

September 12, 2000

Florida Public Service Commission  
Division of Records and Reporting  
2540 Shumard Oak Blvd.  
Tallahassee, FL 32399-0850

Re: Revised dates on Financial Statements Docket # 000827- TI.

Dear Commission,

Enclosed are revised copies of financial statements for Northwestern Digital Company Docket # 000827-TI. As requested by Ms. Christene Rumig the dates have been changed to reflect the correct reporting period. Also a new Affidavit has been issued attesting this correction. This copy is for your file and a copy was faxed to Ms. Rumig previously. Should your Commission need any further information please contact me at (303) 708-1000 or email me at [bsutton@uivance.com](mailto:bsutton@uivance.com).

Sincerely,



Betty Sutton

APP	_____
CAF	_____
CMP	_____
COM	_____
CTR	_____
ECR	_____   _____
LEG	_____   _____
OPC	_____
PAI	_____
REG	_____   _____
SEC	_____   _____
SER	_____
OTH	_____

DOCUMENT NUMBER-DATE

11982 SEP 25 8

AFFIDAVIT

[Commonwealth/State] of Colorado :

: **ss.**

County of Douglas :

**Joel Vander Leest, Vice-President** of Northwestern Digital Company,

And

**Lisa Fesler, Controller** of Northwestern Digital Company,

Being duly [sworn/affirmed] according to law, depose and say:

That they are authorized to and do make this affidavit for said corporation;

That they have read the forgoing revised Financial Statements as of March 31, 2000;

That the facts set forth in therein are true and correct to the best of their knowledge, information, and belief;

And that they expect said corporation to be able to prove the same at any hearing hereof.

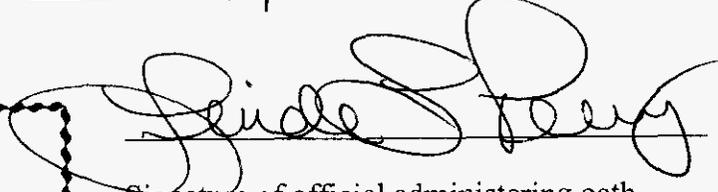
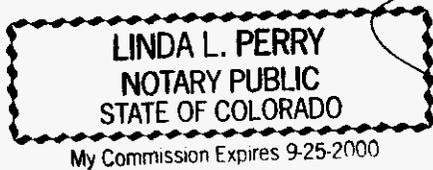


Joel Vander Leest  
Vice-President  
Northwestern Digital Company



Lisa Fesler  
Controller  
Northwestern Digital Company

Sworn and subscribed before me this 12 day of Sept., 2000.



Signature of official administering oath

My Commission expires 9/25/2000

Ending Friday, March 31, 2000

<b>Assets</b>		
<b>Current Assets</b>		
Checking - US Bank #2218		166,008.79
Checking - US Bank #5780		14,986.51
Accounts Receivable - Other		154,391.52
Accounts Receivable - Employees		40.75
Accounts Receivable-Univance		533,573.71
Prepaid Expenses		8,225.03
Loans to Shareholders		1,429.00
	<b>Total Current Assets:</b>	<u>878,655.31</u>
<b>Fixed Assets</b>		
Furniture & Fixtures		3,477.77
Accum Deprec-F&F		(20.70)
Machinery & Equipment		2,996.10
Accum Deprec-M&E		(2,996.10)
	<b>Total Fixed Assets:</b>	<u>3,457.07</u>
<b>Other Assets</b>		
Organization Costs		397.47
Accum Amortization		(118.80)
	<b>Total Other Assets:</b>	<u>278.67</u>
	<b>Total Assets:</b>	<u><u>882,391.05</u></u>
 <b>Liabilities and Owner's Equity</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable - Trade		274,934.80
Accounts Payable - Univance		15,608.09
Accrued Liabilities		3,630.86
Royalties Payable-ELI		441.50
Loans from Shareholders		190.25
	<b>Total Current Liabilities:</b>	<u>294,805.50</u>
<b>Long-term Liabilities</b>		
Note Payable - ELI		375,000.00
Note Payable-Univance		395,054.81
	<b>Total Long-term Liabilities:</b>	<u>770,054.81</u>
	<b>Total Liabilities:</b>	<u><u>1,064,860.31</u></u>
<b>Capital</b>		
Common Stock		1,429.00
Retained Earnings		(183,898.26)
	<b>Total Capital:</b>	<u>(182,469.26)</u>
	<b>Total Liabilities and Owner's Equity:</b>	<u><u>882,391.05</u></u>

**Northwestern Digital Company**  
**Statement of Income**  
**for Month Ending Friday, March 31, 2000**  
**and 3 Months Ending Friday, March 31, 2000**

	Month Ending Friday, March 31, 2000	Percentage	for 3 Months Ending Friday, March 31, 2000	Percentage
<b>Net Income (Loss)</b>				
<b>Operating Income (Loss)</b>				
<b>Gross Profit (Loss)</b>				
<b>Income</b>				
Qwest Voice Usage Charges	241,219.24	83.20	504,201.05	66.49
Qwest P.Line Usage Charges	34,305.23	11.83	239,715.27	31.61
Univance Usage Charges	10,034.23	3.46	10,034.23	1.32
Univance Other Charges	4,499.12	1.55	4,499.12	0.59
Univance Credits	(141.83)	(0.05)	(141.83)	(0.02)
<b>Total Income:</b>	<b>289,915.99</b>	<b>100.00</b>	<b>758,307.84</b>	<b>100.00</b>
<b>Cost of Sales</b>				
COGS - Qwest Voice	261,363.97	90.15	521,684.55	68.80
COGS - Qwest P.Line	33,902.28	11.69	227,895.35	30.05
COGS-Univance Voice	8,739.14	3.01	8,739.14	1.15
<b>Total Cost of Sales:</b>	<b>304,005.39</b>	<b>104.86</b>	<b>758,319.04</b>	<b>100.00</b>
<b>Total Gross Profit (Loss):</b>	<b>(14,089.40)</b>	<b>(4.86)</b>	<b>(11.20)</b>	<b>0.00</b>
<b>Operating and Non-Cash Expenses</b>				
<b>Operating Expenses</b>				
Salary-Executive	12,984.63	4.48	27,200.03	3.59
Payroll Tax Exp-FUTA	0.00	0.00	42.45	0.01
Payroll Tax Exp-SUTA	44.00	0.02	151.50	0.02
Payroll Tax Exp-Medicare	181.74	0.06	382.95	0.05
Payroll Tax Exp-SS	777.12	0.27	1,637.57	0.22
Insurance - W/C	68.00	0.02	170.00	0.02
Insurance - Health	252.49	0.09	504.98	0.07
Contract Labor	1,557.92	0.54	3,738.92	0.49
Office Lease	416.55	0.14	1,249.65	0.16
Office Supplies	152.50	0.05	498.89	0.07
Printing Expense	503.61	0.17	690.98	0.09
Postage & Delivery	145.07	0.05	191.79	0.03
Telephone Expense	298.12	0.10	520.55	0.07
Cell Phone Expense	0.00	0.00	66.66	0.01
Bank Service Charges	0.00	0.00	20.00	0.00
Penalties & Interest	0.00	0.00	5.00	0.00
Donations	100.00	0.03	100.00	0.01
Dues & Subscriptions	0.00	0.00	200.00	0.03
Professional Fees - Legal	155.10	0.05	1,733.47	0.23
Professional Fees - Accounting	0.00	0.00	2,683.00	0.35
Professional Fees - Other	1,898.33	0.65	13,249.33	1.75
Professional Fees-Payroll	0.00	0.00	7.98	0.00
Telephone-3rd Party Ver.	3,058.75	1.06	3,990.00	0.53
Meals	43.00	0.01	470.44	0.06
Airfare	0.00	0.00	778.00	0.10
Travel- Other	0.00	0.00	31.50	0.00
Lodging	0.00	0.00	1,842.74	0.24
Entertainment Expense	0.00	0.00	290.00	0.04
Advertising & Promotion	985.00	0.34	985.00	0.13
Royalty Expense	441.50	0.15	441.50	0.06
Tele-marketing Expenses	45,000.00	15.52	78,436.71	10.34

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**and 3 Months Ending Friday, March 31, 2000**

	Month Ending Friday, March 31, 2000	Percentage	for 3 Months Ending Friday, March 31, 2000	Percentage
<b>Net Income (Loss)</b>				
<b>Operating Income (Loss)</b>				
<b>Operating and Non-Cash Expenses</b>				
<b>Operating Expenses</b>				
Miscellaneous Expense	0.00	0.00	(16.23)	0.00
<b>Total Operating Expenses:</b>	<u>69,063.43</u>	<u>23.82</u>	<u>142,295.36</u>	<u>18.76</u>
<b>Total Operating and Non-Cash Expenses:</b>	<u>69,063.43</u>	<u>23.82</u>	<u>142,295.36</u>	<u>18.76</u>
<b>Total Operating Income (Loss):</b>	<u>(83,152.83)</u>	<u>(28.68)</u>	<u>(142,306.56)</u>	<u>(18.77)</u>
<b>Other Income</b>				
Interest Income	1,324.86	0.46	5,926.32	0.78
<b>Total Other Income:</b>	<u>1,324.86</u>	<u>0.46</u>	<u>5,926.32</u>	<u>0.78</u>
<b>Other Expenses</b>				
Depreciation Expense	20.70	0.01	20.70	0.00
Amortization Expense	6.60	0.00	19.80	0.00
Interest Expense-Univance	2,547.95	0.88	7,479.46	0.99
<b>Total Other Expenses:</b>	<u>2,575.25</u>	<u>0.89</u>	<u>7,519.96</u>	<u>0.99</u>
<b>Total Net Income (Loss):</b>	<u>(84,403.22)</u>	<u>(29.11)</u>	<u>(143,900.20)</u>	<u>(18.98)</u>