dedicated access circuit, that circuit will be assigned an exchange for rating purposes based upon the Customer's main telephone number at the location where the dedicated access circuit terminates. The vertical and horizontal (V & H) coordinates for each exchange and the airline distance between them will be determined according to industry standards.

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TELECOMMUNICATIONS SERVICES TARIFF

3.1.3 Timing begins when the called station is answered and two way communication is possible, as determined by standard industry methods generally in use for ascertaining answer, including hardware answer supervision in which the local telephone company sends a signal to the switch or the software utilizing audio tone detection. Recognition of answer supervision is the responsibility of the Underlying Carrier. Timing for each call ends when either party hangs up. The Company will not bill for uncompleted calls.

3.2 Customer Complaints and/or Billing Disputes

Customer inquiries or complaints regarding service or accounting may be made in writing or by telephone to the Company at:

180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada
(800) 803-4410

An objection to billed charges should be reported to the Company within 180 days from receipt of an invoice. Adjustments to Customers' bills shall be made to the extent that records are available and/or circumstances exist which reasonably indicate that such charges are not in accordance with approved rates or that an adjustment may otherwise be appropriate.

ISSUED:**EFFECTIVE:****ISSUED BY:**

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFF

The Company will respond within seventy two (72) hours of receipt of an inquiry. If the Customer is dissatisfied with the Company's response to a complaint or inquiry, the Customer may file a complaint with the Commission for resolution of the conflict. The South Dakota Public Utilities Commission can be reached at:

500 East Capitol
Pierre, SD 57501-5070
(605) 773-3201
(800) 332-1782
TTY through Relay Service South Dakota-
(800) 877-1113

If a Customer accumulates more than One Dollar of undisputed delinquent Company 800 Service charges, the Company Resp. Org. reserves the right not to honor that Customer's request for a Resp. Org. change until such undisputed charges are paid in full.

3.3 Level of Service

A Customer can expect end to end network availability of not less than 99% at all times for all services.

3.4 Billing Entity Conditions

When billing functions on behalf of the Company or its intermediary are performed by local exchange telephone companies or others, the payment of charge conditions and regulations of such companies and any regulations imposed upon these companies by regulatory bodies having jurisdiction apply. The Company's name and toll-free telephone number will appear on the Customer's bill.

ISSUED:**ISSUED BY:**

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF**3.5 Service Offerings**

3.5.1 1+ Dialing

This service permits Customers to originate calls via switched or dedicated access lines, and to terminate intrastate calls. The customer dials "1+" followed by "ten digits" or dials "101XXXX" followed by "1+ ten digits".

3.5.2 Travel Cards

The Customer utilizes an 11 digit "toll-free" access number established by the Company to access a terminal. Upon receiving a voice prompt, the Customer uses push button dialing to enter an identification code assigned by the Company, and the ten digit number of the called party.

3.5.3 Toll-Free Service

This service is inbound calling only where an 800, 888 or other toll-free prefix number rings into a Customer's premise routed to a specific telephone number or terminated over a dedicated facility.

ISSUED:

ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

3.5.4 Company Prepaid Calling Cards

This service permits use of Prepaid Calling Cards for placing long distance calls. Customers may purchase Company Prepaid Calling Cards at a variety of retail outlets or through other distribution channels. Company Prepaid Calling Cards are available at a variety of face values ranging from five dollars (\$5.00), in one dollar (\$1.00) increments. Company Prepaid Calling Card service is accessed using the Company toll-free number printed on the card. The caller is prompted by an automated voice response system to enter his/her Authorization Code, and then to enter the terminating telephone number. The Company's processor tracks the call duration on a real time basis to determine the number of Telecom Units consumed. The total consumed Telecom Units and applicable taxes for each call are deducted from the remaining Telecom Unit balance on the Customer's Company Prepaid Calling Card.

All calls must be charged against Prepaid Calling Card that has a sufficient Telecom Unit balance. A Customer's call will be interrupted with an announcement when the balance is about to be depleted.

When the balance is depleted, the Customer can either call the toll-free number on the back of the Company Prepaid Calling Card and "recharge" the balance on the card using a nationally recognized credit card, or the Customer can throw the card away and purchase a new one. Calls in progress will be terminated by the Company if the balance on the Company Prepaid Calling Card is insufficient to continue the call.

ISSUED:**EFFECTIVE:****ISSUED BY:**

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFF

The expiration date will be printed on all cards. The Company will not refund unused balances.

A credit allowance for Company Prepaid Calling Card Service is applicable to calls that are interrupted due to poor transmission, one-way transmission, or involuntary disconnection of a call. To receive the proper credit, the Customer must notify the Company at the designated toll-free customer service number printed on the Company Prepaid Calling Card and furnish the called number, the trouble experienced (e.g. cut-off, noisy circuit, etc.), and the approximate time that the call was placed.

When a call charged to a Company Prepaid Calling Card is interrupted due to cut-off, one-way transmission, or poor transmission conditions, the Customer will receive a credit equivalent of one Telecom Unit.

Credit allowances for calls pursuant to Company Prepaid Card Service do not apply for interruptions not reported promptly to the Company or interruptions that are due to the failure of power, equipment or systems not provided by the Company.

Credit for failure of service shall be allowed only when such failure is caused by or occurs due to causes within the control of the Company.

The Company will block all calls beginning with the NPA "900" and NXX "976" calls, therefore such calls can not be completed.

ISSUED:**EFFECTIVE:****ISSUED BY:**

**Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada**

TELECOMMUNICATIONS SERVICES TARIFF

3.5.5 Directory Assistance.

Access to long distance directory assistance is obtained by dialing 1 + 555-1212 for listings within the originating area code and 1 + (area code) + 555-1212 for other listings. When more than one number is requested in a single call, a charge will apply for each number requested. A charge will be applicable for each number requested, whether or not the number is listed or published.

ISSUED:**ISSUED BY:**

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

3.5.6 Specialized Pricing Arrangements.

Customized service packages and competitive pricing packages at negotiated rates may be furnished on a case-by-case basis in response to requests by Customers to the Company for proposals or for competitive bids. Service offered under this tariff provision will be filed with the Commission. Specialized rates or charges will be made available to similarly situated Customers on a non-discriminatory basis. The Company will notify the Commission of such arrangements as required by Commission rules and regulations.

3.5.7 Emergency Call Handling Procedures

Emergency "911" calls are not routed to company, but are completed through the local network at no charge.

3.5.8 Promotional Offerings

The Company may, from time to time, make promotional offerings to enhance the marketing of its services. These offerings may be limited to certain dates, times and locations. The Company will notify the Commission of such offerings as required by Commission rules and regulations.

ISSUED:**ISSUED BY:** Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road

Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

SECTION 4 - RATES

4.1 1+ Dialing

\$0.15 per minute

A \$4.95 per month service charge applies.
Billed in one minute increments.

4.2 Travel Cards

\$.199 per minute

A \$.25 per call service charge applies.
Billed in one minute increments.

ISSUED:

EFFECTIVE:

ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TELECOMMUNICATIONS SERVICES TARIFF**4.3 Toll Free**

\$0.15 per minute

A \$10 per month per number service charge applies.
Billed in one minute increments.

4.4 Prepaid Calling Cards**Program**

A	\$.015	Per	Telecom	Unit
B	\$.019	Per	Telecom	Unit
C	\$.025	Per	Telecom	Unit
D	\$.029	Per	Telecom	Unit
E	\$.032	Per	Telecom	Unit
F	\$.035	Per	Telecom	Unit
G	\$.039	Per	Telecom	Unit
H	\$.049	Per	Telecom	Unit
I	\$.05	Per	Telecom	Unit
J	\$.059	Per	Telecom	Unit
K	\$.06	Per	Telecom	Unit
L	\$.08	Per	Telecom	Unit
M	\$.09	Per	Telecom	Unit
N	\$.10	Per	Telecom	Unit
O	\$.11	Per	Telecom	Unit
P	\$.12	Per	Telecom	Unit
Q	\$.13	Per	Telecom	Unit
R	\$.14	Per	Telecom	Unit
S	\$.15	Per	Telecom	Unit
T	\$.19	Per	Telecom	Unit
U	\$.20	Per	Telecom	Unit
V	\$.25	Per	Telecom	Unit
W	\$.29	Per	Telecom	Unit
X	\$.30	Per	Telecom	Unit
Y	\$.33	Per	Telecom	Unit
Z	\$.35	Per	Telecom	Unit
AA	\$.39	Per	Telecom	Unit
BB	\$.40	Per	Telecom	Unit
CC	\$.50	Per	Telecom	Unit
DD	\$.005	Per	Telecom	Unit
EE	\$.01	Per	Telecom	Unit
FF	\$.07	Per	Telecom	Unit

A \$.99 per call service charge applies.

A one-time maintenance fee of \$1.00 applies after the 1st call.

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

4.5 Directory Assistance

\$.95

4.6 Returned Check Charge

\$20.00

ISSUED:

ISSUED BY:

Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

EFFECTIVE:

TELECOMMUNICATIONS SERVICES TARIFF

4.7 Rate Periods

	Monday - Friday	Sat.	Sun.
8 a.m. to 5 p.m.*	Daytime Rate Period		
5 p.m. to 11 p.m.*	Evening Rate Period		Evening Rate Period
11 p.m. to 8 a.m.*	Night/Weekend Rate Period		

* To, but not including

When a message spans more than one rate period, total charges for the minutes in each rate period are calculated and the results for each rate period are totaled to obtain the total message charge. If the calculation results in a fractional charge, the amount will be rounded up to the higher cent.

4.8 Payphone Dial Around Surcharge

A dial around surcharge of \$.50 per call will be added to any completed INTRASTATE toll access code and subscriber toll-free 800/888 type calls placed from a public or semi-public payphone.

4.9 Universal Service Fund Assessment & Presubscribed Interexchange Carrier Charge

The Customer will be assessed a monthly Universal Service Fund Contribution charge on all telecommunications services, which in no event shall be less than the prevailing contribution percentage rate charged the Company on intrastate traffic by any state agency or its administrator. A Presubscribed Interexchange Carrier Charge ("PICC") applies on a monthly basis to all Customer monthly bills at the prevailing rate.

ISSUED:

EFFECTIVE:

ISSUED BY: Ellie Nejati, Director of Provisioning
180 West Beaver Creek Road
Richmond Hill, Ontario L4B 1B4 Canada

TC03-180

PAYABLE IN US\$ THROUGH THE MANHATTAN, BRONX AND BROOKLYN COLLECTION ARRANGEMENT AT ROYAL BANK OF CANADA, NEW YORK BRANCH

GOLD LINE TELEMAGEMENT INC.
180 WEST BEAVER CREEK ROAD
RICHMOND HILL, ONTARIO L4B 1B4

ROYAL BANK OF CANADA
HWY 404 & HWY 7 BRANCH
260 EAST BEAVER CREEK RD
RICHMOND HILL ON L4B 3M3
1-409/260

000192

CHEQUE NO.

U.S. FUNDS
AMOUNT
\$250.⁰⁰/₁₀₀

DATE
15 Sept 2003

PAY
TO THE
ORDER
OF

Two hundred & fifty Dollars Only
South Dakota Public Utilities Commission,

GOLD LINE TELEMAGEMENT INC.

PER

⑈000192⑈ ⑆026004093⑆06032⑈0286⑈1⑈

MP THIS DOCUMENT CONTAINS SECURITY FEATURES - SEE REVERSE (M) DE DOCUMENT CONTIENT DES CARACTÉRISTIQUES DE SÉCURITÉ - VOIR À L'ENDOS (M)

South Dakota Public Utilities Commission
WEEKLY FILINGS

For the Period of September 25, 2003 through October 1, 2003

If you need a complete copy of a filing faxed, overnight expressed, or mailed to you, please contact Delaine Kolbo within five business days of this report. Phone: 605-773-3201

CONSUMER COMPLAINTS

CT03-149 In the Matter of the Complaint filed by Allen Funk, Bath, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant states that he purchased a seven-year pre-paid long distance service plan with a December 14, 1999, activation date. The calling cards are no longer valid. Complainant seeks to be reimbursed for the pre-paid service not provided plus any punitive damages that can be levied by the Commission.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 09/25/03
Intervention deadline: N/A

CT03-150 In the Matter of the Complaint filed by Derek Jensen on behalf of Evanson-Jensen Funeral Home, Lemmon, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that it purchased a four-year pre-paid long distance service plan on September 11, 2002. Service was terminated on or about June 2, 2003. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 09/26/03
Intervention deadline: N/A

CT03-151 In the Matter of the Complaint filed by Tim Sandress on behalf of Auto Shoppe Inc., Mitchell, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainant's representative states that it purchased a five-year pre-paid long distance service plan. Service was terminated after only five months of service. Complainant seeks to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 09/29/03
Intervention deadline: N/A

CT03-152 In the Matter of the Complaint filed by Joseph A. and Penny L. Schonebaum, Burke, South Dakota, against S&S Communications/Alterna-Cell Regarding Loss of Long Distance Services.

Complainants state that they purchased a seven year pre-paid long distance service plan. Service was terminated after only three years of service. Complainants seek to be reimbursed for the pre-paid service not provided.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Kelly Frazier
Date Docketed: 10/01/03
Intervention deadline: N/A

ELECTRIC

EL03-024 In the Matter of the Petition of Otter Tail Power Company, a Division of Otter Tail Corporation, to Revise its Fuel Adjustment Clause Tariff to Accommodate Purchased Energy from Renewable Resources.

On September 25, 2003, Otter Tail Power Company filed a petition for approval to revise its Fuel Adjustment Clause Tariff. The revisions are requested to permit the inclusion of purchase power costs related to renewable energy purchases. On April 1, 2003, Otter Tail entered into a Power Purchase Agreement with FPL Energy to purchase the electric energy generated by 14 wind turbines with an approximate output of 21 megawatts. Otter Tail believes that approval of the inclusion of the costs of energy purchased from renewable sources is appropriate because when it is competitively priced, renewable energy is an appropriate addition to Otter Tail's resource mix.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Docketed: 09/25/03
Intervention Deadline: 10/15/03

EL03-025 In the Matter of the Filing by Otter Tail Power Company for Approval of Tariff Revisions.

Application by Otter Tail Power Company for approval to revise its tariffed Summary List of Contracts with Deviations. The existing contract with the City of Veblen will expire on November 3, 2003. Otter Tail states the new agreement does not contain any deviations from Otter Tail's currently filed tariff and therefore requests that reference to a contract with the City of Veblen be removed from the Summary List of Contracts with Deviations.

Staff Analyst: Dave Jacobson
Staff Attorney: Kelly Frazier
Date Docketed: 09/29/03
Intervention Deadline: 10/15/03

EL03-026 In the Matter of the Filing by Otter Tail Power Company for Approval of Tariff Revisions.

Application by Otter Tail Power Company for approval to revise its tariffed Summary List of Contracts with Deviations. The existing contract with the City of Clair City will expire on November 1, 2003. Otter Tail states the new agreement does not contain any deviations from Otter Tail's currently filed tariff and therefore requests that reference to a contract with the City of Clair City be removed from the Summary List of Contracts with Deviations.

Staff Analyst: Dave Jacobson
Staff Attorney: Kelly Frazier
Date Docketed: 09/29/03
Intervention Deadline: 10/15/03

TELECOMMUNICATIONS

TC03-180 In the Matter of the Application of Gold Line Telemanagement Inc. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

On September 26, 2003, Gold Line Telemanagement Inc. filed an application seeking a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The Applicant is a reseller which intends to offer interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services, travel card services and prepaid calling card services.

Staff Analyst: Keith Senger
Staff Attorney: Kelly Frazier
Date Docketed: 09/26/03
Intervention Deadline: 10/17/03

TC03-181 In the Matter of the Implementation of the Federal Communications Commission's Triennial Review Order Regarding Unbundling Obligations.

On August 21, 2003, the Federal Communications Commission (FCC) released its Triennial Review Order. Memorandum Opinion and Order, Review of the Section 251 Unbundling Obligations of Incumbent Local Exchange Carriers, CC Docket Nos. 01-338, 96-98, 98-147. In its Triennial Review Order, the FCC directed the state commissions to make certain determinations regarding the unbundling obligations of incumbent local exchange carriers. The FCC required the state commissions to make these determinations within nine months from the effective date of the Order. On September 29, 2003, the Commission opened a docket requesting that any person or entity that intends to present evidence challenging the FCC's findings of impairment regarding access to loops, dedicated transport, or local circuit switching for mass market customers shall file a notice of such intent on or before October 10, 2003. The notice shall identify each network element that the person or entity intends to challenge regarding the FCC's findings of impairment. In addition, the Commission requested written comments regarding recommendations on how the Commission should proceed. These comments are also due on or before October 10, 2003.

Staff Analyst: Harlan Best
Staff Attorney: Karen Cremer
Date Opened: 09/29/03
Comments and Notices Due: 10/10/03

TC03-182 In the Matter of the Filing for Approval of an Amendment to an Interconnection Agreement between Qwest Corporation and PrairieWave Telecommunications, Inc.

On September 29, 2003, the Commission received a Filing of Toll and Local Billing Records Terms and Conditions Amendment to the Interconnection Agreement between PrairieWave Telecommunications, Inc. and Qwest Corporation). According to the parties, the amendment is a negotiated amendment to the agreement made between the parties in Docket TC97-126, which was approved by the Commission on October 21, 1998. The amendment is made in order to add the Toll and Local Billing Records Terms and Conditions as set forth in Attachment 1 and Exhibit A, attached to the filing. Any party wishing to comment on the agreement may do so by filing written comments with the Commission and the parties to the agreement no later than October 20, 2003. Parties to the agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Kelly Frazier
Date Docketed: 09/29/03
Initial Comments Due: 10/20/03

TC03-183 In the Matter of the Request of Farmers Mutual Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On October 1, 2003, Farmers Mutual Telephone Company (Farmers Mutual) provided information constituting Farmers Mutual's plan for the use of its federal universal service support and to otherwise verify that Farmers Mutual will use all federal universal service support received in a manner that is consistent with the federal universal service provisions of 47 U.S.C. Section 254.

Staff Analyst: Harlan Best
Staff Attorney: Karen E. Cremer
Date Docketed: 10/01/03
Intervention Deadline: 10/10/03

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**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION**

Lance J.M. Steinhart, P.C.

Attorney At Law

1720 Windward Concourse

Suite 250

Alpharetta, Georgia 30005

Also Admitted in New York
and Maryland

Telephone: (770) 232-9200

Facsimile: (770) 232-9208

Email: lsteinhart@telecomcounsel.com

November 13, 2003

VIA OVERNIGHT DELIVERY

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
500 East Capitol Avenue
Ave-Pierre, SD 57501-5070
(605) 773-3201

Re: Gold Line Telemanagement Inc.
Docket No. TC03-180

Dear Ms. Bonrud:

Please accept the following supplemental information to be filed in the above-referenced docket pursuant to staff requests:

The company hereby re-addresses ARSD 20:10:24:02 parts 10 and 14.

(10) A list of the states in which the applicant is registered or certified to provide telecommunications services, whether the applicant has ever been denied registration or certification in any state and the reasons for any such denial, a statement as to whether or not the applicant is in good standing with the appropriate regulatory agency in the states where it is registered or certified, and a detailed explanation of why the applicant is not in good standing in a given state, if applicable:

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
Page 2
November 13, 2003

The Applicant is authorized to provide telecommunications services, pursuant to registration, certification, tariff or notice, in the following states:

Arkansas, California, Colorado, Connecticut, Delaware, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire, New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Rhode Island, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin and Wyoming.

The applicant is in good standing with the appropriate regulatory agency in each such state.

The applicant's original initial application in South Dakota was denied, however, the company's request to withdraw such application was subsequently approved, therefore negating the denial. The application was denied by this Commission for the company's failure to respond to staff requests. The staff request that the company could not comply with was to supply a US federal tax identification number. The Applicant's omission of the South Dakota denial was not intentional. It is the Applicant position that it is a reasonable argument that there was no denial since the Applicant was permitted to withdraw the application.

The applicant's certification in Wisconsin was revoked for failure to file required reports. The reports were subsequently filed, and the Wisconsin certification has been reinstated.

(14) The number and nature of complaints filed against the applicant with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider and the act of charging customers for services that have not been ordered:

The company's answer remains None. The company currently is involved only in the wholesale distribution of prepaid calling cards.

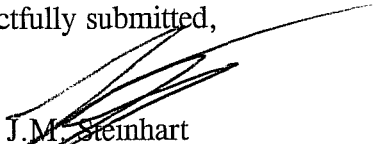
The company hereby respectfully requests a waiver of ARSD 20:10:24:02(13). The company requests the waiver to allow it to provide its Canadian tax identification number (provided with application) in lieu of a US federal tax identification number.

Ms. Pamela Bonrud
Executive Director
South Dakota Public Utilities Commission
Page 3
November 13, 2003

I have also enclosed an extra copy of this cover letter to be date stamped and returned to me in the enclosed self-addressed prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to contact me.

Respectfully submitted,



Lance J. M. Steinhart
Attorney for Gold Line Telemanagement Inc.

Enclosures

cc: Mr. Avi Weisman
Ms. Neda Moeini

**BEFORE THE PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA**

IN THE MATTER OF THE APPLICATION OF)	ORDER GRANTING
GOLD LINE TELEMAGEMENT INC. FOR A)	CERTIFICATE OF
CERTIFICATE OF AUTHORITY TO PROVIDE)	AUTHORITY
INTEREXCHANGE TELECOMMUNICATIONS)	
SERVICES IN SOUTH DAKOTA)	TC03-180

On September 26, 2003, the Public Utilities Commission (Commission), in accordance with SDCL 49-31-3 and ARSD 20:10:24:02, received an application for a certificate of authority from Gold Line Telemagement Inc. (Gold Line).

Gold Line proposes to provide interexchange services, including 1+ and 101XXXX outbound dialing, 800/888 toll-free inbound dialing, directory assistance, data services, travel card services and prepaid calling card services. A proposed tariff was filed by Gold Line. The Commission has classified long distance service as fully competitive.

On October 2, 2003, the Commission electronically transmitted notice of the filing and the intervention deadline of October 17, 2003, to interested individuals and entities. No petitions to intervene or comments were filed and at its December 16, 2003, meeting, the Commission considered Gold Line's request for a certificate of authority. Commission Staff recommended granting a certificate of authority, subject to the condition that Gold Line not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission. Commission Staff further recommended a waiver of ARSD 20:10:24:02(8).

The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-3 and ARSD 20:10:24:02 and 20:10:24:03. The Commission finds that Gold Line has met the legal requirements established for the granting of a certificate of authority. Gold Line has, in accordance with SDCL 49-31-3, demonstrated sufficient technical, financial and managerial capabilities to offer telecommunications services in South Dakota. Further, the Commission finds that there is good cause to waive ARSD 20:10:24:02(8). The Commission approves Gold Line's application for a certificate of authority, subject to the condition that Gold Line not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission. As the Commission's final decision in this matter, it is therefore

ORDERED, that Gold Line's application for a certificate of authority to provide interexchange telecommunications services is hereby granted, subject to the condition that Gold Line not offer any prepaid services (including prepaid calling cards) and not accept or require any deposits or advance payments without prior approval of the Commission. It is

FURTHER ORDERED, that the Commission waives ARSD 20:10:24:02(8). It is

FURTHER ORDERED, that Gold Line shall file informational copies of tariff changes with the Commission as the changes occur.

Dated at Pierre, South Dakota, this 23rd day of December, 2003.

CERTIFICATE OF SERVICE
The undersigned hereby certifies that this document has been served today upon all parties of record in this docket, as listed on the docket service list, by first class mail, in properly addressed envelopes, with charges prepaid thereon.
By: <u>Delaine Kolbo</u>
Date: <u>12/23/03</u>
(OFFICIAL SEAL)

BY ORDER OF THE COMMISSION:

Robert K. Sahr
ROBERT K. SAHR, Chairman

Gary Hanson
GARY HANSON, Commissioner

James A. Burg
JAMES A. BURG, Commissioner

SOUTH DAKOTA PUBLIC UTILITIES COMMISSION

CERTIFICATE OF AUTHORITY

To Conduct Business As A Telecommunications Company
Within The State of South Dakota

Authority was Granted as of the date of the
Order Granting Certificate of Authority
Docket No. TC03-180

This is to certify that

GOLD LINE TELEMAGEMENT INC.

is authorized to provide interexchange telecommunications services in
South Dakota, subject to the condition that it not offer any prepaid services
(including prepaid calling cards) and not accept or require any deposits or
advance payments without prior approval of the Commission.

This certificate is issued in accordance with SDCL 49-31-3 and ARSD
20:10:24:02, and is subject to all of the conditions and limitations contained in the
rules and statutes governing its conduct of offering telecommunications services.

Dated at Pierre, South Dakota, this 23rd day of December, 2003.

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION:**



Robert K. Sahr

ROBERT K. SAHR, Chairman

Gary Hanson

GARY HANSON, Commissioner

James A. Burg

JAMES A. BURG, Commissioner