

In the Matter of IN THE MATTER OF THE APPLICATION OF INTANDEM COMMUNICATIONS CORP. FOR A CERTIFICATE OF AUTHORITY TO PROVIDE INTEREXCHANGE TELECOMMUNICATIONS SERVICES IN SOUTH DAKOTA

Public Utilities Commission of the State of South Dakota

DATE	MEMORANDA
8/2 04	<i>Filed and Rocketed;</i>
8/5 04	<i>Weekly Filings;</i>
8/11 04	<i>Amended Application;</i>
9/16 04	<i>Request for Review of AR 50 20:10:24:02(8) and Revised tariff Prop;</i>
10/20 04	<i>Order Granting COA;</i>
10/20 04	<i>Docket Closed.</i>

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 ANDREW J. VORBRICH
 TYREN R. CUDNEY
 STEVEN M. BROWN
 KRISTEN L. GETTING

OF COUNSEL
 THOMPSON BENNETT
 JOHN T. PETERS, JR.

VINCENT T. EARLY
 (1922-2001)
 JOSEPH J. BURGIE
 (1926-1992)

July 29, 2004

Pamela Bonrud, Executive Director
 South Dakota Public Utilities Commission
 State Capitol Building
 500 East Capital Avenue
 Pierre, SD 57501

RE: *Intandem Communications Corp.*
 Cognigen Networks, Inc.

RECEIVED

AUG 02 2004

SOUTH DAKOTA PUBLIC
 UTILITIES COMMISSION

Dear Ms. Bonrud:

Enclosed herewith for filing with the Commission, please find an original and ten (10) copies of the above captioned corporation's APPLICATION FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO TRANSACT THE BUSINESS OF A RESELLER OF INTEREXCHANGE TELECOMMUNICATIONS SERVICES AND FOR APPROVAL OF ITS INITIAL TARIFF, along with a check in the amount of \$250.00 to cover the filing fees related to same.

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate and return same in the enclosed, postage-paid envelope.

Should you have any questions, please contact me.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

Patrick D. Crocker
 Patrick D. Crocker

PDC/bmr

enc

BEFORE THE
PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

AUG 02 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

IN THE MATTER OF:

THE APPLICATION OF)
Intandem Communications Corp.)
FOR A CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO TRANACT THE BUSINESS) Docket No _____
OF A RESELLER OF INTEREXCHANGE)
TELECOMMUNICATIONS SERVICES)
AND FOR APPROVAL OF ITS INITIAL TARIFF)

APPLICATION FOR AUTHORIZATION

Intandem Communications Corp. (hereinafter "Applicant") respectfully requests that the Public Utilities Commission of the State of South Dakota (hereinafter referred to as "Commission") grant Applicant authority pursuant to SDCL 49-31-3 and in accordance with ARSD 20:10:24:02 to provide intrastate telecommunications services to the public within South Dakota through the resale of similar services offered by other interexchange carriers ("IXCs") in the State. Applicant further requests that the Commission approve its initial proposed tariff. Applicant, for purposes of verification, and in evidence of its fitness to operate and the public need for its services, offers the following information in support of this Application:

Identification of the Applicant

1. Applicant's name, address, and telephone number:

Intandem Communications Corp.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043
(425) 329-2300

2. Applicant is a corporation organized under the laws of the State of Delaware on October 3, 2002. A copy of the Company's Articles of Incorporation is attached hereto as **Exhibit A**. Applicant has the authority to transact business within the State of South Dakota as a foreign corporation. A copy of the qualifying document is set forth in **Exhibit B** hereto.

3. Correspondence regarding this Application should be directed to:

Patrick D. Crocker
Early, Lennon, Crocker & Bartosiewicz, P.L.C.
900 Comerica Building
Kalamazoo, MI 49007-4752
Telephone: (269) 381-8844
Facsimile: (269) 381-8822
Email: tcom1@earlylennon.com

4. Applicant's registered agent is:

CT Corporation System
319 South Coteau Street
Pierre, SD 57501

Description of Authority Requested

5. Applicant seeks authority to operate as a reseller of intrastate telecommunications services to the public on a statewide basis. Applicant seeks authority to offer a full range of "1+" interexchange telecommunications services on a resale basis. Specifically, Applicant seeks authority to provide MTS, in-WATS, out-WATS, and Calling Card services.

6. Applicant does not intend to provide operator services, 900 or 700 services.

7. Applicant owns no transmission facilities. Applicant will offer service to its subscribers using facilities of the communications networks of, Sprint, Global Crossing, Qwest, other facilities-based IXCs and the local exchange telephone companies ("LECs").

8. Applicant has no plans at this time to construct any telecommunications transmission facilities of its own and seeks no construction authority by means of this Application. Applicant will operate exclusively as a reseller.

9. Applicant will abide by all rules governing telecommunications resellers, which the Commission has promulgated or may promulgate in the future, unless application of such rules in specifically waived by the Commission.

Proposed Services

10. Applicant intends to offer MTS, in-WATS, out-WATS, and Calling Card services to subscribers within South Dakota. Applicant combines high quality transmission services with very competitive rates, flexible end user billing, professional customer service and excellent reporting to create a unique blend, which meets the individualized needs of such customers.

11. Applicant's services are designed to be especially attractive to residential and business users.

12. Applicant's intends to engage in "switchless" resale. Applicant will arrange for the traffic of underlying subscribers to be routed directly over the networks of Applicant's network providers.

13. Applicant is committed to the use of ethical sales practices. All distributors of its products must commit in writing to market Applicant's services in a professional manner, and to fairly and accurately portray Applicant's services and the charges for them.

Description and Fitness of Applicant

14. Applicant's officers have extensive managerial, financial and technical experience with which to execute the business plan described herein. In support of Applicant's managerial and technical ability to provide the services for which authority is sought herein, Applicant submits a description of the background and experience of its management as **Exhibit C**. In support of Applicant's financial ability to provide the proposed services, Applicant attaches financials as **Exhibit D**.

Public Interest Considerations

15. Applicant's entry into the South Dakota marketplace is in the public interest because Applicant intends to make a uniquely attractive blend of service quality, network management and reporting, and low rates available.

16. In addition to the direct benefits delivered to the public by its services, Applicant's entry into the South Dakota marketplace will benefit the public indirectly by increasing the competitive pressure felt by existing IXCs, spurring them to lower costs and improve services in response.

Requested Regulatory Treatment

17. Applicant is a non-dominant reseller of interexchange telecommunications services. Applicant requests to be regulated by the Commission in the same relaxed fashion extended to other, similarly situated resellers.

Initial Proposed Tariff

18. Applicant proposes to offer service pursuant to the rules, regulations, rates and other terms and conditions included in Applicant's initial proposed tariff, which is attached hereto as **Exhibit E**. Billing, payment, credit, deposit and collection terms are set forth in Applicant's proposed tariff.

Compliance with ARSD 20:10:24:02

19. In accordance with ARSD 20:10:24:02, Applicant provides the following information:

(1) The name, address and telephone number of Applicant:

Intandem Communications Corp.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043
(425) 329-2300

(2) Applicant shall provide services under the name:

Not Applicable

(3) (a) See paragraph 2 of Application.

(b) See paragraph 4 of Application

(c) Applicant is a wholly owned subsidiary of Cognigen Networks, Inc. (6405 218th Street SW, Suite 305, Mountlake, WA 98043) and neither owns nor controls any subsidiaries.

- (4) Applicant is a corporation organized under the laws of Delaware.
- (5) See paragraph 5 of the Application.
- (6) See paragraph 6 of the Application.
- (7) Applicant shall offer services on all equal-access areas within the State of South Dakota. Accordingly, Applicant does not attach a map describing service boundaries.

(8) See Exhibits D and E attached hereto.

- (9) (a) All complaints should be directed to:
Customer Service
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043
Toll Free: 877-608-3769
Facsimile: 425-329-2301

Regulatory matters should be directed to:
Tom Pleas
Intandem Communications Corp.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043
Telephone: 425-329-2300
Facsimile: 425-329-2301

(b) The Company will schedule monthly billing to customers. Payment is due by the invoice date on the bill. The Company may impose a late charge of 1.5% per month on any delinquent amounts.

(c) Customer service representatives will handle all initial customer disputes. A representative may escalate the resolution of a dispute internally, or refer the customer to the Commission. Customers may reach a representative by calling 1-877-608-3769.

(10) Applicant is a newly formed company that is seeking authority to provide the resale of telecommunications services throughout the United States. Applicant is currently not authorized to provide intrastate services any jurisdiction. Additionally, Applicant has never been denied registration or certification in any jurisdiction.

(11) Applicant plans to market their services to business and residential customers via advertising, direct marketing, website, and independent distributors.

Applicant has no promotional materials at this time.

(12) See paragraph 20 of the Application.

(13) Applicant's federal tax identification number is 14-1856648.

(14) Applicant has not received complaints with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider or for the act of charging customers for services that have not been ordered.

(15) Applicant requests a waiver of the cash flow statement required in 20:10:24:02(8).

(16) Applicant agrees with the restrictions relating to prepaid services and deposits.

Applicant's Cost for Underlying Transport Services

20. Applicant proposes to resell services within South Dakota in excess of Applicant's cost of purchasing services from Applicant's underlying carrier(s). Applicant purchases intrastate services from its underlying carrier(s) and resells to the public as follows:

	<u>Buy</u>	<u>Sell</u>
Switched Inbound	\$0.045	\$0.075
Switched Outbound	\$0.045	\$0.075

Conclusion

21. A decision by the Commission to grant Applicant a Certificate of Public Convenience and Necessity is plainly in the public interest. Applicant will introduce important new products and services at very competitive rates as well as enhance the competitiveness of the overall long distance market in South Dakota.

WHEREFORE, INTANDEM COMMUNICATIONS CORP. respectfully requests that this Commission grant it authority to transact the business of a reseller of interexchange telecommunications services within the State of South Dakota, that the Commission regulate it in a streamlined fashion, and that the Commission approve Applicant's initial proposed tariff effective on the date of the Order granting authority.

Respectfully submitted,

INTANDEM COMMUNICATIONS CORP.

Dated: July 29, 2004

By:



Patrick D. Crocker
Early, Lennon, Crocker & Bartosiewicz, P.L.C.
Its: Attorneys

VERIFICATION

Patrick D. Crocker, Attorney for INTANDEM COMMUNICATIONS CORP., first being duly sworn on oath, deposes and says that he has read the foregoing Application and verifies that the statements made therein are true and correct to the best of his knowledge, information, and belief.

Intandem Communications Corp.

By: _____

Patrick D. Crocker

The foregoing instrument was acknowledged before me this 29th day of July 2004, by Patrick D. Crocker.

Susan E. Ritchie

Notary Public: Susan E. Ritchie

Commission Expires: 08/14/04

Cass Acting in Kalamazoo County, Michigan

EXHIBIT A

Articles of Incorporation

APR. 23. 2004 2:06PM

CORPORATE TRUST CENTER

NO. 1515 P. 2

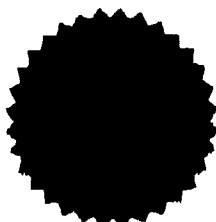
Delaware

PAGE 1

The First State

I, HARRIET SMITH WINDSOR, SECRETARY OF STATE OF THE STATE OF DELAWARE, DO HEREBY CERTIFY THE ATTACHED IS A TRUE AND CORRECT COPY OF THE CERTIFICATE OF RENEWAL OF "INTANDEM COMMUNICATIONS CORP.", FILED IN THIS OFFICE ON THE TWENTY-THIRD DAY OF APRIL, A.D. 2004, AT 2:32 O'CLOCK P.M.

A FILED COPY OF THIS CERTIFICATE HAS BEEN FORWARDED TO THE NEW CASTLE COUNTY RECORDER OF DEEDS.



3576083 8100

040298240

Harriet Smith Windsor

Harriet Smith Windsor, Secretary of State
AUTHENTICATION: 3070833

DATE: 04-23-04

APR. 23. 2004 2:06PM

CORPORATE TRUST CENTER

NO. 1515 P. 3

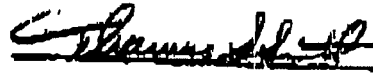
State of Delaware
Secretary of State
Division of Corporations
Delivered 02:35 PM 04/23/2004
FILED 02:32 PM 04/23/2004
SRV 040298240 - 3576083 FILE

**CERTIFICATE
FOR RENEWAL AND REVIVAL OF CERTIFICATE OF INCORPORATION**

INTANDEM COMMUNICATIONS CORP., a corporation organized under the laws of Delaware, the Certificate of Incorporation of which was filed in the office of the Secretary of State on the 3rd day of October, 2002 and thereafter voided for non-payment of taxes, now desiring to procure a revival of its Certificate of Incorporation, hereby certifies as follows:

1. The name borne by the corporation at the time its Certificate of Incorporation became void is **INTANDEM COMMUNICATIONS CORP.**
2. Its registered office in the State of Delaware is located at Corporation Trust Center, 1209 Orange Street, City of Wilmington, County of New Castle and the name of its registered agent at such address is The Corporation Trust Company.
3. The date when revival of the Certificate of Incorporation of this corporation is to commence is 29th day of February, 2004, same being prior to the date the Certificate of Incorporation became void. Revival of the Certificate of Incorporation is to be perpetual.
4. This corporation was duly organized under the laws of Delaware and carried on this business authorized by its Certificate of Incorporation until the 1st day of March, 2004, at which time its Certificate of Incorporation became inoperative and void for non-payment of taxes and this Certificate for Renewal and Revival is filed by authority of the duly elected directors of the corporation with the laws of Delaware.

IN WITNESS WHEREOF, said **INTANDEM COMMUNICATIONS CORP.** in compliance with Section 312 of Title 8 of the Delaware Code has caused this Certificate to be signed by Thomas S. Smith, its last and acting President this 15th day of April, 2004.



By: Thomas S. Smith
President

STATE OF DELAWARE
SECRETARY OF STATE
DIVISION OF CORPORATIONS
FILED 01:20 PM 10/03/2002
020614659 -- 3376083

CERTIFICATE OF INCORPORATION
OF
INTANDEM COMMUNICATIONS CORP.

ARTICLE I

Name

The name of the corporation is Intandem Communications Corp. (the "Corporation").

ARTICLE II

Registered Office and Registered Agent

The name of the registered agent of the Corporation is The Corporation Trust Company. The address of the registered office of the Corporation in the State of Delaware is Corporation Trust Center, 1209 Orange Street, Wilmington, DE 19801, in the City of Wilmington, County of New Castle.

ARTICLE III

Corporate Purpose

The purpose of the Corporation is to engage in any lawful act or activity for which corporations may be organized under the General Corporation Law of the State of Delaware (the "General Corporation Law").

ARTICLE IV

Capital Stock

The total number of shares of all classes of stock that the Corporation shall have authority to issue is 1,000, all of which shall be shares of Common Stock, par value \$0.01 per share.

ARTICLE V

Directors

- (1) Elections of directors of the Corporation need not be by written ballot, except and to the extent provided in the By-laws of the Corporation.
- (2) To the fullest extent permitted by the General Corporation Law as it now exists and as it may hereafter be amended, no director of the Corporation shall be personally liable to the Corporation or its stockholders for monetary damages for breach of fiduciary duty as a director.

ARTICLE VI

Indemnification of Directors, Officers and Others

(1) The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys' fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in, or not opposed to, the best interests of the Corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person's conduct was unlawful. The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of *nolo contendere* or its equivalent, shall not, of itself, create a presumption that the person did not act in good faith and in a manner which the person reasonably believed to be in or not opposed to the best interests of the Corporation, and, with respect to any criminal action or proceeding, had reasonable cause to believe that the person's conduct was unlawful.

(2) The Corporation shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation and except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the Corporation unless and only to the extent that the

Court of Chancery of the State of Delaware or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

(3) To the extent that a present or former director or officer of the Corporation has been successful on the merits or otherwise in defense of any action, suit or proceeding referred to in Sections (1) and (2) of this Article VI, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by such person in connection therewith.

(4) Any indemnification under Sections (1) and (2) of this Article VI (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case upon a determination that indemnification of the present or former director, officer, employee or agent is proper in the circumstances because the person has met the applicable standard of conduct set forth in such Sections (1) and (2). Such determination shall be made, with respect to a person who is a director or officer at the time of such determination, (a) by a majority vote of the directors who are not parties to such action, suit or proceeding, even though less than a quorum, or (b) by a committee of such directors designated by majority vote of such directors, even though less than a quorum, or (c) if there are no such directors, or if such directors so direct, by independent legal counsel in a written opinion, or (d) by the stockholders of the Corporation.

(5) Expenses (including attorneys' fees) incurred by an officer or director in defending any civil, criminal, administrative or investigative action, suit or proceeding may be paid by the Corporation in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such director or officer to repay such amount if it shall ultimately be determined that such person is not entitled to be indemnified by the Corporation authorized in this Article VI. Such expenses (including attorneys' fees) incurred by former directors and officers or other employees and agents may be so paid upon such terms and conditions, if any, as the Corporation deems appropriate.

(6) The indemnification and advancement of expenses provided by, or granted pursuant to, the other sections of this Article VI shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement of expenses may be entitled under any law, by-law, agreement, vote of stockholders or disinterested directors or otherwise, both as to action in such person's official capacity and as to action in another capacity while holding such office.

(7) The Corporation may purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against him and incurred by him in any such capacity, or arising out of his status as such, whether or not the Corporation would have the power to indemnify him against such liability under the provisions of Section 145 of the General Corporation Law.

4

(8) For purposes of this Article VI, references to "the Corporation" shall include, in addition to the resulting corporation, any constituent corporation (including any constituent of a constituent) absorbed in a consolidation or merger which, if its separate existence had continued, would have had power and authority to indemnify its directors, officers, and employees or agents so that any person who is or was a director, officer, employee or agent of such constituent corporation, or is or was serving at the request of such constituent corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, shall stand in the same position under the provisions of this Article VI with respect to the resulting or surviving corporation as such person would have with respect to such constituent corporation if its separate existence had continued.

(9) For purposes of this Article VI, references to "other enterprises" shall include employee benefit plans; references to "fines" shall include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the Corporation" shall include any service as a director, officer, employee or agent of the Corporation which imposes duties on, or involves service by, such director, officer, employee or agent with respect to an employee benefit plan, its participants or beneficiaries; and a person who acted in good faith and in a manner such person reasonably believed to be in the interest of the participants and beneficiaries of an employee benefit plan shall be deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this Article VI.

(10) The indemnification and advancement of expenses provided by, or granted pursuant to, this Article VI shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of the heirs, executors and administrators of such a person.

ARTICLE VII

By-Laws

The directors of the Corporation shall have the power to adopt, amend or repeal by-laws.

ARTICLE VIII

Reorganization

Whenever a compromise or arrangement is proposed between this Corporation and its creditors or any class of them and/or between this Corporation and its stockholders or any class of them, any court of equitable jurisdiction within the State of Delaware may, on the application in a summary way of this Corporation or of any creditor or stockholder thereof, or on the application of any receiver or receivers appointed for this Corporation under the provisions of section 291 of Title 8 of the Delaware Code, or on the application of trustees in dissolution or of any receiver or receivers appointed for this Corporation under the provisions of section 279 of

Title 8 of the Delaware Code, order a meeting of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this Corporation, as the case may be, to be summoned in such manner as the said court directs. If a majority in number representing three-fourths in value of the creditors or class of creditors, and/or of the stockholders or class of stockholders of this Corporation, as the case may be, agree to any compromise or arrangement and to any reorganization of this Corporation as consequence of such compromise or arrangement, the said compromise or arrangement and the said reorganization shall, if sanctioned by the court to which the said application has been made, be binding on all the creditors or class of creditors, and/or on all the stockholders or class of stockholders, of this Corporation, as the case may be, and also on this Corporation.

ARTICLE IX

Amendment

The Corporation reserves the right to amend, alter, change or repeal any provision of this Certificate of Incorporation, in the manner now or hereafter prescribed by law, and all rights conferred on stockholders in this Certificate of Incorporation are subject to this reservation.

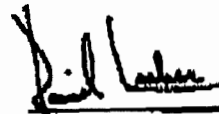
ARTICLE X

Incorporator

The name and mailing address of the sole incorporator is as follows:

<u>Name</u>	<u>Mailing Address</u>
David Lacher	46 Sara Lane New Rochelle, NY 10804

I, THE UNDERSIGNED, being the sole incorporator hereinbefore named, for the purpose of forming a corporation pursuant to the General Corporation Law of the State of Delaware, do make this Certificate of Incorporation, hereby declaring and certifying that this is my act and deed and the facts herein stated are true, and accordingly have hereunto set my hand this 2nd day of October, 2002

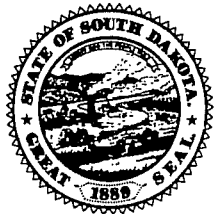


DAVID LACHER

EXHIBIT B

**Certificate of Authority to Transact Business
as a Foreign Corporation**

State of South Dakota



OFFICE OF THE SECRETARY OF STATE

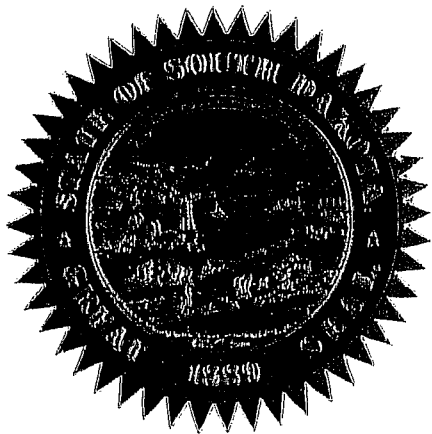
Certificate of Authority

ORGANIZATIONAL ID #: FB028551

I, **Chris Nelson**, Secretary of State of the State of South Dakota, hereby certify that the Application for a Certificate of Authority of **INTANDEM COMMUNICATIONS CORP (DE)** 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 May 19, 2004.



Chris Nelson

Chris Nelson
Secretary of State



Secretary of State
 State Capitol
 500 E. Capitol Ave.
 Pierre SD 57501
 Phone 605-773-4845
 Fax 605-773-4550

FILE NO. _____

RECEIPT NO. _____

Application for Certificate of Authority

Pursuant to the provisions of SDCL 47-8-7, the undersigned corporation hereby applies for a Certificate of Authority to transact business in the State of South Dakota and for that purpose submits the following statement:

(1) The name of the corporation is INTANDEM COMMUNICATIONS CORP RECEIVED
MAY 12 2004
 (exact corporate name)

Filed this 19th day of May 2004
 SECRETARY OF STATE

S.D. SEC. OF STATE

(2) If the name of the corporation does not contain the word "corporation", "company", "incorporated" or "limited" or does not contain an abbreviation of one of such words, then the name of the corporation with the word or abbreviation which it elects to add thereto for use in this state is _____

(3) State where incorporated DELAWARE Federal Taxpayer ID# 141856648

(4) The date of its incorporation is OCTOBER 3 2002 and the period of its duration, which may be perpetual, is _____

(5) The address of its principal office in the state or country under the laws of which it is incorporated is 1209 Orange Street, Wilmington, DE Zip Code 19801

mailing address if different from above is: 7001 Seaview Avenue, NW, Ste. 210, Seattle, WA Zip Code 98117

(6) The street address, or a statement that there is no street address, of its proposed registered office in the State of South Dakota is 319 South Coteau Street, Pierre, South Dakota Zip Code 57501

and the name of its proposed registered agent in the State of South Dakota at that address is C T Corporation System

(7) The purposes which it proposes to pursue in the transaction of business in the State of South Dakota are: (state specific purpose)
TELECOMMUNICATIONS

(8) The names and respective addresses of its directors and officers are:

Name	Officer Title	Street Address	City	State	Zip
<u>THOMAS S. SMITH</u>	<u>President/CEO/Director</u>	<u>9800 Mount Pyramid CT, Ste 400, Englewood, CO</u>	<u>Englewood, CO</u>	<u>CO</u>	<u>80112</u>
<u>GARY COOK</u>	<u>Sec/CFO/Director</u>	<u>9800 Mount Pyramid CT, Ste 400, Englewood, CO</u>	<u>Englewood, CO</u>	<u>CO</u>	<u>80112</u>
_____	_____	_____	_____	_____	_____

(9) The aggregate number of shares which it has authority to issue, itemized by classes, par value of shares, shares without par value, and series, if any, within a class is:

Number of shares	Class	Series	Par value per share or statement that shares are without par value
<u>1000</u>	<u>Common</u>	_____	<u>.001</u>
_____	_____	_____	_____
_____	_____	_____	_____

(10) The aggregate number of its issued shares, itemized by classes, par value of shares, shares without par value, and series, if any, within a class, is:

Number of shares	Class	Series	Par value per share or statement that shares are without par value
510	Common		.001

(11) The amount of its stated capital is \$ 1000
Shares issued times par value equals stated capital. In the case of no par value stock, stated capital is the consideration received for the issued shares.

(12) This application is accompanied by a CERTIFICATE OF FACT or a CERTIFICATE OF GOOD STANDING duly acknowledged by the Secretary of State or other officer having custody of corporate records in the state or country under whose laws it is incorporated.

(13) That such corporation shall not directly or indirectly combine or make any contract with any incorporated company, foreign or domestic, through their stockholders or the trustees or assigns of such stockholders, or with any copartnership or association of persons, or in any manner whatever to fix the prices, limit the production or regulate the transportation of any product or commodity so as to prevent competition in such prices, production or transportation or to establish excessive prices therefor.

(14) That such corporation, as a consideration of its being permitted to begin or continue doing business within the State of South Dakota, will comply with all the laws of the said State with regard to foreign corporations.

The application must be signed, in the presence of a notary public, by the chairman of the board of directors, or by the president or by another officer.

I DECLARE AND AFFIRM UNDER THE PENALTY OF PERJURY THAT THIS APPLICATION IS IN ALL THINGS, TRUE AND CORRECT.

Dated 5-5-04

[Signature]
(Signature)
CFO
(Title)

STATE OF WASHINGTON
COUNTY OF KING

I, Glenda K Probst, a notary public, do hereby certify that on this 5th day of MAY, 2004, personally appeared before me Gary Cook who, being by me first duly sworn, declared that he/she is the CFO of Cognigen Networks Inc, that he/she signed the foregoing document as officer of the corporation, and the statements therein contained are true.

1-29-2008
My Commission Expires

Glenda K Probst
(Notary Public)

Notarial Seal

The Consent of Appointment below must be signed by the registered agent listed in number six.

Consent of Appointment by the Registered Agent

I, C T Corporation System, hereby give my consent to serve as the registered agent for Intandem Communications Corp.

Dated April 9 20 04

By: [Signature]
C T Corporation System
(signature of registered agent)
Kathleen C. Garney, Asst. Secy./Sh

EXHIBIT C

Background and Experience of Management

Intandem Communications Corp. will be led by the officers of Cognigen Networks, Inc. Applicant, therefore, attaches the background and experience of the management team of Cognigen Networks, Inc.

COGNIGEN NETWORKS, INC

OFFICER/DIRECTOR BIO

Thomas S. Smith, Chief Executive Officer, and our President since December 2003, has been one of our Directors since January 2004. From April 2003, Mr. Smith was also a shareholder of Jones & Keller, P.C., a law firm. From August 2000 to April 2003, Mr. Smith was a partner of and a special counsel to Dorsey & Whitney, LLP, a law firm. From September 1996 to August 2000, Mr. Smith was a partner with Smith McCullough, P.C., a law firm. Prior thereto, Mr. Smith was a partner with Hopper and Kanouff, P.C., a law firm. Mr. Smith graduated from Duke University and received his law degree from the University of North Carolina.

Gary L. Cook has been one of our directors since June 2003, our Senior Vice President, Chief Financial Officer and Treasurer since March 2003, and our Secretary since April 2004. Mr. Cook also was one of our directors from October 2002 until March 2003. From June 2002 to March 2003, Mr. Cook was an independent financial consultant. From February 1998 to June 2002, Mr. Cook was the Secretary and Treasurer of eVision International, Inc. and was Chief Financial Officer of eVision International, Inc. from September 1998 to June 2002. From 1994 to 1996, Mr. Cook was principal of a small business venture in which he had majority ownership, and from 1982 to 1994, was a Senior Manager for KPMG, LLP where he managed auditing services for several clients in various financial and other industries and developed and implemented accounting, financial reporting and Securities and Exchange Commission reporting systems for companies. Mr. Cook also is a director of Global Med Technologies, Inc. Mr. Cook graduated from Brigham Young University.

David L. Jackson has been one of our directors since February 1995, our Senior Vice President of Corporate and Public Affairs or our Vice President from August 1999 to April 2004, and our Secretary from August 1999 to April 2004. He served as our Treasurer from August 1999 to July 2000, our President and Chairman of the Board from 1996 to August 1999, our Vice President from 1995 to 1996 and our President and the Chairman of the Board from 1990 to 1992. From August 1999 to March 2002, Mr. Jackson was a director and the Secretary of Inter-American Telecommunications Holding Corporation, the net assets of which we acquired in August 1999. Mr. Jackson has been a licensed real estate broker in California since 1991. Mr. Jackson graduated from Northwest Nazarene University and from the University of Denver, College of Law. Mr. Jackson is an arbitrator in dispute resolution of commercial and labor law. He has been on the roster of arbitrators of the Federal Mediation and Conciliation Service of the United States Government since March 1994.

Christopher R. Seelbach has been one of our directors since August 2001. From 1985 to the present, Mr. Seelbach has been President of Seelbach Associates LLC, a management-consulting firm. At various times from 1998 through May 2001, Mr. Seelbach served as a consultant, director, Chief Operating Officer and acting Chief Financial Officer of CallNOW.com, Inc., a telecommunications company. From 1994 to 1998, he was an independent consultant, and served as President and Chief Executive Officer of Belcom, Inc., a COMSAT international telecommunications investment, and President of Skysat Communications Corporation, a wireless telecommunications systems development company. From 1992 to 1994 Mr. Seelbach was a director and Chief Operating Officer of Viatel, Inc., an international telecommunications company. Prior to 1992, he was a venture capitalist with Exxon Enterprises and a consultant with McKinsey & Company. Mr. Seelbach graduated from the United States Naval Academy and received an M.B.A. from Columbia University.

James H. Shapiro has been one of our directors since October 2002. Since 1995 Mr. Shapiro has been the Chief Executive Officer of Windermere Services Company, a company that provides real estate services. Mr. Shapiro graduated from the University of Washington.

EXHIBIT D

Financials

Intandem Communications Corp. is a subsidiary of Cognigen Networks, Inc. ("Cognigen"). Applicant will rely solely on the financial backing of Cognigen. As such, a copy of Cognigen's Form 10-QSB/A is attached.

UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB/A

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2004

OR

TRANSITION REPORT UNDER SECTION 13 OR 15(d)
OF THE EXCHANGE ACT
For the transition period from to

Commission File Number 0-11730

COGNIGEN NETWORKS, INC.
(Exact name of small business issuer as specified in its charter)

Colorado
(State or other jurisdiction of
incorporation or organization)

84-1089377
(I.R.S. Employer
Identification No.)

7001 Seaview Avenue NW
Suite 210
Seattle, Washington 98117
(Address of principal executive offices)

(206) 297-6151
(Issuer's Telephone number)

N/A

(Former name, former address and former fiscal year, if changed since last
report)

Check whether the issuer (1) filed all reports required to be filed by Section 13
or 15(d) of the Exchange Act during the past 12 months (or such shorter period
that the registrant was required to file such reports), and (2) has been subject
to such filing requirements for the past 90 days. Yes No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY
PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Check whether the registrant filed all documents and reports required to be filed
by Section 12, 13 or 15(d) of the Exchange Act after the distribution of
securities under a plan confirmed by a court. Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common
equity, as of the latest practicable date.

Class	Outstanding at April 30, 2004
-----	-----
Common Stock, \$.001 par value	8,753,972 (See Note Next Page)

Transitional Small Business Disclosure Format (Check one): Yes _____ No X

COGNIGEN NETWORKS, INC.

Note - The 8,753,972 is net of 800,000 shares that the Company will receive upon the closing of the sale of the Company's wholly-owned subsidiary, Cognigen Switching Technologies, Inc., to be effective February 1, 2004.

Commission File Number: 0-11730
Quarter Ended March 31, 2004

FORM 10-QSB/A

Part I - FINANCIAL INFORMATION

Item 1. Consolidated Financial Statements

Unaudited Consolidated Statements of Operations

Consolidated Balance Sheets

Unaudited Consolidated Statements of Changes in Stockholders' Equity (Deficit)

Unaudited Consolidated Statements of Cash Flows

Notes to Unaudited Consolidated Financial Statements

Part II - OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

Signatures

COGNIGEN NETWORKS, INC.

Unaudited Consolidated Statements of Operations

Part I - Financial Information

Item 1. Financial Statements

	Three Months Ended March 31,		Nine Months Ended March 31,	
	2004	2003	2004	2003
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue				
Marketing commissions	\$1,220,450	\$1,681,116	\$3,843,420	\$4,955,715
Telecommunications	1,449,344	1,040,415	4,283,876	2,946,175
Other	12,398	50,053	(4,342)	389,899
Total revenue	<u>2,682,192</u>	<u>2,771,584</u>	<u>8,122,954</u>	<u>8,291,789</u>
Operating expenses				
Marketing commissions	733,701	788,029	2,378,069	2,975,084
Telecommunications	774,688	582,041	2,275,371	1,574,278
Selling, general and administrative	1,147,893	1,140,120	3,332,510	3,091,047
Loss provision for sale of CST	2,502,583	-	2,502,583	-
Loss provision for termination of Intandem Funding Agreement	494,149	-	494,149	-
Depreciation and amortization	6,554	26,618	51,355	110,021
Total operating expenses	<u>5,659,568</u>	<u>2,536,808</u>	<u>11,034,037</u>	<u>7,750,430</u>
Income (loss) from operations	(2,977,376)	234,776	(2,911,083)	541,359
Interest expense	(11,991)	(3,214)	(34,201)	(10,659)
Income (loss) before income taxes	<u>(2,989,367)</u>	<u>231,562</u>	<u>(2,945,284)</u>	<u>530,710</u>
Income taxes	-	-	-	-
Net income (loss)	<u>(2,989,367)</u>	<u>231,562</u>	<u>(2,945,284)</u>	<u>530,710</u>
Preferred dividends	(10,000)	(10,000)	(30,000)	(18,225)
Net income (loss) attributable to common shareholders	<u><u>\$(2,999,367)</u></u>	<u><u>\$ 221,562</u></u>	<u><u>\$(2,975,284)</u></u>	<u><u>\$ 512,485</u></u>
Income (loss) per common share- basic and diluted	<u><u>\$ (.33)</u></u>	<u><u>\$.02</u></u>	<u><u>\$ (.32)</u></u>	<u><u>\$.06</u></u>
Weighted average number of common shares outstanding - basic and diluted	<u><u>9,026,499</u></u>	<u><u>9,363,416</u></u>	<u><u>9,379,427</u></u>	<u><u>9,173,834</u></u>

See notes to unaudited consolidated financial statements.

Consolidated Balance Sheets

	March 31, 2004	June 30, 2003
	----- Unaudited	-----
Assets		
Current assets		
Cash	\$ 19,571	\$ 412,992
Accounts receivable, net	562,355	313,537
Commissions receivable, net	811,150	897,000
Inventory	8,021	24,901
Other current assets	69,123	58,111
	-----	-----
Total current assets	1,470,220	1,706,541
	-----	-----
Non-current assets		
Property, plant and equipment, net	25,547	150,412
Note receivable	57,500	77,500
Deposits towards acquisition of Intandem	-	172,752
Deposits and other assets	87,623	109,552
Goodwill	-	2,893,029
	-----	-----
Total non-current assets	170,670	3,403,245
	-----	-----
Total assets	\$ 1,640,890	\$ 5,109,786
	=====	=====
Liabilities and Stockholders' Equity (Deficit)		
Current liabilities		
Accounts payable	\$ 711,434	\$ 687,362
Accrued liabilities	425,788	192,657
Commissions payable	816,676	892,848
Current portion of deferred commissions	511,200	511,200
Receivables financing arrangement	207,038	-
Note payable	-	254,389
Other current liabilities	36,422	65,759
	-----	-----
Total current liabilities	2,708,558	2,604,215
Deferred commissions less current portion	369,941	763,990
Other long-term liabilities, including accrued dividends	59,060	40,966
	-----	-----
Total liabilities	3,137,559	3,409,171
	-----	-----
Stockholders' equity (deficit)		
Preferred stock no par value, 20,000,000 shares authorized, 500,000 shares issued and outstanding, \$.00 per share liquidation preference	450,000	450,000
Common stock \$.001 par value, 300,000,000 shares authorized; 8,753,972 and 9,553,972 issued and outstanding as of March 31, 2004 and June 30, 2003	8,754	9,554
Additional paid-in capital	11,954,331	12,175,531
Accumulated deficit	(13,909,754)	(10,934,470)
	-----	-----
Total stockholder's equity (deficit)	(1,496,669)	1,700,615
	-----	-----
Total liabilities and stockholders' equity (deficit)	\$ 1,640,890	\$ 5,109,786
	=====	=====

See notes to unaudited consolidated financial statements.

Unaudited Consolidated Statements of Changes in Stockholders' Equity (Deficit)
March 31, 2004

	Preferred Stock		Common Stock		Additional Paid-in Capital
	Shares	Amount	Shares	Amount	
Balances at July 1, 2003	500,000	\$ 450,000	9,553,972	\$ 9,554	\$12,175,53
Common stock repurchased in connection with the CST transaction	-	-	(800,000)	(800)	(247,20)
Issuance of warrants to purchase common stock in connection with the CST transaction	-	-	-	-	26,00
Net loss	-	-	-	-	-
Dividends on preferred stock	-	-	-	-	-
Balances at March 31, 2004	<u>500,000</u>	<u>\$ 450,000</u>	<u>8,753,972</u>	<u>\$ 8,754</u>	<u>\$11,954,33</u>

See notes to unaudited consolidated financial statements.

Unaudited Consolidated Statements of Cash Flows

	Nine Months Ended March 31,	
	2004	2003
	Unaudited	Unaudited
Cash flows from operating activities		
Net income (loss)	\$(2,945,284)	\$ 530,710
Adjustments to reconcile net income (loss) to net cash provided by operating activities		
Depreciation and amortization	51,355	110,021
Loss provision for termination of Intandem Funding Agreement	494,149	-
Loss provision for sale of CST, net of cash	2,472,798	-
Bad debt expense	213,913	-
Changes in assets and liabilities:		
Accounts receivable	(548,344)	(171,600)
Commissions receivable, net	85,850	87,993

Employee receivable	-	1,078
Inventory	16,880	7,293
Deposits and other assets	(18,017)	(26,579)
Accounts payable	120,520	133,775
Commissions payable	(76,172)	(228,063)
Accrued liabilities	217,619	17,179
Other current liabilities	(22,457)	(19,556)
Other	379	-
	-----	-----
	3,008,473	(88,459)
	-----	-----
Net cash provided by operations	63,189	442,251
	-----	-----
Cash flows from investing activities		
Capital expenditures	-	(45,479)
Advances to Intandem	(221,397)	-
Other	1,798	10,138
	-----	-----
Net cash used in investing activities	(219,599)	(35,341)
	-----	-----
Cash flows from financing activities		
Payments on deferred commissions	(394,049)	(354,229)
Proceeds from issuance of preferred stock	-	470,000
Proceeds from receivables financing arrangement	207,038	-
Payments on notes payable	(50,000)	(25,000)
Other	-	(9,493)
	-----	-----
Net cash (used in) provided by financing activities	(237,011)	81,278
	-----	-----
Net increase (decrease) in cash and cash equivalents	(393,421)	488,188
Cash and cash equivalents-beginning of period	412,992	482,717
	-----	-----
Cash and cash equivalents-end of period	\$ 19,571	\$ 970,905
	=====	=====

Supplemental Disclosures of Cash Flow Information and Non-Cash Transactions

During the nine months ended March 31, 2003 and in conjunction with the issuance of 8% Convertible Series A Preferred Stock to Stanford Venture Capital Holdings, Inc. described in Notes 3 and 6, the Company paid a consultant 64,516 shares of common stock with a value at the time of issuance of \$20,000.

During the nine months ended March 31, 2003, 400,000 shares of the Company's common stock and 500,000 two and five year warrants to purchase common stock were issued to Stanford Financial Group Company, Inc. as consideration for an interest in American Communications, L.L.C. See Notes 3 and 6.

Cash payments for interest expense during the nine months ended March 31, 2004 and 2003 were \$25,000 and \$514, respectively.

The Company accrued dividends on Preferred Stock during the nine months

ended March 31, 2004 and 2003 of \$30,000 and \$18,225, respectively.

See notes to unaudited consolidated financial statements.

COGNIGEN NETWORKS, INC.

Notes to Unaudited Consolidated Financial Statements
March 31, 2004

Note 1 - Description of Business

Cognigen Networks, Inc (the Company) is an Internet and relationship enabled marketer of long-distance telephone and personal communications services and a licensed domestic and international long-distance carrier. The Company receives commissions and revenue from sales of these services through agents and affinity groups, from telecommunications sales of prepaid calling cards and from the sale of call switching services of its wholly-owned subsidiary, which is to be effective January 31, 2004. See Note 8 for information on the sale of CST. Also, as of February 1, 2004, included are the accounts of Intandem Communications, Corp. (Intandem). See note 4 for information on Intandem.

Note 2 - Summary of Significant Accounting Policies

In the opinion of management, all adjustments, consisting only of normal recurring adjustments, have been made to (a) the unaudited consolidated statement of operations for the three and nine months ended March 31, 2004 and 2003, respectively, (b) the unaudited consolidated balance sheet as of March 31, 2004 and (c) the unaudited consolidated statements of cash flows for the nine months ended March 31, 2004 and 2003, respectively, in order to make the financial statements not misleading.

The Company has not recorded a provision for income taxes for the three months or nine months ended March 31, 2004 and 2003. The Company has net operating loss carryforwards to offset taxable income in those periods.

The accompanying unaudited consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. Accordingly, they do not include all the information and footnotes required by generally accepted accounting principles for financial statements. For further information, refer to the audited consolidated financial statements and notes thereto for the year ended June 30, 2003, included in the Company's Annual Report on Form 10-KSB filed with the Securities and Exchange Commission.

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

The results for the nine months ended March 31, 2004 may not necessarily be indicative of the results for the fiscal year ending June 30, 2004.

On November 21, 2001, the Company entered into a Stock Redemption Agreement with a stockholder, in which the stockholder agreed to sell to the Company 2,712,501

shares of the Company's common stock, at approximately \$.77 per share, which approximated market value, in exchange for potential future commissions of \$2,088,622 on certain customers, as defined in the agreement. The shares were purchased in December 2001. Deferred commissions payable will be paid out based upon future commissions earned as defined in the agreement. The agreement does not guarantee that future commissions will be earned. As of March 31, 2004, the remaining balance of deferred commissions payable was \$881,141. The Company has classified \$511,200 as an estimate of the current portion of this agreement based on historical commissions. After the \$881,141 of deferred commissions has been earned and paid to the stockholder, commissions will continue to be paid to the stockholder and recorded as marketing commissions expense in the statement of operations.

Certain amounts in prior consolidated financial statements have been reclassified to conform to the current presentation.

Note 3 -Note Receivable

As of March 31, 2004, the Company has a note receivable outstanding with a net book value of \$57,500 from American Communications, LLC (formerly known as American Internet Communications, LLC) in accordance with a \$300,000 Promissory Note and Agreement due in October 2004, originally recorded on the balance sheet at \$77,500. This note bears interest at 12% payable annually, is secured by the personal guaranty of the principals of American Communications, and is due October 4, 2004. This note was acquired by the Company in October 2002 as part of the agreement dated October 17, 2002 with Stanford Financial Group Company, Inc. (Stanford Financial) Inc. described in more detail in Note 6, Stockholders' Equity. The Company has agreed to payment on the note of \$100,000 plus \$2,000 in attorneys' fees as full satisfaction of the note, if paid by July 2004. Subsequent to March 31, 2004, \$40,000 has been received leaving a balance of \$17,500 recorded on the balance sheet. If the entire \$100,000 is received, the Company will recognize a gain of \$22,500 during the fourth quarter of fiscal 2004.

Note 4 - Acquisition of Intandem

As of March 31, 2004, the Company had made advances of \$414,149 to Intandem. On April 1, 2003, the Company and certain principals of Intandem entered into an agreement (Funding Agreement) pursuant to which the Company agreed to provide up to \$448,093 in a series of loans to Intandem. As of December 31, 2003, \$60,694 remained unfunded under the Funding Agreement. Effective February 1, 2004, by mutual agreement of the principals of Intandem and the Company, the Funding Agreement was terminated and a separate agreement, the Termination of Funding Agreement and Settlement Agreement (Termination Agreement), was entered into.

The Termination Agreement provided that the Company would convert the notes receivable of \$387,399 into 100% of the outstanding stock of Intandem in exchange for payments of \$10,000 per month for eight months, assumption of up to approximately \$45,000 in liabilities, cancellation of all employment contracts of the Intandem principals and cancellation of options to purchase common stock of the Company. As of March 31, 2004, \$414,149 had been funded under the Funding Agreement and Termination Agreement. Due to questions of recoverability of this amount and the remaining commitments under the Termination Agreement, a provision of \$494,149 has been taken in the statement of operations. This provision represents the \$414,149 funding through March 31, 2004 plus an estimate of remaining commitments under the Termination Agreement which

approximate \$80,000 and is included in accrued liabilities as of March 31, 2004.

In conjunction with the Funding Agreement, a consultant was to be paid, under his consulting agreement with the Company, a commission that was being negotiated with the Company. The commission amount had not yet been determined when questions of recoverability arose and a provision to write off funded amounts was included in the statement of operations. It is anticipated that the majority of any commission paid will be from future Intandem cash flows, if any, in a combination of cash and some common stock of the Company, but this can not be assured or estimated at this time.

Note 5 -Receivables Financing Arrangement and Note Payable

The balance of receivables financing arrangement as of March 31, 2004 is \$207,038. This represents the amount of commission receivables that have been sold under an Accounts Receivable Purchase Agreement (Receivables Purchase Agreement) with a bank. The Receivables Purchase Agreement provides for up to \$1,250,000 in commissions receivable to be used as collateral for advances under the Receivables Purchase Agreement of which 65% of the commissions receivable balances are available in cash advances to the Company. Interest charges are 1.3% per month on the commissions receivable balances used as collateral.

The note payable as of June 30, 2003 of \$254,389 consisted of a secured note payable, with interest at 14%, compounded daily, principal and interest payable in varying amounts. This note payable was secured by the accounts, as defined, and other assets of CST. The note was in default and the interest, which was at 12%, had been increased to 14% and was compounded daily. In conjunction with the Stock for Stock Exchange Agreement described in Note 8, this note payable was renegotiated and included with the net assets in the sale of CST and will be partially guaranteed by the new principals of CST.

Note 6 -Stockholders' Equity

On October 17, 2002 the Company issued 500,000 shares of 8% Convertible Series A Preferred Stock (Preferred Stock) to Stanford Venture Capital Holdings, Inc., an affiliate of Stanford Financial Group of Houston, Texas, for \$500,000. Each share of the Preferred Stock is convertible, at the option of the holder, into one share of the Company's common stock for a period of five years. At that time, the Preferred Stock is automatically converted to common stock. The Preferred Stock does not have voting rights and has a liquidation preference of \$1.00 per share. In conjunction with the issuance of the

Preferred Stock, the Company paid \$30,000 in cash and issued 64,516 shares of the Company's common stock, valued at \$20,000, to a third-party consultant as a finder's fee.

Dividends on the Preferred Stock are cumulative at the rate of 8% per annum of the liquidation value, \$1.00 per share, are payable in cash, when and if declared by the Board of Directors, and are preferential to any other junior securities, as defined. The Company accrued for dividends of \$30,000 for the nine months ended March 31, 2004.

As part of the agreement dated October 17, 2002 discussed above, Stanford Financial agreed to transfer to the Company, an approximate 32% interest in Miami based American Communications, a private company, in exchange for 400,000 shares of the Company's common stock, two-year warrants to purchase 150,000

shares of the Company's common stock at an exercise price of \$.50 per share and five-year warrants to purchase 350,000 shares of the Company's common stock at an exercise price of \$.75 per share. This transaction was completed on February 5, 2003 and the warrants were issued.

On February 3, 2003, the Company entered into a letter of intent with David Stone and Harry Gorlovezky, members of American Communications, pursuant to which Messrs. Stone and Gorlovezky indicated their intent to purchase the approximate 32% interest in American Communications that the Company acquired from Stanford Financial for a cash consideration of \$22,500. In addition, Messrs. Stone and Gorlovezky had the right, until June 10, 2003, to purchase the \$300,000 Promissory Note and Agreement due in October 2004 for a purchase price of \$77,500 in cash. The \$22,500 was received and the 32% interest in American Communications was delivered to Messrs. Stone and Gorlovezky. The option to purchase the \$300,000 Promissory Note and Agreement was not exercised and the Company has agreed to accept \$100,000 plus \$2,000 in attorneys' fees for full satisfaction of the Promissory Note if paid by July 2004. See Note 3.

Note 7 - Stock Options

The Company has established the 2001 Incentive and Non-statutory Stock Option Plan (the Plan), which authorizes the issuance of up to 625,000 shares of the Company's common stock. The Plan will remain in effect until 2011 unless terminated earlier by an action of the Board. All employees, board members and consultants of the Company are eligible to receive options under the Plan at the discretion of the Board. Options issued under the Plan vest according to the individual option agreement for each grantee.

During the nine months ended March 31, 2004, the Company granted to an employee, options to purchase 10,000 shares of common stock of the Company. These options vest 5,000 immediately and 5,000 in one year, are exercisable at market value at the date of grant and expire in five years.

In January 2004, the Board of Directors granted 200,000 options to an officer of the Company. These options vest 100,000 immediately and 25,000 each year for the ensuing four years, are exercisable at \$.23 per share and expire in five years.

As of March 31, 2004, the number of stock options outstanding under the Plan was 528,000.

As of March 31, 2004, the number of stock options outstanding not under any plan was 1,025,000. 1,000,000 of these options are exercisable at \$3.68 per share and expire in August 2004.

In April 2003, as part of the Funding Agreement with Intandem, the Board of Directors granted to the principals of Intandem options to purchase up to 450,000 shares of common stock of the Company. The exercise price was \$.36 per share and they expired in five years. In conjunction with the Termination Agreement, these options were cancelled effective February 1, 2004.

Note 8 - Stock for Stock Exchange Agreement

On May 12, 2004, after approval by the Board of Directors, the Company entered into a Stock for Stock Exchange Agreement with Jimmy L. Boswell, David G. Lucas, Reginald W. Einkauf and John D. Miller (collectively the Principals) pursuant to which the Principals agreed to exchange with the Company a total of 800,000

shares of the Company's common stock owned by the Principals for all of the outstanding common stock of the Company's wholly-owned subsidiary, CST, and warrants to purchase 200,000 shares of the Company's common stock effective February 1, 2004. The warrants will expire in 2009 and will have an exercise price equal to the average closing price for the Company's common stock for the 20 days prior to closing.

The closing is currently scheduled for May 21, 2004. At the closing CST has agreed to enter into a Master Services Agreement (MSA) to provide the Company with telecommunications rating, billing, provisioning, customer care, commissioning and database management for a fee. The MSA is effective February 1, 2004.

As part of the closing, CST has agreed to enter into a new note with an existing lender representing approximately \$223,000 in debt. Further, at the closing, all options to purchase common stock of the Company issued to CST employees will be terminated except for the option to purchase 200,000 shares of the Company's common stock owned by Jimmy L. Boswell which option expires in August 2004 and is exercisable at \$3.68 per share.

Jimmy L. Boswell is the President and a Director of CST. David G. Lucas is the former chief financial officer and a Director of CST. Reginald W. Einkauf and John D. Miller are former officers and Directors of CST. Mr. Boswell and Mr. Lucas are former officers and Directors of the Company. The Principals and another person sold all of the outstanding stock of CST to the Company for shares of the Company's common stock in April 2000.

In conjunction with the Stock for Stock Exchange Agreement, goodwill with a net book value of \$2,893,029 has been written off. With consideration of approximately \$26,000, calculated using the Black Scholes method of calculation for the 200,000 warrants, goodwill of \$2,893,029 and \$168,448 in negative equity that are being assumed by the Principals, and the 800,000 shares of the Company's common stock that are being repurchased from the Principals valued at \$.31 per share, the Company recorded a loss of \$2,502,583 on this transaction that is included in the statement of operations.

Part II - Other Information

Item 6. Exhibits and Reports on Form 8-K

(a) Exhibits

- 2.1 Stock for Stock Exchange Agreement (Incorporated by Reference to Exhibit 2.1 to the Company's Quarterly Report on Form 10-QSB for the Quarterly Period Ended March 31, 2004)
- 31.1 Certification of Chief Executive Officer required by Rule 13a-14(a)
- 31.2 Certification of Chief Financial Officer required by Rule 13a-14(a)
- 32.1 Certification of Chief Executive Officer required by Section 906 of the Sarbanes-Oxley Act of 2002
- 32.2 Certification of Chief Financial Officer required by Section 906 of the Sarbanes-Oxley Act of 2002

(b) Reports on Form 8-K

On January 30, 2004, the Company filed a Current Report on Form 8-K, dated December 5, 2003, reporting under Item 5 that Thomas S. Smith was appointed the President, Chief Executive Officer and a Director of the Company, that Darrell H. Hughes had resigned as a Director of the Company and that Anthony T. Sgroi and Richard B. Rime had resigned as Officers of the Company.

On February, 2004, the Company filed a Current Report on form 8-K, dated February 15, 2004. Under Item 12, the Company filed a press release, which was included as an exhibit under Item 7, announcing its unaudited financial results for the three months and six months ended December 31, 2003.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

COGNIGEN NETWORKS, INC.

By: /s/ Thomas S. Smith

Date: May 21, 2004

Thomas S. Smith
President and Chief Executive
Officer

By: /s/ Gary L. Cook

Date: May 21, 2004

Gary L. Cook
Chief Financial Officer

EXHIBIT INDEX

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UNITED STATES SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM 10-QSB/A

QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF
THE SECURITIES EXCHANGE ACT OF 1934
For the quarterly period ended March 31, 2004

OR

TRANSITION REPORT UNDER SECTION 13 OR 15(d)
OF THE EXCHANGE ACT
For the transition period from to

Commission File Number 0-11730

COGNIGEN NETWORKS, INC.
(Exact name of small business issuer as specified in its charter)

Colorado
(State or other jurisdiction of
incorporation or organization)

84-1089377
(I.R.S. Employer
Identification No.)

7001 Seaview Avenue NW
Suite 210
Seattle, Washington 98117
(Address of principal executive offices)

(206) 297-6151
(Issuer's Telephone number)

N/A

(Former name, former address and former fiscal year, if changed since last
report)

Check whether the issuer (1) filed all reports required to be filed by Section 13
or 15(d) of the Exchange Act during the past 12 months (or such shorter period
that the registrant was required to file such reports), and (2) has been subject
to such filing requirements for the past 90 days. Yes No

APPLICABLE ONLY TO ISSUERS INVOLVED IN BANKRUPTCY
PROCEEDINGS DURING THE PRECEDING FIVE YEARS

Check whether the registrant filed all documents and reports required to be filed
by Section 12, 13 or 15(d) of the Exchange Act after the distribution of
securities under a plan confirmed by a court. Yes No

APPLICABLE ONLY TO CORPORATE ISSUERS

State the number of shares outstanding of each of the issuer's classes of common
equity, as of the latest practicable date.

Class	Outstanding at April 30, 2004
-----	-----
Common Stock, \$.001 par value	8,753,972 (See Note Next Page)

Transitional Small Business Disclosure Format (Check one): Yes _____ No <u>X</u>	

COGNIGEN NETWORKS, INC.

Note - The 8,753,972 is net of 800,000 shares that the Company will receive upon the closing of the sale of the Company's wholly-owned subsidiary, Cognigen Switching Technologies, Inc., to be effective February 1, 2004.

Commission File Number: 0-11730
Quarter Ended March 31, 2004

FORM 10-QSB/A

Part I - FINANCIAL INFORMATION

Item 1. Consolidated Financial Statements

Unaudited Consolidated Statements of Operations

Consolidated Balance Sheets

Unaudited Consolidated Statements of Changes in Stockholders' Equity (Deficit)

Unaudited Consolidated Statements of Cash Flows

Notes to Unaudited Consolidated Financial Statements

Part II - OTHER INFORMATION

Item 6. Exhibits and Reports on Form 8-K

Signatures

COGNIGEN NETWORKS, INC.

Unaudited Consolidated Statements of Operations

Part I - Financial Information

Item 1. Financial Statements

	Three Months Ended March 31,		Nine Months Ended March 31,	
	2004	2003	2004	2003
	Unaudited	Unaudited	Unaudited	Unaudited
Revenue				
Marketing commissions	\$1,220,450	\$1,681,116	\$3,843,420	\$4,955,715
Telecommunications	1,449,344	1,040,415	4,283,876	2,946,175
Other	12,398	50,053	(4,342)	389,899
Total revenue	<u>2,682,192</u>	<u>2,771,584</u>	<u>8,122,954</u>	<u>8,291,789</u>
Operating expenses				
Marketing commissions	733,701	788,029	2,378,069	2,975,084
Telecommunications	774,688	582,041	2,275,371	1,574,278
Selling, general and administrative	1,147,893	1,140,120	3,332,510	3,091,047
Loss provision for sale of CST	2,502,583	-	2,502,583	-
Loss provision for termination of Intandem Funding Agreement	494,149	-	494,149	-
Depreciation and amortization	6,554	26,618	51,355	110,021
Total operating expenses	<u>5,659,568</u>	<u>2,536,808</u>	<u>11,034,037</u>	<u>7,750,430</u>
Income (loss) from operations	(2,977,376)	234,776	(2,911,083)	541,359
Interest expense	(11,991)	(3,214)	(34,201)	(10,659)
Income (loss) before income taxes	(2,989,367)	231,562	(2,945,284)	530,710
Income taxes	-	-	-	-
Net income (loss)	(2,989,367)	231,562	(2,945,284)	530,710
Preferred dividends	(10,000)	(10,000)	(30,000)	(18,225)
Net income (loss) attributable to common shareholders	<u>\$(2,999,367)</u>	<u>\$ 221,562</u>	<u>\$(2,975,284)</u>	<u>\$ 512,485</u>
Income (loss) per common share- basic and diluted	<u>\$ (.33)</u>	<u>\$.02</u>	<u>\$ (.32)</u>	<u>\$.06</u>
Weighted average number of common shares outstanding - basic and diluted	<u>9,026,499</u>	<u>9,363,416</u>	<u>9,379,427</u>	<u>9,173,834</u>

See notes to unaudited consolidated financial statements.

Consolidated Balance Sheets

	March 31, 2004	June 30, 2003
	----- Unaudited	-----
Assets		
Current assets		
Cash	\$ 19,571	\$ 412,992
Accounts receivable, net	562,355	313,537
Commissions receivable, net	811,150	897,000
Inventory	8,021	24,901
Other current assets	69,123	58,111
	-----	-----
Total current assets	1,470,220	1,706,541
	-----	-----
Non-current assets		
Property, plant and equipment, net	25,547	150,412
Note receivable	57,500	77,500
Deposits towards acquisition of Intandem	-	172,752
Deposits and other assets	87,623	109,552
Goodwill	-	2,893,029
	-----	-----
Total non-current assets	170,670	3,403,245
	-----	-----
Total assets	\$ 1,640,890	\$ 5,109,786
	=====	=====
Liabilities and Stockholders' Equity (Deficit)		
Current liabilities		
Accounts payable	\$ 711,434	\$ 687,362
Accrued liabilities	425,788	192,657
Commissions payable	816,676	892,848
Current portion of deferred commissions	511,200	511,200
Receivables financing arrangement	207,038	-
Note payable	-	254,389
Other current liabilities	36,422	65,759
	-----	-----
Total current liabilities	2,708,558	2,604,215
Deferred commissions less current portion	369,941	763,990
Other long-term liabilities, including accrued dividends	59,060	40,966
	-----	-----
Total liabilities	3,137,559	3,409,171
	-----	-----
Stockholders' equity (deficit)		
Preferred stock no par value, 20,000,000 shares authorized, 500,000 shares issued and outstanding, \$1.00 per share liquidation preference	450,000	450,000
Common stock \$.001 par value, 300,000,000 shares authorized; 8,753,972 and 9,553,972 issued and outstanding as of March 31, 2004 and June 30, 2003	8,754	9,554
Additional paid-in capital	11,954,331	12,175,531
Accumulated deficit	(13,909,754)	(10,934,470)
	-----	-----
Total stockholder's equity (deficit)	(1,496,669)	1,700,615
	-----	-----
Total liabilities and stockholders' equity (deficit)	\$ 1,640,890	\$ 5,109,786
	=====	=====

See notes to unaudited consolidated financial statements.

Unaudited Consolidated Statements of Changes in Stockholders' Equity (Deficit)
March 31, 2004

	Preferred Stock		Common Stock		Additional Paid-in Capital
	Shares	Amount	Shares	Amount	
Balances at July 1, 2003	500,000	\$ 450,000	9,553,972	\$ 9,554	\$12,175,53
Common stock repurchased in connection with the CST transaction	-	-	(800,000)	(800)	(247,20
Issuance of warrants to purchase common stock in connection with the CST transaction	-	-	-	-	26,00
Net loss	-	-	-	-	-
Dividends on preferred stock	-	-	-	-	-
Balances at March 31, 2004	<u>500,000</u>	<u>\$ 450,000</u>	<u>8,753,972</u>	<u>\$ 8,754</u>	<u>\$11,954,33</u>

See notes to unaudited consolidated financial statements.

Unaudited Consolidated Statements of Cash Flows

	Nine Months Ended March 31,	
	2004	2003
	Unaudited	Unaudited
Cash flows from operating activities		
Net income (loss)	\$ (2,945,284)	\$ 530,710
Adjustments to reconcile net income (loss) to net cash provided by operating activities		
Depreciation and amortization	51,355	110,021
Loss provision for termination of Intandem Funding Agreement	494,149	-
Loss provision for sale of CST, net of cash	2,472,798	-
Bad debt expense	213,913	-
Changes in assets and liabilities:		
Accounts receivable	(548,344)	(171,600)
Commissions receivable, net	85,850	87,993

Employee receivable	-	1,078
Inventory	16,880	7,293
Deposits and other assets	(18,017)	(26,579)
Accounts payable	120,520	133,775
Commissions payable	(76,172)	(228,063)
Accrued liabilities	217,619	17,179
Other current liabilities	(22,457)	(19,556)
Other	379	-
	-----	-----
	3,008,473	(88,459)
	-----	-----
Net cash provided by operations	63,189	442,251
	-----	-----
Cash flows from investing activities		
Capital expenditures	-	(45,479)
Advances to Intandem	(221,397)	-
Other	1,798	10,138
	-----	-----
Net cash used in investing activities	(219,599)	(35,341)
	-----	-----
Cash flows from financing activities		
Payments on deferred commissions	(394,049)	(354,229)
Proceeds from issuance of preferred stock	-	470,000
Proceeds from receivables financing arrangement	207,038	-
Payments on notes payable	(50,000)	(25,000)
Other	-	(9,493)
	-----	-----
Net cash (used in) provided by financing activities	(237,011)	81,278
	-----	-----
Net increase (decrease) in cash and cash equivalents	(393,421)	488,188
Cash and cash equivalents-beginning of period	412,992	482,717
	-----	-----
Cash and cash equivalents-end of period	\$ 19,571	\$ 970,905
	=====	=====

Supplemental Disclosures of Cash Flow Information and Non-Cash Transactions

During the nine months ended March 31, 2003 and in conjunction with the issuance of 8% Convertible Series A Preferred Stock to Stanford Venture Capital Holdings, Inc. described in Notes 3 and 6, the Company paid a consultant 64,516 shares of common stock with a value at the time of issuance of \$20,000.

During the nine months ended March 31, 2003, 400,000 shares of the Company's common stock and 500,000 two and five year warrants to purchase common stock were issued to Stanford Financial Group Company, Inc. as consideration for an interest in American Communications, L.L.C. See Notes 3 and 6.

Cash payments for interest expense during the nine months ended March 31, 2004 and 2003 were \$25,000 and \$514, respectively.

The Company accrued dividends on Preferred Stock during the nine months

ended March 31, 2004 and 2003 of \$30,000 and \$18,225, respectively.

See notes to unaudited consolidated financial statements.

COGNIGEN NETWORKS, INC.

**Notes to Unaudited Consolidated Financial Statements
March 31, 2004**

Note 1 - Description of Business

Cognigen Networks, Inc (the Company) is an Internet and relationship enabled marketer of long-distance telephone and personal communications services and a licensed domestic and international long-distance carrier. The Company receives commissions and revenue from sales of these services through agents and affinity groups, from telecommunications sales of prepaid calling cards and from the sale of call switching services of its wholly-owned subsidiary, which is to be effective January 31, 2004. See Note 8 for information on the sale of CST. Also, as of February 1, 2004, included are the accounts of Intandem Communications, Corp. (Intandem). See note 4 for information on Intandem.

Note 2 - Summary of Significant Accounting Policies

In the opinion of management, all adjustments, consisting only of normal recurring adjustments, have been made to (a) the unaudited consolidated statement of operations for the three and nine months ended March 31, 2004 and 2003, respectively, (b) the unaudited consolidated balance sheet as of March 31, 2004 and (c) the unaudited consolidated statements of cash flows for the nine months ended March 31, 2004 and 2003, respectively, in order to make the financial statements not misleading.

The Company has not recorded a provision for income taxes for the three months or nine months ended March 31, 2004 and 2003. The Company has net operating loss carryforwards to offset taxable income in those periods.

The accompanying unaudited consolidated financial statements have been prepared in accordance with generally accepted accounting principles for interim financial information. Accordingly, they do not include all the information and footnotes required by generally accepted accounting principles for financial statements. For further information, refer to the audited consolidated financial statements and notes thereto for the year ended June 30, 2003, included in the Company's Annual Report on Form 10-KSB filed with the Securities and Exchange Commission.

The preparation of the consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period.

The results for the nine months ended March 31, 2004 may not necessarily be indicative of the results for the fiscal year ending June 30, 2004.

On November 21, 2001, the Company entered into a Stock Redemption Agreement with a stockholder, in which the stockholder agreed to sell to the Company 2,712,501

shares of the Company's common stock, at approximately \$.77 per share, which approximated market value, in exchange for potential future commissions of \$2,088,622 on certain customers, as defined in the agreement. The shares were purchased in December 2001. Deferred commissions payable will be paid out based upon future commissions earned as defined in the agreement. The agreement does not guarantee that future commissions will be earned. As of March 31, 2004, the remaining balance of deferred commissions payable was \$881,141. The Company has classified \$511,200 as an estimate of the current portion of this agreement based on historical commissions. After the \$881,141 of deferred commissions has been earned and paid to the stockholder, commissions will continue to be paid to the stockholder and recorded as marketing commissions expense in the statement of operations.

Certain amounts in prior consolidated financial statements have been reclassified to conform to the current presentation.

Note 3 -Note Receivable

As of March 31, 2004, the Company has a note receivable outstanding with a net book value of \$57,500 from American Communications, LLC (formerly known as American Internet Communications, LLC) in accordance with a \$300,000 Promissory Note and Agreement due in October 2004, originally recorded on the balance sheet at \$77,500. This note bears interest at 12% payable annually, is secured by the personal guaranty of the principals of American Communications, and is due October 4, 2004. This note was acquired by the Company in October 2002 as part of the agreement dated October 17, 2002 with Stanford Financial Group Company, Inc. (Stanford Financial) Inc. described in more detail in Note 6, Stockholders' Equity. The Company has agreed to payment on the note of \$100,000 plus \$2,000 in attorneys' fees as full satisfaction of the note, if paid by July 2004. Subsequent to March 31, 2004, \$40,000 has been received leaving a balance of \$17,500 recorded on the balance sheet. If the entire \$100,000 is received, the Company will recognize a gain of \$22,500 during the fourth quarter of fiscal 2004.

Note 4 - Acquisition of Intandem

As of March 31, 2004, the Company had made advances of \$414,149 to Intandem. On April 1, 2003, the Company and certain principals of Intandem entered into an agreement (Funding Agreement) pursuant to which the Company agreed to provide up to \$448,093 in a series of loans to Intandem. As of December 31, 2003, \$60,694 remained unfunded under the Funding Agreement. Effective February 1, 2004, by mutual agreement of the principals of Intandem and the Company, the Funding Agreement was terminated and a separate agreement, the Termination of Funding Agreement and Settlement Agreement (Termination Agreement), was entered into.

The Termination Agreement provided that the Company would convert the notes receivable of \$387,399 into 100% of the outstanding stock of Intandem in exchange for payments of \$10,000 per month for eight months, assumption of up to approximately \$45,000 in liabilities, cancellation of all employment contracts of the Intandem principals and cancellation of options to purchase common stock of the Company. As of March 31, 2004, \$414,149 had been funded under the Funding Agreement and Termination Agreement. Due to questions of recoverability of this amount and the remaining commitments under the Termination Agreement, a provision of \$494,149 has been taken in the statement of operations. This provision represents the \$414,149 funding through March 31, 2004 plus an estimate of remaining commitments under the Termination Agreement which

approximate \$80,000 and is included in accrued liabilities as of March 31, 2004.

In conjunction with the Funding Agreement, a consultant was to be paid, under his consulting agreement with the Company, a commission that was being negotiated with the Company. The commission amount had not yet been determined when questions of recoverability arose and a provision to write off funded amounts was included in the statement of operations. It is anticipated that the majority of any commission paid will be from future Intandem cash flows, if any, in a combination of cash and some common stock of the Company, but this can not be assured or estimated at this time.

Note 5 -Receivables Financing Arrangement and Note Payable

The balance of receivables financing arrangement as of March 31, 2004 is \$207,038. This represents the amount of commission receivables that have been sold under an Accounts Receivable Purchase Agreement (Receivables Purchase Agreement) with a bank. The Receivables Purchase Agreement provides for up to \$1,250,000 in commissions receivable to be used as collateral for advances under the Receivables Purchase Agreement of which 65% of the commissions receivable balances are available in cash advances to the Company. Interest charges are 1.3% per month on the commissions receivable balances used as collateral.

The note payable as of June 30, 2003 of \$254,389 consisted of a secured note payable, with interest at 14%, compounded daily, principal and interest payable in varying amounts. This note payable was secured by the accounts, as defined, and other assets of CST. The note was in default and the interest, which was at 12%, had been increased to 14% and was compounded daily. In conjunction with the Stock for Stock Exchange Agreement described in Note 8, this note payable was renegotiated and included with the net assets in the sale of CST and will be partially guaranteed by the new principals of CST.

Note 6 -Stockholders' Equity

On October 17, 2002 the Company issued 500,000 shares of 8% Convertible Series A Preferred Stock (Preferred Stock) to Stanford Venture Capital Holdings, Inc., an affiliate of Stanford Financial Group of Houston, Texas, for \$500,000. Each share of the Preferred Stock is convertible, at the option of the holder, into one share of the Company's common stock for a period of five years. At that time, the Preferred Stock is automatically converted to common stock. The Preferred Stock does not have voting rights and has a liquidation preference of \$1.00 per share. In conjunction with the issuance of the

Preferred Stock, the Company paid \$30,000 in cash and issued 64,516 shares of the Company's common stock, valued at \$20,000, to a third-party consultant as a finder's fee.

Dividends on the Preferred Stock are cumulative at the rate of 8% per annum of the liquidation value, \$1.00 per share, are payable in cash, when and if declared by the Board of Directors, and are preferential to any other junior securities, as defined. The Company accrued for dividends of \$30,000 for the nine months ended March 31, 2004.

As part of the agreement dated October 17, 2002 discussed above, Stanford Financial agreed to transfer to the Company, an approximate 32% interest in Miami based American Communications, a private company, in exchange for 400,000 shares of the Company's common stock, two-year warrants to purchase 150,000

shares of the Company's common stock at an exercise price of \$.50 per share and five-year warrants to purchase 350,000 shares of the Company's common stock at an exercise price of \$.75 per share. This transaction was completed on February 5, 2003 and the warrants were issued.

On February 3, 2003, the Company entered into a letter of intent with David Stone and Harry Gorlovezky, members of American Communications, pursuant to which Messrs. Stone and Gorlovezky indicated their intent to purchase the approximate 32% interest in American Communications that the Company acquired from Stanford Financial for a cash consideration of \$22,500. In addition, Messrs. Stone and Gorlovezky had the right, until June 10, 2003, to purchase the \$300,000 Promissory Note and Agreement due in October 2004 for a purchase price of \$77,500 in cash. The \$22,500 was received and the 32% interest in American Communications was delivered to Messrs. Stone and Gorlovezky. The option to purchase the \$300,000 Promissory Note and Agreement was not exercised and the Company has agreed to accept \$100,000 plus \$2,000 in attorneys' fees for full satisfaction of the Promissory Note if paid by July 2004. See Note 3.

Note 7 - Stock Options

The Company has established the 2001 Incentive and Non-statutory Stock Option Plan (the Plan), which authorizes the issuance of up to 625,000 shares of the Company's common stock. The Plan will remain in effect until 2011 unless terminated earlier by an action of the Board. All employees, board members and consultants of the Company are eligible to receive options under the Plan at the discretion of the Board. Options issued under the Plan vest according to the individual option agreement for each grantee.

During the nine months ended March 31, 2004, the Company granted to an employee, options to purchase 10,000 shares of common stock of the Company. These options vest 5,000 immediately and 5,000 in one year, are exercisable at market value at the date of grant and expire in five years.

In January 2004, the Board of Directors granted 200,000 options to an officer of the Company. These options vest 100,000 immediately and 25,000 each year for the ensuing four years, are exercisable at \$.23 per share and expire in five years.

As of March 31, 2004, the number of stock options outstanding under the Plan was 528,000.

As of March 31, 2004, the number of stock options outstanding not under any plan was 1,025,000. 1,000,000 of these options are exercisable at \$3.68 per share and expire in August 2004.

In April 2003, as part of the Funding Agreement with Intandem, the Board of Directors granted to the principals of Intandem options to purchase up to 450,000 shares of common stock of the Company. The exercise price was \$.36 per share and they expired in five years. In conjunction with the Termination Agreement, these options were cancelled effective February 1, 2004.

Note 8 - Stock for Stock Exchange Agreement

On May 12, 2004, after approval by the Board of Directors, the Company entered into a Stock for Stock Exchange Agreement with Jimmy L. Boswell, David G. Lucas, Reginald W. Einkauf and John D. Miller (collectively the Principals) pursuant to which the Principals agreed to exchange with the Company a total of 800,000

shares of the Company's common stock owned by the Principals for all of the outstanding common stock of the Company's wholly-owned subsidiary, CST, and warrants to purchase 200,000 shares of the Company's common stock effective February 1, 2004. The warrants will expire in 2009 and will have an exercise price equal to the average closing price for the Company's common stock for the 20 days prior to closing.

The closing is currently scheduled for May 21, 2004. At the closing CST has agreed to enter into a Master Services Agreement (MSA) to provide the Company with telecommunications rating, billing, provisioning, customer care, commissioning and database management for a fee. The MSA is effective February 1, 2004.

As part of the closing, CST has agreed to enter into a new note with an existing lender representing approximately \$223,000 in debt. Further, at the closing, all options to purchase common stock of the Company issued to CST employees will be terminated except for the option to purchase 200,000 shares of the Company's common stock owned by Jimmy L. Boswell which option expires in August 2004 and is exercisable at \$3.68 per share.

Jimmy L. Boswell is the President and a Director of CST. David G. Lucas is the former chief financial officer and a Director of CST. Reginald W. Einkauf and John D. Miller are former officers and Directors of CST. Mr. Boswell and Mr. Lucas are former officers and Directors of the Company. The Principals and another person sold all of the outstanding stock of CST to the Company for shares of the Company's common stock in April 2000.

In conjunction with the Stock for Stock Exchange Agreement, goodwill with a net book value of \$2,893,029 has been written off. With consideration of approximately \$26,000, calculated using the Black Scholes method of calculation for the 200,000 warrants, goodwill of \$2,893,029 and \$168,448 in negative equity that are being assumed by the Principals, and the 800,000 shares of the Company's common stock that are being repurchased from the Principals valued at \$.31 per share, the Company recorded a loss of \$2,502,583 on this transaction that is included in the statement of operations.

Part II - Other Information

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On February, 2004, the Company filed a Current Report on form 8-K, dated February 15, 2004. Under Item 12, the Company filed a press release, which was included as an exhibit under Item 7, announcing its unaudited financial results for the three months and six months ended December 31, 2003.

SIGNATURES

In accordance with the requirements of the Exchange Act, the registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

COGNIGEN NETWORKS, INC.

By: /s/ Thomas S. Smith

Date: May 21, 2004

Thomas S. Smith
President and Chief Executive
Officer

By: /s/ Gary L. Cook

Date: May 21, 2004

Gary L. Cook
Chief Financial Officer

EXHIBIT INDEX

- 2.1 Stock for Stock Exchange Agreement (Incorporated by Reference to Exhibit 2.1 to the Company's Quarterly Report on Form 10-QSB for the Quarterly Period Ended March 31, 2004)
- 31.1 Certification of Chief Executive Officer required by Rule 13a-14(a)
- 31.2 Certification of Chief Financial Officer required by Rule 13a-14(a)
- 32.1 Certification of Chief Executive Officer required by Section 906 of the Sarbanes-Oxley Act of 2002
- 32.2 Certification of Chief Financial Officer required by Section 906 of the Sarbanes-Oxley Act of 2002

EXHIBIT E

Tariff

SOUTH DAKOTA TELECOMMUNICATIONS TARIFF

This Tariff contains the descriptions, regulations, and rates applicable to the furnishing of service and facilities for telecommunications services within the State of South Dakota by INTANDEM COMMUNICATIONS CORP. ("Company"). This Tariff is on file with the South Dakota Public Utilities Commission, and copies may also be inspected, during normal business hours, at the following location: 6405 218th Street SW, Suite 305; Mountlake Terrace, WA 98043.

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

CHECK SHEET

The title page and pages 1-34 inclusive of this Tariff are effective as of the date shown. Original and revised sheets, as named below, comprise all changes from the original Tariff in effect on the date indicated.

<u>SHEET</u>	<u>REVISION</u>	<u>SHEET</u>	<u>REVISION</u>
1	Original	18	Original
2	Original	19	Original
3	Original	20	Original
4	Original	21	Original
5	Original	22	Original
6	Original	23	Original
7	Original	24	Original
8	Original	25	Original
9	Original	26	Original
10	Original	27	Original
11	Original	28	Original
12	Original	29	Original
13	Original	30	Original
14	Original	31	Original
15	Original	32	Original
16	Original	33	Original
17	Original	34	Original

* New or Revised Sheets

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

CONCURRING, CONNECTING AND OTHER PARTICIPATING CARRIERS

CONCURRING CARRIERS:

No Concurring Carriers

CONNECTING CARRIERS:

No Connecting Carriers

OTHER PARTICIPATING CARRIERS:

No Participating Carriers

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

TARIFF FORMAT

Sheet Numbering - Sheet numbers appear in the upper right hand corner of the page. Sheets are numbered sequentially and from time to time new pages may be added to the Tariff. When a new page is added between existing pages, a decimal is added to the preceding page number. For example, a new page added between Sheets 3 and 4 would be numbered 3.1.

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).

Check Sheets - When a Tariff filing is made with the Commission, an updated check sheet accompanies the Tariff filing. The check sheet lists the pages contained in the Tariff, with a cross reference to the current revision number. When new pages are added, the check sheet is changed to reflect the revision, all revisions made in a given filing are designed by an asterisk (*). There will be no other symbols used on this page if these are the only changes made to it. The Tariff user should refer to the latest check sheet to find out if a particular page is the most current on file with the Commission.

APPLICABILITY

This Tariff contains the Service offerings, rates, terms and conditions applicable to the furnishing of intrastate interexchange telecommunications services within the State of South Dakota by INTANDEM COMMUNICATIONS CORP. ("Company").

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

EXPLANATION OF SYMBOLS

- (D) - To signify discontinued material
- (I) - To signify a rate or charge increase
- (M) - To signify material relocated without change in text or rate
- (N) - To signify new material
- (R) - To signify a reduction
- (T) - To signify a change in text but no change in rate or regulation

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Issued: August 2, 2004

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INTANDEM COMMUNICATIONS CORP.
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1. TECHNICAL TERMS AND ABBREVIATIONS

For the purpose of this Tariff, the following definitions will apply:

Access Coordination

Provides for the design, ordering, installation, coordination, pre-service testing, service turn-up and maintenance on a Company or Customer provided Local Access Channel.

Administrative Change

A change in Customer billing address or contact name.

Alternate Access

Alternate Access is a form of Local Access except that the provider of the Service is an entity, other than the Local Exchange Carrier, authorized or permitted to provide such Service. The charges for Alternate Access may be subject to private agreement rather than published or special tariff if permitted by applicable governmental rules.

Application for Service

A standard Company order form, which includes all pertinent billing, technical and other descriptive information that will enable the Company to provide a communication Service as required.

ASR

ASR (Access Service Request) means an order placed with a Local Access Provider for Local Access.

Authorized User

A person, firm, corporation or other entity that either is authorized by the Customer to receive or send communications or is placed in a position by the Customer, either through acts or omissions, to send or receive communications.

Bandwidth

The total frequency band, in hertz, allocated for a channel.

Bill Date

The date on which billing information is compiled and sent to the Customer.

Call

A completed connection between the Calling and Called Stations.

Called Station

The telephone number called.

Calling Station

The telephone number from which a Call originates.

Cancellation of Order

A Customer initiated request to discontinue processing a Service order, either in part or in its entirety, prior to its completion. Cancellation charges will be assessed for each Circuit-end or Dedicated Access line canceled from an order prior to its completion by the Company, under the following circumstances: (1) if the LEC has confirmed in writing to the Company that the Circuit-end or Dedicated Access line will be installed; or (2) if the Company has already submitted facilities orders to and interconnecting telephone company.

Channel or Circuit

A dedicated communications path between two or more points having a Bandwidth or Transmission Speed specified in this Tariff and selected by a Customer.

Commission

South Dakota Public Utilities Commission

Company

INTANDEM COMMUNICATIONS CORP.

Company Recognized National Holidays

The following are Company Recognized National Holidays determined at the location of the originator of the Call: New Year's Day, Martin Luther King Day, President's Day, Memorial Day, Independence Day, Labor Day, Columbus Day, Veteran's Day, Thanksgiving Day, Christmas Day.

The evening rate is used unless a lower rate would normally apply. When a Call begins in one rate period and ends in another, the rate in effect in each rate period applies to the portion of the Call occurring within that rate period. In the event that a minute is split between two rate periods, the rate in effect at the start of that minute applies.

Customer

The person, firm, corporation or governmental unit which orders Service and which is responsible for the payment of charges and for compliance with the Company's Tariff regulations. A Customer is considered to be an account for billing purposes. The term Customer also includes an entity that remains presubscribed to the Company Service after its account(s) are removed from the Company's billing system, subsequently continues to use Company's network, and is billed by a local exchange carrier for such use, or otherwise uses Service for which no other Customer is obligated to compensate Company.

Customer Premises/Customer's Premises

Locations designated by a Customer where Service is originated/terminated whether for its own communications needs or for the use of its resale customers.

DCS

DCS means Digital Cross-Connect System.

Dedicated Access/Special Access

Dedicated Local Access between the Customer's Premises or serving wire center and the Company's Point-of-Presence for origination or termination of Calls.

DS-0

DS-0 means Digital Signal Level 0 Service and is a 64 Kbps signal.

DS-1

DS-1 means Digital Signal Level 1 Service and is a 1.544 Mbps signal.

DS-0 with VF Access

DS-0 Service with VF Local Access facilities provides for the transmission of analog voice and/or data within 300 Hz to 3000 Hz frequency range.

DS-0 with DDS Access

DS-0 Service with VF Local Access facilities provides for the transmission of digital data at speeds 2.4, 4.8, 9.6 or 56 Kbps.

Due Date

The Due Date is the date on which payment is due.

Expedite

A Service order initiated at the request of the Customer that is processed in a time period shorter than the Company's standard Service interval.

FCC

Federal Communications Commission

Individual Case Basis (ICB)

Individual Case Basis (ICB) determinations involve situations where complex Customer-specific Company arrangements are required to satisfactorily serve the Customer. The nature of such Service requirements makes it difficult or impossible to establish general tariff provisions for such circumstances. When it becomes possible to determine specific terms and conditions for such offerings, they will be offered pursuant to such terms and conditions.

Installation

The connection of a Circuit, Dedicated Access line, or port for new, changed or an additional Service.

Interexchange Service

Interexchange Service means that portion of a communications channel between a Company-designated Point-of-Presence in one exchange and a Point-of-Presence in another exchange.

Interruption

Interruption shall mean a condition whereby the Service or a portion thereof is inoperative, beginning at the time of notice by the Customer to Company that such Service is inoperative and ending at the time of restoration.

Kbps

Kilobits per second.

LATA (Local Access Transport Area)

A geographical area established for the provision and administration of communications Service of a local exchange company.

Local Access

Local Access means the Service between a Customer Premises and a Company designated Point-of-Presence.

Local Access Provider

Local Access Provider means an entity providing Local Access.

Local Exchange Carrier (LEC)

The local telephone utility that provides telephone exchange services.

Mbps

Megabits per second.

Multiplexing

Multiplexing is the sequential combining of lower bit rate Private Line Services onto a higher bit rate Private Line Service for more efficient facility capacity usage or vice versa.

N/A

Not available.

Nonrecurring Charges

Nonrecurring Charges are one-time charges.

Payment Method

The manner that the Customer designates as the means of billing charges for Calls using the Company's Service.

Physical Change

The modification of an existing Circuit, Dedicated Access line or port, at the request of the Customer, requiring some Physical Change or retermination.

Point-of-Presence (POP)

A Company-designated location where a facility is maintained for the purpose of providing access to its Service.

Primary Route

The route that in the absence of Customer-designated routing or temporary re-routing would be used by the Company in the provision of Service.

Private Line

A dedicated transmission channel furnished to a customer without intermediate switching arrangements for full-time customer use.

Private Line Service

A dedicated full-time transmission Service utilizing dedicated access arrangements.

Rate Center

A specified geographical location used for determining mileage measurements.

Requested Service Date

The Requested Service Date is the date requested by the Customer for commencement of Service and agreed to by the Company.

Restore

To make Service operative following an interruption by repair, reassignment, re-routing, substitution of component parts, or otherwise, as determined by the carrier(s) involved.

Route Diversity

Two channels that are furnished partially or entirely over two physically separate routes.

Service

Service means any or all Service(s) provided pursuant to this Tariff.

Service Commitment Period

The term elected by the Customer and stated on the Service order during which the Company will provide the Services subscribed to by the Customer. The term can be monthly or in the case of Private Line Services for a period of up to 5 years.

Special Promotional Offerings

Special trial offerings, discounts, or modifications of its regular Service offerings that the Company may, from time to time, offer to its Customers for a particular Service. Such offerings may be limited to certain dates, times, and locations. Such offerings will be filed with the SDPUC.

Start of Service Date

The Requested Service Date or the date Service first is made available by the Company whichever is later.

Tariff

The current Intrastate Services Tariff and effective revisions thereto filed by the Company with the Commission.

Transmission Speed

Data transmission speed or rate, in bits per seconds (bps).

Two-Way Conversation

A Two-Way Conversation is a telephone conversation between or among two or more parties.

VF

VF is voice frequency or voice-grade Service designed for private-line Service. Normal transmission is in the 300 hertz to 3000-hertz frequency band.

2. RULES AND REGULATIONS

2.1. Description and Limitations of Services

- 2.1.1. Intrastate Telecommunications Service ("Service") is the furnishing of Company communication Services contained herein between specified locations under the terms of this Tariff.
- 2.1.2. Any member of the general public (including any natural person or legally organized entity such as a corporation, partnership, or governmental body) is entitled to obtain Service under this Tariff, provided that the Company reserves the right to deny Service: (A) to any Customer that, in the Company's reasonable opinion, presents an undue risk of nonpayment, (B) in circumstances in which the Company has reason to believe that the use of the Service would violate the provisions of this Tariff or any applicable law or if any applicable law restricts or prohibits provision of the Service, or (C) if insufficient facilities are available to provide the Service (in such cases Company shall make best efforts to accommodate the needs of all potential Customers by means of facility improvements or purchases, of capacity, if such efforts will, in the Company's opinion, provide the Company with a reasonable return on its expenditures), but only for so long as such unavailability exists.
- 2.1.3. Company, when acting at the Customer's request and as its authorized agent, will make reasonable efforts to arrange for Service requirements, such as special routing, Diversity, Alternate Access, or circuit conditioning.
- 2.1.4. Service is offered in equal access exchanges subject to the availability of facilities and the provisions of this Tariff. Company reserves the right to refuse to provide Service to or from any location where the necessary facilities and/or equipment are not available.
- 2.1.5. Service may be discontinued after five business days written notice to the Customer if:
- 2.1.5.A. the Customer is using the Service in violation of this Tariff; or
- 2.1.5.B. the Customer is using the Service in violation of the law or Commission regulation.
- 2.1.6. Service begins on the date that billing becomes effective and is provided on the basis of a minimum period of at least one month, 24 hours per day. For the purposes of computing charges in this Tariff, a month is considered to have 30 days.

- 2.1.7. Service will be provided until canceled, by the Customer on not less than thirty (30) days' written notice from the date of postmark on the letter giving notice of cancellation.
- 2.1.8. Nothing herein, or in any other provision of this Tariff, or in any marketing materials issued by the Company shall give any person any ownership, interest, or proprietary right in any code or 800 number issued by the Company to its Customers.
- 2.1.9. The Company reserves the right to discontinue furnishing Services or billing options, upon written notice, when necessitated by conditions beyond its control. Conditions beyond the Company's control include, but are not limited to, a Customer's having Call volume or a calling pattern that results, or may result, in network blockage or other Service degradation which adversely affects Service to the calling party, the Customer, or other Customers of the Company.
- 2.1.10. Except as otherwise provided in this Tariff or as specified in writing by the party entitled to receive Service, notice may be given orally or in writing to the persons whose names and business addresses appear on the executed Service order and the effective date of any notice shall be the date of delivery of such notice, not the date of mailing. By written notice, Company or Customer may change the party to receive notice and/or the address to which such notice is to be delivered. In the event no Customer or Company address is provided in the executed Service order, notice shall be given to the last known business address of Customer or, as appropriate.

2.2. Other Terms and Conditions

- 2.2.1. The name(s) of the Customer(s) desiring to use the Service must be stipulated in the Application for Service.
- 2.2.2. The Customer agrees to operate the Company provided equipment in accordance with instructions of the Company or the Company's agent. Failure to do so will void the Company liability for interruption of Service and may make Customer responsible for damage to equipment pursuant to Section 2.2.3 below.
- 2.2.3. Customer agrees to return to the Company all Company-provided equipment delivered to Customer within five (5) days of termination of the Service in connection with which the equipment was used. Said equipment shall be in the same condition as when delivered to Customer, normal wear and tear only excepted. Customer shall reimburse the Company, upon demand, for any costs incurred by the Company due to Customer's failure to comply with this provision.

- 2.2.4. A Customer shall not use any service-mark or trademark of the Company or refer to the Company in connection with any product, equipment, promotion, or publication of the Customer without prior written approval of the Company.
- 2.2.5. In the event suit is brought or any attorney is retained by the Company to enforce the terms of this Tariff, the Company shall be entitled to recover, in addition to any other remedy, reimbursement for reasonable attorneys' fees, court costs, costs of investigation and other related expenses incurred in connection therewith.
- 2.2.6. The provision of Service will not create a partnership or joint venture between the Company and the Customer nor result in joint Service offerings to their respective Customers.
- 2.2.7. The rate or volume discount level applicable to a Customer for a particular Service or Services shall be the rate or volume discount level in effect at the beginning of the monthly billing period applicable to the Customer for the particular Service or Services. When a Service is subject to a minimum monthly charge, account charge, port charge or other recurring charge or Nonrecurring Charge for both intrastate and interstate Service, only one such charge shall apply per account and that charge shall be the interstate charge.
- 2.2.8. Service requested by Customer and to be provided pursuant to this Tariff shall be requested on Company Service Order forms in effect from time to time or Customer's forms accepted in writing by an authorized headquarters representative of the Company (collectively referred to as "Service Orders").
- 2.2.9. If an entity other than the company (e.g., another carrier or a supplier) imposes charges on the Company in connection with a Service that entity's charges will be passed through to the Customer also.
- 2.2.10. The Service Commitment Period for any Service shall be established by the Service Order relevant thereto and commence on the Start of Service Date. Upon expiration, each Service Commitment Period for such Service shall automatically be extended subject to written notice of termination by either Company or Customer as of a date not less than thirty (30) days after delivery of said notice to the other. The charges for Interexchange Service during any such extension shall not exceed the then current Company month-to-month charges applicable to such Service.

2.3. Liability

- 2.3.1. Except as provided otherwise in this Tariff, the Company shall not be liable to Customer or any other person, firm or entity for any failure of performance hereunder if such failure is due to any cause or causes beyond the reasonable control of the Company. Such causes shall include, without limitation, acts of God, fire, explosion, vandalism, cable cut, storm or other similar occurrence, any law, order, regulation, direction, action or request of the United States government or of any other government or of any civil or military authority, national emergencies, insurrections, riots, wars, strikes, lockouts or work stoppages or other labor difficulties, supplier failures, shortages, breaches or delays, or preemption of existing Services to restore service in compliance with Part 64, Subpart D, Appendix A, of the FCC's Rules and Regulations.
- 2.3.2. With respect to the Services contained herein and except as otherwise provided herein, the Company's liability shall be determined by the Commission or a court of competent jurisdiction pursuant to SDCL 49-13-1 and 49-13-1.1.
- 2.3.3. The Company is not liable for any act or omission of any other company or companies (including any Company affiliate that is a participating or concurring carrier) furnishing a portion of the Service or facilities, equipment, or Services associated with such Service.
- 2.3.4. The Customer is responsible for taking all necessary legal steps for interconnecting the Customer provided terminal equipment with the Company facilities. The Customer shall ensure that the signals emitted into the Company's network do not damage Company equipment, injure personnel or degrade Service to other Customers. The Customer is responsible for securing all licenses, permits, rights-of-way, and other arrangements necessary for such interconnection. In addition, the customer shall comply with applicable LEC signal power limitations.
- 2.3.5. The Company may rely on Local Exchange Carriers or other third parties for the performance of other Services such as Local Access. Upon Customer request and execution and delivery of appropriate authorizing documents, the Company may act as agent for Customer in obtaining such other Services. Customer's liability for charges hereunder shall not be reduced by untimely Installation or non-operation of Customer provided facilities and equipment.

- 2.3.6. The failure to give notice of default, to enforce or insist upon compliance with any of the terms or conditions herein, the waiver of any term or conditions herein, or the granting of an extension of time for performance by the Company or the Customer shall not constitute the permanent waiver of any term or condition herein. Each of the provisions shall remain at all times in full force and effect until modified in writing.
- 2.3.7. In the event parties other than Customer (e.g., Customer's customers) shall have use of the Service directly or indirectly through Customer, then Customer agrees to forever indemnify and hold Company and any affiliated or unaffiliated third-party, third-party provider or operator of facilities employed in provision of the Service harmless from and against any and all claims, demands, suits, actions, losses, damages, assessments or payments which may be asserted by said parties arising out of or relating to any Defects.
- 2.3.8. In the event that Company is required to perform a Circuit redesign due to inaccurate information provided by the Customer; or, circumstances in which such costs and expenses are caused by the Customer or reasonably incurred by the Company for the benefit of the Customer, the Customer is responsible for the payment of all such charges.

2.4. Cancellation of Service by a Customer

- 2.4.1. If a Customer cancels a Service Order before the Service begins, before completion of the Minimum Period, or before completion of some other period mutually agreed upon by the Customer and the Company, a charge will be levied upon the Customer for the nonrecoverable portions of expenditures or liabilities incurred expressly on behalf of the Customer by the Company and not fully reimbursed by Installation and monthly charges. If, based on a Service order by a Customer, any construction has either begun or been completed, but no Services provided, the nonrecoverable costs of such construction shall be borne by the Customer.
- 2.4.2. Upon thirty (30) days' prior written notice, either Customer or Company shall have the right, without cancellation charge or other liability, to cancel the affected portion of the Service, if the Company is prohibited by governmental authority from furnishing said portion, or if any material rate or term contained herein and relevant to the affected Service is substantially changed by order of the highest court of competent jurisdiction to which the matter is appeal, the Federal Communications Commission, or other local, state or federal government authority.

2.5. Cancellation for Cause by the Company

2.5.1. Upon nonpayment of any sum owing to the Company, or upon a violation of any of the provisions governing the furnishing of Service under this Tariff, the Company may, upon five business days written notification to the Customer, except in extreme cases, without incurring any liability, immediately discontinue the furnishing of such Service. The written notice may be separate and

Apart from the regular monthly bill for service, Customer shall be deemed to have canceled Service as of the date of such disconnection and shall be liable for any cancellation charges set forth in this Tariff.

2.5.2. Without incurring any liability, the Company may discontinue the furnishing of Service(s) to a Customer upon five business days written notice if the Company deems that such action is necessary to prevent or to protect against fraud or to otherwise protect its personnel, agents, facilities or Services under the following circumstances, except under extreme cases where the customer may be disconnected immediately and without notice:

2.5.2.A. if the Customer refuses to furnish information to the Company regarding the Customer's credit-worthiness, its past or current use of common carrier communications Services or its planned use of Service(s);

2.5.2.B. if the Customer provides false information to the Company regarding the Customer's identity, address, credit-worthiness, past or current use of Customer communications Services, or its planned use of the Company Service(s);

2.5.2.C. if the Customer states that it will not comply with a request of the Company for reasonable security for the payment for Service(s);

2.5.2.D. if the Customer has been given five business days written notice in a separate mailing by the Company of any past due amount (which remains unpaid in whole or in part) for any of the Company's communications Services to which the Customer either subscribes or had subscribed or used;

2.5.2.E. in the event of unauthorized use.

2.5.2.F. Following the disconnection of service for any of these reasons, the Company or the local exchange utility acting as Company agent, will notify the telephone user/customer that service was disconnected and why. The notice will include all reasons for the disconnection and will include a toll-free number where an end user/customer can obtain additional information. Notice shall be deemed given upon deposit, postage prepaid, in the U.S. Mail to the end user's/customer's last known address and in compliance with the Commission's rules.

2.5.3. The discontinuance of Service(s) by the Company pursuant to this Section does not relieve the Customer of any obligations to pay the Company for charges due and owing for Service(s) furnished up to the time of discontinuance. The remedies set forth herein shall not be exclusive and the Company shall at all times be entitled to all rights available to it under either law or equity.

2.6. Credit Allowance

2.6.1. Credit allowance for the interruption of Service is subject to the general liability provisions set forth in this Tariff. Customers shall receive no credit allowance for the interruption of service that is due to the Company's testing or adjusting, negligence of the Customer, or to the failure of channels or equipment provided by the Customer. The Customer should notify the Company when the Customer is aware of any interruption in Service for which a credit allowance is desired. Before giving such notice, the Customer shall ascertain that the trouble is not being caused by any action or omission within Customer's control, or is not in wiring or equipment, if any, furnished by the Customer in connection with the Company's Services.

2.6.2. No credit is allowed in the event service must be interrupted in order to provide routine service quality or related investigations.

2.6.3. No credit shall be allowed:

2.6.3.A. For failure of services or facilities of Customer; or

2.6.3.B. For failure of services or equipment caused by the negligence or willful acts of Customer.

2.6.4. Credit for an interruption shall commence after Customer notifies Company of the interruption and ceases when services have been restored.

2.6.5. Credits are applicable only to that portion of Service interrupted.

- 2.6.6. For purposes of credit computation, every month shall be considered to have 720 hours.
- 2.6.7. No credit shall be allowed for an interruption of a continuous duration of less than two hours.
- 2.6.8. The Customer shall be credited for an interruption of two hours or more at a rate of 1/720th of the monthly recurring charge for the service affected for each hour or major fraction thereof that the interruption continues. Calculations of the credit shall be made in accordance with the following formula.

Credit Formula:

$$\text{Credit} = \frac{A}{720} \times B$$

"A" = outage time in hours

"B" = total monthly charge for affected facility

2.7. Use of Service

- 2.7.1 The Services offered herein may be used for any lawful purpose, including residential, business, governmental, or other use. There are no restrictions on sharing or resale of Services. However, the Customer remains liable for all obligations under this Tariff notwithstanding such sharing or resale and regardless of the Company's knowledge of same. The Company shall have no liability to any person or entity other than the Customer and only as set forth in Section 2.3. The Customer shall not use nor permit others to use the Service in a manner that could interfere with Services provided to others or that could harm the facilities of the Company or others.
- 2.7.2. Service furnished by the Company may be arranged for joint use or authorized use. The joint user or Authorized User shall be permitted to use such Service in the same manner as the Customer, but subject to the following:
- 2.7.2.A. One joint user or Authorized User must be designated as the Customer.

- 2.7.2.B. All charges for the Service will be computed as if the Service were to be billed to one Customer. The joint user or Authorized User that has been designated as the Customer will be billed for all components of the Service and will be responsible for all payments to the Company. In the event that the designated Customer fails to pay the Company, each joint user or Authorized User shall be liable to the Company for all charges incurred as a result of its use of the Company's Service.
- 2.7.3. In addition to the other provisions in this Tariff, Customers reselling Company Services shall be responsible for all interaction and interface with their own subscribers or customers. The provision of the Service will not create a partnership or joint venture between Company and Customer nor result in a joint communications Service offering to the Customers of either the Company or the Customer.
- 2.7.4. Service furnished by the Company shall not be used for any unlawful or fraudulent purposes.
- 2.7.5. The Customer will be billed directly by the LEC for certain Dedicated Access arrangements selected by the Customer for the provisioning of direct access arrangements. In those instances where the Company at the Customer's request may act as agent in the ordering of such arrangements, the Company will bill the Customer Local Access charges.
- 2.8. Payment Arrangements
- 2.8.1. The Customer is responsible for payment of all charges for Services furnished to the Customer or its joint or Authorized Users. This responsibility is not changed due to any use, misuse, or abuse of the Customer's Service or Customer provided equipment by third parties, the Customer's employees, or the public.
- 2.8.2. The Company's bills are due upon receipt. Amounts not paid within 30 days from the Bill Date of the invoice will be considered past due. Customers will be assessed a late fee on past due amounts in the amount not to exceed the maximum lawful rate under applicable state law. If a Customer presents an undue risk of nonpayment at any time, the Company may require that Customer to pay its bills within a specified number of days and to make such payments in cash or the equivalent of cash.

- 2.8.3. In determining whether a Customer presents an undue risk of nonpayment, the Company shall consider the following factors: (A) the Customer's payment history (if any) with the Company and its affiliates, (B) Customer's ability to demonstrate adequate ability to pay for the Service, (C) credit and related information provided by Customer, lawfully obtained from third parties or publicly available, and (D) information relating to Customer's management, owners and affiliates (if any).
- 2.8.4. Disputes with respect to charges must be presented to the Company in writing within the applicable contract law statute of limitations or such invoice will be deemed to be correct and binding on the Customer.
- 2.8.5. If a LEC has established or establishes a Special Access surcharge, the Company will bill the surcharge beginning on the effective date of such surcharge for Special Access arrangements presently in Service. The Company will cease billing the Special Access surcharge upon receipt of an Exemption Certificate or if the surcharge is removed by the LEC.
- 2.8.6. In the event the Company incurs fees or expenses, including attorney's fees, in collecting, or attempting to collect, any charges owed the Company, the Customer will be liable to the Company for the payment of all such fees and expenses reasonably incurred.
- 2.8.7. Company will not require deposits or advance payments by Customers for Services.
- 2.9. Assignment
- 2.9.1. The obligations set forth in this Tariff shall be binding upon and inure to the benefit of the parties hereto and their respective successors or assigns, provided, however, the Customer shall not assign or transfer its rights or obligations without the prior written consent of the Company.
- 2.10. Tax and Fee Adjustments
- 2.10.1. All state and local taxes (i.e., gross receipts tax, sales tax, municipal utilities tax) are listed as separate line items and are not included in the quoted rates.

- 2.10.2. If at any future time a municipality acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees or charges shall be billed to the end users receiving service within the territorial limits of such municipality. Such billing shall allocate the tax, fee or charge among end users uniformly on the basis of each end user's monthly charges for the types of service made subject to such tax, fee or charge.
- 2.10.3. If at any future time a county or other local taxing authority acquires the legal right to impose an occupation tax, license tax, permit fee, franchise fee or other similar charge upon the Carrier, and imposes the same by ordinance or otherwise, such taxes, fees or charges shall be billed to the end users receiving service within the territorial limits of such county or other taxing authority. Such billing shall allocate the tax, fee or charge among end users uniformly on the basis of each end user's monthly charges for the types of service made subject to such tax, fee or charge.
- 2.10.4. When utility or telecommunications assessments, franchise fees, or privilege, license, occupational, excise, or other similar taxes or fees, based on interstate or intrastate receipts are imposed by certain taxing jurisdictions upon the Company or upon local exchange companies and passed on to the Company through or with interstate or intrastate access charges, the amounts of such taxes or fees will be billed to Customers in such a taxing jurisdiction on a prorated basis. The amount of charge that is prorated to each Customer's bill is determined by the interstate or intrastate telecommunications service provided to and billed to an end user/customer service location in such a taxing jurisdiction with the aggregate of such charges equal to the amount of the tax or fee imposed upon or passed on to the Company.
- 2.10.5. When any municipality, or other political subdivision, local agency of government, or department of public utilities imposes upon and collects from the Company a gross receipts tax, occupation tax, license tax, permit fee, franchise fee or regulatory fee, such taxes and fees shall, insofar as practicable, be billed pro rata to the Company's Customers receiving service within the territorial limits of such municipality, other political subdivision, local agency of government, or public utility commission.

2.10.6. The Company may adjust its rates and charges or impose additional rates and charges on its Customers in order to recover amount it is required by governmental or quasi-government authorities to collect from or pay to others in support of statutory or regulatory programs. Examples of such programs include, but are not limited to, the Universal Service Fund, the Primary Interexchange Carrier Charge, and compensation to payphone service providers for use of their payphones to access the Company's services.

2.11. Method for Calculation of Airline Mileage

2.11.1. The airline mileage between two cities can be calculated using the Vertical (V) and Horizontal (H) coordinates of the serving wire centers associated with the Company's POP locations. The method for calculating the airline mileage is obtained by reference to AT&T's Tariff F.C.C. No. 10 in accordance with the following formula:

$$\text{the square root of: } \frac{(V1 - V2)^2 + (H1 + H2)^2}{10}$$

where V1 and H1 correspond to the V&H coordinates of City 1 and V2 and H2 correspond to the V&H coordinates of City 2.

Example:

	<u>V</u>	<u>H</u>
City 1	5004	1406
City 2	5987	3424

$$\text{the square root of: } \frac{(5004-5987)^2 + (1406-3424)^2}{10}$$

The result is 709.83 miles. Any fractional miles are rounded to the next higher whole number; therefore, the airline mileage for this example is 710 miles.

2.12. Time of Day Rate Periods

2.12.1. Time of Day Rate Periods are determined by the time of day at the location of the Calling Station.

The rates shown in Section 4 apply as follows:

	MON	TUE	WED	THU	FRI	SAT	SUN
8 AM-5 PM*	DAYTIME RATE PERIOD						
5 PM-11 PM*	EVENING RATE PERIOD						EVE
11 PM-8 AM*	NIGHT/WEEKEND RATE PERIOD						

*Up to, but not including

2.13. Special Customer Arrangements

2.13.1. In cases where a Customer requests a special or unique arrangement which may include engineering, conditioning, Installation, construction, facilities, assembly, purchase or lease of facilities and/or other special Services not offered under this Tariff, the Company, at this option, may provide the requested Services. Appropriate recurring charges and/or Nonrecurring Charges and other terms and conditions will be developed for the Customer for the provisioning of such arrangements.

2.14. Inspection

2.14.1. The Company may, upon notice, make such tests and inspections as may be necessary to determine that the requirements of this Tariff are being complied with in the Installation, operation or maintenance of Customer or the Company equipment. The Company may interrupt the Service at any time, without penalty to the Company, should Customer violate any provision herein.

2.15. Customer Inquires and Complaints

2.15.1. Customers may direct inquiries and complaints to the Company or the Commission by using the address and toll free number set forth below:

Intandem Communications Corp.
Seattle, WA 98117
(877) 608-3769

South Dakota Public Utilities Commission
1st Floor State Capitol Building
500 East Capitol Avenue
Pierre, SD 57501
(800) 332-1782
TTY Through Relay South Dakota
(800) 877-1113

3. DESCRIPTION OF SERVICES

3.1. Wide Area ("WATS") and Message ("MTS") Toll Services

3.1.1. The Company offers WATS and MTS intrastate interexchange long distance service utilizing switched or dedicated access arrangements between the Customer's Premises and the Company's facilities for call origination. Call termination is completed through a combination of Company facilities and LEC switched access arrangements.

3.2. Cognigen Telecommunications Services

3.2.1. Company provides switched access "1 Plus" interexchange interLATA and intraLATA toll telecommunications services which allow Customer to establish a communications path between two stations by using a uniform dialing plan.

3.2.2. **One Plus Service** is a switched access service offering users outbound "1 plus" long distance telecommunications services.

3.3. Calling Card Service

3.3.1. The Company's Calling Card Service permits Customers to place long distance calls utilizing Company issued Calling Cards for billing purposes.

3.4. Timing of Calls

3.4.1. Long distance usage charges are based on the actual usage of the Company network. Chargeable time begins when a connection is established between the Calling Station and the Called Station. Chargeable time ends when either party "hangs up" thereby releasing the network connection.

3.4.2. Unless otherwise specified in this Tariff, the minimum call duration for billing purposes is sixty (60) seconds. In addition, unless otherwise specified in this Tariff, usage is measured thereafter in sixty (60) second increments and rounded to the next higher sixty (60) second period.

3.4.3. There is no charge for incomplete calls.

3.5. Minimum Call Completion Rate

3.5.1. A Customer can expect a call completion rate of not less than 90% during peak use periods for all Feature Group D services.

4. RATES AND CHARGES

4.1. Usage Rates

4.1.1. The following are the per minute usage charges which apply to all calls. These charges are in addition to the Non-recurring Charges and Recurring Charges referred to herein.

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

4.2. Service Charges

4.2.1. Cogniphone One Plus Service

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 60 Seconds
ALL	\$0.075	\$0.075

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

4.2.2. Calling Card Usage Rates

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 60 Seconds
ALL	\$0.069	\$0.069

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

4.3. Recurring Charges

4.3.1. Customers will incur the following monthly Recurring Charges:

	<u>SWITCHED ACCESS</u>	
Per 800 Number	\$1.50	
Monthly Recurring Charge Per T-1	\$300.00	
Monthly Billing Charge	\$1.99	if paper bill is requested with usage less than \$20.00; otherwise, N/C
	N/C	for online bill

4.4. Non-recurring Charges

Reserved for future use.

4.5. Special Promotional Offering

4.5.1. The Company may from time to time engage in Special Promotional Offerings or Trial Service Offerings limited to certain dates, times or locations designed to attract new subscribers or increase subscriber usage when approved by Commission. Company will not have special promotional offerings for more than 90 days in any 12-month period. In all such cases, the rates charged will not exceed those specified in Section 4 hereof. Such promotions will be filed with the Commission.

4.6. Emergency Calls

4.6.1. Customer shall configure its PBX or other switch vehicle from which a customer places a call so that 911 emergency calls, where available, and similar emergency calls will be automatically routed to the emergency answering point for the geographical location where the call originated without the intervention of Company.

4.7. Payphone Use Service Charge

4.7.1. A Payphone Use Service Charge applies to each completed interLATA and intraLATA non-sent paid message made over a pay phone owned by a utility or Customer Owned Pay Telephone (COPT) Service. This includes calling card service, collect calls, calls billed to a third number, completed calls to Directory Assistance and Prepaid Card Service calls. This charge is collected on behalf of the pay phone owner. All Customers will pay the Company a per call service charge of \$0.29.

4.8. Universal Connectivity Charge

4.8.1. Services provided pursuant to this tariff are subject to an undiscountable monthly Universal Connectivity Charge. This monthly service charge is equal to a percent of the Customer's total net intrastate, interstate and international charges, after application of all applicable discounts and credits, equal to the current FCC Contribution Factor.

4.8.1.A. The Company will waive the Universal Connectivity Charge with respect to specifically identified Company charges to the extent that the Customer demonstrates to the Company's reasonable satisfaction that:

1. the Customer has filed a Universal Service Worksheet with the Universal Service Administrator covering the twelfth month prior to the month for which the Customer seeks the waiver;
2. the charges with respect to which the waiver is sought are for services purchased by Customer for resale; and
3. the Customer will file a Universal Service Worksheet with the Universal Service Administrator in which the reported billed revenues will include all billed revenues associated with the Customer's resale of services purchased from the Company.

4.8.1.B. The Universal Connectivity Charge will not be waived with respect to:

1. charges for services purchased by the Customer for its own use as an end user; or
2. charges for which the bill date is on, prior to, or within fifteen days after, the date on which the Customer applies for a waiver with respect to those charges.

Cognigen

COGNIGEN NETWORKS, INC.
7001 SEAVIEW AVE. NW SUITE 210
SEATTLE, WA 98117

SILICON VALLEY BANK
IN COOPERATION WITH
MELLON BANK, N.A.
PITTSBURGH, PA

60-160
433

Jun 15, 2004
DATE

*****\$250.00
AMOUNT

Memo:

Two Hundred Fifty and 00/100 Dollars

PAY
TO THE
ORDER
OF

South Dakota Public Utilities Comm



⑈035967⑈ ⑆04330160⑆ 011⑈8981⑈

South Dakota Public Utilities Commission
WEEKLY FILINGS
For the Period of July 29, 2004 through August 4, 2004

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

CT04-002 **In the Matter of the Complaint filed by Jerry Galloway on behalf of Bold Venture, LLC, Sioux Falls, South Dakota, against McLeodUSA Telecommunications Services, Inc. Regarding Over Billing for Services.**

Complainant's representative states that he signed an addendum to his contract on 10/19/00. Since that time he has been charged a per line rate that is over the contracted amount and he has been charged for features that according to the contract were to be included at no additional charge. The complainant seeks a refund of all monies paid to the respondent for services that were billed over the contracted amount.

Staff Analyst: Jim Mehlhaff
Staff Attorney: Karen E. Cremer
Date Docketed: 08/03/04
Intervention deadline: N/A

TELECOMMUNICATIONS

TC04-136 **In the Matter of the Request of West River Cooperative Telephone Company for Certification Regarding its Use of Federal Universal Service Support.**

On July 29, 2004, West River Cooperative Telephone Company (West River) provided information constituting West River's plan for the use of its federal universal service support and to otherwise verify that West River 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: 07/29/04
Intervention Deadline: 08/20/04

TC04-137 **In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between WWC License LLC and McCook Cooperative Telephone Company.**

On July 29, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between McCook Cooperative Telephone Company and WWC License LLC. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." 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 August 18, 2004. 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: Rolayne Ailts Wiest
Date Filed: 07/29/04
Initial Comments Due: 08/18/04

TC04-138 In the Matter of the Request of Kennebec Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On July 30, 2004, Kennebec Telephone Company, Inc. (Kennebec) provided information constituting Kennebec's plan for the use of its federal universal service support and to otherwise verify that Kennebec 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: 07/30/04
Intervention Deadline: 08/20/04

TC04-139 In the Matter of the Request of Interstate Telecommunications Cooperative, Inc. for Certification Regarding its Use of Federal Universal Service Support.

On July 30, 2004, Interstate Telecommunications Cooperative, Inc. (Interstate) provided information constituting Interstate's plan for the use of its federal universal service support and to otherwise verify that Interstate 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: 07/30/04
Intervention Deadline: 08/20/04

TC04-140 In the Matter of the Request of Heartland Telecommunications Company of Iowa d/b/a Hickory Tech Corporation for Certification Regarding its Use of Federal Universal Service Support.

On August 2, 2004, Heartland Telecommunications Company of Iowa d/b/a Hickory Tech (Hickory Tech) provided information constituting Hickory Tech's plan for the use of its federal universal service support and to otherwise verify that Hickory Tech 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: 08/02/04
Intervention Deadline: 08/20/04

TC04-141 In the Matter of the Request of Consolidated Telcom for Certification Regarding its Use of Federal Universal Service Support.

On August 2, 2004, Consolidated Telcom (Consolidated) provided information constituting Consolidated's plan for the use of its federal universal service support and to otherwise verify that Consolidated 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: 08/02/04
Intervention Deadline: 08/20/04

TC04-142 In the Matter of the Application of Intandem Communications Corp. for a Certificate of Authority to Provide Interexchange Telecommunications Services in South Dakota.

On August 2, 2004, Intandem Communications Corp. filed an application for a Certificate of Authority to provide interexchange telecommunications services in South Dakota. The applicant seeks authority to operate as a reseller of intrastate telecommunications services on a statewide basis. The applicant intends to provide MTS, in-WATS, out-WATS, and calling card services throughout South Dakota.

Staff Analyst: Michele Farris
Staff Attorney: Karen Cremer
Date Filed: 08/02/04
Intervention Deadline: 08/20/04

TC04-143 In the Matter of the Filing for Approval of an Adoption Agreement between Qwest Corporation and Sancom, Inc. d/b/a Mitchell Telecom.

On August 2, 2004, the Commission received a Filing for Approval of an Adoption Agreement between Qwest Corporation and Sancom, Inc. d/b/a Mitchell Telecom. According to the parties, Sancom has chosen "to adopt, in its entirety, the terms and conditions of the Interconnection Agreement and any associated amendments, if applicable, between Sprint Communications Company, L.P. and Qwest Corporation that was approved by the Commission on February 25, 2004 in Docket No. TC04-002." 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 August 23, 2004. 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: Rolayne Ailts Wiest
Date Filed: 08/02/04
Initial Comments Due: 08/23/04

TC04-144 In the Matter of the Filing for Approval of a Master Services Agreement between Qwest Corporation and MCImetro Access Transmission Services, LLC.

On August 2, 2004, the Commission received a filing for approval of an Elimination of UNE-P and Implementation of Batch Hot Cut Process and Discounts Amendment (Discounts Amendment) between Qwest Corporation (Qwest) and MCImetro Access Transmission Services, LLC (MCImetro). In addition, the Commission received a "Master Services Agreement," which attached as Exhibit 1 the "Qwest Platform Plus™ Service," which together are referred to as the "QPPTM Agreement." The QPP agreement was also entered into between Qwest and MCImetro. The Discounts Amendment and QPP Agreement were both submitted by MCImetro. However, Qwest had already submitted the Discounts Amendment and that is docketed as TC04-135. Qwest had also submitted the QPP Agreement but for informational purposes only. Based on this informational filing, the Commission did not docket the QPP Agreement but instead requested comments on whether the QPP Agreement should be submitted for approval. Since MCImetro has now submitted the QPP Agreement for filing, the Commission will accept comments on that Agreement in this docket. The Commission will accept comments on the Discounts Amendment in Docket TC04-135. Therefore, any party wishing to comment on the QPP Agreement may

do so by filing written comments with the Commission and the parties to the Agreement no later than August 23, 2004. Parties to the QPP Agreement may file written responses to the comments no later than twenty days after the service of the initial comments.

Staff Attorney: Rolayne Ailts Wiest
Date Filed: 08/02/04
Initial Comments Due: 08/23/04

TC04-145 In the Matter of the Filing for Approval of Transfer of Certificate of Authority from XO Network Services, Inc. to XO Communications Services, Inc.

On August 2, 2004, XO Network Services, Inc. and XO Communications Services, Inc. filed a joint application to transfer XO Network Services, Inc.'s local and IXC authority to XO Communications Services, Inc.

Staff Analyst: Keith Senger
Staff Attorney: Karen Cremer
Date Docketed: 8/02/04
Intervention Deadline: 8/20/04

TC04-146 In the Matter of the Request of Faith Municipal Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 3, 2004, Faith Municipal Telephone Company (Faith) provided information constituting Faith's plan for the use of its federal universal service support and to otherwise verify that Faith 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: 08/03/04
Intervention Deadline: 08/20/04

TC04-147 In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Golden West Telecommunications Cooperative, Inc. and Verizon Wireless (VAW) LLC d/b/a Verizon Wireless, CommNet Cellular License Holding LLC d/b/a Verizon Wireless, Sanborn Cellular, Inc. d/b/a Verizon Wireless and Eastern South Dakota Cellular, Inc. d/b/a Verizon Wireless.

On August 3, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Golden West Telecommunications Cooperative, Inc. and Verizon Wireless. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." 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 August 23, 2004. 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: Rolayne Ailts Wiest
Date Filed: 08/03/04
Initial Comments Due: 08/23/04

TC04-148 **In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Kadoka Telephone Company and CommNet Cellular License Holding LLC d/b/a Verizon Wireless, Missouri Valley Cellular, Inc. d/b/a Verizon Wireless, Sanborn Cellular, Inc. d/b/a Verizon Wireless, Eastern South Dakota Cellular, Inc. d/b/a Verizon Wireless and Verizon Wireless (VAW) LLC d/b/a Verizon Wireless.**

On August 3, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Kadoka Telephone Company and Verizon Wireless. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." 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 August 23, 2004. 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: Rolayne Ailts Wiest
Date Filed: 08/03/04
Initial Comments Due: 08/23/04

TC04-149 **In the Matter of the Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Vivian Telephone Company and Verizon Wireless (VAW) LLC d/b/a Verizon Wireless, CommNet Cellular License Holding LLC d/b/a Verizon Wireless, Sanborn Cellular, Inc. d/b/a Verizon Wireless and Eastern South Dakota Cellular, Inc. d/b/a Verizon Wireless.**

On August 3, 2004, the Commission received a Filing for Approval of a Reciprocal Interconnection, Transport and Termination Agreement between Vivian Telephone Company and Verizon Wireless. According to the parties, the "Agreement sets forth the terms, conditions and prices under which (a) the Parties agree to directly interconnect the networks of the CMRS Provider and the Telephone Company for the purposes of the exchange of telecommunications traffic between the Parties' networks or (b) the Parties will transport and terminate the telecommunications traffic originated by the other Party and delivered via the network of a Third Party Provider." 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 August 23, 2004. 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: Rolayne Ailts Wiest
Date Filed: 08/03/04
Initial Comments Due: 08/23/04

TC04-150 **In the Matter of the Request of James Valley Cooperative Telephone Company for Certification Regarding its Use of Federal Universal Service Support.**

On August 4, 2004, James Valley Cooperative Telephone Company (James Valley) provided information constituting James Valley's plan for the use of its federal universal service support and to otherwise verify that James Valley 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: 08/04/04

Intervention Deadline: 08/20/04

TC04-151 In the Matter of the Request of Western Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Western Telephone Company (Western) provided information constituting Western's plan for the use of its federal universal service support and to otherwise verify that Western 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-152 In the Matter of the Request of Tri-County Telcom, Inc. for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Tri-County Telcom, Inc. (Tri-County) provided information constituting Tri-County's plan for the use of its federal universal service support and to otherwise verify that Tri-County 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-153 In the Matter of the Request of Roberts County Telephone Cooperative Association and RC Communications, Inc. for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Roberts County Telephone Cooperative Association and RC Communications, Inc. (the Company) provided information constituting the Company's plan for the use of its federal universal service support and to otherwise verify that the Company 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-154 In the Matter of the Request of Stockholm-Strandburg Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Stockholm-Strandburg Telephone Company (Stockholm) provided information constituting Stockholm's plan for the use of its federal universal service support and to otherwise verify that Stockholm 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: 08/04/04

Intervention Deadline: 08/20/04

TC04-155 In the Matter of the Request of Valley Telecommunications Cooperative Association, Inc. for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Valley Telecommunications Cooperative Association, Inc. (Valley) provided information constituting Valley's plan for the use of its federal universal service support and to otherwise verify that Valley 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-156 In the Matter of the Request of Golden West Telecommunications Cooperative, Inc. for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Golden West Telecommunications Cooperative, Inc. (Golden West) provided information constituting Golden West's plan for the use of its federal universal service support and to otherwise verify that Golden West 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-157 In the Matter of the Request of Vivian Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Vivian Telephone Company (Vivian) provided information constituting Vivian's plan for the use of its federal universal service support and to otherwise verify that Vivian 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-158 In the Matter of the Request of Kadoka Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Kadoka Telephone Company (Kadoka) provided information constituting Kadoka's plan for the use of its federal universal service support and to otherwise verify that Kadoka 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-159 In the Matter of the Request of Union Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Union Telephone Company (Union) provided information constituting Union's plan for the use of its federal universal service support and to otherwise verify that Union 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-160 In the Matter of the Request of Bridgewater-Canistota Independent Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Bridgewater-Canistota Independent Telephone Company (Bridgewater) provided information constituting Bridgewater's plan for the use of its federal universal service support and to otherwise verify that Bridgewater 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-161 In the Matter of the Request of Armour Independent Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Armour Independent Telephone Company (Armour) provided information constituting Armour's plan for the use of its federal universal service support and to otherwise verify that Armour 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-162 In the Matter of the Request of Sioux Valley Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, Sioux Valley Telephone Company (Sioux Valley) provided information constituting Sioux Valley's plan for the use of its federal universal service support and to otherwise verify that Sioux Valley 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: 08/04/04
Intervention Deadline: 08/20/04

TC04-163 In the Matter of the Request of McCook Cooperative Telephone Company for Certification Regarding its Use of Federal Universal Service Support.

On August 4, 2004, McCook Cooperative Telephone Company (McCook) provided information constituting McCook's plan for the use of its federal universal service support and to otherwise verify that McCook 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: 08/04/04

Intervention Deadline: 08/20/04

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You may subscribe or unsubscribe to the PUC mailing lists at <http://www.state.sd.us/puc>**

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OF COUNSEL
THOMPSON BENNETT
JOHN T. PETERS, JR.

VINCENT T. EARLY
(1922-2001)
JOSEPH J. BURGIE
(1926-1992)

August 10, 2004

Pamela Bonrud, Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capital Avenue
Pierre, SD 57501

RECEIVED
AUG 11 2004
SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

RE: Intandem Communications Corp.
TC04-142

Dear Ms. Bonrud:

On August 2, 2004, we filed an APPLICATION FOR A CERTIFICATE OF PUBLIC CONVENIENCE AND NECESSITY TO TRANSACT THE BUSINESS OF A RESELLER OF INTEREXCHANGE TELECOMMUNICATIONS SERVICES for the above-referenced company. Enclosed for filing with the Commission, please find an original and ten (10) copies of the following amended application and tariff pages:

Application, Page 6, paragraph 20
Tariff Page 31

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate and return same in the enclosed, postage-paid envelope.

Should you have any questions, please contact me.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

Patrick D. Crocker

PDC/bmr

enc

(11) Applicant plans to market their services to business and residential customers via advertising, direct marketing, website, and independent distributors. Applicant has no promotional materials at this time.

(12) See paragraph 20 of the Application.

(13) Applicant's federal tax identification number is 14-1856648.

(14) Applicant has not received complaints with any state or federal regulatory commission regarding the unauthorized switching of a customer's telecommunications provider or for the act of charging customers for services that have not been ordered.

(15) Applicant requests a waiver of the cash flow statement required in 20:10:24:02(8).

(16) Applicant agrees with the restrictions relating to prepaid services and deposits.

Applicant's Cost for Underlying Transport Services

20. Applicant proposes to resell services within South Dakota in excess of Applicant's cost of purchasing services from Applicant's underlying carrier(s). Applicant purchases intrastate services from its underlying carrier(s) and resells to the public as follows:

	<u>Buy</u>	<u>Sell</u>
Cogniphone One Plus Service	\$0.168	\$0.218

Conclusion

21. A decision by the Commission to grant Applicant a Certificate of Public Convenience and Necessity is plainly in the public interest. Applicant will introduce important new products and services at very competitive rates as well as enhance the competitiveness of the overall long distance market in South Dakota.

4.2. Service Charges

4.2.1. Cogniphone One Plus Service

DAY/EVENING/NIGHT/WEEKEND

Mileage	Initial 60 Seconds	Additional 60 Seconds
ALL	\$0.218	\$0.218

Issued: August 2, 2004

Effective:

Issued by: Thomas S. Smith, President
INTANDEM COMMUNICATIONS CORP.
6405 218th Street SW, Suite 305
Mountlake Terrace, WA 98043

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

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THOMPSON BENNETT
JOHN T. PETERS, JR.

VINCENT T. EARLY
(1922 - 2001)
JOSEPH J. BURGIE
(1926 - 1992)

September 14, 2004

Pamela Bonrud, Executive Director
South Dakota Public Utilities Commission
State Capitol Building
500 East Capital Avenue
Pierre, SD 57501

RECEIVED

SEP 16 2004

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

RE: Intandem Communications Corp.
SD PUC Docket No. TC04-142

Dear Ms. Bonrud:

In accordance with the request of Michele Farris, enclosed for filing with the Commission, please find an original and ten (10) copies of the following:

1. Request for a Waiver from providing an income statement and balance sheet;
2. Email address for persons to whom inquiries are made regarding complaints and regulatory matters;
3. Tariff Page No. 17 revising Section 2.1.7

Also enclosed is an exact duplicate of this letter. Please stamp the duplicate and return same in the enclosed, postage-paid envelope.

Should you have any questions, please contact me.

Very truly yours,

EARLY, LENNON, CROCKER & BARTOSIEWICZ, P.L.C.

Patrick D. Crocker

PDC/bmr

enc

BEFORE THE
PUBLIC UTILITIES COMMISSION
OF THE STATE OF SOUTH DAKOTA

RECEIVED

SEP 16 2004

IN THE MATTER OF:

SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION

THE APPLICATION OF)
Intandem Communications Corp.)
FOR A CERTIFICATE OF PUBLIC CONVENIENCE)
AND NECESSITY TO TRANSACT THE BUSINESS) Docket No TC04-142
OF A RESELLER OF INTEREXCHANGE)
TELECOMMUNICATIONS SERVICES)
AND FOR APPROVAL OF ITS INITIAL TARIFF)

REQUEST FOR WAIVER OF ARSD 20:10:24:02(8)

Intandem Communications Corp. (hereinafter "Applicant") respectfully requests that the Public Utilities Commission of the State of South Dakota (hereinafter referred to as "Commission") grant Applicant a waiver from providing an income statement and balance sheet as required in ARSD 20:10:24:02(8).

As indicated in Exhibit D of the original Application, Applicant will rely solely on the financial backing of its parent company, Cognigen Networks, Inc.

Applicant accepts restrictions from receiving deposits and advance payments or from offering prepaid calling cards.

Respectfully submitted,

INTANDEM COMMUNICATIONS CORP.

Dated: September 14, 2004

By: _____

Patrick D. Crocker
Early, Lennon, Crocker & Bartosiewicz, P.L.C.
900 Comerica Building
Kalamazoo, MI 49007

Its: Attorneys

COMPLAINT AND REGULATORY CONTACTS

If a member of the Commission staff should need to contact a company representative regarding a complaint, email Glenda Probst at:

glenda@ld.net

Regulatory matters should be directed to Tom Pleas at:

tom@ld.net

- 2.1.7. The Customer may terminate service upon reasonable notice for Company's standard month-to-month contract. Customer will be liable for all usage on any of Company's service offerings until the Customer actually leaves the service. Customers will continue to have Company usage until the Customer or its agent 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.
- 2.1.8. Nothing herein, or in any other provision of this Tariff, or in any marketing materials issued by the Company shall give any person any ownership, interest, or proprietary right in any code or 800 number issued by the Company to its Customers.
- 2.1.9. The Company reserves the right to discontinue furnishing Services or billing options, upon written notice, when necessitated by conditions beyond its control. Conditions beyond the Company's control include, but are not limited to, a Customer's having Call volume or a calling pattern that results, or may result, in network blockage or other Service degradation which adversely affects Service to the calling party, the Customer, or other Customers of the Company.
- 2.1.10. Except as otherwise provided in this Tariff or as specified in writing by the party entitled to receive Service, notice may be given orally or in writing to the persons whose names and business addresses appear on the executed Service order and the effective date of any notice shall be the date of delivery of such notice, not the date of mailing. By written notice, Company or Customer may change the party to receive notice and/or the address to which such notice is to be delivered. In the event no Customer or Company address is provided in the executed Service order, notice shall be given to the last known business address of Customer or, as appropriate.

2.2. Other Terms and Conditions

- 2.2.1. The name(s) of the Customer(s) desiring to use the Service must be stipulated in the Application for Service.
- 2.2.2. The Customer agrees to operate the Company provided equipment in accordance with instructions of the Company or the Company's agent. Failure to do so will void the Company liability for interruption of Service and may make Customer responsible for damage to equipment pursuant to Section 2.2.3 below.
- 2.2.3. Customer agrees to return to the Company all Company-provided equipment delivered to Customer within five (5) days of termination of the Service in connection with which the equipment was used. Said equipment shall be in the same condition as when delivered to Customer, normal wear and tear only excepted. Customer shall reimburse the Company, upon demand, for any costs incurred by the Company due to Customer's failure to comply with this provision.

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

IN THE MATTER OF THE APPLICATION OF)	ORDER GRANTING
INTANDEM COMMUNICATIONS CORP. FOR A)	CERTIFICATE OF
CERTIFICATE OF AUTHORITY TO PROVIDE)	AUTHORITY
INTEREXCHANGE TELECOMMUNICATIONS)	
SERVICES IN SOUTH DAKOTA)	TC04-142

On August 2, 2004, 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 Intandem Communications Corp. (Intandem).

Intandem proposes to offer "1+" interexchange telecommunications services on a resale basis. A proposed tariff was filed by Intandem. The Commission has classified long distance service as fully competitive.

On August 5, 2004, the Commission electronically transmitted notice of the filing and the intervention deadline of August 20, 2004, to interested individuals and entities. No petitions to intervene or comments were filed and at its October 12, 2004, meeting, the Commission considered Intandem's request for a certificate of authority. Commission Staff recommended granting a certificate of authority, subject to the condition that Intandem 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).

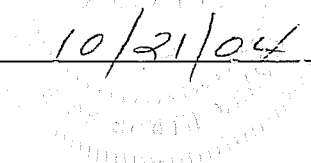
The Commission finds that it has jurisdiction over this matter pursuant to SDCL Chapter 49-31, specifically 49-31-3 and ARSD 20:10:24:02 and 20:10:24:03. The Commission finds that Intandem has met the legal requirements established for the granting of a certificate of authority. Intandem has, in accordance 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 Intandem's application for a certificate of authority, subject to the condition that Intandem 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 Intandem's application for a certificate of authority to provide interexchange telecommunications services is hereby granted, subject to the condition that Intandem 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 Intandem shall file informational copies of tariff changes with the Commission as the changes occur.

Dated at Pierre, South Dakota, this 20th day of October, 2004.

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><i>Delaine Kolbo</i></u>
Date:	<u>10/21/04</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. TC04-142

This is to certify that

INTANDEM COMMUNICATIONS CORP.

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 20th day of October, 2004.

**SOUTH DAKOTA PUBLIC
UTILITIES COMMISSION:**



Robert K. Sahr

ROBERT K. SAHR, Chairman

Gary Hanson

GARY HANSON, Commissioner

James A. Burg

JAMES A. BURG, Commissioner