

# BIG FLASH CORP

## FORM 10QSB (Quarterly Report of Financial Condition)

Filed 8/25/2005 For Period Ending 6/30/2005

Address	56 WEST 400 SOUTH STE 220 SALT LAKE CITY, Utah 84101
Telephone	801-322-3401
CIK	0001098880
Fiscal Year	08/31

Powered By **EDGAR**  
Online

<http://www.edgar-online.com/>

© Copyright 2005. All Rights Reserved.

Distribution and use of this document restricted under EDGAR Online's Terms of Use.

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

**FORM 10-QSB**

**QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

**For the Quarter Ended June 30, 2005**

or

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES  
EXCHANGE ACT OF 1934**

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

*Commission File Number 000-31187*

**BIG FLASH CORPORATION**

(Exact name of small business issuer as specified in its charter)

Delaware	87-0638336
-----	
State or other jurisdiction of incorporation or organization)	(I.R.S. Employer Identification No.)
19	East 200 South, Suite #1080, Salt Lake City, Utah 84111
(Address of principal executive offices)	
(801) 322-3401	
(Issuer's telephone number)	

Check whether the issuer (1) filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the past 12 months (or for 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

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). 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 as of June 30, 2005
-----	
Common Stock, \$.00001 par value	1,500,000

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

TABLE OF CONTENTS

Heading -----		Page ----
	PART I. FINANCIAL INFORMATION	
Item 1.	Financial Statements.....	3
Item 2.	Management's Discussion and Analysis and Results of Operations.....	11
Item 3.	Controls and Procedures.....	13
	PART II. OTHER INFORMATION	
Item 1.	Legal Proceedings.....	13
Item 2.	Unregistered Sales of Equity Securities and Use of Proceeds.....	13
Item 3.	Defaults Upon Senior Securities.....	13
Item 4.	Submission of Matters to a Vote of Securities Holders.....	14
Item 5.	Other Information.....	14
Item 6.	Exhibits and Reports on Form 8-K.....	14
	Signatures.....	15

## **PART I**

### **Item 1. Financial Statements**

The accompanying unaudited balance sheets of Big Flash Corporation at June 30, 2005 and December 31, 2004, related unaudited statements of operations, stockholders' equity (deficit) and cash flows for the six months ended June 30, 2005 and 2004 and the period July 27, 1999 (date of inception) to June 30, 2005, have been prepared by management in conformity with accounting principles generally accepted in the United States. In the opinion of management, all adjustments considered necessary for a fair presentation of the results of operations and financial position have been included and all such adjustments are of a normal recurring nature. Operating results for the period ended June 30, 2005, are not necessarily indicative of the results that can be expected for the fiscal year ending December 31, 2005 or any other subsequent period.

**BIG FLASH CORPORATION**  
(A Development Stage Company)

**FINANCIAL STATEMENTS**

**June 30, 2005 and December 31, 2004**

**BIG FLASH CORPORATION**  
(A Development Stage Company)

**Balance Sheets**

**ASSETS**

	June 30, 2005 ----- (Unaudited)	December 31, 2004 -----
CURRENT ASSETS		
Cash	\$ --	\$ --
Total Current Assets	----- --	----- --
TOTAL ASSETS	\$ -- =====	\$ -- =====

The accompanying notes are an integral part of these financial statements.

**BIG FLASH CORPORATION**  
(A Development Stage Company)

**Balance Sheets (Continued)**

**LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)**

	June 30, 2005	December 31, 2004
	-----	-----
	(Unaudited)	
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ --	\$ 2,224
Payable - related party	17,321	9,165
	-----	-----
Total Current Liabilities	17,321	11,389
	-----	-----
<b>STOCKHOLDERS' EQUITY (DEFICIT)</b>		
Common stock; 20,000,000 shares authorized at \$0.00001 par value, 1,500,000 shares issued and outstanding, respectively		
	15	15
Additional paid in capital	485	485
Deficit accumulated during the development stage	(17,821)	(11,889)
	-----	-----
Total Stockholders' Equity (Deficit)	(17,321)	(11,389)
	-----	-----
<b>TOTAL LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>	<b>\$ --</b>	<b>\$ --</b>
	=====	=====

The accompanying notes are an integral part of these financial statements.

BIG FLASH CORPORATION  
(A Development Stage Company)  
Statements of Operations  
(Unaudited)

	For the Three Months Ended June 30,		For Six Months Ended June 30,		From Inception on July 27, 1999 Through June 30, 2005
	2005	2004	2005	2004	2005
REVENUES	\$ --	\$ --	\$ --	\$ --	\$ --
EXPENSES	1,895	3,063	5,436	3,063	17,029
LOSS FROM OPERATIONS	(1,895)	(3,063)	(5,436)	(3,063)	(17,029)
OTHER EXPENSES					
Interest expense	(286)	--	(495)	--	(792)
NET LOSS	\$ (2,181)	\$ (3,063)	\$ (5,931)	\$ (3,063)	\$ (17,821)
BASIC NET LOSS PER SHARE	\$ (0.00)	\$ (0.00)	\$ (0.00)	\$ (0.00)	
WEIGHTED AVERAGE NUMBER OF SHARES OUTSTANDING	1,500,000	1,500,000	1,500,000	1,500,000	

The accompanying notes are an integral part of these financial statements.

BIG FLASH CORPORATION  
(A Development Stage Company)  
Statements of Stockholders' Equity (Deficit)  
From Inception on July 27, 1999 through June 30, 2005

	Common Stock		Additional Paid in Capital	Stock Subscription Receivable	Deficit Accumulated During the Development Stage
	Shares	Amount			
Balance at inception of the development stage on July 27, 1999	--	\$ --	\$ --	\$ --	\$ --
Common stock issued for cash on September 8, 1999 at \$0.0003 per share	1,500,000	15	485	(500)	--
Net loss for the period July 27, 1999 through December 31, 1999	--	--	--	--	--
Balance, December 31, 1999	1,500,000	15	485	(500)	--
Net loss for the year ended December 31, 2000	--	--	--	--	(2,503)
Balance, December 31, 2000	1,500,000	15	485	(500)	(2,503)
Cash received for Stock subscription	--	--	--	500	--
Net loss for the year ended December 31, 2001	--	--	--	--	(1,086)
Balance, December 31, 2001	1,500,000	15	485	--	(3,589)
Net loss for the year ended December 31, 2002	--	--	--	--	(350)
Balance, December 31, 2002	1,500,000	15	485	--	(3,939)
Net loss for the year ended December 31, 2003	--	--	--	--	(108)
Balance, December 31, 2003	1,500,000	15	485	--	(4,047)
Net loss for the year ended December 31, 2004	--	--	--	--	(7,842)
Balance, December 31, 2004	1,500,000	\$ 15	\$ 485	\$ --	\$ (11,889)

The accompanying notes are an integral part of these financial statements.



BIG FLASH CORPORATION  
(A Development Stage Company)  
Statements of Stockholders' Equity (Deficit)  
From Inception on July 27, 1999 through June 30, 2005 (Continued)

	Common Stock		Additional Paid in Capital	Stock Subscription Receivable	Deficit Accumulated During the Development Stage
	Shares	Amount			
Balance, December 31, 2004	1,500,000	\$ 15	\$ 485	\$ --	\$ (11,889)
Net loss for the Six months ended June 30, 2005 (Unaudited)	--	--	--	--	(5,931)
Balance June 30, 2005 (Unaudited)	1,500,000	\$ 15	\$ 485	\$ --	\$ (17,821)
	=====	=====	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

BIG FLASH CORPORATION  
(A Development Stage Company)  
Statements of Cash Flows  
(Unaudited)

	For the Six Months Ended June 30,		From Inception on July 27, 1999 Through June 30, 2005
	2005	2004	
CASH FLOWS FROM OPERATING ACTIVITIES			
Net loss	\$ (5,931)	\$ (3,063)	\$ (17,821)
Adjustments to reconcile net cash used by operating activities:			
Changes in operating assets and liabilities:			
Increase (Decrease) in accounts payable	(2,224)	3,063	--
Increase in due to shareholder	8,155	--	17,321
	-----	-----	-----
Net Cash Used by Operating Activities	--	--	(500)
	-----	-----	-----
CASH FLOWS FROM INVESTING ACTIVITIES			
	--	--	--
	-----	-----	-----
CASH FLOWS FROM FINANCING ACTIVITIES			
Sale of common stock	--	--	500
	-----	-----	-----
Net Cash Provided by Financing Activities	--	--	500
	-----	-----	-----
NET INCREASE IN CASH	--	--	--
	-----	-----	-----
CASH AT BEGINNING OF PERIOD	--	--	--
	-----	-----	-----
CASH AT END OF PERIOD	\$ --	\$ --	\$ --
	=====	=====	=====

The accompanying notes are an integral part of these financial statements.

**BIG FLASH CORPORATION**  
(A Development Stage Company)

**Statements of Cash Flows (continued)**  
(Unaudited)

	For the Six Months Ended		From			
	June 30,		Inception on			
	2005	2004	July 27,			
	-----	-----	1999 Through			
			June 30,			
			2005			
	-----	-----	-----			
SUPPLEMENTAL DISCLOSURES OF						
CASH FLOW INFORMATION						
CASH PAID FOR:						
Interest	\$	--	\$	--	\$	--
Income Taxes	\$	--	\$	--	\$	--

**NON CASH FINANCING ACTIVITIES**

None

The accompanying notes are an integral part of these financial statements.

**BIG FLASH CORPORATION**  
(A Development Stage Company)

Notes to the Financial Statements  
June 30, 2005 and December 31, 2004

**NOTE 1 - CONDENSED FINANCIAL STATEMENTS**

The accompanying financial statements have been prepared by the Company without audit. In the opinion of management, all adjustments (which include only normal recurring adjustments) necessary to present fairly the financial position, results of operations and cash flows at June 30, 2005 and 2004 and for all periods presented have been made.

Certain information and footnote disclosures normally included in financial statements prepared in accordance with accounting principles generally accepted in the United States of America have been condensed or omitted. It is suggested that these condensed financial statements be read in conjunction with the financial statements and notes thereto included in the Company's December 31, 2004 audited financial statements. The results of operations for the periods ended June 30, 2005 and 2004 are not necessarily indicative of the operating results for the full years.

**NOTE 2 - GOING CONCERN**

The Company's financial statements are prepared using accounting principles generally accepted in the United States of America applicable to a going concern which contemplates the realization of assets and liquidation of liabilities in the normal course of business. The Company has not yet established an ongoing source of revenues sufficient to cover its operating costs and allow it to continue as a going concern. The ability of the Company to continue as a going concern is dependent on the Company obtaining adequate capital to fund operating losses until it becomes profitable. If the Company is unable to obtain adequate capital, it could be forced to cease operations.

In order to continue as a going concern, the Company will need, among other things, additional capital resources. Management's plans to obtain such resources for the Company include (1) obtaining capital from management and significant shareholders sufficient to meet its minimal operating expenses, and (2) seeking out and completing a merger with an existing operating company. However, management cannot provide any assurances that the Company will be successful in accomplishing any of its plans.

The ability of the Company to continue as a going concern is dependent upon its ability to successfully accomplish the plans described in the preceding paragraph and eventually secure other sources of financing and attain profitable operations. The accompanying financial statements do not include any adjustments that might be necessary if the Company is unable to continue as a going concern.

## **Item 2. Management's Discussion and Analysis or Plan of Operations**

The following information should be read in conjunction with the financial statements and notes thereto appearing elsewhere in this Form 10-QSB.

We are considered a development stage company with no assets or capital and with no material operations or income. The costs and expenses associated with the preparation and filing of this report and other reports and our registration statement in 2000 have been paid for by advances from shareholders. It is anticipated that we will require only nominal capital to maintain our corporate viability and necessary funds will most likely be provided by our officers and directors in the immediate future. However, unless we are able to facilitate an acquisition of or merger with an operating business or are able to obtain significant outside financing, there is substantial doubt about our ability to continue as a going concern.

### **Results of Operations**

We did not realized any revenues during the first six months of 2005 or 2004. We incurred a loss of \$2,181 and \$5,931 for the three and six month periods ended June 30, 2005, respectively, compared to a loss of \$3,063 for both the three and six month periods ended June 30, 2004. The losses are attributed to the payment of professional fees and other expenses related to the preparation and filing with the SEC of periodic and annual reports during the respective periods.

In the opinion of management, inflation has not and will not have a material effect on our operations until such time as we successfully complete an acquisition or merger. At that time, management will evaluate the possible effects of inflation related to our business and operations.

### **Liquidity and Capital Resources**

During the three and six month periods ended June 30, 2005, our expenses were paid by a shareholder. At June 30, 2005, we had a payable to our stockholder of \$17,321. Because we have no cash reserves or sources of revenues, we will continue to rely on the shareholder to pay our expenses until such time that we complete a merger with or acquisition of an existing, operating company. There is no assurance that we will complete such a merger or acquisition or that the shareholder will continue indefinitely to pay our expenses.

### **Plan of Operation**

During the next 12 months, we intend to actively seek out and investigate possible business opportunities for the purpose of possibly acquiring or merging with one or more business ventures. We do not intend to limit our search to any particular industry or type of business.

Because we lack funds, it may be necessary for our officers and directors to either advance funds or to accrue expenses until such time as a successful business consolidation can be made. Management intends to hold expenses to a minimum and to obtain services on a contingency basis when possible. Further, our directors will defer any compensation until such time as an acquisition or merger can be accomplished and will strive to have the business opportunity provide their remuneration. However, if we engage outside advisors or consultants in its search for business opportunities, it may be necessary to attempt to raise additional funds. As of the date hereof, we have not made any arrangements or definitive agreements to use outside advisors or consultants or to raise any capital.

In the event we need to raise capital, most likely the only method available to us would be the private sale of our securities. Because we are a development stage company, it is unlikely that we could make a public sale of securities or be able to borrow any significant sum from either a commercial or private lender. There can be no assurance that we will be able to obtain additional funding when and if needed, or that such funding, if available, can be obtained on acceptable terms.

We have not in the past and do not anticipate in the future using any employees, with the possible exception of part-time clerical assistance on an as-needed basis. Outside advisors or consultants will be used only if they can be obtained for minimal cost or on a deferred payment basis. Management is confident that it will be able to operate in this manner and to continue its search for business opportunities during the next twelve months. Management further believes that we will not have to make any equipment purchases in the immediate future.

### **Forward-Looking and Cautionary Statements**

This report contains certain forward-looking statements. These statements relate to future events or our future performance and involve known and unknown risks and uncertainties. Actual results may differ substantially from such forward-looking statements, including, but not limited to, the following:

- o our ability to search for an appropriate business opportunity and to subsequently acquire or merge with such entity;
- o to meet our cash and working capital needs;
- o our ability to maintain our corporate existence as a viable entity; and
- o other risks detailed in our periodic report filings with the SEC.

In some cases, you can identify forward-looking statements by terminology such as "may," "will" "should," "expects," "intends," "plans," "anticipates," "believes," "estimates," "predicts," "potential," "continue," or the negative of these terms or other comparable terminology.

These statements are only predictions. Although we believe that the expectations reflected in the forward-looking statements are reasonable, we cannot guarantee future results, levels of activity, performance or achievements.

### **Item 3. Controls and Procedures.**

As of the end of the period covered by this report, we carried out an evaluation, under the supervision and with the participation of management, including our chief executive officer and principal financial officer, of the effectiveness of the design and operation of our disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934. Based upon that evaluation, our chief executive officer and principal financial officer concluded that our disclosure controls and procedures are effective to cause the material information required to be disclosed by us in the reports that we file or submit under the Exchange Act to be recorded, processed, summarized and reported within the time periods specified in the SEC's rules and forms. There have been no significant changes in our internal controls or in other factors which could significantly affect internal controls subsequent to the date we carried out our evaluation.

## **PART II**

### **Item 1. Legal Proceedings**

There are no material pending legal proceedings to which we are a party or to which any of our property is subject and, to the best of our knowledge, no such actions against us are contemplated or threatened.

### **Item 2. Unregistered Sales of Equity Securities and Use of Proceeds**

This Item is not applicable.

### **Item 3. Defaults Upon Senior Securities**

This Item is not applicable.

#### **Item 4. Submission of Matters to a Vote of Security Holders**

This Item is not applicable.

#### **Item 5. Other Information**

This Item is not applicable.

#### Item 6. Exhibits and Reports on Form 8-K

##### (a) Exhibits:

Exhibit 31.1	Certification of C.E.O. Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit 31.2	Certification of Principal Accounting Officer Pursuant to Section 302 of the Sarbanes-Oxley Act of 2002.
Exhibit 32.1	Certification of C.E.O. Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.
Exhibit 32.2	Certification of Principal Accounting Officer Pursuant to 18 U.S.C. Section 1350, as Adopted Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002.

##### (b) Reports on Form 8-K

No report on Form 8-K was filed during the three month period ended June 30, 2005.

## SIGNATURES

In accordance with the requirements of the Securities Exchange Act of 1934, the Registrant caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

### **BIG FLASH CORPORATION**

*Date: August 25, 2005*

*By: /S/ EDWARD F. COWLE*

-----  
*Edward F. Cowle  
President, C.E.O. and Director  
(Principal Accounting Officer)*



**CERTIFICATION PURSUANT TO**

**SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Edward F. Cowle, Chief Executive Officer of the Big Flash Corporation (the "registrant"), certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Big Flash Corporation;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and we have:
  - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
  - b) evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies and material weaknesses in the design or operation of our financial reporting internal controls which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

*Date: August 25, 2005*

*/s/ EDWARD F. COWLE*

-----  
*Edward F. Cowle*  
*Chief Executive Officer*

**Exhibit 31.2**

**CERTIFICATION PURSUANT TO**

**SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002**

I, Edward F. Cowle, Principal Accounting Officer of the Big Flash Corporation (the "registrant"), certify that:

1. I have reviewed this quarterly report on Form 10-QSB of Big Flash Corporation;
2. Based on my knowledge, this quarterly report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this quarterly report;
3. Based on my knowledge, the financial statements, and other financial information included in this quarterly report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this quarterly report;
4. The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) for the registrant and we have:
  - a) designed such disclosure controls and procedures to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this quarterly report is being prepared;
  - b) evaluated the effectiveness of the small business issuer's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and
  - c) disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and

5. The registrant's other certifying officer and I have disclosed, based on our most recent evaluation, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent function):

a) all significant deficiencies and material weaknesses in the design or operation of our financial reporting internal controls which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and

b) any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal controls over financial reporting.

*Date: August 25, 2005*

*/s/ EDWARD F. COWLE*

-----  
*Edward F. Cowle*  
*Principal Accounting Officer*

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO**

**SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002**

In connection with the Quarterly Report of Big Flash Corporation (the "Company") on Form 10-QSB for the period ending June 30, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Edward F. Cowle, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

*/s/ Edward F. Cowle*

-----  
*Edward F. Cowle*  
*Chief Executive Officer*  
*August 25, 2005*

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. The foregoing certifications are accompanying the Company's Form 10-QSB solely pursuant to section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of section 1350, chapter 63 of title 18, United States Code) and is not being filed as part of the Form 10-QSB or as a separate disclosure document.

**Exhibit 32.2**

**CERTIFICATION PURSUANT TO  
18 U.S.C. SECTION 1350,  
AS ADOPTED PURSUANT TO**

SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

In connection with the Quarterly Report of Big Flash Corporation (the "Company") on Form 10-QSB for the period ending June 30, 2005, as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Edward F. Cowle, Principal Accounting Officer of the Company, certify, pursuant to 18 U.S.C. Sec. 1350, as adopted pursuant to Sec. 906 of the Sarbanes-Oxley Act of 2002, that, to the best of my knowledge and belief:

- (1) The Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
- (2) The information contained in the Report fairly presents, in all material respects, the financial condition and result of operations of the Company.

*/s/ Edward F. Cowle*

-----  
*Edward F. Cowle*  
*Principal Accounting Officer*  
*August 25, 2005*

A signed original of this written statement required by Section 906, or other document authenticating, acknowledging, or otherwise adopting the signature that appears in typed form within the electronic version of this written statement has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. The foregoing certifications are accompanying the Company's Form 10-QSB solely pursuant to section 906 of the Sarbanes-Oxley Act of 2002 (subsections (a) and (b) of section 1350, chapter 63 of title 18, United States Code) and is not being filed as part of the Form 10-QSB or as a separate disclosure document.

---

**End of Filing**

Powered By **EDGAR**  
Online

© 2005 | **EDGAR Online, Inc.**